



**COPPELL INDEPENDENT SCHOOL DISTRICT
RESOLUTION AND ORDINANCE
RELATING TO APPROVAL OF TAXATION OF GOODS-IN-TRANSIT
THAT ARE OTHERWISE EXEMPT FROM TAXATION UNDER SECTION 11.253,
TEXAS TAX CODE**

WHEREAS, the 82nd Texas Legislature during its Special Session enacted Senate Bill 1 which amended Tex. Tax Code § 11.253, under which personal property consisting of goods-in-transit, as newly defined, are exempt from taxation; and

WHEREAS, a new subsection (j-1) was added to § 11.253 by Senate Bill 1, and which provides for a local option under which a taxing unit may tax such goods-in-transit otherwise exempt, if the governing body of such taxing unit after a public hearing takes official action to tax such personal property; and

WHEREAS, on the 24th day of October, 2011, the Board of Education held a public hearing at which members of the public were permitted to speak for or against the taxation of certain goods-in-transit personal property; and

WHEREAS, following the public hearing, the Board of Education has determined that such personal property, as exempted by Tex. Tax Code § 11.253, should be subject to taxation by the COPPELL INDEPENDENT SCHOOL DISTRICT for tax year 2012 and all subsequent years.

THEREFORE, BE IT RESOLVED AND ORDAINED BY THE BOARD OF EDUCATION OF THE COPPELL INDEPENDENT SCHOOL DISTRICT THAT:

- (1) all of the above recitals are incorporated and made a part of this Resolution and,
- (2) all such goods-in-transit personal property as defined by the amendments to Tex. Tax Code § 11.253 under Senate Bill 1, shall be, and are hereby declared to be, taxable by the COPPELL INDEPENDENT SCHOOL DISTRICT for tax year 2012 and for every year thereafter, all as provided for and in accordance with Texas Tax Code § 11.253.

PASSED, APPROVED, AND ADOPTED this 24th day of October, 2011.

COPPELL INDEPENDENT SCHOOL DISTRICT

By _____

Printed Name: Anthony Hill
President, Board of Education

ATTEST:

Printed Name: Susie Kemp
Secretary, Board of Education