

ORDINANCE NO. 24~~5~~

AN ORDINANCE EXEMPTING RESIDENTIAL USE OF NATURAL GAS FROM LOCAL SALES TAX.

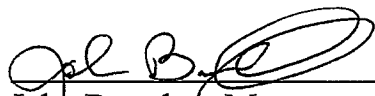
BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MAGNOLIA, TEXAS AS FOLLOWS:

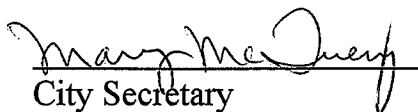
The is hereby exempt from tax imposed by Chapter 321 of the Tax Code, V.A.T.S. all receipts from sale, production, distribution, lease, or rental of, and the use, storage, or other consumption of natural gas used for residential purposes within the city limits of the City of Magnolia, Montgomery County, Texas.

PASSED AND ADOPTED ON ITS FIRST READING ON THE 12TH DAY OF AUGUST, 1997.

Councilwoman Ogden	<u>ABSENT</u>
Councilman Sutherland	<u>YES</u>
Councilman Smith	<u>YES</u>
Councilwoman Cloyd	<u>YES</u>
Councilman Green	<u>YES</u>

ATTEST:


John Bramlett, Mayor


City Secretary

ORDINANCE #247

The City of Magnolia approved the following ordinances:

Ordinance 244, exempting residential use of natural gas from local sales tax; Ordinance 245, amending Ordinance 239 and establishing a commercial rate

for natural gas; Ordinance 246, repealing Ordinance 226 regulating the installation, alteration, composition, location, power, equipping, connection, protection, safety and inspection of all electrical wiring, conduits and fixtures in the City of Magnolia, Texas; to provide for the issuance of permits to only bonded master electrician and collection of fees; providing penalties for the violation thereof; Ordinance

247, an ordinance of the City of Magnolia, Texas establishing a curfew between the hours of 12:00 midnight and 6:00 A.M. on any day of the week and 9:00

A.M. and 2:30 P.M. Monday through Friday for persons under 17 years of age; containing definitions; providing it is unlawful for any person subject to a curfew to remain in any public place or on the premises of any establishment within the City during curfew hours; providing it is unlawful for any parent or guardian of a person subject to a curfew to knowingly permit, or by insufficient control allow such person to remain in any public place or

on the premises of any establishment within the city during curfew hours; providing it is unlawful for any person owning, operating, or in the employment of any establishment in the city to knowingly allow a person subject to a curfew to remain on the premises of such establishment during curfew hours; providing

defenses to prosecution for violation; directing the publication of the caption of the ordinance; providing a penalty not to exceed \$500 for each violation of any provision of this ordinance; and providing for severability. Ordinance # 247 repeals Ordinance

#210.



COMPTROLLER OF PUBLIC ACCOUNTS
STATE OF TEXAS
AUSTIN, TEXAS 78774-0100

September 2, 1997

Ms. Mary McQuerry
City Secretary
City of Magnolia
P. O. Box 396
Magnolia, Texas 77355-0396

Dear Ms. McQuerry

We are returning your Ordinance No. 244 in which the City Council of the City of Magnolia voted to reimpose the exemption of local sales tax on the residential use of natural gas **only**. As we discussed over the phone, Section 321.105, Tax Code, indicates that the city can be repeal or reimpose the exemption of the local sales tax on the residential use of natural gas **and** electricity. It does not indicate a choice of **either/or** but **both** natural gas and electricity. I have attached a copy of the statute and our administrative rule 3.378 for your information.

Please let me know if I can be of assistance as your city decides whether to reimpose the exemption of the local sales tax on both natural gas and electricity or whether to continue the repeal of the exemption of the local sales tax on both natural gas and electricity.

If you have any questions or need more information, please call me toll free at 1-800-531-5441, extension 50465. The regular number is 512/475-0465.

Sincerely,

Joyce Garner
Tax Allocation Section
Revenue Accounting Division

Attachments

AFFIDAVIT OF PUBLICATION

BEFORE ME, the undersigned authority,
on this day personally appeared Jane Littlefield who on her oath stated:

ORDINANCE

The City of Magnolia approved the following ordinances:

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for natural gas. Ordinance 246, repealing Ordinance 226 regulating the installation, alteration, composition, location, power, equipping, connection, protection, safety and inspection of all electrical wiring, conduits and fixtures in the City of Magnolia, Texas; to provide for the issuance of permits to only bonded master electrician and collection of fees; providing penalties for the violation thereof. Ordinance 247, an ordinance of the City of Magnolia, Texas establishing a curfew between the hours of 12:00 midnight and 6:00 A.M. on any day of the week and 9:00 A.M. and 2:30 P.M. Monday

through Friday for persons under 17 years of age; containing definitions; providing it is unlawful for any person subject to a curfew to remain in any public place or on the premises of any establishment within the City during curfew hours; providing it is unlawful for any parent or guardian of a person subject to a curfew to knowingly permit, or by insufficient control allow such person to remain in any public place or onto the premises of any establishment within the city during curfew hours; providing it is unlawful for any person owning, operating, or in the employment of any establishment in the city to knowingly allow a person subject to a curfew to remain on the premises of such establishment during curfew hours; providing defenses to prosecution for violation; directing the publication of the caption of the ordinance; providing a penalty not to exceed \$500 for each violation of any provision of this ordinance; and providing for severability. Ordinance #247 repeals Ordinance #210.

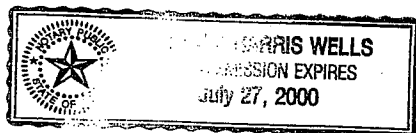
I am the accountant of the POTPOURRI NEWS, a newspaper published in Montgomery County, Texas and know the facts stated in this affidavit. The attached matter is a true and correct copy of the publication of the citation of which it purports to be a copy, as the same appeared in such newspaper in the respective issues of:

08-20-97 1997

1997

Jane Littlefield

Subscribed and sworn to this 20th day of August 1997



Loretta Harris Wells
Notary Public, Montgomery County, Texas