



AN ORDER OF POLK COUNTY TO TAX TANGIBLE PERSONAL
PROPERTY IN TRANSIT WHICH WOULD OTHERWISE BE EXEMPT
PURSUANT TO TEXAS TAX CODE, SECTION 11.253

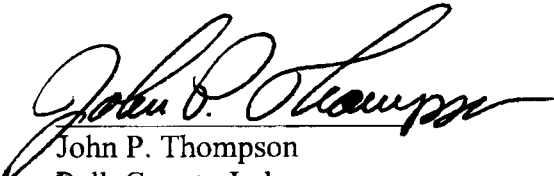
WHEREAS, the 80th Texas Legislature in Regular Session enacted House Bill 621, effective January 1, 2008, which added Tex. Tax Code § 11.253 to exempt from taxation certain tangible personal property held temporarily at a location in this state for assembling, storing, manufacturing, processing or fabricating purposes (goods-in-transit) which property has been subject to taxation in the past; and


WHEREAS, Tex. Tax Code § 11.253(j) 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, the Commissioners Court of Polk County, 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 county to continue to tax such goods-in-transit.

NOW THEREFORE, BE IT ORDERED BY THE COMMISSIONERS COURT OF POLK COUNTY THAT: All goods-in-transit, as defined Tex. Tax Code 11.253 shall remain subject to taxation by Polk County, Texas.

Dated this 11th day of December, 2007.


John P. Thompson
Polk County Judge

Attest:

County Clerk

