

ORDINANCE 2017-0213-1

AN ORDINANCE OF THE TOWN OF ANTHONY, TEXAS IMPOSING A LOCAL OCCUPATION TAX ON COIN-OPERATED MACHINES AS AUTHORIZED AND DEFINED UNDER SECTION 2153.451 OF THE TEXAS OCCUPATIONS CODE.

WHEREAS, the GOVERNING BODY did hold a duly noticed Public Hearing; and

WHEREAS, the GOVERNING BODY did consider testimony from staff and the public before reaching its decision; and

WHEREAS, pursuant to the statutory authority granted to the GOVERNING BODY as a municipality under Texas Local Government Code Section 51.001, the GOVERNING BODY may adopt, publish, amend, or repeal an ordinance, rule, or police regulation that: (1) is for the good government, peace, or order of the municipality or for the trade and commerce of the municipality; and (2) is necessary or proper for carrying out a power granted by law to the municipality or to an office or department of the municipality; and

WHEREAS, pursuant to the statutory authority granted to the municipality as a Type A General-Law Municipality under Texas Local Government Code Section 51.012, the municipality may adopt an ordinance, act, law, or regulation, not inconsistent with state law, that is necessary for the government, interest, welfare, or good order of the municipality as a body politic; and

WHEREAS, pursuant to the statutory authority granted to the municipality under Texas Occupations Code Section 2153.451, the municipality may adopt an ordinance imposing a local occupation tax on coin-operated machines in the municipality; and

WHEREAS, pursuant to the statutory authority granted to the municipality under Texas Occupations Code Section 2153.451, the local occupation tax rate may not exceed one-fourth (1/4th) of the state occupation tax rate of \$60.00 per year imposed under Texas Occupations Code Section 2153.401; and

WHEREAS, pursuant to the statutory authority granted to the municipality under Texas Occupations Code Section 2153.453, the municipality may seal a coin-operated machine if the tax imposed is not paid and charge a fee of not more than \$5.00 for the release of a sealed coin-operated machine; and

WHEREAS, the GOVERNING BODY does make the following finding:

1. That it is in the best interest of the municipality to impose a local occupation tax on coin-operated machines as authorized and defined under Texas Occupations Code Section 2153.451.

BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF ANTHONY, TEXAS: that in consideration of the aforementioned findings and testimony, it hereby ordains that it does hereby impose a local occupation tax on coin-operated machines as authorized and defined under Texas Occupations Code Section 2153.451:

Section 1. AUTHORITY AND PURPOSE.

AUTHORITY: This Ordinance is adopted pursuant to the enabling provisions of Texas Occupations Code Section 2153.451 and Texas Local Government Code Section 51.001 and Section 51.012.

PURPOSE: The purpose of this ordinance is to impose a local occupation tax on coin-operated machines as authorized and defined under Texas Occupations Code Section 2153.451.

Section 2. IMPOSITION OF LOCAL OCCUPATION TAX ON COIN-OPERATED MACHINES.

The Town does hereby impose a local occupation tax of \$15.00 on coin-operated machines as authorized and defined under Texas Occupations Code Section 2153.451. Town staff is hereby authorized to implement any necessary procedures for the collection of such tax. The Town Staff is further hereby authorized, pursuant to the statutory authority granted to the municipality under Texas Occupations Code Section 2153.453, to seal a coin-operated machine if the tax imposed is not paid and charge a fee of not more than \$5.00 for the release of a sealed coin-operated machine.

Section 3. EFFECTIVE DATE.

This ordinance shall be effective as provided by law.

Section 4. PROPER NOTICE & MEETING.

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code 551.

PASSED, ADOPTED AND APPROVED THIS 27 DAY OF FEBRUARY 2017.

APPROVED:

Martin Lerma

Martin Lerma
Mayor

ATTEST:

Cynthia Ramirez

Cynthia Ramirez
Town Clerk



ROLL CALL VOTE:

Mayor Pro-Tem Benjamin Romero

Councilor Jose Garcia

Councilor Shawn Weeks

Councilor Joanna Rivera

Councilor Eddie Chavez

Yes
Yes
Yes
Yes