

**Ector County Independent School District
Odessa, Texas**

Memorandum

TO: Board of Trustees

FROM: Hector Mendez, Superintendent of Schools

SUBJECT: REQUEST FOR APPROVAL OF RESOLUTION AUTHORIZING THE APPROVAL OF TAXATION OF GOODS-IN-TRANSIT THAT ARE OTHERWISE EXEMPTED FROM TAXATION BY PROPERTY TAX CODE SECTION §11.253

DATE: October 18, 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 authorize by resolution the taxation of goods-in-transit that are otherwise exempted from taxation by Property Tax Code Section §11.253.

Respectfully submitted,

Hector Mendez,
Superintendent of Schools

Tonya Tillman,
Assistant Superintendent
for Business Operations