

STATE OF TEXAS

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEGUIN, TEXAS PROVIDING FOR THE IMPOSITION OF LOCAL SALES TAX ON RESIDENTIAL ELECTRIC AND GAS SERVICE WITHIN THE CORPORATE LIMITS OF THE CITY OF SEGUIN; PROVIDING FOR A SEVERABILITY CLAUSE; DECLARING AN EFFECTIVE DATE; AND AUTHORIZING THE CITY SECRETARY TO MAIL THE ORDINANCE BY CERTIFIED MAIL TO THE TEXAS COMPTROLLER OF PUBLIC ACCOUNTS; AND DECLARING AN EFFECTIVE DATE

WHEREAS, Texas Tax Code Section 321.105 allows for the imposition of local sales taxes on electric and gas service to residences within a city's corporate limits by the cities that imposed such a tax prior to October 1, 1979; and

WHEREAS, the City of Seguin imposed sales tax on its residential electric and gas services prior to October 1, 1979 but has not re-imposed the tax since that time; and

WHEREAS, businesses within the City of Seguin pay local sales tax on electric and gas service; and

WHEREAS, the sources of revenue available to fund City programs is limited; and

WHEREAS, the City's share of the cost of indigent care at the Guadalupe Regional Medical Center is increasing; and

WHEREAS, the re-imposition of city sales tax on residential electric service

THEREFORE, BE IT ORDAINED by the City Council of Seguin, Texas:

Section 1. The City Council of Seguin Texas finds that the above recitals are true and correct and are thereby adopted as part of this Ordinance.

Section 2. The City Council hereby approves the re-imposition of the City's 1.5% sales tax on all residential electric and gas service sales within the City's corporate limits.

Section 3. If any clause or provision of this Ordinance shall be deemed to be unenforceable for any reason, such unenforceable clause or provision shall be severed from the remaining portions of the Ordinance, which shall continue to have full force and effect.

Section 4. The City Secretary is directed to send a copy of this Ordinance, by United States certified or registered mail to the Texas Comptroller of Public Accounts.

Section 5. This Ordinance shall become effective on the day after all utility entities have been notified by the Texas Comptroller of Public Accounts.

PASSED ON FIRST READING on August 13, 2019.

PASSED AND ADOPTED ON SECOND READING on August 20, 2019.

ATTEST:

DON KEIL, Mayor

Naomi Manski, City Secretary