

A RESOLUTION OF THE CROCKETT COUNTY CONSOLIDATED COMMON SCHOOL DISTRICT TO TAX TANGIBLE PERSONAL PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE EXEMPT PURSUANT TO TEXAS TAX CODE, SECTION 11.253

State of Texas §
 §
County of Crockett §

WHEREAS, the 82nd Texas Legislature in its First Called Session has enacted Senate Bill 1, including Section 48.02 thereof effective on October 1, 2011, amending Texas Tax Code § 11.253 to exempt from taxation certain tangible personal property that is acquired in or imported into this state to be forwarded to another location in this state or outside this state; is stored under a contract of bailment by a public warehouse operator at one or more public warehouse facilities in this state that are not in any way owned or controlled by the owner of the personal property for the account of the person who acquired or imported the property; is transported to another location in this state or outside this state not later than 175 days after the date the person acquired the property in or imported the property into this state; and does not include oil, natural gas, petroleum products, aircraft, dealer's motor vehicle inventory, dealer's vessel and outboard motor inventory, dealer's heavy equipment inventory, or retail manufactured housing inventory ("goods-in-transit"), which property has been subject to taxation in the past; and

WHEREAS, Texas Tax Code § 11.253 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, a public hearing, at which members of the public were permitted to speak for or against the taxation of the goods-in-transit, on whether the Crockett County Consolidated Common School District ("District") would act to tax the exempt property provided for by § 11.253, Texas Tax Code, was held on __ day of _____ 2011, so that the goods-in-transit remain subject to taxation by the District, until the governing body of the District, rescinds or repeals its previous action to tax goods-in-transit; and

WHEREAS, the Board of Trustees of the Crockett County Consolidated Common School District, having conducted a public hearing as required by Section 1-n (d), Article VIII, Texas Constitution, 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 BOARD OF TRUSTEES FOR THE CROCKETT COUNTY CONSOLIDATED COMMON SCHOOL DISTRICT THAT:

In an open meeting held on the __ day of _____ 2011, the Board of Trustees voted, by a vote of _7_ "for," _0_ "against," and _0_ abstaining, all goods-in-transit, as defined by Texas Tax Code § 11.253, as amended by Senate Bill 1, enacted by the 82nd Texas Legislature in

its First Called Session, shall remain subject to taxation by the Crockett County Consolidated Common School District.

BE IT SO ORDERED.

Dated this ____ day of _____, 2011.

**CROCKETT COUNTY CONSOLIDATED COMMON
SCHOOL DISTRICT**

Ray Don Myers, President
Board of Trustees

ATTEST:

Harvey Sanchez, Secretary
Board of Trustees