

**FALLS COUNTY EMERGENCY SERVICES DISTRICT NO. 1**

**ORDER NO. 11-17-25-10**

**STATE OF TEXAS           §**  
  **§**  
**COUNTY OF FALLS       §**

**ORDER REPEALING THE APPLICATION OF THE EXEMPTION FROM SALES AND USE TAX FOR TELECOMMUNICATIONS SERVICES**

WHEREAS, Falls County Emergency Services District No. 1 (“District”) is a political subdivision of the State of Texas operating under Chapter 775, Texas Health & Safety Code; and,

WHEREAS, the District adopted a sales and use tax pursuant to Section 775.0751, Texas Health & Safety Code by way of an election held in the District on the issue of the adoption of a sales and use tax at the rate not to exceed two percent in the District; and,

WHEREAS, Chapter 323, Texas Tax Code, applies to the application, collection, and administration of the tax imposed under Section 775.0751; and,

WHEREAS, Section 323.208, Texas Tax Code, authorizes the District to, by a majority vote of its Board of Emergency Services Commissioners, repeal the application of the exemption provided under said section for telecommunications services sold within the District; and,

WHEREAS, on the 17th day of November 2025, the Board of Emergency Services Commissioners met in open meeting, pursuant to all applicable law, and voted by a majority vote to repeal said exemption:

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF FALLS COUNTY EMERGENCY SERVICES DISTRICT NO. 1:

Section 1.

The above recitals are found to be true and correct and are hereby adopted by the District as findings of fact and conclusions of law.

Section 2.

At its duly called and legally conducted meeting held on the 17th day of November 2025, the Board of Emergency Services Commissioners voted, with 5 commissioners voting “Aye,” 0 commissioners voting “Nay,” and 0 commissioners absent, to repeal the application of

the exemption provided by Section 323.208(a) for telecommunications services sold within the District in conformance with the provisions of Section 323.208 and other applicable law.

Section 3.

The exemption provided by Section 323.208(a) is hereby repealed and such action authorizing said repeal has been entered in the minutes of the District. The President of the District and the attorney for the District are authorized to send to the Texas Comptroller of Public Accounts by United States certified or registered mail a copy of the order adopted under said section, and such repeal of the application of the exemption shall take effect within the District as provided for therein, and any other actions necessary to effect this Order.

PASSED AND APPROVED this the 17th day of November 2025.

FALLS COUNTY EMERGENCY  
SERVICES DISTRICT NO. 1

By: Bill Range  
Bill Range, President

ATTEST:

Wesley Rolan  
Wesley Rolan, Secretary