

RESOLUTION NO. 111

**A RESOLUTION OF THE S&S CONSOLIDATED ISD (S&S CISD)
TO TAX TANGIBLE PERSONAL PROPERTY IN TRANSIT WHICH
WOULD OTHERWISE BE EXEMPT PURSUANT TO TEXAS TAX CODE,
SECTION 11.253**

WHEREAS, the 82nd Texas Legislature in Special Session, enacted Senate Bill 1, to take effect on September 1, 2011, which would require a taxing unit to take action, in the required manner, after October 1, 2011, to provide for the taxation of goods-in-transit; and

WHEREAS, Tex. Tax Code §11.253 (j-1) as amended allows the governing body of a taxing unit, after conducting a public hearing, to provide for the continued taxation of such goods-in-transit; and

WHEREAS, the Board of Trustees, of the S&S CISD, having conducted a public hearing as required by Section 1-n (d). Article VIII, Texas Constitution, and Tex. Tax Code §11.253 (j-1) is of the opinion that it is in the best interests of the District to continue to tax such goods-in-transit;

NOW THEREFORE, BE IT RESOLVED BY the S&S Board of Trustees **FOR THE S&S CISD THAT:** The goods-in-transit, as defined Texas Tax Code Section §11.253 (a)(2), as amended by Senate Bill 1, enacted by the 82nd Texas Legislature in Special Session, shall remain subject to taxation by the S&S Consolidated Independent School District.

Date this 17th of October, 2011

Mark Lancaster, President

Attested:

Clark Rodgers, Secretary