## STATE OF TEXAS

COUNTY OF UPSHUR

## Resolution No. 224-26 of Support for County Motor Fuel Tax Exemption

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WHEREAS, Texas Counties are the action arm of the state government and are responsible for the operation and management of many various state governmental programs as required or authorized by state law; and

WHEREAS, Texas Counties provide essential state services to constituents at the local level which are fully or partially supported with funds disbursed by the State of Texas pursuant to the state appropriations process; and

WHEREAS, Texas Counties provide emergency management services to the citizens of the State of Texas, and serve as first responders during disasters to clear roads and provide lifesaving rescue and recovery support to local, regional, state, and federal agencies; and

WHEREAS, the rising cost fuel costs have a significant impact on county budgets; and

WHEREAS, the State of Texas has authorized a motor fuel tax exemption for Volunteer Fire Departments which partner with Texas Counties to provide lifesaving fire response and mitigation to citizens of Texas; and

WHEREAS, the State of Texas has authorized a motor fuel tax exemption to Texas Public Schools for motor fuel taxes which helps reduce expenses to local school districts and alleviate the impact of local school property taxes to the citizens of Texas; and

WHEREAS, exempting Texas motor fuel taxes for Texas Counties will reduce tax churn in the state and further alleviate the impact of local county property taxes to the citizens of Texas.

NOW, THEREFORE, BE IT RESOLVED, that the Upshur County Commissioners Court does hereby resolve that for the foregoing reasons, it is in the best interest of Texas counties and their taxpayers to support and favor passage of legislation that exempts counties from certain motor fuels taxes. APPROVED AND ADOPTED by the Upshur County Commissioners Court on this the 29 day of <u>6.0</u>, 2024.

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Todd Tefteller Upshur County Judge

Cene Dolle, Commissioner, Pct. 1

Dustin Nicholson, Commissioner, Pct. 2

Michael Ashley,

Commissioner Pct./3

Jay Miller, Tay he miller Commissioner, Pct. 4