

**TOWN OF ARGYLE, TEXAS
ORDINANCE NO. 2025-40**

AN ORDINANCE OF THE TOWN OF ARGYLE, TEXAS, ADOPTING A TWO PERCENT (2%) LOCAL SALES AND USE TAX PURSUANT TO CHAPTER 321, TEXAS TAX CODE WITHIN THE TOWN LIMITS AND SPECIAL PURPOSE ANNEXATION AREAS; PROVIDING FOR THE COLLECTION, ADMINISTRATION, AND ENFORCEMENT OF SUCH TAX BY THE COMPTROLLER OF PUBLIC ACCOUNTS; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Argyle, Texas (the "Town"), is authorized by Chapter 321 of the Texas Tax Code to adopt a sales and use tax for the benefit of the Town; and

WHEREAS, on November 4, 2025, a special election was duly called, held, and conducted in accordance with the Texas Election Code and Texas Tax Code, and a majority of the qualified voters voting at said election approved the adoption of a 2% local sales and use tax on the sale, production, distribution, lease, or rental of tangible personal property and taxable services within the Town and in all special purpose annexation areas; and

WHEREAS, it is necessary and proper for the Town Council to formally adopt the local sales and use tax in accordance with state law.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF ARGYLE, TEXAS:

SECTION 1. ADOPTION OF LOCAL SALES AND USE TAX.

Pursuant to the authority granted by **Chapter 321, Texas Tax Code**, there is hereby adopted and levied, a two percent (2%) **local sales and use tax** on the sale, production, distribution, lease, or rental of tangible personal property and on the sale of taxable services within the corporate limits of the Town of Argyle, Texas and within all special purpose annexation areas.

SECTION 2. COLLECTION AND ADMINISTRATION.

The **Comptroller of Public Accounts of the State of Texas** shall perform all functions incident to the administration, collection, enforcement, and disbursement of the tax hereby adopted, as provided in **Subchapter I, Chapter 321, Texas Tax Code**, and the Town of Argyle hereby adopts by reference all applicable provisions of said chapter.

SECTION 3. SEVERABILITY.

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

SECTION 4. EFFECTIVE DATE.

This ordinance shall be effective from and after its date of passage. Collection of the sales and use tax levied herein shall be governed by Ch. 321 of the Texas Tax Code.


PASSED AND APPROVED by the Town Council of the Town of Argyle, Texas, on this the 17th day of November, 2025.

APPROVED:



Ronald Schmidt, Mayor

ATTEST:



Erika McComis, Town Secretary

