

Ector County Independent School District Odessa, Texas

Memorandum

TO: Board of Trustees

FROM: Hector Mendez, Superintendent of Schools

SUBJECT: REQUEST FOR APPROVAL OF BOARD TO AFFIRM RESOLUTION
AUTHORIZING THE APPROVAL OF TAXATION OF GOODS-IN-
TRANSIT THAT ARE OTHERWISE EXEMPTED FROM TAXATION BY
TEXAS TAX CODE, SECTION 11.253, AS ADOPTED AT ITS MEETING
OF OCTOBER 18, 2011

DATE: November 15, 2011

House Bill 621 passed during the 80th Legislative Session implemented a 2001 Constitutional Amendment which exempted goods-in-transit from property taxes. School districts and other taxing units were required to take action in order to continue to tax inventory eligible for the exemption.

During the 82nd Legislative Session, the passage of Senate Bill 1 created a need for each taxing entity to take action again on the taxation of goods-in-transit.

It is recommended that the Board of Trustees affirm resolution authorizing the approval of Taxation of Goods-In-Transit that are otherwise exempted from taxation by Texas Tax Code, Section §11.253 as adopted at its meeting of October 18, 2011..

Respectfully submitted,

Hector Mendez,
Superintendent of Schools

Tonya Tillman,
Assistant Superintendent
for Business Operations