

CITY OF BASTROP, TX

**ORDINANCE NO. 2023-43**

**AMENDING CITY SALES TAX**

**AN ORDINANCE OF THE CITY OF BASTROP, TEXAS, AMENDING THE BASTROP CODE OF ORDINANCES CHAPTER 11 TAXATION, ARTICLE 11.02 SALES TAX, TO AMEND SECTION 11.02.003 ECONOMIC DEVELOPMENT SALES AND USE TAX LEVY, AND TO ENACT SECTION 11.02.004 STREET MAINTENANCE AND REPAIR SALES AND USE TAX LEVY; AND PROVIDING FOR FINDINGS OF FACT, REPEALER, SEVERABILITY, CODIFICATION, EFFECTIVE DATE, PROPER NOTICE AND MEETING.**

**WHEREAS,** on November 7, 2023, the City of Bastrop, Texas, held a special election for the purpose of voting on Proposition A, which read:

*“Without increasing the current combined rate of all local sales and use taxes imposed by the City of Bastrop, the adoption of a local sales and use tax within the City of Bastrop for the promotion and development of new and expanded business enterprises and any other purpose authorized by Texas Local Government Code Chapter 505, as amended, at the rate of one-eighth of one percent (0.125%), which is a reduction from the current local sales and use tax for this purpose at a rate of one-half of one percent (0.50%), and the adoption of an additional local sales and use tax within the City of Bastrop at the rate of three-eighths of one percent (0.375%) to provide revenue for maintenance and repair of municipal streets and any other purpose authorized by Texas Tax Code Chapter 327, as amended.”; and*

**WHEREAS,** the City Council by Resolution No. R-2023-167 canvassed the results of the November 7, 2023, special election on Proposition A and declared the results of the election that Proposition A was approved by a majority of the votes cast; and

**WHEREAS,** the City has submitted notice to the Texas Comptroller of Public Accounts so that the changes in the local sales and use tax rates pursuant to Proposition A may take effect on April 1, 2024; and

**WHEREAS,** the City Council finds certain amendments to the Bastrop Code of Ordinances necessary to codify the sales and use tax changes approved by the voters in Proposition A; and

**WHEREAS,** the City Council finds the attached amendments reasonable and necessary.

**NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Bastrop, Texas:**

- Section 1. Findings of Fact:** The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.
- Section 2. Amendment and Enactment:** Article 11.02 Sales Tax, of the City of Bastrop Code of Ordinances, is hereby amended such that Section 11.02.003 Economic development sales and use tax levy is amended, and a new Section 11.02.003 Street maintenance and repair sales and use tax levy is enacted, so that these sections shall read in accordance with *Attachment "A"*, which is attached hereto and incorporated into this Ordinance for all intents and purposes. Any underlined text shall be inserted into the Code and any struck-through text shall be deleted from the Code, as shown in each of the attachments.
- Section 3. Repealer:** To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated.
- Section 4. Severability:** Should any of the clauses, sentences, paragraphs, sections, or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.
- Section 5. Codification:** The City Secretary is hereby directed to record and publish the attached rules, regulations, and policies in the City's Code of Ordinances as authorized by Section 52.001 of the Texas Local Government Code.
- Section 6. Effective Date:** After final passage, this Ordinance shall take effect on the latter of either April 1, 2024, or when all applicable publication requirements, if any, are satisfied in accordance with the City's Charter, Code of Ordinances, and the laws of the State of Texas.
- Section 7. 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, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**READ & ACKNOWLEDGED on First Reading** by the City Council of the City of Bastrop, on this, the 12th day of December 2023\_.

**PASSED & APPROVED on Second Reading** by the City Council of the City of Bastrop, on this, the 9th day of January 2024.

**APPROVED:**

*by:* \_\_\_\_\_  
Lyle Nelson, Mayor

**ATTEST:**

\_\_\_\_\_  
Ann Franklin, City Secretary

**APPROVED AS TO FORM:**

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Alan Bojorquez, City Attorney

**City of Bastrop**

**Code of Ordinances Chapter 11**

**ARTICLE 11.02 Sales Tax**

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**Sec. 11.02.003 Economic development sales and use tax levy.**

There is hereby adopted and levied a local sales and use tax within the City of Bastrop for the promotion and development of new and expanded business enterprises and any other purpose authorized by Texas Local Government Code Chapter 505, as amended, at the rate of one-eighth of one percent (0.125%) ~~a ½ of 1% sales and use tax, for the benefit of the [economic development] corporation, pursuant to Tex. Rev. Civ. Stat. Ann. art. 5190.6, section 4B, as amended, as authorized at the election held in the city for such purpose on January 21, 1995~~ November 7, 2023.

**Sec. 11.02.004 Street maintenance and repair sales and use tax levy.**

There is hereby adopted and levied a local sales and use tax within the City of Bastrop at the rate of three-eighths of one percent (0.375%) to provide revenue for maintenance and repair of municipal streets and any other purpose authorized by Texas Tax Code Chapter 327, as amended, as authorized at the election held in the city for such purpose on November 7, 2023.

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**City of Bastrop**

**Code of Ordinances Chapter 11**

**ARTICLE 11.02 Sales Tax**

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**Sec. 11.02.004 Street maintenance and repair sales and use tax levy.**

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