

ORDER

AN ORDER OF THE COUNTY OF HIDALGO, TEXAS PROVIDING FOR THE TAXATION OF GOODS-IN-TRANSIT EXEMPT UNDER SECTION 11.253 OF THE TAX CODE; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

WHEREAS, the 80th Texas Legislature in its regular session, enacted House Bill 621 for the purpose of exempting certain tangible personal property from ad valorem taxation; and

WHEREAS, the governing body of a taxing unit may take official action to the tax the exempt property, said goods-in-transit property being defined as tangible personal property that (A) is acquired in or imported into this state to be forwarded to another location in this state or outside this state; (B) is detained at a location in this state in which the owner of the property does not have a direct or indirect ownership interest for assembling, storing, manufacturing, processing or fabricating purposes by the person who acquired or imported the property; (C) 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 (D) 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.

WHEREAS, any official action to tax such otherwise exempt property must be taken before January 1st of the first tax year in which the governing body proposes to tax the goods-in-transit; and

WHEREAS, the Commissioners' Court may at any time change its decision and choose to exempt said property.

NOW, THEREFORE, BE IT ORDERED BY THE COMMISSIONERS' COURT OF THE COUNTY OF HIDALGO, TEXAS:

SECTION 1. That the County of Hidalgo, Texas shall tax certain tangible personal property, as defined in and authorized by Vernon's Texas Codes Annotated, Texas Constitution, Article VIII, 1-j (1990) and Vernon's Texas Codes Annotated, Texas Property Tax Code, Section 11.253, effective January 1, 2008.

SECTION 2. That all orders or portions thereof in conflict with the provisions of this order, to the extent of such conflict, are hereby repealed. To the extent that such orders or portions thereof are not in conflict herewith, the same shall remain in full force and effect.

SECTION 3. That should any word, sentence, clause, paragraph or provision of this order be held to be invalid or unconstitutional the validity of the remaining provisions of this order shall be affected and shall remain in full force and effect.

SECTION 4. That the present orders of the County of Hidalgo are inadequate to provide for adequate ad valorem taxation which creates an urgency and an emergency for the preservation of the public health, safety and welfare, and requires that this order shall take effect immediately upon passage.

DULY PASSED AND APPROVED by the Commissioners' Court of the County of Hidalgo, Texas, on the 5th day of December, 2007.

Juan D. Salinas, III
County Judge

Sylvia S. Handy
Commissioner, Precinct 1

Hector "Tito" Palacios
Commissioner, Precinct 2

Joe M. Flores
Commissioner, Precinct 3

Oscar Garza, Jr.
Commissioner, Precinct 4

ATTEST:

Arturo Guajardo, Jr.
County Clerk

By: Stephen Crain
Atlas & Hall