

ORDINANCE NO. 6675

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SHERMAN, TEXAS, CONFIRMING AND VALIDATING THE REAUTHORIZATION OF THE LEVY AND COLLECTION OF A SALES AND USE TAX OF ONE-EIGHTH (1/8) OF ONE PERCENT TO PROVIDE REVENUE FOR THE MAINTENANCE AND REPAIR OF MUNICIPAL STREETS, AS AUTHORIZED BY CHAPTER 327 OF THE TEXAS TAX CODE; PROVIDING FOR A REPEALING CLAUSE AND AN EFFECTIVE DATE; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED WAS NOTICED AND IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, Section 327.007 of the Texas Tax Code authorizes municipalities that have previously adopted a sales and use tax for maintenance and repair of municipal streets to call an election for the purpose of reauthorizing and continuing the sales and use tax for that purpose; and

WHEREAS, the City Council of the City of Sherman ordered a special election to reauthorize the sales and use tax by Ordinance No. 6627, and the special election occurred on November 7, 2023, submitting the question to the voters of the reauthorization of the levy and collection of a sales and use tax within the City of Sherman at the rate of one-eighth (1/8) of one percent to be used to provide revenue for the maintenance and repair of municipal streets; and

WHEREAS, the voters of the City of Sherman voted for and passed the imposition of a sales and use tax of one-eighth (1/8) of one percent in the City of Sherman to provide revenue for the maintenance and repair of municipal streets, as canvassed and acknowledged in Resolution No. 7227;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHERMAN, TEXAS:

SECTION 1. That there be, and there is hereby, levied and shall be collected a sales and use tax of one-eighth (1/8) of one percent from the sale and use of all taxable items within the City of Sherman to be used to provide revenue for the maintenance and repair of municipal streets within the City of Sherman, Texas.

SECTION 2. That such tax will be effective, imposed, computed, administered, and collected in accordance with the provisions of Chapter 327 of the Texas Tax Code, as amended.

SECTION 3. That this sales and use tax will expire on the fourth anniversary of the date the tax takes effect in accordance with the terms of Section 327.007 of the Texas Tax Code.

SECTION 4. That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.


SECTION 5. That it is found and determined that the meeting at which this ordinance was introduced and passed was open to the public and that public notice of the time, place and purpose of said meeting was given all as required by law.

INTRODUCED on this the 20th day of November 2023.

ADOPTED on this the 20th day of November 2023.

EFFECTIVE DATE on this the 20th day of November 2023.

CITY OF SHERMAN, TEXAS

BY: 

DAVID PLYLER, MAYOR

ATTEST:

BY: 

LINDA ASHBY, CITY CLERK

APPROVED AS TO FORM:
ABERNATHY, ROEDER, BOYD & HULLET, P.C.

BY: 

RYAN D. PITTMAN, CITY ATTORNEY