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ORDER NO. 2013012028

COUNTY OF CAMERON

## ORDER IMPOSING AN OCCUPATION TAX ON COIN-OPERATED MACHINES IN CAMERON COUNTY

WHEREAS, V.T.C.A., Occupations Code, Section 2153.451 authorizes the Commissioners Court to impose an occupation tax on a coin-operated machine in the State of Texas;

WHEREAS, pursuant to V.T.C.A., Occupations Code, Section 2153.002, a "coin-operated" machine means any kind of machine or device operated by or with a coin or other United States currency, metal slug, token, electronic card, or check, including a music or skill or pleasure coin-operated machine;

WHEREAS, the rate of the tax may not exceed one-fourth of the rate of the tax imposed by the State of Texas;

NOW THEREFORE, BE IT ORDERED by the Commissioners Court of Cameron County, that it hereby imposes and levies an occupation tax in the amount of one-fourth of the rate imposed by the State of Texas on all coin-operated machines that an owner exhibits or displays, or permits to be exhibited or displayed in Cameron County, as authorized under law; and directs the Cameron County Tax-Assessor Collector to collect the occupation tax for Cameron County.

ADOPTED this 23rd day of December, 2013.

CAMERON COUNTY COMMISSIONERS COURT

CARLOS H. CASCOS, CPA

SOFIA BENAVIDES

Commissioner Pct. #1

DAVID A. GARZ

Commissioner Rel

ATTESTED

Je G. Rivera

County Judge

ERNIE L. HERNANDEZ, JR.

Commissioner Pct. #2

DAN A. SANCHEZ

Commissioner Pct. #4