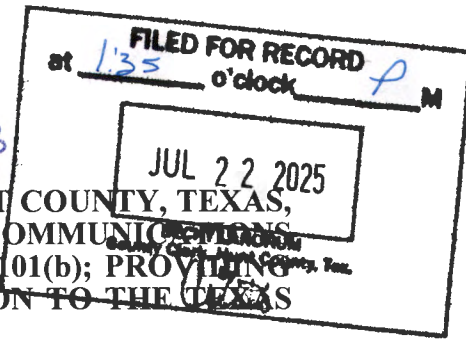


RESOLUTION NO. 2025- 19,593

**A RESOLUTION OF THE COMMISSIONERS COURT OF HUNT COUNTY, TEXAS, IMPOSING A LOCAL SALES AND USE TAX ON TELECOMMUNICATIONS SERVICES PURSUANT TO TEXAS TAX CODE SECTION 323.101(b); PROVIDING AN EFFECTIVE DATE; AND PROVIDING FOR NOTIFICATION TO THE TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**



**WHEREAS**, the Texas Tax Code Section 323.101 authorizes the Commissioners Court of a county to impose a local sales and use tax on the receipts from the sale of taxable telecommunications services, as defined by Texas Tax Code Section 151.0101, provided such services originate and terminate within the State of Texas; and

**WHEREAS**, telecommunications services are subject to the state sales tax under Texas Tax Code Section 151.0101, but are exempt from local sales and use taxes unless a county, city, transit authority, or special purpose district elects to impose such a tax; and

**WHEREAS**, the imposition of a local sales and use tax on telecommunications services will provide additional revenue to fund essential county services, including public safety, infrastructure, and other governmental functions, thereby enhancing the quality of life for residents of Hunt County; and

**WHEREAS**, the Commissioners Court of Hunt County has determined that imposing a local sales and use tax on telecommunications services is in the best interest of the county and its residents, and that such tax shall be limited to telecommunications services occurring between locations within Texas, as required by state law; and

**WHEREAS**, the Texas Comptroller of Public Accounts requires notification of the adoption of such a tax to ensure proper collection and remittance by telecommunications providers; and

**WHEREAS**, the Commissioners Court has complied with all applicable legal requirements, including public notice and hearing provisions, prior to the adoption of this resolution;

**NOW, THEREFORE, BE IT RESOLVED BY THE COMMISSIONERS COURT OF HUNT COUNTY, TEXAS:**

**Section 1. Incorporation of Recitals**

The foregoing recitals are hereby incorporated into the body of this Resolution as if fully set forth herein and are adopted as findings of fact and expressions of intent.

**Section 2. Imposition of Local Sales and Use Tax**

Pursuant to Texas Tax Code Section 323.101, Hunt County hereby imposes a local sales and use tax on the receipts from the sale of taxable telecommunications services, as defined by Texas Tax Code Section 151.0101, at a rate of one-half of one percent (0.5%).

**Section 3. Determination of Tax Jurisdiction**

The local sales and use tax shall be collected based on the following:

1. For telecommunications services billed on a call-by-call or per-transmission basis, the tax shall be based on the location where the call or transmission originates. If the origin cannot be determined, the tax shall be based on the billing address of the customer.
2. For mobile telecommunications services, the tax shall be based on the customer's place of primary use, as defined by Texas Tax Code Section 151.0101, typically the residential or

primary business address of the customer.

3. For telecommunications services not billed on a call-by-call basis, such as flat-rate VOIP services, the tax shall be based on the customer's place of primary use.

#### **Section 4. Administration and Collection**

The local sales and use tax imposed by this Resolution shall be collected by telecommunications providers and remitted to the Texas Comptroller of Public Accounts in accordance with the rules and procedures established by the Comptroller. The Comptroller shall distribute the collected funds to Hunt County as provided by law.

#### **Section 5. Effective Date**

This Resolution shall take effect on October 1, 2025, provided that all necessary notifications to the Texas Comptroller of Public Accounts have been made in accordance with state law. The local sales and use tax shall apply to telecommunications services provided on or after this date.

#### **Section 6. Notification to the Texas Comptroller**

The County Clerk of Hunt County is hereby directed to forward a certified copy of this Resolution to the Texas Comptroller of Public Accounts no later than July 31, 2025, to ensure timely implementation of the tax. The County Clerk shall also provide any additional information requested by the Comptroller to facilitate the collection and administration of the tax.

#### **Section 7. Severability**

If any section, subsection, sentence, clause, or phrase of this Resolution is for any reason held to be invalid or unconstitutional, such holding shall not affect the validity or enforceability of the remaining portions of this Resolution.

#### **Section 8. Compliance with Open Meetings Act**

The Commissioners Court hereby finds and declares that the meeting at which this Resolution was adopted was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act, Texas Government Code Chapter 551.

**PASSED AND APPROVED** by the Commissioners Court of Hunt County, Texas, on this 22 day of July, 2025.

  
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Bobby Stovall, Hunt County Judge

ATTEST.

  
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Becky Landrum, Hunt County Clerk