

Ector County Independent School District Odessa, Texas

Memorandum

TO: Board of Trustees

FROM: Hector Mendez, Interim 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: November 13, 2007

The Texas Legislature during the 80th Regular session passed House Bill 621 which added Section 11.253 to the Texas Property Tax code that grants an exemption from property taxation for certain goods-in-transit.

School districts and other taxing units may continue to tax inventory eligible for the new exemption by taking action prior to January 1, 2008.

It is recommended that the Board of Trustees authorize by resolution the taxation of goods-in-transit that are otherwise exempted from taxation by Texas Property Tax code Section 11.253.

Respectfully submitted,

Hector Mendez,
Interim Superintendent of Schools

Tonya Tillman,
Assistant Superintendent
for Business Operations