



And the St. Charles Parish
Council

Local Ordinances

December 2003

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SALES & USE TAX DEPT.
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* Referenced to 1978 School Board Tax Ordinance

#1

Rules and Regulations
Promulgated in Connection
With

ST. CHARLES PARISH SCHOOL BOARD
GENERAL SALES AND USE TAX

Issued by
St. Charles Parish School Board Sales Tax Department
Luling, Louisiana

Effective
September 1, 1965

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The following ordinance was offered by Mr. Alby Hidalgo and seconded by Mr. J. J. Isolani:

ORDINANCE

An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services, all as defined herein; defining the term "tangible personal property," "dealers," "retail sales," "sales price," "cost price," "lease or rental," "storage," "use," "sales of services," and other terms used herein; levying and providing for the assessment, collection, payment and dedication of such tax; and the purposes for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provision thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith.

WHEREAS, under the provisions of Act No. 29 of the Extraordinary Session of the Legislature of Louisiana for the year 1964, now appearing as Sections 2737 and 2737.1 of Title 33 of the Louisiana Revised Statutes of 1950, the School Board of the Parish of St. Charles, State of Louisiana, is authorized to levy and collect within such Parish a tax of one per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined in Sections 301-317, inclusive, of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:301 - 47:317): and

WHEREAS, pursuant to the provisions of said Act and other constitutional and statutory authority supplemental thereto, a special election was held in said Parish on Tuesday, May 11, 1965, to authorize the levy and collection of said tax, and the proposition which was submitted at said election and duly approved by a majority of the qualified electors voting in said election, was as follows:

"Shall School District No. 1 of the Parish of St. Charles, State of Louisiana, be authorized to levy and collect a tax of One per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption of tangible personal property and upon the sale of services, as presently defined in R.S. 47:301 to 47:317, inclusive, with the avails or proceeds of said sales and use tax (after paying reasonable and necessary costs and expenses of administering the tax) to be dedicated and used by said School District for the purpose of the payment of salaries of teachers employed in the public elementary and secondary schools of the Parish of St. Charles and/or for the operation of said schools as provided for by law?"

WHEREAS, in compliance with the aforesaid statutory authority and said election of Tuesday, May 11, 1965, it is the desire of this School Board to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the School Board of the Parish of St. Charles, State of Louisiana, that:

DEFINITIONS

SECTION 1. As used in this ordinance the following terms, words and phrases shall have the meaning ascribed to them in Section 1.01 to 1.24, inclusive, of this ordinance, except when the context clearly indicates a different meaning:

SECTION 1.01. "Agricultural Commodity" shall mean horticultural, viticultural, poultry, farm and range products and livestock and livestock products.

SECTION 1.02. "Business" shall include any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. The term "business" shall not be construed in this ordinance to include the occasional and isolated sales or transactions by a person who does not hold himself out as engage in business.

SECTION 1.03. "Cost Price" shall mean the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor or service cost, transportation charges or any other expenses whatsoever.

SECTION 1.04. "Dealer" shall include every person who:

(1) manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution or for storage to be used or consumed in this Parish;

(2) imports, or causes to be imported, tangible personal property from any state, or other political subdivision of this State, or foreign country, for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in this Parish;

(3) sells at retail, or who offers to sell at retail, or who has in his possession for sale at retail, or for use, or consumption, or distribution, or storage to be used or consumed in this Parish, tangible personal property;

(4) has sold at retail, or used, or consumed, or distributed or stored for use or consumption in this Parish, tangible personal property and who cannot prove that the tax levied by this ordinance has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of said tangible personal property;

(5) leases, or rents tangible personal property for a consideration, permitting the use or possession of such property without transferring title thereto;

(6) is the lessee or rentee of tangible personal property and who pays to the owner of such property a consideration for the use or possession of such property without acquiring title thereto;

(7) sells or furnishes any of the services subject to the tax under this ordinance;

(8) purchases or receives any of the services subject to tax under this ordinance; or

(9) is engaging in business in the Parish.

SECTION 1.05. "Distráint" or "Distrain" shall mean the right to levy upon and seize and sell, or the levying upon or seizing and selling, any property or rights to property of the delinquent dealer by the officer charged with the collection of the tax for the purpose of satisfying any tax, interest or penalties due under the provisions of this ordinance.

SECTION 1.06. "Engaging in business in this Parish" shall mean and include any of the following methods of transacting business: maintaining directly, indirectly or through a subsidiary, an office, distribution house, sales house, warehouse, or other place of business or by having an agent, salesman, solicitor or employee operating within this Parish under the authority of the seller or its subsidiary, irrespective of whether such place of business, agent, salesman, solicitor, or employee is located in this Parish permanently or temporarily, or whether such a seller or subsidiary is qualified to do business in this Parish, or by having within this Parish any choses in or causes of action, or any property, or any liens on property, or any indebtedness due it in this Parish, protected by the laws and courts of this Parish.

SECTION 1.07. "Gross Sales" shall mean the sum total of all sales of tangible personal property, as hereinafter provided and defined, and sales of services without any deductions whatsoever of any kind or character, except as provided in this ordinance.

SECTION 1.08. "Hotel" shall mean and include any establishment engaged in the business of furnishing sleeping rooms primarily to transient guests where such establishment consists of ten (10) or more guest rooms under a single roof.

SECTION 1.09. "Lease or Rental" shall mean the leasing or renting of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property.

SECTION 1.10. "New Article" shall mean the original stock in trade of the dealer and shall not be limited to newly manufactured articles. The original stock or article, whether it be a use article or not, shall be subject to tax.

SECTION 1.11. "Parish" shall mean the Parish of St. Charles, State of Louisiana.

SECTION 1.12. "School Board" or "Parish School Board" shall mean the School Board of the Parish of St. Charles, State of Louisiana.

SECTION 1.13. "Person" shall include any individual, firm, co-partnership, joint venture, association, corporation, co-operative, estate trust, business trust, receiver, syndicate, any parish, city, municipality or public board, public commission or public or semi-public corporation, district or instrumentality or other group or combination acting as a unit, and the plural as well as the singular number.

SECTION 1.14. "Purchaser" shall mean any person who acquires or receives any tangible personal property or the privilege of using any tangible personal property or receives any services pursuant to a transaction subject to tax under this ordinance.

SECTION 1.15. "Retail Sale" or "Sale at Retail" shall mean a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property and a sale of services, as hereinafter set forth, and shall mean and include all such transactions as the Treasurer of the School Board, upon investigation, finds to be in lieu of sales; provided, that sales for resale must be made in strict compliance with the rules and regulations issued by the Treasurer. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations, shall himself be liable for payment of the tax. (The term "Sale at Retail" does not include sales of materials for further processing into articles of tangible personal property for sale at retail, nor does it include an isolated or occasional sale of tangible personal property by a person not engaged in such business, except the isolated or occasional sale of vehicles which are hereby defined to be sales at retail and as such are subject to tax.)

SECTION 1.16. "Retailer" shall mean and include every person engaged in the business of making sales at retail or for distribution, or use or consumption, or storage to be used or consumed in this Parish or any person rendering services taxable hereunder.

SECTION 1.17. "Sale" shall mean any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means, whatsoever, of tangible personal property, for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishing, preparing, or serving, for a consideration, of any tangible personal property, consumed on the premises of the person furnishing, preparing or serving such tangible personal property. A transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

The term "Sale" shall also include the "Sales of Services," which means and includes the following:

(1) the furnishings of rooms by hotels and tourist camps;

(2) the sale of admissions to places of amusement, to athletic entertainment other than that of schools, colleges and universities, and recreational events, and the furnishing, for dues, fees, or other consideration, of the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational facilities;

(3) the furnishing of storage or parking privileges by auto hotels and parking lots and trailer parks;

(4) the furnishing of printing or overprinting, lithographic, multilith, blueprinting, photostating or other similar services of reproducing written or graphic matter;

(5) the furnishing of laundry, cleaning, pressing and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs and rugs;

(6) the furnishing of cold storage space and the furnishing of the service of preparing tangible personal property for cold storage, where such service is incidental to the operation of storage facilities;

(7) the furnishing of repairs to tangible personal property, including by way of illustration and not of limitation, the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment.

SECTION 1.18. "Sales Price" shall mean the total amount for which tangible personal property is sold, including any services, except services for financing, that are a part of the sale valued in money, whether paid in money or otherwise, and includes the cost of materials used, labor or service costs, except costs for financing which shall not exceed the legal interest rate and a service charge not to exceed six per cent (6%) of the amount financed, and losses; provided that cash discounts allowed and taken on sales shall not be included, nor shall the sales price include the amount charged for labor or services rendered in installing, applying, remodeling or repairing property sold.

SECTION 1.19. "Storage" shall mean and include any keeping or retention in this Parish of tangible personal property for use or consumption in this Parish or for any other purpose other than for sale at retail in the regular course of business.

SECTION 1.20. "Tangible Personal Property" shall mean and include personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, or other obligations or securities.

SECTION 1.21. "Tourist Camps" shall mean and include any establishment engaged in the business of furnishing rooms, cottages or cabins to tourists or other transient guests, where the number of guest rooms, cottages or cabins at a single location is six or more.

SECTION 1.22. "Treasurer" shall mean and include the Secretary-Treasurer of the School Board or his duly authorized assistants.

SECTION 1.23. "Use" shall mean and include the exercise of any rights of power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business.

SECTION 1.24. "Use Tax" shall include the use, consumption, the distribution and the storage for use or consumption, as herein defined.

IMPOSITION OF TAX

SECTION 2.01. There is hereby levied from and after September 1, 1965, for the purposes stated in the proposition set forth in the preamble to this ordinance, a tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption of tangible personal property and upon the sale of services within this Parish, as defined herein; and the levy of such tax shall be as follows:

(1) At the rate of one per cent (1%) of the cost price of each item or article of tangible personal property when sold at retail in this Parish; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the School Board, and to include each and every retail sale.

(2) At the rate of one per cent (1%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in this Parish; provided, there shall be no duplication of the tax.

(3) At the rate of one per cent (1%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(4) At the rate of one per cent (1%) of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

(5) At the rate of one per cent (1%) of the gross proceeds derived from the sale of services, as herein defined.

SECTION 2.01-1. Sales or use taxes paid to this Board on the purchase of new motor trucks and new motor tractors licensed and registered for 12,000 pounds or more, under the provisions of Section 462 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:462), new trailers and new semi-trailers licensed and registered for 16,000 pounds or more under the provisions of said Section for rental may be deducted as a credit against the tax due on the rental of that item of property so that no tax is payable on rental income until the tax paid on the purchase price has been exceeded.

The sales tax paid to another Parish on the purchase of property is not deductible from the tax subsequently due on the rental of such property in this Parish. Property imported by the lessee for use in this Parish that has been previously used by him in another Parish is not subject to any tax on the value when imported, but is only subject to the tax that applies on rental payments.

If the tax on rental income fails to exceed the credits for sale or use tax paid, no refund is due the purchaser.

A dealer in the Parish who ordinarily purchases personal property for sale and who withdraws a piece of property from stock for rental is not liable for a sales or use tax on the purchase price of the property when withdrawn from stock. Such persons is liable only for the tax applicable on the rental income.

Any sales tax paid on any maintenance or operation expenses of a rental business is not deductible as a credit against the tax due on rental income; such expenses are part of the cost of doing business and do not constitute a part of the cost of the identical property being rented.

SECTION 2.02. The tax shall be collected from the dealer, as defined herein, and paid at the time and in the manner hereinafter provided.

SECTION 2.03. The tax so levied is, and shall be in addition to all other taxes, whether levied in form of excise, or license, privilege or property taxes levied by any other ordinance or resolution of the School Board of this Parish.

SECTION 2.04.. The integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, by order issued pursuant to Section 304 Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304) is established for the purpose of tax collection within the meaning of this ordinance, said schedule being in part as follows:

<u>Amount Subject to Tax</u>	<u>Tax to be Collected</u>
\$0.01 to 0.12	\$.00
0.13 to 0.42	.01
0.43 to 0.82	.02
0.83 to 1.12	.03
1.13 to 1.42	.04
1.43 to 1.82	.05
1.83 to 2.12	.05
etc.	etc.

The foregoing schedule reflects taxes to be collected on behalf of the State of Louisiana at the rate of two per cent (2%); and on behalf of the School Board of the Parish of St. Charles at the rate of one per cent (1%).

SECTION 2.05. The collection of the tax herein levied shall be made in the name of the Parish School Board by the Treasurer of the said Board.

EXEMPTIONS AND EXCLUSIONS FROM TAX

SECTION 3.01. The taxes imposed by this ordinance shall not apply to transactions involving the following tangible personal property.

(1) The gross proceeds derived from the sale in this Parish of livestock, poultry, and other farm products direct from the farm, provided that such sales are made directly by the producers. When sales of livestock, poultry and other farm products are made to consumers by any person other than a producer, they are not exempted from the tax imposed by this ordinance provided, however, that every agricultural commodity sold by any person, other than a producer, to any other person who purchases not for direct consumption but for the purpose of acquiring raw products for use or for sale in the process of preparing, finishing or manufacturing such agricultural commodity for the ultimate retail consumer trade, shall be exempted from any and all provisions of this ordinance, including payment of the tax applicable to the sale, storage, use, transfer, or any other utilization of or handling thereof, except when such agricultural commodity is actually sold as a marketable or finished product to the ultimate consumer, and in no case shall more than one tax be exacted.

(2) The "use tax" shall not apply to livestock and livestock products, to poultry and poultry products, to farm, range and agricultural products when produced by the farmer and used by him and members of his family.

(3) Where a part of the purchase price is represented by an article traded in, the sales tax is payable on the total purchase price less the market value of the article traded in.

(4) The sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in this Parish of the following tangible personal property is hereby specifically exempted from the tax imposed by this ordinance: gasoline, steam, water (not including mineral water or carbonated water or any water put up in bottles, jugs, or containers, all of which are not exempted), electric power or energy, newspapers, fertilizer and containers used for farm products when sold directly to the farmer, natural gas and new automobiles withdrawn from stock by factory authorized new automobile dealers, with the approval of the Collector of Revenue, State of Louisiana, and titled in the dealer's name for use as demonstrators.

(5) The sales of materials, equipment, and machinery which enter into and become component parts of ships, vessels, including commercial fishing vessels, or barges, of fifty tons load displacement and over, built in Louisiana nor to the gross proceeds from the sale of such ships, vessels or barges when sold by builder thereof.

(6) The sales of materials and supplies to the owners or operators of ships or vessels operating exclusively in foreign or interstate coastwise commerce, where such materials and supplies are loaded upon the ship or vessel for use or consumption in the maintenance and operation thereof; nor to repair services performed upon ships or vessels operating exclusively in foreign or in interstate coastwise commerce; nor to the materials and supplies used in such repairs where such materials and supplies enter into and become a component part of such ships or vessels; nor to laundry services performed for the owners or operators of such ships or vessels operating exclusively in foreign or interstate coastwise commerce, where the laundered articles are to be used in the course of the operation of such ships or vessels.

The provisions of this Sub-Section do not apply to drilling equipment used for oil exploitation or production unless such equipment is built for exclusive use outside the boundaries of the state and is removed forthwith from the State upon completion.

(7) The sale at retail of seeds for use in the planting of any kind of crops.

(8) The sale of casing, drill pipe and tubing in the Parish for use offshore beyond the territorial limits of the State of Louisiana for the production of oil, gas, sulphur and other minerals.

(9) The sale or use of any materials, supplies or products for use in connection with any phase of the construction of the Toledo Bend Dam project on the Sabine River.

(10) The sale of admission tickets by Little Theatre organizations.

(11) The sale of admission tickets by domestic non-profit corporation or by any other domestic non-profit organization known as a symphony organization or a society or organization engaged in the presentation of musical performances; provided that this exemption shall not apply to performances given by out-of-state or non-resident symphony companies, nor to any performance intended to yield a profit to the promoters thereof.

(12) The amount paid by the operator of a motion picture theatre to a distributing agency for use of films of photoplay.

(13) The sale at retail of pesticides used for agricultural purposes, including particularly but not by way of limitation, insecticides, herbicides, and fungicides.

(14) The sale at retail of tangible personal property purchased within this Parish for use exclusively beyond the territorial limits of the Parish. If tangible personal property purchased tax free under the provisions of this section is later brought into this Parish for use herein, the property shall be subject to the use tax as of the time it is brought into the Parish for use herein, subject to the credit provided in Section 5.03 of this ordinance.

If the first use of tangible personal property purchased in the Parish for use beyond the territorial limits of the Parish occurs in a City or Parish of the State of Louisiana or in a City or County in a state other than Louisiana which imposes a sales or use tax, exemption provided herein shall apply only if:

(1) the purchaser is properly registered for sales and use tax purposes in a City or Parish in the State of Louisiana or in a City or County in a state other than Louisiana, wherein such tangible personal property is used, and regularly reports and pays sales and use tax in such other City or Parish in the State of Louisiana or in a City or County in a state other than Louisiana; and

(2) the City or Parish in the State of Louisiana or the City or County in a state other than Louisiana in which the first use occurs grants on a reciprocal basis a similar exemption or purchases within that City or Parish in the State of Louisiana or City or County in a state other than Louisiana for use in this Parish; and

(3) the purchaser obtains from the Treasurer a certificate authorizing him to make the non-taxable purchases authorized under this section.

SECTION 3.02. It is not the intention of this ordinance to levy a tax upon articles of tangible personal property imported into this Parish, or produced or manufactured in this Parish, for export; nor is it the intention of this ordinance to levy a tax on a bona fide transaction in interstate commerce. It is, however, the intention of this ordinance to levy a tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in this Parish of tangible personal property after it has come to rest in this Parish and has become a part of the mass of property in this Parish. The provisions of this ordinance shall not apply in respect to the use, or consumption, or distribution, or storage of tangible personal property for use or consumption in this Parish, upon which a like tax equal to, or greater than the amount imposed by this ordinance has been paid in another Parish in Louisiana, or in a county in a state other than Louisiana, the proof of payment of such tax to be according to rules and regulations made by the Treasurer of the School Board. If the amount of the tax paid in a city or parish in Louisiana, or in a city or county in a state other than Louisiana is not equal to, or greater than the amount of tax imposed by this ordinance, then the dealer shall pay to the Parish School Board an amount sufficient to make the tax paid in the other city or parish in Louisiana, or in the other city or county in a state other than Louisiana, and in this Parish equal to the amount of tax imposed by this ordinance.

SECTION 3.03. No tax shall be due under this ordinance on the sale of any goods or personal tangible property delivered or services performed outside of the territorial limits of the Parish.

COLLECTION OF TAX BY DEALER

SECTION 4.01. The tax levied by this ordinance shall be collected by the dealer from the purchaser or consumer, except as provided for the collection of the tax on motor vehicles in Section 4.06 of this ordinance. The dealer shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the property, or charges for services, and payable at the time of the sale; provided, however, that the Parish School Board shall be joined as a party plaintiff in any action or proceeding brought by the dealer to collect the tax.

SECTION 4.02. Every dealer located outside the Parish making sales of tangible personal property for distribution, storage, use, or other consumption, in this Parish shall, at the time of making sales, collect the tax imposed by this ordinance from the purchaser.

SECTION 4.03. The dealer shall, as practicable, add the exact amount of the tax imposed under this ordinance, or the average equivalent thereof, in conformity with the rules and regulations to be issued by the Treasurer of the School Board, to the sale price or charge, and, when added, such tax shall constitute a part of such price or charge and shall be a debt from the purchaser or consumer to the dealer, until paid and shall be recoverable at law, in the same manner as other debts.

SECTION 4.04. In order to aid in the administration and enforcement of the provisions of this ordinance, and to collect all of the taxes imposed by this ordinance, on or before September 1, 1965, or in the case of dealers commencing business after September 1, 1965, or opening new places of business after such date, within three (3) days after such commencement or opening, every dealer purchasing or importing tangible personal property for resale shall file with the Treasurer a certificate of registration in a form prescribed by him. The Treasurer shall, within five (5) days after such registration, issue without charge to each dealer who purchases or imports for resale, a certificate of authority empowering such dealer to collect the tax from the purchaser, and duplicates thereof, for each additional place of business of such dealer. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificate of authority shall be prominently displayed in the places of business of the dealer. A dealer who has no regular place of doing business shall attach such certificate to his cart, stand, truck or other merchandising device. Such certificate shall be non-assignable and non-transferable and shall be surrendered immediately to the Treasurer upon the dealer ceasing to do business at the place therein named.

SECTION 4.05. A manufacturer, wholesale dealer, jobber or supplier, shall refuse to accept a certificate that any property upon which a tax is imposed by the ordinance is purchased for resale, and shall collect the tax imposed by this ordinance, unless the purchaser shall have filed a certificate of registration and received a certificate of authority to collect the tax imposed by this ordinance; provided, however, that the payment of the tax by such a purchaser shall not relieve the purchaser of the duty herein imposed upon such purchaser to collect the tax upon any resale made by him; but such purchaser who shall thereafter file a certificate of registration and receive a certificate of authority to collect the tax may, upon application therefor, receive a refund of the taxes paid by him upon property thereafter resold by him, and upon the receipts from which he shall have collected and paid over to the Parish the tax herein imposed.

SECTION 4.06. The tax imposed by this ordinance upon the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the Louisiana Vehicle Registration License Tax of the State of Louisiana shall be collected as provided in this section.

(1) The tax levied by this ordinance on any such vehicle shall be paid to the Collector of Revenue of the State of Louisiana at the time of application for a certificate of title or vehicle registration license and no certificate of title or vehicle registration license shall be issued until the tax has been paid.

(a) the tax levied by this ordinance on the sale of any such vehicle shall be due at the time registration or any transfer of registration is required by the Vehicle Registration License Tax Law of the State of Louisiana (R.S. 47:451).

(b) the tax levied by this ordinance on the use of any such vehicle in this Parish shall be due at the time first registration in this Parish shall be due at the time first registration in this Parish is required by the Vehicle Registration License Tax Law (R.S. 47:451).

(2) Every vendor of such a vehicle shall furnish to the purchaser at the time of sale a sworn statement showing the serial number, motor number, type, year and model of the vehicle sold, the total sales price, any allowance for and description of any vehicle taken in trade, and the total cash difference paid or to be paid by the purchaser between the vehicles purchased and traded in and the sales or use tax to be paid, along with such other information as may be required. All labor, parts, accessories and other equipment which are attached to the vehicle at the time of the sale and which are included in the sale price are to be considered a part of the vehicle.

(3) It is not the intention of this Section to grant an exemption from the tax levied by this ordinance to any sale, use, item or transaction which has heretofore been taxable and this Section shall not be construed as so doing. It is the intention of this Section to transfer the collection of the sales and use tax on vehicles from the vendor of the Collector of Revenue of the State of Louisiana and to provide a method of collection of the tax directly from the vendee or user by the Collector of Revenue in accordance with an agreement by and between the Collector of Revenue and the Parish School Board. Said tax so collected by the said Collector of Revenue shall be paid to the Parish School Board Sales and Use Tax Department and sent to the Treasurer of the School Board as soon as possible, and in any event at least once each month, all in accordance with said agreement.

(4) The provision contained in Section 1.15 which excludes isolated or occasional sales from the definition of a sale at retail is not to apply to the sale of vehicles which are the subject of this subsection. Isolated or occasional sales of vehicles are hereby defined to be sales at retail and as such are subject to the tax.

SECTION 4.07. A person engaged in any business taxable under this ordinance shall not advertise or hold out to the public, in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the purchaser from the payment of all or any part of the tax. The dealer shall state and collect the tax separately from the price paid by the purchaser, but his failure to do so shall not be available as a defense to the purchaser in any proceedings brought under this ordinance.

SECTION 4.08. Where the tax collected for any period is in excess of one per cent (1%), the total collected must be paid over to the Treasurer of the School Board less the commission to be allowed the dealer as herein-after set forth.

SECTION 4.09. Where the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, as imposed by this ordinance, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the purchaser directly to the Parish School Board, and it shall be the duty of this purchaser to file a return thereof with the Treasurer of the School Board and to pay the tax imposed thereon to the Parish School Board within fifteen (15) days after such sale was made or rendered.

SECTION 4.10. For the purpose of compensating the dealer in accounting for and remitting the tax levied by this ordinance, each dealer shall be allowed two per cent (2%) of the amount of tax due and accounted for and remitted to the Treasurer in the form of a deduction in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment.

COLLECTION OF TAX FROM DEALER

SECTION 5.01. The tax imposed by this ordinance shall be collectible by the Treasurer on behalf of this Board from all persons engaged as dealers.

SECTION 5.02. On all tangible personal property imported, or caused to be imported, from other states or other political subdivisions of this State, or any foreign country, and used by him, the dealer shall pay the tax imposed by this ordinance on all articles of tangible personal property so imported and used, the same as if the said articles had been sold at retail for use or consumption in this Parish. For the purpose of this ordinance, use or consumption, or distribution, or storage of tangible personal property, shall each be equivalent to a sale at retail, and the tax shall thereupon immediately be levied and be collected in the manner provided herein, provided there shall be no duplication of the tax in any event.

SECTION 5.03. A credit against the use tax imposed by this resolution shall be granted to taxpayers who have paid a similar tax upon the sale or use of the same tangible personal property in another City or Parish in the State of Louisiana, or City or County in a state other than Louisiana. The credit provided herein shall be granted only in the case where the City or Parish in the State of Louisiana, or the City or County in a state other than Louisiana to which a similar tax has been paid grants a similar credit as provided herein. The proof of payment of the similar tax to another City or Parish in the State of Louisiana, or to a City or County in a state other than Louisiana shall be made according to rules and regulations promulgated by the Treasurer. In no event shall the credit be greater than the tax imposed by this Parish upon the paid tangible personal property which is the subject of the Parish use tax.

RETURNS AND PAYMENT OF TAX

SECTION 6.01. The taxes levied under this ordinance shall be due and payable by all dealers monthly on the first day of the month.

SECTION 6.02. For the purpose of ascertaining the amount of tax payable under this ordinance, it shall be the duty of all dealers on or before the twentieth (20th) day of the month following the month in which this tax shall become effective to transmit to the Treasurer of the Parish School Board, upon forms prescribed, prepared, and furnished by him returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales or services, or gross payment for services, as the case may be, arising from all taxable transactions during the preceding calendar month or during the part of the preceding calendar month, running from the effective date of this ordinance to the end of the month. Thereafter, like returns shall be prepared and transmitted to said Treasurer of the School Board by all dealers, on or before the twentieth (20th) day of each month, for the preceding calendar month. Said returns shall show such further information as the Treasurer may require to enable him to correctly compute and collect the tax herein levied. Such returns shall be signed by the dealer filing the same, and his signature thereon shall constitute a warranty on the part of the dealer that he has read and examined the said returns and that, to the best of his knowledge and belief, the same are true, correct, and complete. Every dealer at the time of making the return required hereunder shall compute and remit to the Parish School Board the required tax due for the preceding calendar month.

SECTION 6.03. At the time of transmitting the return hereunder to the Treasurer, the dealer shall remit to the Parish School Board therewith, the amount of the tax due under the applicable provisions of this ordinance, and failure to so remit such tax, shall cause said tax to become delinquent.

All taxes, interest, and penalties imposed under this ordinance shall be paid to the Parish School Board in the form of remittance required by the Treasurer.

SECTION 6.04. Gross proceeds from rentals or leases of tangible personal property where the lease or rental is part of a regularly established business, or the same is incidental or germane thereto shall be reported and the tax shall be paid with respect thereto, in accordance with such rules and regulations as the Treasurer may prescribe.

SECTION 6.05. The Treasurer, for good cause, may extend for not to exceed thirty (30) days the time for making any returns required under the provisions of this ordinance.

SECTION 6.06. For the purpose of collecting and remitting to the School Board the tax imposed by this ordinance, the dealer is hereby declared to be the agent of the School Board.

(Sections 6.07 thru 6.12 reserved for future use as required)

RECORDS AND INSPECTION THEREOF

SECTION 7.01. It shall be the duty of every dealer to make a report and pay any tax under this ordinance, to keep and preserve suitable records of the sales or purchases or sales of service, as the case may be, taxable under this ordinance, and such other books of account as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the Treasurer; and it shall be the duty of every such dealer moreover, to keep and preserve, for a period of three (3) years, all invoices and other records of goods, wares, and merchandise or other subjects of taxation under this ordinance; and all such books, invoices, and other records shall be open to examination at all reasonable hours, by the Treasurer or any of his duly authorized agents.

SECTION 7.02. Each dealer shall secure, maintain and keep, for a period of three (3) years, a complete record of sales of services and tangible personal property received, used, sold at retail, distributed, or stored, leased or rented within this Parish by said dealer, together with invoices, bills of lading, and other pertinent records and papers as may be required by the Treasurer for the reasonable administration of this ordinance, and all such records shall be open for inspection to the Treasurer at all reasonable hours.

SECTION 7.03. In order to aid in the administration and enforcement of the provisions of this ordinance, and to collect all of the tax imposed by this ordinance, all wholesale dealers and jobbers in this Parish are hereby required to keep a record of all sales of tangible personal property made in this Parish, whether such sales be for cash or on terms of credit. The record required to be kept by all wholesale dealers and jobbers shall contain and include the name and address of the purchaser, the date of the purchase, the articles purchased and the price at which the article is sold to the purchaser. These records shall be open to inspection of the Treasurer or his duly authorized assistants at all reasonable hours.

SECTION 7.04. For the purpose of administering this ordinance, the Treasurer whenever he deems it expedient, may make or cause to be made by an employee of the department engaged in the administration of this ordinance, an examination or investigation of the place of business, if any, the tangible personal property, and the books, records, papers, vouchers, accounts, and documents of any dealer. It shall be the duty of every dealer and every director, official, agent, or employee of every dealer, to exhibit to the Treasurer or to any such employee of his department charged with the collection of the tax imposed by this ordinance, hereafter referred to as a "deputy", the tangible personal property and all of the books, records, papers, vouchers, accounts, and documents of the dealer and to facilitate any such examination or investigation as far as it may be in his or their power to do so.

SECTION 7.05. For the purpose of enforcing the collection of the tax levied by this ordinance, the Treasurer of the School Board is hereby specifically authorized and empowered to examine, at all reasonable hours, the books, records and other documents of all transportation companies, agencies or firms operating in this Parish, whether said companies, agencies or firms conduct their business by truck, rail, water, airplane, or otherwise, in order to determine what dealers, as provided in this ordinance, are importing or are otherwise shipping articles of tangible personal property which are liable for said tax.

SECTION 7.06. The Treasurer shall keep a record of all of his official acts and shall preserve copies of all rules, decisions and orders made by him or by any deputy of this department in charge of the collection of the tax imposed by this ordinance. Copies of such rules, decisions, or orders and of any paper or papers filed in any office maintained by him in the administration of this ordinance may be authenticated under his official signature, and when so authenticated, shall be evidence in all courts of the state of the same weight and force as the original thereof.

SECTION 7.07. The records and files of the Treasurer respecting the administration of this ordinance shall be considered confidential and privileged and neither the Treasurer nor any employee engaged in the administration thereof or charged with the custody of any such records or files shall divulge or disclose any information obtained from such records or files or from any examination or inspection of the premises or property of any dealer. Neither the Treasurer nor any employee engaged in such administration or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceeding except: (a) in an action or proceeding under the provisions of this ordinance; and (b) when the records or files or the facts shown thereby are directly involved in such action or proceedings.

SECTION 7.08. Nothing contained in this ordinance shall be construed to prevent:

(1) the delivery to a dealer or his duly authorized representative or a copy of any return, report or other paper filed by him pursuant to the provisions of this ordinance;

(2) the publication of statistics so classified as to prevent the identification of any return or report and the items thereof;

(3) the inspection by the District Attorney or other legal representative of the School Board of the returns, reports or files relating to the claim of any dealer who shall have brought an action to review or set aside any tax imposed under this ordinance or against whom an action or proceeding has been instituted in accordance with the provisions hereof;

(4) the examination of the records and files by the Treasurer or by his duly authorized agents; or

(5) the furnishing, in the discretion of the Treasurer of any information disclosed by the records or files to any official person or body of any other state or of the United States who shall be concerned with the administration of any similar tax by that state or the United States.

IMPORTED GOODS - PERMITS

SECTION 8.01. In order to prevent the illegal importation into this Parish of tangible personal property which is subject to the tax, and to strengthen and make more effective the manner and method of enforcing payment of the tax imposed by this ordinance, the Treasurer is hereby authorized and empowered to put into operation a system of permits whereby any person, or dealer, may import tangible personal property by truck, automobile, or other means of transportation other than a common carrier, without having said truck, automobile or other means of transportation seized and subjected to legal proceedings for its forfeiture. Such system of permits shall require the person, or dealer who desires to import tangible personal property into this Parish, which property is subject to tax imposed by this ordinance, to apply to the Treasurer or his assistant for a permit stating the kind of vehicle to be used, the name of the driver, the license number of the vehicle, the kind or character of tangible personal property to be imported, the date, the name and address of the consignee, and such other information as the Treasurer may deem proper or necessary. Such permits shall be free of cost to the applicant and may be obtained at the office of the Treasurer.

REMEDIES FOR COLLECTION, INCLUDING INTEREST, PENALTIES, ETC.

SECTION 9.01. For the purpose of the enforcement of this ordinance, and the collection of the tax levied hereunder, it is presumed that all tangible personal property, subject to the provisions of this ordinance, imported into this Parish or held in this Parish by any dealer is to be sold at retail, used or consumed, or stored for use or consumption in this Parish, or leased or rented within this Parish, and is subject to the tax herein levied; provided, that such presumption shall be prima facie only, and subject to proof furnished to the Treasurer.

SECTION 9.02. Failure to pay any tax due as provided in this ordinance, shall ipso facto, without demand or putting in default, cause said tax, interest, penalties, and costs to become immediately delinquent, and the Parish School Board is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the said dealer, to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the Parish School Board, prohibiting such dealer from the further pursuit of said business until such time as he has paid the said delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

SECTION 9.03. If the amount of tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following for which the tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of six per cent (6%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the tax is due until it is paid; and in addition to the interest that may be due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or a fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in aggregate, of the tax due, when such tax is not paid within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten per cent (10%) of the aggregate of tax, interest and penalty.

SECTION 9.04. In the event any dealer fails to make a report and pay the tax as provided by this ordinance, or in case the dealer makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the Treasurer to make an estimate for the taxable period of the retail sales, or sales of services, of such dealer, or of the gross proceeds from rentals or leases of tangible personal property by the dealer, and an estimate of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in this Parish, and assess and collect the tax and interest, plus penalty, if such have accrued, on the basis of such assessment, which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the dealer. In the event such estimate and assessment requires an examination of books, records, or documents, or an audit thereof, then the Treasurer shall add to the assessment the cost of such examination, together with any penalties accruing thereon. Such costs and penalties when collected shall be placed to the account of the 'School Board Sales Tax Fund' in the manner as are the taxes collected under this ordinance.

If any dealer fails to make any return required by this ordinance or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the tax of deficiency found to be due, or Ten Dollars (\$10.00), whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION 9.05. If any dealer liable for any tax, interest or penalty hereunder shall sell out his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from the Treasurer showing that they have been paid, or a certificate stating that no taxes, interest or penalties are due. If the purchaser of a business or stock

of goods shall fail to withhold purchase money as provided, he shall be personally liable for the payment of the taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners or assignors.

SECTION 9.06. In the event that any dealer is delinquent in the payment of the tax herein provided for, the Treasurer may give notice of the amount of such delinquency by registered mail to all persons having in their possession, or under their control, any credits or other personal property belonging to such dealer, or owing any debts to such dealer at the time of receipt by them of such notice and thereafter any person so notified shall neither transfer nor make any other disposition of such credits, other personal property, or debts until the Treasurer shall have consented to a transfer or disposition, or until thirty (30) days shall have elapsed from and after the receipt of such notice. All persons so notified must, within five (5) days after receipt of such notice, advise the Treasurer of any and all such credits, other personal property, or debts, in their possession, under their control or owing by them, as the case may be.

SECTION 9.07. In the event the dealer has imported tangible personal property and he fails to produce an invoice showing the cost price of the articles which are subject to tax, or the invoice does not reflect the true or actual cost price, then the Treasurer shall ascertain, in any manner feasible, the true cost price and assess and collect the tax with interest, plus penalties, if such have accrued, on the true cost price as assessed by him. The assessment so made shall be considered prima facie correct, and the burden shall be on the dealer to show the contrary.

SECTION 9.08. In the case of the lease or rental of tangible personal property, if the consideration given or reported by the dealer does not, in the judgment of the Treasurer, represent the true or actual consideration, then the Treasurer is authorized to fix the same and collect the tax thereon for the Parish School Board in the same manner as above provided (Sec.9.07.), with interest plus penalties, if such have accrued.

SECTION 9.09. In the event any transportation company, agency, or firm shall refuse to permit examination of its books, records and other documents by the Treasurer, the Treasurer may proceed by rule, in term or in chambers, in any court of competent jurisdiction and require said transportation company, agency or firm to show cause why the Treasurer should not be permitted to examine its books, records or other documents, and in case said rule be made absolute, the same shall be considered a judgment of the Court and every violation of said judgment as a contempt thereof and punished according to law.

SECTION 9.10. If any dealer, subject to make and file a return required by any of the provisions of this ordinance, fails to render such return within the time required, or renders a return which is false or fraudulent, in that it contains statements which differ from the true gross sales, purchases, leases, or rentals, or other transactions, taxable under this ordinance, or otherwise fails to comply with the provisions of this ordinance, for the taxable period for which said return is made, the Treasurer shall

give such dealer fifteen (15) days notice, in writing, requiring such dealer to appear before him or his assistant, with such books, records and papers as he may require, relating to the business of such dealer, for such taxable period; and said Treasurer may require such dealer, or the agents or employees of such dealer, to give testimony or to answer interrogatories, under oath administered by the Treasurer or his assistants, respecting the sale at retail, the use, or consumption, or distribution, or storage for use or consumption, in this Parish, or lease or rental of tangible personal property, or other transactions, subject to tax, or the failure to make report thereof, as provided in this ordinance.

SECTION 9.11. If any dealer fails to make a return, or refuses to permit an examination of his, the dealer's books, records, or papers, or to appear and answer questions within the scope of such investigation relating to the sale, use, consumption, distribution, storage, lease or rental of tangible personal property, or sale of services, the Treasurer may apply to any court of competent jurisdiction, for an order requiring such dealer to make such return, or requiring the dealer, or his agents or employees, to appear and answer any such questions or permit such examination, and the court or any judge thereof, shall thereupon issue an order, upon such reasonable notice as shall be prescribed therein, to be served upon said dealer or the agents or employees of such dealer, directing him or them to so appear and testify, and to produce such books, records and papers as may be required. Any person, or any member of any firm, co-partnership, joint venture, association, or corporation, or any agent or employee thereof, failing to comply with any such order shall be guilty of contempt, and shall be punished as provided by law in cases of contempt.

SECTION 9.12. The importation into this Parish of tangible personal property which is subject to tax, by truck, automobile, or other means of transportation other than a common carrier, without having first obtained a permit as described in Section 8 (if the tax imposed by this ordinance on said tangible personal property has not been paid), shall be construed as an attempt to evade payment of the said tax: and the same is hereby prohibited, and the said truck, automobile, or means of transportation other than a common carrier, and said taxable property may be seized by the Parish School Board in order to secure the same as evidence in a trial and the same shall be subject to forfeiture and sale in the manner provided for in this ordinance.

SECTION 9.13. The failure of any dealer who imports tangible personal property from outside the Parish into the Parish for use or consumption or distribution or storage to be used or consumed in this Parish, or who imports for lease or rental any tangible personal property subject to the provisions of this ordinance, to pay any tax, interest, penalties, or costs under this ordinance, shall ipso facto make the said tax, interest, penalties and costs delinquent and shall be construed as an attempt to avoid the payment of same which shall be sufficient grounds for attachment of such tangible personal property wherever the same may be located or found, whether said delinquent dealer be a resident or non-resident of this Parish, and whether said tangible personal property is in the possession of said delinquent dealer or in the possession of other persons, firms, corporations, ...

or association of persons; provided, that it is the intention of this ordinance to prevent the disposition of the said tangible personal property in order to insure payment of the tax imposed by this ordinance, together with interest, penalties and costs, and authority to attach is hereby specifically authorized and granted to the Parish School Board.

In addition to the penalties prescribed in this and the preceding section (Section 9.12.), any person, or dealer, who shall violate the provisions thereof, upon conviction shall be fined in a sum of not more than One Hundred Dollars (\$100.00) or imprisonment in jail for a period of not more than ninety (90) days or by both such fine and imprisonment, in the discretion of the Court. And, each importation or shipment by truck, automobile, or other means of transportation, other than a common carrier, found to be in violation of the provisions of these sections shall constitute a separate offense.

SECTION 9.14. The liability of any person, or dealer arising from any tax, interest and penalty, or any of them, imposed by this ordinance, from the time they are due, shall be a personal debt of such person, or dealer to the Parish School Board recoverable in any court of competent jurisdiction in an action at law by the School Board. Such debts, whether sued upon or not, shall be a lien on all the property of such delinquent person, or dealer, except as against an innocent purchaser for value without notice in the actual course of business, and shall have preference in any distribution of the assets of the person, or dealer, whether in bankruptcy, insolvency, or otherwise. The proceeds of any judgment or order obtained hereunder shall be paid to the Parish School Board.

SECTION 9.15. The Parish School Board may require a bond or other security satisfactory to the Treasurer for the payment of any taxes, fees, interest and penalties, or any of them, imposed pursuant to this ordinance when he shall find that the collection thereof may be prejudiced without such security.

SECTION 9.16. If any person, or dealer, shall fail to make a return or report as required by this ordinance, the Treasurer, within three (3) years after the last day on which the omitted report could have been filed without penalty, may make an estimate of the amount of taxes such person, or dealer, is liable to pay under the terms of this ordinance, from any information he is able to conveniently obtain, and according to such estimate so made by him, assess the taxes, fees, penalties and interest due the Parish School Board from such person, or dealer, give notice of such assessment to such person, or dealer and must make demand upon him for payment, or otherwise the said claim shall prescribe.

SECTION 9.17. After a return or report is filed under the provisions of this ordinance, the Treasurer shall cause to be examined and make such further audit or investigation as he may deem necessary, and if therefrom, he shall determine that there is a deficiency with respect to the payment of any tax due under this ordinance, he shall assess the additional amount of tax, and any penalties and interest, or either of them due the Parish School Board from such person, or dealer, and make demand upon him for payment.

SECTION 9.18. If the Treasurer finds that any person, or dealer liable for the payment of any tax under this ordinance designs quickly to depart from this Parish or to remove therefrom his or its property, subject to any lien under the provisions of this ordinance, or to discontinue business, or to do any act tending to prejudice or render wholly, or partly ineffectual any proceedings that might be instituted to collect such tax, whereby it shall have become important that such proceedings be instituted without delay, the Treasurer may make an arbitrary assessment as herein provided, whether or not any return or report is then due by law, and may proceed under such arbitrary assessment to collect the tax, or demand security for it, and thereafter shall cause notice of such findings to be given to such dealer, together with a demand for an immediate return or report, and immediate payment of such tax.

All taxes, penalties and interest assessed pursuant to the provisions of the last three preceding sections, shall be paid within fifteen (15) days after notice and demand shall have been mailed to the dealer liable therefor by the Parish School Board. If such taxes, penalties and interest so assessed shall not be paid within such fifteen (15) days, there shall be added to the amount assessed, in addition to interest as hereinabove provided, and any other penalties provided by this ordinance, a sum equivalent to five per cent (5%) of the tax.

SECTION 9.19. If any dealer against whom taxes have been assessed under the provisions of this ordinance shall refuse or neglect to pay such taxes within the time prescribed in this ordinance, it shall be lawful for the Treasurer, or his duly authorized representative, who is charged with the enforcement of collection of such taxes, to enforce collection of such taxes, together with such interest and other additional amounts as are added by law, by distraint and sale of any property or rights to property belonging to the delinquent dealer.

SECTION 9.20. Any dealer who shall neglect, fail or refuse to collect the tax as provided in Sections 4.01 through 4.10 of this ordinance, upon any, every and all retail sales made by him, or his agent, or employee, which is subject to tax, shall be liable for and pay the tax himself.

SECTION 9.21. For any one of the following violations, in addition to being liable for the other penalties provided herein, the party named shall be guilty of misdemeanor and upon conviction be punished by a fine of not more than One Hundred Dollars (\$100.00), or imprisonment in jail for not more than three (3) months, or both, in the discretion of the court:

(1) any person who as a purchaser is obligated to report and pay the tax imposed upon any purchase made by him under Section 4.01 through 4.10 of this ordinance, and who fails, neglects, and refuses to file a return thereof with the Treasurer and pay the tax imposed thereon, within the time stated after such sale is made;

(2) any dealer who shall fail, neglect, or refuse to collect the tax as provided in Sections 4.01 through 4.10 of this ordinance, whether by himself or through his agents or employees;

- (3) any dealer violating the provisions of Sections 9.05 and 9.06 of this ordinance;
- (4) any dealer who fails to permit an inspection of records by the Treasurer as provided in Section 7.01 of this ordinance;
- (5) any wholesale dealer or jobber in this Parish who fails to keep records, or fails to permit an inspection thereof by the Treasurer as provided in Section 7.03 of this ordinance;
- (6) any dealer, wholesale dealer or jobber who violates the provisions of Sections 4.04 and 4.05 of this ordinance;
- (7) any dealer who violates the provisions of Section 7.02 of this ordinance;
- (8) any dealer failing or refusing to furnish any return as provided in Section 6.01 through 6.06 of this ordinance, or failing or refusing to furnish a supplemental return or other data required by the Treasurer;
- (9) any dealer required to make, render, sign or verify any return as provided in Sections 6.01 through 6.06 of this ordinance, who makes a false or fraudulent return, with intent to evade a tax hereby levied;
- (10) the president, executive officers, managers and directors of any corporation, who shall violate the provisions of Section 9.22 of this ordinance; provided that such fine and imprisonment shall not prevent other action against the corporation as otherwise provided in this ordinance for the recovery of the tax, interest, and penalties that may be due; and
- (11) any person who shall violate any other provisions of this ordinance, punishment for which is not otherwise herein provided.

SECTION 9.22. No corporation organized under the laws of the state shall hereafter be dissolved, or effect a merger, reorganization, or consolidation under any law of the State by the action of the stockholders or by the decree of any Court until all taxes, fees, penalties and interest imposed on the corporation in accordance with provisions of this ordinance shall have been paid in full. No foreign corporation which has obtained authority from this State to transact business in this Parish may surrender such authority and withdraw from this State until all taxes, fees, penalties, interest, and other charges imposed upon said corporation in accordance with the provisions of this ordinance shall have been fully paid.

SECTION 9.23. Any person or dealer who shall fail to pay any tax levied by this ordinance on or before the day when such tax shall be required by this ordinance to be paid, shall pay in addition to the tax, interest on the tax at the rate specified in Section 9.03 of this ordinance, for each month or fraction thereof that the tax remains unpaid, to be calculated from the date the tax was originally due to the date of actual payment.

In addition, such person, or dealer shall pay any special penalty or penalties provided by this ordinance.

* SECTION 9.24. All penalties and interest imposed by this ordinance shall be payable to and recoverable by the Parish School Board in the same manner as if they were part of the tax imposed. If the failure to pay any such tax when due is explained to the satisfaction of the Treasurer, he may remit or waive payment of the whole or any part of any penalty, and may remit and waive payment of any interest charged in excess of the rate of one-half of one per centum (1/2 of 1%) per month.

REFUNDS AND REIMBURSEMENTS

SECTION 10.01. In the event purchases are returned to the dealer by the purchaser or consumer after the tax imposed by this ordinance has been collected or charged to the account of the consumer or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by the Treasurer and in case the tax has not been remitted by the dealer to the Parish School Board, the dealer may deduct the same in submitting his return. Upon receipt of a sworn statement of the dealer as to the gross amount of such refunds during the period covered by such sworn statement, which period shall not be longer than ninety (90) days, the Parish School Board, through the Treasurer, shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for such tax collected. Such memorandum shall be accepted by the Parish School Board at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under the provisions of this ordinance.

SECTION 10.02. If any dealer shall have given to the Treasurer notice within the time provided in Section 10.01 of this ordinance, such dealer thereafter, at any time within two (2) years after the payment of any original or additional tax assessed against him, may file with the Treasurer a claim under oath for refund, in such form as the Treasurer may prescribe, stating the grounds thereof. However, no claim for refund shall be required or permitted to be filed with respect to a tax paid, after protest has been filed with the Treasurer as hereinafter provided, or after proceeding on appeal has been finally determined.

SECTION 10.03. If, upon examination of such claim for refund, it shall be determined by the Treasurer that there has been an overpayment of tax, the amount of such overpayment shall be credited against any liability of any dealer under this ordinance, and if there be no such liability, the said dealer shall be entitled to a refund of the tax so overpaid. If the Treasurer shall reject the claim for refund in whole or in part he shall make an order accordingly and serve notice upon such dealer.

SECTION 10.04. Where no question of fact or law is involved, and it appears from the records of the Parish School Board that any moneys have been erroneously or illegally collected from any dealer, or have been paid by any dealer under a mistake of fact or law, the Treasurer may, at any time within two (2) years of payment, upon making a record in writing his reasons therefor, certify that any dealer is entitled to such refund and thereupon the Treasurer shall authorize the payment thereof from any appropriation available for such purposes.

SECTION 10.05. When, to secure compliance with any of the provisions of this ordinance any moneys shall have been deposited with the Parish School Board by any dealer, and shall have been over to the Parish School Board and the Treasurer shall be satisfied that such dealer has fully complied with all such provisions, the Treasurer shall so certify and authorize repayment from any appropriations available for such purpose of such dealer of such moneys, or such part thereof as the Treasurer shall certify has not been applied by him to the satisfaction of any indebtedness arising under this ordinance.

REMEDIES OF THE DEALER

SECTION 11.01. A right of action is hereby created to afford a remedy at law for any dealer aggrieved by the provisions of this ordinance; and in case of any such dealer resisting the payment of any amount found due, or the enforcement of any provisions of such laws in relation thereto, such dealer shall pay the amount found due by the Treasurer and shall give the Treasurer notice, at the time, of this intention to file suit for the recovery of the same; and upon receipt of such notice the amount so paid be segregated and held by the Treasurer for a period of thirty (30) days; and if suit is filed within such time for recovery of such amount, such funds so segregated shall be further held, pending the outcome of such suit. If the dealer prevails, the Treasurer shall refund the amount to the claimant, with interest at the rate of two per cent (2%) per annum covering the period from the date the said funds were received by the Parish School Board to the date of refund.

SECTION 11.02. This section shall afford a legal remedy and right of action in any State, City or Federal Court having jurisdiction of the parties and subject matter, for a full and complete adjudication of any and all questions arising in the enforcement of this ordinance, as to the legality of any tax accrued or accruing or the method of enforcement thereof. In such actions service shall be upon the Treasurer of the School Board.

SECTION 11.03. This section shall be construed to provide a legal remedy in the State, City or Federal Courts, by action of law, in case such taxes are claimed to be an unlawful burden upon interstate commerce, or the collection thereof, in violation of any Act of Congress or the United States Constitution, or the Constitution of the State of Louisiana, or in any case where jurisdiction is vested in any of the courts of the United States; provided that upon request of the dealer and upon proper showing by such dealer that the principle of law involved in an additional assessment is already pending before the courts for judicial determination, the said dealer, upon agreement to abide by the decision of the courts may pay the additional assessment under protest, but need not file an additional suit. In such cases the tax so paid under protest shall be segregated and held by the Treasurer until the question of law involved has been determined by the courts and shall then be disposed of as therein provided.

SECTION 11.04. If any dealer shall be aggrieved by any finding or assessment of the Treasurer, he may, within thirty (30) days of the receipt of notice of the assessment or finding, file a protest in writing signed by him or his duly authorized agent, which shall be under oath and shall set forth the reasons therefor, and he may request a hearing.

Thereafter, the Treasurer shall grant a hearing to such dealer, if a hearing has been requested, and may make an order confirming, modifying, or vacating any such finding or assessment. The filing of any such protest shall not abate any penalty for non-payment, nor shall it stay the right of the Treasurer to collect the tax in any manner herein provided unless the dealer shall furnish security of a kind and in an amount satisfactory to the Treasurer. Appeals from the decision of the Treasurer shall be direct to any State, City or Federal Court of competent jurisdiction as provided for in Section 11.02.

OTHER ADMINISTRATIVE PROVISIONS

SECTION 12.01. The Treasurer is hereby authorized and empowered to carry into effect the provisions of this ordinance, and in pursuance thereof to make and enforce such rules as he may deem necessary in administering the provisions of this ordinance, subject to the action of the Parish School Board.

SECTION 12.02. The Treasurer shall have the power to make and publish reasonable rules and regulations, not inconsistent with this ordinance, or the laws and the Constitution of this State or of the United States, for the enforcement of the provisions of this ordinance and the collection of the revenues and penalties imposed by this ordinance.

SECTION 12.03. The Treasurer shall design, prepare, print, and furnish to all dealers or make available to said dealers, all necessary forms for filing returns, and instructions to insure a full collection from dealers and an accounting for the taxes due, but failure of any dealer to secure such forms shall not relieve such dealer from the payment of said taxes at the time and in the manner herein provided.

SECTION 12.04. The cost of preparing and distributing the report forms and paraphernalia for the collection of said tax, and of the inspection and enforcement duties required herein, shall be borne out of appropriations by the School Board as provided in Section 13.02. of this ordinance.

SECTION 12.05. In any case where tangible personal property is sold at retail under a contract providing for such retail sale, made and entered into prior to the effective date of this ordinance and containing the sale price, and delivery is made after the effective date of this ordinance, and such sale is taxable under this ordinance, the seller shall add the tax imposed by said ordinance to said sale price, and collect it from the buyer.

The provisions of this section shall also apply where such tangible personal property is not sold, but is used, consumed, distributed, stored, leased or rented, and where services taxable hereunder are contracted for before the effective date of this ordinance, but are actually furnished after the effective date hereof.

The provisions of this section shall not apply to tangible personal property actually imported or caused to be imported into, or stored within, the territorial limits of the Parish prior to the effective date of this ordinance, if the said tangible personal property is actually used or consumed by the person who imported and stored said tangible personal property.

SECTION 12.06. It shall be lawful for the Treasurer, or any deputy by him duly designated, to receive the written oath of any person signing any application deposition, statement, or report required by the Treasurer in the administration of this ordinance.

SECTION 12.07. The Treasurer, or any deputy by him duly designated, may conduct hearings, and have administered and examined under oath, any dealer and the directors, officers, agents and employees of any dealer, and any other witnesses, relative to the business of such dealer in respect to any matter incident to the administration of this ordinance. Such examinations or hearings shall be at a time convenient to the dealer within fourteen (14) days after requested by the Treasurer in writing.

SECTION 12.08. Any notice required to be given by the Treasurer pursuant to this ordinance, may be given by personal service on the dealer for whom it is intended, or be mailed to the dealer for whom it is intended, addressed to such dealer at the address given in the last report filed by him pursuant to the provisions of this ordinance, or if no report has been filed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of its receipt by the dealer to whom it is addressed.

SECTION 12.09. The Treasurer shall keep a record of all of the official acts, and shall preserve copies of all rules, decisions, and orders made by him and by any deputy of his department in charge of the collection of the tax imposed by this ordinance. Copies of such rules, decisions, or orders and of any paper or papers filed in any office maintained by him in the administration of this ordinance, may be authenticated under his official signature, and when so authenticated, shall be evidence in all Courts of the State of the same weight and force as the original thereof. For authenticating any such copy, he shall be paid a fee of One Dollar (\$1.00) which shall be deposited in the "School Board Sales Tax Fund."

SECTION 12.10. Nothing in this ordinance shall be construed to deprive the dealer of any remedy in the review of any tax, or in any proceedings to collect the tax given such dealer by any other law, or to deprive the School Board of the Parish of any remedy for the enforcement of this ordinance through any procedure or remedies expressly provided in this ordinance imposing the tax herein levied or in any other law, nor shall this ordinance be construed as repealing or altering any such laws, ordinances, or resolutions.

SECTION 12.11. If any section, sub-section, sentence, clause, or phrase of this ordinance be held invalid, such decisions shall not affect the validity of the remaining portions of this ordinance. The School Board hereby declares that it would have passed this ordinance, and each section, sub-section, sentence, clause, and phrase thereof irrespective of the fact that any one or more sections, sub-section, sentence, clauses, or phrases may be so declared invalid.

SECTION 12.12. The tax levied herein is declared to be supplemental and in addition to all other taxes levied by and under the authority of the School Board of any kind or nature.

SECTION 12.13. This ordinance may be cited or otherwise referred to as the "St. Charles Parish School Board Sales and Use Tax Ordinance."

DISPOSITION OF TAX PROCEEDS AND REVENUES

SECTION 13.01. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Treasurer, as an agent of the School Board, under any provision or provisions of this ordinance, shall be promptly deposited by the Treasurer for the account of the School Board in a special fund designated "Sales Tax Fund," which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent of the School Board; provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate bank account established by the Treasurer with said fiscal agent pending the final determination of the protest or litigation.

SECTION 13.02. Out of the funds on deposit in said "Sales Tax Fund", the Treasurer shall first pay all reasonable and necessary cost and expenses of collecting the tax levied hereby and administering the provisions of this ordinance as well as the various administrative procedures established herein. Such costs and expenses shall be reported by the Treasurer monthly to the School Board of the Parish.

SECTION 13.03. In compliance with the said special election of May 11, 1965, authorizing said tax, after all reasonable and necessary cost and expenses of collection and administration of the tax have been paid as provided for in Section 13.02, the remaining balance in the "Sales Tax Fund" shall be available for the appropriation and expenditure by the School Board solely for the purposes designated in the proposition authorizing the levy of the tax (said proposition being hereinbefore set forth in the preamble to this ordinance, and having been approved by a majority of the qualified electors of the Parish voting at a special election held on Tuesday, May 11, 1965.)

MISCELLANEOUS

SECTION 14.01. This ordinance shall be published in one (1) issue of the official journal of the School Board as soon as possible and shall be in full force and effect immediately upon its adoption.

SECTION 14.02. A certified copy of this ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish.

This ordinance having been submitted in writing, having been read and adopted by sections at a public meeting of the Parish School Board of the Parish of St. Charles, State of Louisiana, when then submitted to an official vote as a whole, the vote thereon being as follows:

YEAS: Mr. Wilson J. Brady, Mr. John J. Growl, Mr. Eddie Keller, Mr. Edward S. Lowry, Mr. Landry M. Dufrene, Dr. J. J. Isolani, and Mr. Alby Hidalgo.

NAYS: None

ABSENT: None

And the ordinance was declared adopted on this, the 28th day of July, 1965.

/s/ E. S. Lowry
PRESIDENT

ATTEST:

/s/ R. J. Vial, Jr.
SECRETARY

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The following ordinance was presented by Mr. Ronald St.Pierre, who moved its adoption, and was seconded by Mr. Karl Mike Champagne:

ORDINANCE

An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and upon the sale of services, all as defined herein; defining the terms "tangible personal property", "dealers", "retail sales", "sales price", "cost price", "lease or rental", "storage", "use", "sales of services", and other terms used herein; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of the ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provision thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith.

WHEREAS, under the provisions of Article VI, Section 29(A) of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority supplemental thereto, the Governing Body (hereinafter defined), is authorized to levy and collect within the Parish a tax of one per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined in Sections 301 - 317, inclusive, of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:301 - 47:317); and

WHEREAS, pursuant to the requirements of Article VI, Section 29(A) of the Constitution of the State of Louisiana of 1974, Act No. 21 of the First Extraordinary Session of the Louisiana Legislature of 1975, and other constitutional and statutory authority supplemental thereto, a special election was held in the Parish on Saturday, May 13, 1978, to authorize the levy and collection of a tax, and the proposition, attached hereto as Exhibit "A", was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and

WHEREAS, in compliance with the aforesaid statutory authority and the said special election, it is the desire of the Governing Body (hereinafter defined) to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Governing Body, that:

DEFINITIONS

SECTION 1. As used in this ordinance the following terms, words, and phrases shall have the meaning ascribed to them in Sections 1.01 to 1.23, inclusive, of this ordinance, except when the context clearly indicates a different meaning.

SECTION 1.01. "Agricultural Commodity" shall mean horticultural, viticultural, poultry, farm and range products and livestock and livestock products.

SECTION 1.02. "Business" shall include any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. The term "business" shall not be construed in this ordinance to include the occasional and isolated sales or transactions by a person who does not hold himself out as engaged in business.

SECTION 1.03. "Collector" shall mean and include the Secretary-Treasurer of the Governing Body or his duly authorized assistant or assistants or such other person or persons, agency or instrumentality designated by the Governing Body to handle and accomplish the collection, enforcement and administration of sales and use of taxes on behalf of the Governing Body.

SECTION 1.04. "Cost Price" shall mean the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor or service cost, transportation charges or any other expenses whatsoever.

SECTION 1.05. "Dealer" shall include every person who:

(1) manufactures or produces tangible personal property from any State, or other political subdivision of this State, or foreign country, for sale at retail, for use or consumption, or distribution, or storage to be used or consumed in this Parish;

(2) imports, or causes to be imported, tangible personal property from any State, or other political subdivision of this State, or foreign country, for sale at retail, for use or consumption, or distribution, or storage to be used or consumed in this Parish;

(3) sells at retail, or who offers to sell at retail, or who has in his possession for sale at retail, or for use, or consumption, or distribution, or storage to be used or consumed in this Parish, tangible personal property;

(4) has sold at retail, or used, or consumed, or distributed or stored for use or consumption in this Parish, tangible personal property and who cannot prove that the tax levied by this ordinance has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of said tangible personal property;

(5) leases or rents tangible personal property for a consideration, permitting the use or possession of such property without transferring title thereto;

(6) is the lessee or rentee of tangible personal property and who pays to the owner of such property a consideration for the use or possession of such property without acquiring title thereto;

(7) sells or furnishes any of the services subject to the tax under this ordinance or purchases or receives any of the services subject to tax under this ordinance; or

(8) is engaging in business in the Parish.

SECTION 1.06. "Distraint" or "Distrain" shall mean the right to levy upon and seize and sell, or the levying upon or seizing and selling, any property or rights to property of the delinquent dealer by the officer charged with the collection of the tax for the purpose of satisfying any tax, interest or penalties due under the provision of this ordinance.

SECTION 1.07. "Engaging in business in the Parish" shall mean and include any of the following methods of transacting business: maintaining directly, indirectly or through a subsidiary, an office, distribution house, sales house, warehouse, or other place of business or by having an agent, salesman, solicitor, or employee operating within the Parish under the authority of the seller or its subsidiary, irrespective of whether such place of business, agent, salesman, solicitor, or employee is located in the Parish permanently or temporarily, or whether such a seller or subsidiary is qualified to do business in the Parish, or by having within the Parish any choses in or causes of action, or any property, or any liens on property, or any indebtedness due it in the Parish, protected by the laws and courts of the Parish.

SECTION 1.08. "Governing Body" shall mean and include the Parish School Board of the Parish of St. Charles, State of Louisiana.

SECTION 1.09. "Gross Sales" shall mean the sum total of all sales of tangible personal property, as hereinafter provided and defined, and sales of services without any deductions whatsoever of any kind or character, except as provided in this ordinance.

SECTION 1.10. "Hotel" shall mean and include any establishment engaged in the business of furnishing sleeping rooms, cottages or cabins to transient guests where such establishment consists of six (6) or more sleeping rooms, cottages or cabins under a single roof.

SECTION 1.11. "Lease or rental" shall mean the leasing or renting of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property.

SECTION 1.12. "New Article" shall mean the original stock in trade of the dealer and shall not be limited to newly manufactured articles. The original stock or article, whether it be a used article or not, shall be subject to the tax.

SECTION 1.13. "Parish" shall mean the Parish of St. Charles, State of Louisiana.

SECTION 1.14. "Person" shall include any individual, firm, co-partnership, joint venture, association, corporation, co-operative, estate, trust, business trust, receiver, syndicate, the State of Louisiana, any parish, city, municipality, state or public board, public commission or public or semi-public corporation, political subdivision, district or instrumentality or other group or combination acting as a unit, and the plural as well as the singular number.

SECTION 1.15. "Purchaser" shall mean any person who acquires or receives any tangible personal property or the privilege of using any tangible personal property or receives any services pursuant to a transaction subject to taxes under this ordinance.

SECTION 1.16. "Retail Sale" or "Sale at Retail" shall mean a sale to a consumer or to any person for any purpose other than for resale in the form of tangible personal property and a sale of services, as hereinafter set forth, and shall mean and include all such transactions as the Collector, upon investigation finds to be in lieu of sales; provided, that sales for resale must be made in strict compliance with the rules and regulations issued by the said Collector. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations, shall himself be liable for payment of the tax. (The term "Sale at Retail" does not include sales of materials for further processing into articles of tangible personal property for sale at retail, nor does it include an isolated or occasional sale of tangible personal property by a person not engaged in such business, except the isolated or occasional sale of vehicles, which are hereby defined to be sales at retail and as such are subject to the tax.)

SECTION 1.17. "Retailer" shall mean and include every person engaged in the business of making sales at retail or for distribution, or use or consumption, or storage to be used or consumed in the Parish or any person rendering services taxable hereunder.

SECTION 1.18. "Sale" shall mean any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means, whatsoever, of tangible personal property, for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishing, preparing, or serving, for a consideration, of any tangible personal property, consumed on the premises of the person furnishing, preparing or serving such tangible personal property. A transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

The term "Sale" shall also include the "Sales of Services" which means and includes the following:

- (1) the furnishing of sleeping rooms, cottages or cabins by hotels;
- (2) the sale of admissions to places of amusement, to athletic entertainment other than that of schools, colleges and universities, and recreational events, and the furnishing, for dues, fees, or other consideration, of the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic or recreational facilities, but shall not include membership fees or dues of non-profit, civic organizations;
- (3) the furnishing of storage or parking privileges by auto hotels and parking lots and trailer parks;
- (4) the furnishing of printing or overprinting, lithographic, multilith, blueprinting, photostating or other similar services or reproducing written or graphic matter;
- (5) the furnishing of laundry, cleaning, pressing, and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets, and rugs, and the furnishing of storage space for clothing, furs and rugs;
- (6) the furnishing of cold storage space and the furnishing of the service of preparing tangible personal property for cold storage, where such service is incidental to the operation of storage facilities;
- (7) the furnishing of repairs to tangible personal property, including by way of illustration and not of limitation, the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment.

SECTION 1.19. "Sales Price" shall mean the total amount for which tangible personal property is sold, including any services, except services for financing, that are part of the sale valued in money, whether paid in money or otherwise, and includes the cost of material used, labor or service costs, except costs for financing which shall not exceed the legal interest rate and a service charge not to exceed six per cent (6%) of the amount financed, and losses; provided that, cash discounts allowed and taken on sales shall not be included, nor shall the sales price include the amount charged for labor or services rendered in installing, applying, remodeling or repairing property sold.

SECTION 1.20. "Storage" shall mean and include any keeping or retention in the Parish of tangible personal property for use or consumption in the Parish or for any other purpose other than for sale at retail in the regular course of business.

SECTION 1.21. "Tangible Personal Property" shall mean and include personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include the sale at retail of that property in the regular course of business.

SECTION 1.22. "Use" shall mean and include the exercise of any rights or power over tangible personal property incident to the ownership, thereof, except that it shall not include the sale at retail of that property in the regular course of business.

SECTION 1.23. "Use Tax" shall include the use, the consumption, the distribution and the storage for use or consumption, as herein defined.

IMPOSITION OF TAX

SECTION 2.01. There is hereby levied for the purposes stated in the proposition set forth in the preamble to this ordinance, a tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption of tangible personal property and upon the sale of services within the Authority as defined herein; and the levy of such tax shall be as follows:

(1) At the rate of one per cent (1%) of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Governing Body and to include each and every retail sale.

(2) At the rate of one per cent (1%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in the Parish provided there shall be no duplication of the tax.

(3) At the rate of one per cent (1%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(4) At the rate of one per cent (1%) of the monthly lease rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

(5) At the rate of one per cent (1%) of the gross proceeds derived from the sale of services, as defined herein.

SECTION 2.02. Sales or use taxes paid to this Governing Body on the purchase of new motor trucks and new motor tractors licensed and registered for 12,000 pounds or more, under the provisions of Section 462 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:462), new trailers and new semi-trailers licensed and registered for 16,000 pounds or more under the provisions of said Section for rental may be deducted as a credit against the tax due on the rental of that item of property so that no tax is payable on rental income until the tax paid on the purchase price has not been exceeded. The sales tax paid to another authority or taxing authority in the State of Louisiana, or in an authority in a state other than Louisiana on the purchase price of property is not deductible from the tax subsequently due on the rental of such property in the Parish. Property imported by the lessee for use in the Parish that has been previously used by him in another authority is not subject to any tax on the value when imported, but is only subject to the tax that applies on rental payments.

If the tax on rental income fails to exceed the credits for sales or use tax paid, no refund is due the purchaser.

A dealer in the Parish who ordinarily purchases personal property for sale and who withdraws a piece of property from stock for rental is not liable for a sales or use tax on the purchase price of the property when withdrawn from stock. Such person is liable only for the tax applicable on the rental income.

Any sales tax paid on any maintenance or operation expenses of a rental business is not deductible as a credit against the tax due on rental income; such expenses are part of the cost of doing business and do not constitute a part of the cost of the identical property being rented.

SECTION 2.03. The tax shall be collected from the dealer, as defined herein, and paid at the time and in the manner hereinafter provided.

SECTION 2.04. The tax so levied is, and shall be in addition to all other taxes, whether levied in form of sales, excise, or license, privilege or property taxes levied by any other ordinance or resolution of the Governing Body.

Section 2.05. The dealer shall collect the tax levied by this ordinance, together with all other applicable sales and use taxes, in accordance with the integrated bracket schedule or schedules prepared and furnished by the Collector of Revenue of the State of Louisiana under the authority of Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). Such schedule or schedules shall include, in addition to the tax hereby levied pursuant to the election held on May 13, 1978, all sales taxes levied by the State of Louisiana and the 1% sales tax levied by the Governing Body for paying salaries and operating expenses. The dealer will remit that portion of such total taxes representing the tax levied by this ordinance to the Collector. Copies of said integrated bracket schedules are available to dealers on request to the Governing Body or the Collector.

SECTION 2.06. The collection of the tax herein levied shall be made in the name of the Governing Body by the Collector.

EXEMPTIONS AND EXCLUSIONS FROM TAX

SECTION 3.01. The taxes imposed by this ordinance shall not apply to transactions involving the following tangible personal property.

(1) The gross proceeds derived from the sale in the Parish of livestock, poultry and other farm products direct from the farm, provided that such sales are made directly by the producers. When sales of livestock, poultry, and other farm products are made to consumers by any person, other than a producer, they are not exempted from the tax imposed by this ordinance, provided, however, that every agricultural commodity sold by any person, other than a producer, to any other person who purchases not for direct consumption but for the purpose of acquiring raw products for use or for sale in the process of preparing, finishing or manufacturing such agricultural commodity for the ultimate retail consumer trade, shall be exempted from any and all provisions of this ordinance, including payment of the tax applicable to the sale, storage, use, transfer or any other utilization of or handling thereof, except when such agricultural commodity is actually sold as a marketable or finished product to the ultimate consumer, and in no case shall more than one tax be exacted.

(2) The "use tax" shall not apply to livestock and livestock products, to poultry and poultry products, to farm, range and agricultural products when produced by the farmer and used by him and members of his family.

(3) Where a part of the purchase price is represented by an article traded in, the sales tax is payable on the total purchase price less the market value of the article traded in.

(4) The sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the Parish of the following tangible personal property is hereby specifically exempted from the tax imposed by this ordinance: gasoline, steam, water (not including mineral water or carbonated water or any water put up in bottles, jugs, or containers, all of which are not exempted) electric power or energy, newspapers, fertilizer and containers used for farm products when sold directly to the farmer, natural gas, fuel oil and coal when used for boiler fuel, new trucks, new automobiles and new aircraft withdrawn from stock by factory authorized new truck, new automobile and new aircraft dealers, with the approval of the Collector of Revenue, State of Louisiana, and titled in the dealer's name for use as demonstrators, and the sale of prescription drugs under the Pharmaceutical Vendor program of Title XIX of the Social Security Act as administered by the Health and Human Resources Administration of the State of Louisiana.

(5) The sales of materials, equipment and machinery which enter into and become component parts of ships, vessels, including commercial fishing vessels, or barges, of fifty tons load displacement and over, built in Louisiana nor to the gross proceeds from the sale of such ships, vessels or barges when sold by the builder thereof.

(6) The sales of materials and supplies to the owners or operators of ships or vessels operating exclusively in foreign or interstate coastwise commerce, where such materials and supplies are loaded upon the ship or vessel for use or consumption in the maintenance and operation thereof; nor to repair services performed upon ships or vessels operating exclusively in foreign or in interstate coastwise commerce; nor to the materials and supplies used in such repairs where such materials and supplies enter into and become a component part of such ships or vessels; nor to laundry services performed for the owner or operators of such ships or vessels operating exclusively in foreign or interstate coastwise commerce, where the laundered articles are to be used in the course of the operation of such ships or vessels.

The provisions of this sub-section do not apply to drilling equipment used for oil exploitation or production unless such equipment is built for exclusive use outside the boundaries of the State and is removed forthwith from the State upon completion.

(7) The sale at retail of seeds for use in the planting of any kind of crops.

(8) The sale of casing, drill pipe and tubing in the Authority for use offshore beyond the territorial limits of the State of Louisiana for the production of oil, gas, sulphur and other minerals or vessels leased for such purposes or for the providing of services to those engaged in such production.

(9) The sale or use of any materials, supplies or products for use in connection with any phase of the construction of the Toledo Bend Dam Project on the Sabine River.

(10) The sale of admission tickets by Little Theatre organizations.

(11) The sale of admission tickets by domestic non-profit corporations or by any other domestic non-profit organization known as a symphony organization or a society or organization engaged in the presentation of musical performances; provided that this exemption shall not apply to performances given by out-of-state or non-resident symphony companies, nor to any performance intended to yield a profit to the promoters thereof.

(12) The amount paid by the operator of a motion picture theatre to a distributing agency for use of films of photoplay.

(13) The sale at retail of pesticides used for agricultural purposes, including particularly, but not by way of limitation, insecticides, herbicides, and fungicides.

(14) The sale at retail of tangible personal property purchased within the Parish for use exclusively beyond the territorial limits of the Parish. If tangible personal property purchased tax free under the provisions of this section is later brought into the Parish for use herein, the property shall be subject to the use tax as of the time it is brought in the Parish for use herein, subject to the credit provided in Section 5.03 of this ordinance.

If the first use of tangible personal property purchased in the Parish for use beyond the territorial limits of the Parish occurs in a City or Parish of the State of Louisiana or in a City or County in a state other than Louisiana which imposes a sales or use tax, exemption provided herein shall apply only if:

(a) The purchaser is properly registered for sales and use tax purposes in a City or Parish in the State of Louisiana or in a City or County in a state other than Louisiana, wherein such tangible personal property is used, and regularly reports and pays sales and use tax in such other City or Parish in the State of Louisiana or in a City or County in a state other than Louisiana; and

(b) The City or Parish in the State of Louisiana or the City or County in a state other than Louisiana in which the first use occurs grants on a reciprocal basis a similar exemption on purchases within that City or Parish in the State of Louisiana or City or County in a state other than Louisiana for use in the Parish; and

(c) The purchaser obtains from the Collector a certificate authorizing him to make the non-taxable purchases authorized under this Section.

(15) The amounts paid by radio and television broadcasters for the right to exhibit or broadcast copyrighted material and the use of film, video or audio tapes, records or any other means supplied by licensors thereof in connection with such exhibition or broadcast.

(16) The purchase or rental by private individuals of machines, parts therefor and materials and supplies which a physician has prescribed for home renal dialysis.

(17) No new or additional sales or use tax shall be applicable to sales of materials or services involved in lump sum or unit price construction contracts entered into and reduced to writing prior to the effective date of this ordinance or to sales or services involved in such contracts entered into and reduced to writing within ninety days thereafter, if such contracts involve contractual obligations undertaken prior to such effective date and were computed and bid on the basis of sales taxes at the rates effective and existing prior to such effective date.

(18) Purchases of equipment used in fire fighting by bona fide organized public volunteer fire departments.

(19) The sale of admissions to entertainment events furnished by recognized domestic nonprofit charitable, educational and religious organizations when the entire proceeds from such sales, except for necessary expenses in connection with the entertainment events, are used for the purposes for which the organizations furnishing the events were organized.

(20) Sales of tangible personal property at, or admission charges for, events sponsored by domestic, civic, educational, historical, charitable, fraternal or religious organizations, which are nonprofit, when the entire proceeds, except for the necessary expense connected therewith, are used for educational, charitable, religious or historical restoration purposes.

The exemption provided herein shall not apply to any event intended to yield a profit to the promoter or to any individual contracted to provide services or equipment, or both, for the event.

This section shall not be construed to exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets and similar activities that are sponsored by organizations qualifying hereunder which are in competition with retail merchants.

This section shall not be construed to exempt any organization or activity from the payment of sales or use taxes otherwise required by law to be made on purchases made by these organizations.

Such exemption shall be available pursuant to regulations prescribed by the Collector.

(21) Sales or purchases made by blind persons in the conduct of a business which is exempt from license taxes by R.S. 46:305.17.

(22) Necessary fees incurred in connection with the installation and service of cable television. Such exemption shall not apply to the purchases made by any cable television system, but shall only apply to funds collected from the subscriber for regular service, installation and repairs.

(23) Income on receipts from any coin-operated washing or drying machine in a commercial laundromat as defined in R.S. 47:305.17.

(24) Purchases of airline equipment, airplane parts, and airplanes of any commuter airline domiciled in the State of Louisiana as defined in R.S. 47:305.21.

(25) Sales of monetized bullion having a total value of one thousand dollars or more. For purposes of this section "monetized bullion" means coins or other forms of money manufactured from gold, silver, or other metals, and heretofore, now, or hereafter used as a medium of exchange under the laws of this state, the United States, or any foreign nation.

(26) A Parish retail dealer who ordinarily purchases for resale equipment of a type not subject to titling under Louisiana Revised Statutes Title 32, such equipment being:

- (1) mobile, motorized self-propelled farm equipment and attachments thereto;
- (2) mobile, motorized earth moving equipment and attachments thereto; and for
- (3) mobile, motorized self-propelled construction equipment and attachments thereto;

and who withdraws an item of such equipment from inventory, for rental, as a method for promoting sales, shall be exempt from the payment of sales or use tax on the purchase price of the property when withdrawn from inventory for such rental. The dealer shall be liable for the tax levied on the rental income, and a sales tax upon any ultimate sale of said item.

(27) The leasing of those vessels for use offshore beyond the territorial limits of the State of Louisiana for the production of oil, gas, sulphur, and other minerals or for the providing of services to those engaged in such production.

(28) Rental or lease payments on automobiles or trucks provided that the term of the lease is for a period of six months or more and provided that the sale and use tax imposed on the sale price or cost price of such vehicle has been paid to the State of Louisiana at the time such vehicle was titled and/or transferred into the State of Louisiana.

SECTION 3.02. It is not the intention of this ordinance to levy a tax upon articles of tangible personal property imported into the Parish or produced or manufactured in the Parish for export; nor is it the intention of this ordinance to levy a tax on a bona fide transaction in interstate commerce. It is, however, the intention of this ordinance to levy a tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the Parish of tangible personal property after it has come to rest in the Parish and has become a part of the mass of property in the Parish.

SECTION 3.03. No tax shall be due under this ordinance on the sale of any goods or personal tangible property delivered or services performed outside the territorial limits of the Parish.

COLLECTION OF TAX BY DEALER

SECTION 4.01. The tax levied by this ordinance shall be collected by the dealer from the purchaser or consumer, except as provided for the collection of the tax on motor vehicles in Section 4.06 of this ordinance. The dealer shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the property, or charges for services and payable at the time of the sale; provided, however, that the Governing Body shall be joined as a party plaintiff in any action or proceeding brought by the dealer to collect the tax.

SECTION 4.02. Every dealer located outside the Parish making sales of tangible personal property for distribution, storage, use, or other consumption, in the Parish shall, at the time of making sales, collect the tax imposed by this ordinance from the purchaser.

SECTION 4.03. The dealer shall, as far as practicable, add the exact amount of the tax imposed under this ordinance, or the average equivalent thereof, in conformity with the rules and regulations to be issued by the Collector, to the sale price or charge and shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law, in the same manner as other debts.

SECTION 4.04. In order to aid in the administration and enforcement of the provisions of this ordinance, and to collect all of the taxes imposed by this ordinance, on or before July 1, 1978, or in the case of dealers commencing business after July 1, 1978, or opening new places of business after such date, within three (3) days after such commencement or opening, every dealer purchasing or importing tangible personal property for resale shall file with the Collector a certificate of registration in a form prescribed by him. The Collector shall, within five (5) days after such registration, issue without charge to each dealer who purchases or imports for resale, a certificate of authority empowering such dealer to collect the tax from the purchaser, and duplicates therefor, for each additional place of business of such dealer. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificate of authority shall be prominently displayed in all places of business of the dealer. A dealer who has no regular place of doing business shall attach such certificate to his cart, stand, truck or other merchandising device. Such certificate shall be non-assignable and non-transferable and shall be surrendered immediately to the Collector upon the dealer's ceasing to do business at the place therein named.

SECTION 4.05. A manufacturer, wholesaler dealer, jobber or supplier shall refuse to accept a certificate that any property upon which a tax is imposed by the ordinance is purchased for resale, and shall collect the tax imposed by this ordinance, unless the purchaser shall have filed a certificate of registration and received a certificate of authority to collect the tax imposed by this ordinance; provided, however, that the payment of the tax by such purchaser shall not relieve the purchaser of the duty herein imposed upon such purchaser to collect the tax upon any resale made by him; but such purchaser who shall thereafter file a certificate of registration and receive a certificate of authority to collect the tax may, upon application therefor, receive a refund of the taxes paid by him upon property thereafter resold by him, and upon the receipts from which he shall have collected and paid over to the Governing Body the tax herein imposed.

SECTION 4.06. The tax imposed by this ordinance upon the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the Louisiana Vehicle Registration License Tax of the State of Louisiana shall be collected as provided in this Section.

(1) The tax levied by this ordinance on any such vehicle shall be paid to the Vehicle Commissioner as the agent of the Collector of Revenue of the State of Louisiana at the time of application for a certificate of title or vehicle registration license and no certificate of title or vehicle registration license shall be issued until the tax has been paid.

(a) The tax levied by this ordinance on the sale of any such vehicle shall be due at the time registration or any transfer of registration is required by the Vehicle Registration License Tax Law of the State of Louisiana (R.S. 47:451, et seq.).

(b) The tax levied by this ordinance on the use of any such vehicle in this Parish shall be due at the time first registration in this Parish is required by the Vehicle Registration License Tax Law (R.S. 47:451, et seq.).

(2) Every vendor of such a vehicle shall furnish to the purchaser at the time of sale a sworn statement showing the serial number, motor number, type, year and model of the vehicle sold, the total sales price, any allowance for and description of any vehicle taken in trade, and the total cash difference paid or to be paid by the purchaser between the vehicles purchased and traded in and the sales or use tax to be paid, along with such other information as may be required. All labor, parts, accessories and other equipment which are attached to the vehicle at the time of the sale and which are included in the sale price are to be considered a part of the vehicle.

(3) It is not the intention of this Section to grant an exemption from the tax levied by this ordinance to any sale, use, item or transaction which has heretofore been taxable and this Section shall not be construed as so doing. It is the intention of this Section to transfer the collection of sales and use tax on vehicles from the vendor to the Vehicle Commissioner as agent for the Collector of Revenue of the State of Louisiana, and to provide a method of collection of the tax directly from the vendee or user by the Vehicle Commissioner as agent of the Collector of Revenue in accordance with an agreement by and between the Collector of Revenue or the Vehicle Commissioner as agent therefor and the Governing Body, the execution of which agreement is hereby authorized. Said tax so collected for said Collector of Revenue shall be paid to the Governing Body and sent to the Collector as soon as possible, and in any event at least once each quarter, all in accordance with the said agreement.

(4) The provisions contained in Section 1.16 which exclude isolated or occasional sales from the definition of a sale at retail are not to apply to the sale of vehicles which are the subject to this subsection. Isolated or occasional sales of vehicles are hereby defined to be sales at retail and as such are subject to the tax.

SECTION 4.07. A person engaged in any business taxable under this ordinance shall not advertise or hold out to the public, in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the purchaser from the payment of all or any part of the tax. The dealer shall state and collect the tax separately from the price paid by the purchaser, but his failure to do so shall not be available as a defense to the purchaser in any proceedings brought under this ordinance.

SECTION 4.08. Where the tax collected for any period is in excess of one per cent (1%), the total collected must be paid over to the Collector, less the commission to be allowed the dealer as hereinafter set forth.

SECTION 4.09. Where the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, as imposed by this ordinance, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the purchaser directly to the Governing Body, and it shall be the duty of this purchaser to file a return thereof with the Collector and to pay the tax imposed thereon to the Governing Body within fifteen (15) days after such sale was made or rendered.

SECTION 4.10. For the purpose of compensating the dealer in accounting for and remitting the tax levied by this ordinance, each dealer shall be allowed two per cent (2%) of the amount of tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment.

COLLECTION OF TAX FROM DEALER

SECTION 5.01. The tax imposed by this ordinance shall be collectible by the Collector on behalf of the Governing Body from all persons engaged as dealers.

(1) The Collector is duly authorized and empowered to carry into effect the provisions of this ordinance, and in pursuance thereof to make and enforce such rules as he may deem necessary. Such regulations when promulgated shall have the full force and effect of law. Promulgation shall be accomplished by publication at least one time in the official journal of the Governing Body.

(2) The Collector may employ such personnel, including legal counsel on a fee or salary basis, as are necessary to assist in the collection of the taxes imposed hereunder.

(3) Any duly authorized representative or deputy of the Collector, when acting under his authority and direction, shall have the same power as is conferred upon the Collector by this ordinance.

(4) The Collector may conduct hearings and administer oaths, and examine under oath, any dealer and the directors, officers, agents and employees of any dealer, and any other witness, relative to the business of such dealer in respect to any matter incident to the administration of this ordinance.

SECTION 5.02. On all tangible personal property imported, or caused to be imported, from other states or other political subdivisions of this State, or any foreign country, and used by him, the dealer shall pay the tax imposed by this ordinance on all articles of tangible personal property so imported and used, the same as if the said articles had been sold at retail for use or consumption, in the Parish. For the purpose of this ordinance, use or consumption, or distribution, or storage of tangible personal property, shall each be equivalent to a sale at retail, and the tax shall thereupon immediately be levied and be collected in the manner provided herein, provided there shall be no duplication of the tax in any event.

SECTION 5.03. A credit against the use tax imposed by this ordinance shall be granted to taxpayers who have paid a similar tax upon the sale or use of the same tangible personal property in another city or parish in the State of Louisiana, or city or county in a state other than Louisiana. The credit provided herein shall be granted only in the case where the city or parish in the State of Louisiana, or the city or county in a state other than Louisiana to which a similar tax has been paid grants a similar credit as provided herein. The proof of payment of the similar tax to another city or parish in the State of Louisiana, or to a city or county in a state other than Louisiana shall be made according to rules and regulations promulgated by the Collector. In no event shall the credit be greater than the tax imposed by this Governing Body upon the said tangible personal property which is the subject of the use tax imposed by this ordinance.

RETURNS AND PAYMENT OF TAX

SECTION 6.01. The tax levied under this ordinance shall be due and payable by all dealers monthly on the first day of the month.

SECTION 6.02. For the purpose of ascertaining the amount of tax payable under this ordinance, it shall be the duty of all dealers on or before the twentieth (20th) day of the month following the month in which this tax shall become effective to transmit to the Collector, upon forms prescribed, prepared and furnished by him, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payment for services, as the case may be, arising from all taxable transactions during the preceding calendar month or during the part of the preceding calendar a month, running from the effective date of this ordinance to the end of such month. Thereafter, like returns shall be prepared and transmitted to said Collector by all dealers, on or before the twentieth (20th) day of each month, for the preceding calendar month. Said returns shall show such further information as the Collector may require to enable him to correctly compute and collect the tax herein levied. Such returns shall be signed by the dealer filing the same, and his signature thereon shall constitute a warranty on the part of the dealer that he has read and examined the said returns and that, to the best of his knowledge and belief, the same are true, correct and complete. Every dealer at the time of making the return required hereunder shall compute and remit to the Governing Body the required tax due for the preceding calendar month.

SECTION 6.03. At the time of transmitting the return required hereunder to the Collector, the dealer shall remit to the Governing Body therewith, the amount of the tax due under the applicable provisions of this ordinance, and failure to so remit such tax shall cause said tax to become delinquent.

All taxes, interest and penalties imposed under this ordinance shall be paid to the Governing Body in the form of remittance required by the Collector.

SECTION 6.04. Gross proceeds from rentals or leases of tangible personal property where the lease or rental is part of a regularly established business, or the same is incidental or germane thereto, shall be reported and the tax shall be paid with respect thereto, in accordance with such rules and regulations as the Collector may prescribe.

SECTION 6.05. The Collector, for good cause, may extend for not to exceed thirty (30) days the time for making any returns required under the provisions of this ordinance.

SECTION 6.06. For the purpose of collecting and remitting to this Governing Body the tax imposed by this ordinance, the dealer is hereby declared to be the agent of this Governing Body.

RECORDS AND INSPECTION THEREOF

SECTION 7.01. It shall be the duty of every dealer to make a report and pay any tax under this ordinance, to keep and preserve suitable records of the sales or purchases or sales of services, as the case may be, taxable under this ordinance, and such other books of account as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the Collector and it shall be the duty of every such dealer moreover, to keep and preserve, for a period of three (3) years, all invoices and other records of goods, wares and merchandise or other subjects of taxation under this ordinance; and all such books, invoices, and other records shall be open to examination at all reasonable hours, by the Collector or any of his duly authorized agents.

SECTION 7.02. Each dealer shall secure, maintain and keep, for a period of three (3) years, a complete record of sales of services and tangible personal property received, used, sold at retail, distributed, or stored, leased or rented within the Parish by said dealer, together with invoices, bills of lading, and other pertinent records and papers as may be required by the Collector for the reasonable administration of this ordinance, and all such records shall be open for inspection to the Collector at all reasonable hours.

SECTION 7.03. In order to aid in the administration and enforcement of the provisions of this ordinance, and to collect all of the tax imposed by this ordinance, all wholesale dealers and jobbers in this Authority are hereby required to keep a record of all sales of tangible personal property made in the Parish, whether such sales be for cash or on terms of credit. The record required to be kept by all wholesale dealers and jobbers shall contain and include the name and address of the purchaser, the date of the purchase, the article or articles purchased and the price at which the article is sold to the purchaser. These records shall be open to inspection of the Collector or his duly authorized assistants or deputies at all reasonable hours.

SECTION 7.04. For the purpose of administering this ordinance, the Collector, whenever he deems it expedient, may make or cause to be made by an employee of the department engaged in the administration of this ordinance, an examination or investigation of the place of business, if any, the tangible personal property, and the books, records, papers,

vouchers, accounts, and documents of any dealer. It shall be the duty of every dealer and every director, official, agent, or employee of every dealer to exhibit to the Collector or to any such employee of his department charged with the collection of the tax imposed by this ordinance, hereafter referred to as a "deputy", the tangible personal property and all of the books, records, papers, vouchers, accounts, and documents of the dealer and to facilitate any such examination or investigation as far as it may be in his or their power so to do.

SECTION 7.05. For the purpose of enforcing the collection of the tax levied by this ordinance, the Collector is hereby specifically authorized and empowered to examine, at all reasonable hours, the books, records, and other documents of all transportation companies, agencies or firms operating in the Parish whether said companies, agencies or firms conduct their business by truck, rail, water, airplane, or otherwise, in order to determine what dealers, as provided in this ordinance, are importing or are otherwise shipping articles of tangible personal property which are liable for said tax.

SECTION 7.06. The Collector shall keep a record of all of his official acts and shall preserve copies of all rules, decisions and orders made by him or by any deputy of his department in charge of the collection of the tax imposed by this ordinance. Copies of such rules, decisions or orders and of any paper or papers filed in any office maintained by him in the administration of this ordinance may be authenticated under his official signature, and when so authenticated, shall be evidence in all courts of the state of the same weight and force as the original thereof.

SECTION 7.07. The records and files of the Collector respecting the administration of this ordinance shall be considered confidential and privileged and neither the Collector nor any employee engaged in the administration thereof or charged with the custody of any such records or files shall divulge or disclose any information obtained from such records or files or from any examination or inspection of the premises or property of any dealer. Neither the Collector nor any employee engaged in such administration or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceeding except: (a) in an action or proceeding under the provisions of this ordinance; and, (b) when the records or files or the facts shown thereby are directly involved in such action or proceedings.

SECTION 7.08. Nothing contained in this ordinance shall be construed to prevent:

(1) the delivery to a dealer or his duly authorized representatives of a copy of any return, report or other paper filed by him pursuant to the provisions of this ordinance;

(2) the publication of statistics so classified as to prevent the identification of any return or report and the items thereof;

(3) the inspection by the legal representative of the Governing Body of the returns, reports or files relating to the claim of any dealer who shall have brought an action to review or set aside any tax imposed under this ordinance or against whom an action or proceeding has been instituted in accordance with the provisions hereof;

(4) the examination of the records and files by the Collector or by his duly authorized agents; or

(5) the furnishing, in the discretion of the Collector, of any information disclosed by the records or files to any official person or body of any other state or of the United States who shall be concerned with the administration of any similar tax by that state or the United States.

IMPORTED GOODS - PERMITS

SECTION 8.01. In order to prevent the illegal importation into the Parish of tangible personal property which is subject to the tax, and to strengthen and make more effective the manner and method of enforcing payment of the tax imposed by this ordinance, the Collector is hereby authorized and empowered to put into operation a system of permits whereby any person, or dealer, may import tangible personal property by truck, automobile, or other means of transportation other than a common carrier, without having said truck, automobile or other means of transportation seized and subjected to legal proceedings for its forfeiture. Such system of permits shall require the person, or dealer, who desires to import tangible personal property into the Parish, which property is subject to tax imposed by this ordinance, to apply to the Collector or his assistant for a permit stating the kind of vehicle, to be used, the name of the driver, the license number of the vehicle, the kind or character of tangible personal property to be imported, the date, the name and address of the consignee, and such other information as the Collector may deem proper or necessary. Such permits shall be free of cost to the applicant and may be obtained at the office of the Collector.

REMEDIES FOR COLLECTION, INCLUDING INTEREST, PENALTIES, ETC.

SECTION 9.01. For the purpose of the enforcement of this ordinance, and the collection of the tax levied hereunder, it is presumed that all tangible personal property, subject to the provisions of this ordinance, imported into the Parish or held in the Parish by any dealer is to be sold at retail, used or consumed, or stored for use or consumption in the Parish, and is subject to the tax herein levied; provided that such presumption shall be prima facie only, and subject to proof furnished to the Collector.

SECTION 9.02. Failure to pay any tax due as provided in this ordinance, shall ipso facto, without demand or putting in default, cause said tax, interest, penalties, and costs to become immediately delinquent, and the Governing Body is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the said dealer, to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgement in favor of the Governing Body, prohibiting such dealer from the further pursuit of said business until such time as he has paid the said delinquent tax, interest, penalties, and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

SECTION 9.03. If the amount of tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of six per cent (6%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in aggregate, of the tax due, when such tax is not paid within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorneys' fees at the rate of ten per cent (10%) of the aggregate of tax, interest and penalty.

SECTION 9.04. In the event any dealer fails to make a report and pay the tax as provided by this ordinance, or in case the dealer makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the Collector to make an estimate for the taxable period of the retail sales, or sales of services, of such dealer, or of the gross proceeds from rentals or leases of tangible personal property by the dealer, and an estimate of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in the Parish and assess and collect the tax and interest, plus penalty, if such have accrued, on the basis of such assessment, which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the dealer. In the event such estimate and assessment requires an examination of books, records, or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon. Such costs and penalties when collected shall be placed to the account of the "Sales Tax Fund - 1978" in the same manner as are the taxes collected under this ordinance.

If any dealer fails to make any return required by this ordinance or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the tax or deficiency found to be due, or Ten Dollars (\$10.00), whichever is greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION 9.05. If any dealer liable for any tax, interest or penalty hereunder shall sell out his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors, or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from the Collector showing that they have been paid, or a certificate stating that

no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as provided, he shall be personally liable for the payment of the taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assignors.

SECTION 9.06. In the event that any dealer is delinquent in the payment of the tax herein provided for, the Collector may give notice of the amount of such delinquency by registered mail to all persons having in their possession, or under their control, any credits or other personal property belonging to such dealer, or owing any debts to such dealer at the time of receipt by them of such notice and thereafter any person so notified shall neither transfer nor make any other disposition of such credits, other personal property, or debts until the Collector shall have consented to a transfer or disposition, or until thirty (30) days shall have elapsed from and after the receipt of such notice. All persons so notified must, within five (5) days after receipt of such notice, advise the Collector of any and all such credits, other personal property, or debts, in their possession, under their control or owing by them, as the case may be.

SECTION 9.07. In the event the dealer has imported tangible personal property and he fails to produce an invoice showing the cost price of the articles which are subject to tax, or the invoice does not reflect the true or actual cost price, then the Collector shall ascertain, in any manner feasible, the true cost price and assess and collect the tax with interest, plus penalties, if such have accrued, on the true cost price as assessed by him. The assessment so made shall be considered prima facie correct, and the burden shall be on the dealer to show the contrary.

SECTION 9.08. In the case of the lease or rental of tangible personal property, if the consideration given or reported by the dealer does not, in the judgement of the Collector, represent the true or actual consideration, then the Collector is authorized to fix the same and collect the tax thereon for the Governing Body in the same manner as above provided (Sec. 9.07), with interest plus penalties, if such have accrued.

SECTION 9.09. In the event any transportation company, agency, or firm shall refuse to permit examination of its books, records and other documents by the Collector, the Collector may proceed by rule, in term or in chambers, in any court of competent jurisdiction and require said transportation company, agency or firm to show cause why the Collector should not be permitted to examine its books, records or other documents, and in case said rule be made absolute, the same shall be considered a judgement of the Court and every violation of said judgement as a contempt thereof and punished according to law.

SECTION 9.10. If any dealer, subject to make and file a return required by any of the provisions of this ordinance, fails to render such return within the time required, or renders a return which is false or fraudulent, in that it contains statements which differ from the true gross sales, purchases, leases, or rentals, or other transactions, taxable under this ordinance, or otherwise fails to comply with the provisions of this ordinance, for the taxable period for which said return is made, the

Collector shall give such dealer fifteen (15) days' notice, in writing, requiring such dealer to appear before him or his assistant, with such books, records and papers as he may require, relating to the business of such dealer, for such taxable period; and said Collector may require such dealer, or other agents or employees of such dealer, to give testimony or to answer interrogatories, under oath administered by the Collector or his assistants, respecting the sale at retail, the use, or consumption, or distribution, or storage for use or consumption, in the Parish, or lease or rental of tangible personal property, or other transactions, subject to tax, or the failure to make report thereof, as provided in this ordinance.

SECTION 9.11. If any dealer fails to make a return, or refuses to permit an examination of his, the dealer's books, records, or papers, or to appear and answer questions within the scope of such investigation relating to the sale, use, consumption, distribution, storage, lease or rental of tangible personal property, or sale of services, the Collector may apply to any court of competent jurisdiction, for an order requiring such dealer to make such return or requiring the dealer, or his agents or employees, to appear and answer any such questions or permit such examination, and the court or any judge thereof, shall thereupon issue an order, upon such reasonable notice as shall be prescribed therein, to be served upon said dealer or the agents or employees of such dealer, directing him or them to so appear and testify, and to produce such books, records and papers as may be required. Any person, or any member of any firm, co-partnership, joint venture, association or corporation, or any agent or employee thereof, failing to comply with any such order shall be guilty of contempt, and shall be punished as provided by law in cases of contempt.

SECTION 9.12. The importation into the Parish of tangible personal property which is subject to tax, by truck, automobile, or other means of transportation other than a common carrier, without having first obtained a permit as described in this in Section 8.01 (if the tax imposed by this ordinance on said tangible personal property has not been paid), shall be construed as an attempt to evade payment of the said tax and the same is hereby prohibited, and the said truck, automobile, or means of transportation other than a common carrier, and said taxable property may be seized by the Governing Body in order to secure the same as evidence in a trial and the same shall be subject to forfeiture and sale in the manner provided for in this ordinance.

SECTION 9.13. The failure of any dealer who imports tangible personal property from outside the Parish into the Parish for use or consumption or distribution or storage to be used or consumed in the Parish or who imports for lease or rental any tangible personal property subject to the provisions of this ordinance, shall ipso facto make the said tax, interest, penalties and costs delinquent and shall be construed as an attempt to avoid the payment of same which shall be sufficient grounds for attachment of such tangible personal property wherever the same may be located or found, whether said delinquent dealer be a resident or non-resident of the Authority, and whether said tangible s personal property is in the possession of said delinquent dealer or in the possession of other persons, firms, corporations or association of persons; provided that it is the intention of this ordinance to prevent the disposition of the said

tangible personal property in order to insure payment of the tax imposed by this ordinance, together with interest, penalties, and costs, and authority to attach is hereby specifically authorized and granted to the Governing Body.

In addition to the penalties prescribed in this and the preceding section (Section 9.12), any person, or dealer, who shall violate the provisions thereof, upon conviction shall be fined in a sum of not more than One Hundred Dollars (\$100.00) or imprisonment in jail for a period of not more than ninety (90) days or by both such fine and imprisonment, in the discretion of the Court. And, each importation or shipment by truck, automobile, or other means of transportation, other than a common carrier, found to be in violation of the provisions of these sections shall constitute a separate offense.

SECTION 9.14. The liability of any person or dealer arising from any tax, interest and penalty, or any of them, imposed by this ordinance, from the time they are due, shall be a personal debt of such person, or dealer, to the Governing Body recoverable in any court of competent jurisdiction in an action at law by the Governing Body. Such debts, whether sued upon or not, shall be a lien on all the property of such delinquent person, or dealer, except as against an innocent purchaser for value without notice in the actual course of business, and shall have preference in any distribution of the assets of the person, or dealer, whether in bankruptcy, insolvency, or otherwise. The proceeds of any judgement or order obtained hereunder shall be paid to the Governing Body.

SECTION 9.15. The Governing Body may require a bond or other security satisfactory to the Collector for the payment of any taxes, fees, interest and penalties, or any of them, imposed pursuant to this ordinance when he shall find that the collection thereof may be prejudiced without such security.

SECTION 9.16. If any person, or dealer, shall fail to make a return or report as required by this ordinance, the Collector, within three (3) years after the last day on which the omitted report could have been filed without penalty, may make an estimate of the amount of taxes such person, or dealer, is liable to pay under the terms of this ordinance, from any information he is able to conveniently obtain, and according to such estimate so made by him, assess the taxes, fees, penalties and interest due the Governing Body from such person, or dealer, give notice of such assessment to such person, or dealer, and must make demand upon him for payment, or otherwise the said claim shall prescribe.

SECTION 9.17. After a return or report is filed under the provisions of this ordinance, the Collector shall cause to be examined and make such further audit or investigation as he may deem necessary and if therefrom, he shall determine that there is a deficiency with respect to the payment of any tax due under this ordinance, he shall assess the additional amount of tax, and any penalties and interest, or either of them due the Governing Body from such person, or dealer, and make demand upon him for payment.

SECTION 9.18. If the Collector finds that any person, or dealer liable for the payment of any tax under this ordinance designs quickly to depart from the Parish or to remove therefrom his or its property, subject to any lien under the provisions of this ordinance, or to discontinue business, or to do any other act tending to prejudice or render wholly or partly ineffectual any proceedings that might be instituted to collect such tax, whereby it shall have become important that such proceedings be instituted without delay, the Collector may make an arbitrary assessment as herein provided, whether or not any return or report is then due by law, and may proceed under such arbitrary assessment to collect the tax, or demand security for it, and thereafter shall cause notice of such findings to be given to such a dealer, together with a demand for an immediate return or report, and immediate payment of such tax.

All taxes, penalties and interest assessed pursuant to the provisions of the last three preceding sections, shall be paid within fifteen (15) days after notice and demand shall have been mailed to the dealer liable therefor by the Governing Body. If such taxes, penalties and interest so assessed shall not be paid within such fifteen (15) days, there shall be added to the amount assessed, in addition to interest as hereinabove provided, and any other penalties provided by this ordinance, a sum equivalent to five per cent (5%) of the tax.

SECTION 9.19. If any dealer against whom taxes have been assessed under the provisions of this ordinance shall refuse or neglect to pay such taxes within the time prescribed in this ordinance, it shall be lawful for the Collector, or his duly authorized representative, who is charged with the enforcement of collection of such taxes, to enforce collection of such taxes, together with such interest and other additional amounts as are added by law, by distraint and sale of any property or rights to property belonging to the delinquent dealer.

SECTION 9.20. Any dealer who shall neglect, fail or refuse to collect the tax as provided in Sections 4.01 through 4.10 of this ordinance, upon any, every and all retail sales made by him, or his agent, or employee, which is subject to tax, shall be liable for and pay the tax himself.

SECTION 9.21. For any one of the following violations, in addition to being liable for the other penalties provided herein, the party named shall be guilty of a misdemeanor and upon conviction be punished by a fine of not more than One Hundred Dollars (\$100.00), or imprisonment in jail for not more than three (3) months, or both, in the discretion of the court:

(1) any person who as a purchaser is obligated to report and pay the tax imposed upon any purchase made by him under Sections 4.01 through 4.10 of this ordinance and who fails, neglects, and refuses to file a return thereof with the Collector and pay the tax imposed thereon, within the time stated after such sale is made;

(2) any dealer who shall fail, neglect, or refuse to collect the tax as provided in Sections 4.01 through 4.10 of this ordinance, whether by himself or through his agents or employees;

(3) any dealer violating the provisions of Sections 9.05 and 9.06 of this ordinance;

(4) any dealer who fails to permit an inspection of records by the Collector as provided in Section 7.01 of this ordinance;

(5) any wholesale dealer or jobber in the Parish who fails to keep records, or fails to permit an inspection thereof by the Collector as provided in Section 7.03 of this ordinance;

(6) any dealer, wholesale dealer or jobber who violates the provisions of Sections 4.04 and 4.05 of this ordinance;

(7) any dealer who violates the provisions of Section 7.02 of this ordinance;

(8) any dealer failing or refusing to furnish any return as provided in Sections 6.01 through 6.06 of this ordinance, or failing or refusing to furnish a supplemental return, or other data required by the Collector;

(9) any dealer required to make, render, sign or verify any return as provided in Sections 6.01 through 6.06 of this ordinance, who makes a false or fraudulent return, with intent to evade a tax hereby levied;

(10) the president, executive officers, managers and directors of any corporation, who shall violate the provisions of Section 9.22 of this ordinance; provided that such fine and imprisonment shall not prevent other action against the corporation as otherwise provided in this ordinance for the recovery of the tax, interest and penalties that may be due; and

(11) any person who shall violate any other provisions of this ordinance, punishment for which is not otherwise herein provided.

SECTION 9.22. No corporation organized under the laws of this state shall hereafter be dissolved, or effect a merger, reorganization, or consolidation under any law of this State by the action of the stockholders or by the decree of any Court until all taxes, fees, penalties and interest imposed on the corporation in accordance with provisions of this ordinance shall have been paid in full. No foreign corporation which has obtained authority from this State to transact business in the Parish may surrender such authority and withdraw from this State until all taxes, fees, penalties, interest, and other charges imposed upon said corporation in accordance with the provisions of this ordinance shall have been fully paid.

SECTION 9.23. Any person or dealer who shall fail to pay any tax levied by this ordinance on or before the day when such tax shall be required by this ordinance to be paid, shall pay in addition to the tax, interest on the tax at the rate specified in Section 9.03 of this ordinance, for each month or fraction thereof that the tax remains unpaid, to be calculated from the date the tax was originally due to the date of actual payment.

In addition, such person or dealer shall pay any special penalty or penalties provided by this ordinance.

SECTION 9.24. All penalties and interest imposed by this ordinance shall be payable to and recoverable by the Governing Body in the same manner as if they were part of the tax imposed. If the failure to pay any such tax when due is explained to the satisfaction of the Collector, he may remit or waive payment of the whole or any part of any penalty, and may remit or waive payment of any interest charged in excess of the rate of one-half of one per centum (1/2 of 1%) per month.

REFUNDS AND REIMBURSEMENTS

SECTION 10.01. In the event purchases are returned to the dealer by the purchaser or consumer after the tax imposed by this ordinance has been collected or charged to the account of the consumer or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by the Collector and in case the tax has not been remitted by the dealer to the Governing Body, the dealer may deduct the same in submitting his return. Upon receipt of a sworn statement of the dealer as to the gross amount of such refunds during the period covered by such sworn statement, which period shall not be longer than ninety (90) days, the Governing Body, through the Collector, shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for such tax collected. Such memorandum shall be accepted by the Governing Body at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under the provisions of this ordinance.

SECTION 10.02. If any dealer shall have given to the Collector notice within the time provided in Section 10.01 of this ordinance, such dealer thereafter, at any time within two (2) years after the payment of any original or additional tax assessed against him, may file with the Collector a claim under oath for refund, in such form as the Collector may prescribe, stating the grounds thereof. However, no claim for refund shall be required or permitted to be filed with respect to a tax paid, after protest has been filed with the Collector as hereinafter provided, or after proceeding on appeal has been finally determined.

SECTION 10.03. If, upon examination of such claim for refund, it shall be determined by the Collector that there has been an overpayment of tax, the amount of such overpayment shall be credited against any liability of any dealer under this ordinance, and if there be no such liability, the said dealer shall be entitled to a refund of the tax so overpaid. If the Collector shall reject the claim for refund in whole or in part he shall make an order accordingly and serve notice upon such dealer.

SECTION 10.04. Where no question of fact or law is involved, and it appears that the records of the Governing Body that any moneys have been erroneously or illegally collected from any dealer, or have been paid by any dealer under a mistake of fact or law, the Collector may, at any time within two (2) years of payment, upon making a record in writing of his reasons therefor, certify that any dealer is entitled to such refund and thereupon the Collector shall authorize the payment thereof from any appropriation available for such purposes.

SECTION 10.05. When, to secure compliance with any of the provisions of this ordinance any moneys shall have been deposited with the Governing Body by any dealer, and shall have been paid over to the Governing Body and the Collector shall be satisfied that such dealer has fully complied with all such provisions, the Collector shall so certify and authorize repayment from any appropriations available for such purpose to such dealer of such moneys, or such part thereof as the Collector shall certify has not been applied by him to the satisfaction of any indebtedness arising under this ordinance.

REMEDIES OF THE DEALER

SECTION 11.01. A right of action is hereby created to afford a remedy at law for any dealer aggrieved by the provisions of this ordinance; and in case of any such dealer resisting the payment of any amount found due, or the enforcement of any provisions of such laws in relation thereto, such dealer shall pay the amount found due by the Collector and shall give the Collector notice, at the time, of his intention to file suit for the recovery of the same; and upon receipt of such notice the amount so paid shall be segregated and held by the Collector for a period of thirty (30) days; and if suit be filed within such time for recovery of such amount, such funds so segregated shall be further held, pending the outcome of such suit. If the dealer prevails, the Collector shall refund the amount to the claimant, with interest at the rate of two per cent (2%) per annum covering the period from the date the said funds were received by the Governing Body to the date of refund.

SECTION 11.02. This section shall afford a legal remedy and right of action in any State, City or Federal Court, having jurisdiction of the parties and subject matter, for a full and complete adjudication of any and all questions arising in the enforcement of this ordinance, as to the legality of any tax accrued or accruing or the method of enforcement thereof. In such actions service shall be upon the Collector.

SECTION 11.03. This section shall be construed to provide a legal remedy in the State, City or Federal Courts, by action of law, in case such taxes are claimed to be an unlawful burden upon interstate commerce, or the collection thereof, in violation of any Act of Congress or the United States Constitution, or in any case where jurisdiction is vested in any of the courts of the United States; provided that upon request of the dealer and upon proper showing by such dealer that the principle of law involved in an additional assessment is already pending before the courts for judicial determination, the said dealer, upon agreement to abide by the decision of the courts may pay the additional assessment under protest, but need not file an additional suit. In such cases the tax so paid under protest shall be segregated and held by the Collector until the question of law involved has been determined by the courts and shall then be disposed of as therein provided.

SECTION 11.04. If any dealer shall be aggrieved by any finding or assessment of the Collector, he may, within thirty (30) days of the receipt of notice of the assessment or finding, file a protest in writing signed by him or his duly authorized agent, which shall be under oath and shall set forth the reasons therefor, and he may request a hearing.

Thereafter, the Collector shall grant a hearing to such dealer, if a hearing has been requested, and may make an order confirming, modifying or vacating any such finding or assessment. The filing of any such protest shall not abate any penalty for non-payment, nor shall it stay the right of the Collector to collect the tax in any manner herein provided unless the dealer shall furnish security of a kind and in an amount satisfactory to the Collector. Appeals from the decision of the Collector shall be direct to any State, City or Federal Court of competent jurisdiction as provided for in Section 11.02.

OTHER ADMINISTRATIVE PROVISIONS

SECTION 12.01. The Collector is hereby authorized and empowered to carry into effect the provisions of this ordinance and in pursuance thereof to make and enforce such rules as he may deem necessary in administering the provisions of this ordinance and other policies or procedures established by this Governing Body.

SECTION 12.02. The Collector shall have the power to make and publish reasonable rules and regulations, not inconsistent with this ordinance or the laws and the Constitution of this State or of the United States, for the enforcement of the provisions of this ordinance and the collection of the revenues and penalties imposed by this ordinance.

SECTION 12.03. The Collector shall design, prepare, print and furnish to all dealers or make available to said dealers, all necessary forms for filing returns, and instructions to insure a full collection from dealers and an accounting for the taxes due, but failure of any dealer to secure such forms shall not relieve such dealer from the payment of said taxes at the time and in the manner herein provided.

SECTION 12.04. The cost of preparing and distributing the report forms and paraphernalia for the collection of said tax, and of the inspection and enforcement duties required herein, shall be borne by the Collector.

SECTION 12.05. In any case where tangible personal property is sold at retail under a contract providing for such retail sale, made and entered into prior to the effective date of this ordinance and containing the sale price, and delivery is made after the effective date of this ordinance, and such sale is taxable under this ordinance, the seller shall add the tax imposed by said ordinance to said sale price, and collect it from the buyer.

The provisions of this section shall also apply where such tangible personal property is not sold, but is used, consumed, distributed, stored, leased or rented, and where services taxable hereunder are contracted for before the effective date hereof, except as provided in Section 3.01 (17) of this ordinance.

The provisions of this section shall not apply to tangible personal property actually imported or caused to be imported into, or stored within, the territorial limits of the Parish prior to the effective date of this ordinance, if the said tangible personal property is actually used or consumed by the person who imported and stored said tangible personal property.

SECTION 12.06. It shall be lawful for the Collector, or any deputy by him duly designated, to receive the written oath of any person

signing any application, disposition, statement, or report required by the Collector in the administration of this ordinance.

SECTION 12.07. The Collector, or any deputy by him duly designated, may conduct hearings and have administered and examined under oath, any dealer and the directors, officers, agents and employees of any dealer, and any other witnesses, relative to the business of such dealer in respect to any matter incident to the administration of this ordinance. Such examinations or hearings shall be at a time convenient to the dealer within fourteen (14) days after requested by the Collector in writing.

SECTION 12.08. Any notice required to be given by the Collector pursuant to this ordinance, may be given by personal service on the dealer for whom it is intended, or be mailed to the dealer for whom it is intended, addressed to such dealer at the address given in the last report filed by him pursuant to the provisions of this ordinance, or if no report has been filed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of its receipt by the dealer to whom it is addressed.

SECTION 12.09. The Collector shall keep a record of all of the official acts, and shall preserve copies of all rules, decisions, and orders made by him and by any deputy of his department in charge of the collection of the tax imposed by this ordinance. Copies of such rules, decisions, or orders and of any paper or papers filed in any office maintained by him in the administration of this ordinance, may be authenticated under his official signature, and when so authenticated, shall be evidence in all Courts of the State of the same weight and force as the original thereof. For authenticating any such copy, he shall be paid a fee of One Dollar (\$1.00) which shall be deposited in the "Sales Tax Fund - 1978".

SECTION 12.10. Nothing in this ordinance shall be construed to deprive the dealer of any remedy in the review of any tax, or in any proceedings to collect the tax given such dealer by any other law, or to deprive the Governing Body of the Authority of any remedy for the enforcement of this ordinance through any procedure or remedies expressly provided in this ordinance imposing the tax herein levied or in any other law, nor shall this ordinance be construed as repealing or altering any such laws, ordinances, or resolutions.

SECTION 12.11. If any section, subsection, sentence, clause, or phrase of this ordinance be held invalid, such decisions shall not affect the validity of the remaining portions of this ordinance. The Governing Body hereby declares that it would have passed this ordinance, and each section, sub-section, sentence, clause, and phrase thereof irrespective of the fact that any one or more section, sub-sections, sentences, clauses, or phrases may be so declared invalid.

SECTION 12.12. The tax levied herein is declared to be supplemental and in addition to all other taxes levied by and under the authority of the Governing Body of any kind or nature.

DISPOSITION OF TAX PROCEEDS AND REVENUES

SECTION 13.01. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into possession of the Collector as an agent of the Governing Body under any provision or provisions of this ordinance shall be promptly deposited by the Collector for the account of the Governing Body in a special fund designated "Sales Tax Fund - 1978", sometimes herein referred to as the "Sales Tax Fund", which fund shall be established and maintained as sacred funds of the Governing Body, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to another account established by the Collector pending final determination of the protest or litigation.

SECTION 13.02. Out of the funds on deposit in said "Sales Tax Fund", the Collector shall first pay all reasonable and necessary expenses of collecting the tax levied hereby and administering the provisions of ordinance as well as the various administrative procedures established herein.

SECTION 13.03. In compliance with the said special election of May 13, 1978, authorizing said tax, after all reasonable and necessary costs and expenses of collecting and administering the tax have been paid as provided in Section 13.02, the remaining balance of the sales tax proceeds shall be available for appropriation and expenditure by the Governing Body, solely for the purposes designated in the proposition authorizing the levy of the tax, as approved by a majority of the qualified electors of the Parish voting in a special election held therein on May 13, 1978.

COLLECTOR AS AGENT AND TRUSTEE FOR CITY

SECTION 14.01. It is hereby recognized that the tax herein levied is being levied by and on behalf of the Governing Body as herein provided and that the Collector is acting as agent for the Governing Body for the purpose of administration and collection of the tax.

MISCELLANEOUS

SECTION 15.01. This ordinance shall be published in one issue of the official journal of the Governing Body as soon as possible and shall be in full force and effect on July 1, 1978.

SECTION 15.02. A certified copy of this ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles.

This ordinance having been read and considered by sections at a public meeting of the Governing Body, was then submitted to an official vote as a whole, the vote thereon being as follows:

YEAS: Percy G. DeJean, Sr., Karl Mike Champagne, Drauzin Bernard Kinler, Jr., Harold J. Mire, Ronald J. St. Pierre, Eual J. Landry, Jr., and Harry Carmouch.

NAYS: None.

ABSENT: None.

And the ordinance was declared adopted on this, the 23rd day of May, 1978.

/s/ Robert C. Rice
Secretary

/s/ Percy G. DeJean, Sr.
President

PROPOSITION

Shall the Parish School Board of the Parish of St. Charles, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29(A) of the Constitution of the State of Louisiana of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect, and adopt an ordinance providing for such levy and collection, a tax of one per cent (1%) upon the sale and retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on sales of services in the Parish of St. Charles, (the "Parish"), all as presently defined in La. R.S. 47:301 through La. R.S. 47:317, the proceeds of said tax (after paying reasonable and necessary costs and expenses of collecting and administering the tax) to be used for the purposes of making capital improvements to the public school system of the Parish (including but not limited to constructing, acquiring, erecting, improving and repairing schools and school related facilities) and paying the maintenance and operating expenses of said school system, (including enriched curriculum expansion), and shall the School Board be authorized to fund the proceeds of said tax into bonds to be issued for the purpose of making said capital improvements to the public school system of the Parish to the extent and in the manner permitted by the laws of Louisiana, including particularly Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950?

ord.
The following ordinance was offered by Mr. MELANCON
and seconded by Mr. FISHER :

ORDINANCE NO. 66-3-486

An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-half of one percent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in said Parish, all as defined herein in accordance with R.S. 47:301 through 47:317; defining the terms "tangible personal property", "dealers", "sale", "retail sales", "lease or rental", "storage", "use", "sales of services", and other terms used herein, levying and providing for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provisions thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith.

WHEREAS, under the provisions of Article 6, Section 29 of the Louisiana Constitution of 1974, the Police Jury of the Parish of St. Charles, State of Louisiana, is authorized to levy and collect within such Parish a tax of one-half of one percent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services as defined in Sections 301 to 317, inclusive, of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:301-317, inclusive); and

WHEREAS, pursuant to the requirements of Article 6, Section 29 of the Louisiana Constitution of 1974 and other constitutional and statutory authority supplemental thereto, a special election was held in said Parish on April 7, 1979, to authorize the levy and collection of said tax, and the following proposition was submitted at said election and duly approved by a majority of the qualified electors voting in said election, viz:

PROPOSITION

Shall the Parish of St. Charles, State of Louisiana, under the provisions of Article 6, Section 29 of the Louisiana Constitution of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect a tax of one-half of one percent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in said Parish, as presently defined in R.S.47:301 through 47:317, with the avails or proceeds of said tax (after paying the reasonable and necessary costs of administering and collecting said tax) to be dedicated and pledged for any lawful public purpose of said Parish and further shall the avails or proceeds of said tax be subject to funding into negotiable bonds of said Parish for the purpose of constructing, acquiring and improving capital improvements for the Parish (including but not limited to sewers and sewerage disposal works, drains, drainage canals, pumps and pumping plants, dykes and levees), as established and set forth in the Parish's then current capital budget adopted after public hearings in the manner required by the St. Charles Parish Home Rule Charter, said bonds to mature over a term not exceeding twenty-five (25) years from date thereof, to bear interest at a rate not exceeding eight per centum (8%) per annum and to be issued in accordance with the provisions and subject to the limitations of Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950?

WHEREAS, in compliance with the aforesaid Constitutional authority and said election of April 7, 1979, it is the desire of this Police Jury to levy said tax and provide for the collection thereof and other matters in connection therewith as hereinafter provided in this Ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Police Jury of the Parish of St. Charles, State of Louisiana, that:

DEFINITIONS

SECTION 1. As used in this Ordinance the following words, terms and phrases shall have the meaning ascribed to them in Section 1.01 to 1.24, inclusive, of this Ordinance, except when the context clearly indicates a different meaning:

Section 1.01. "Agricultural Commodity" shall mean horticultural, viticultural, poultry, farm and range products and livestock and livestock products.

Section 1.02. "Business" shall include any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. The term "business" shall not be construed in this Ordinance to include the occasional and isolated sales or transactions by a person who does not hold himself out as engaged in business.

Section 1.03. "Collector" shall mean the person designated by the Police Jury of the Parish of St. Charles, State of Louisiana, who will be in charge of the administration and collection of the tax herein levied, or the duly authorized assistants of said Collector.

Section 1.04. "Cost Price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor or service cost, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less. In the case of tangible personal property which has acquired a Louisiana tax situs and is thereafter transported outside the State of Louisiana for repairs performed outside the State of Louisiana and is thereafter returned to the State of Louisiana, the cost price shall be deemed to be the actual cost of any parts and/or materials used in performing such repairs, if applicable labor charges are separately stated on the invoice. If the applicable labor charges are not separately stated on the invoice, it shall be presumed that the cost price is the total charge reflected on the invoice.

Section 1.05. "Dealer" shall include every person who:

(1) manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution or for storage to be used or consumed in this Parish;

(2) imports, or causes to be imported, tangible personal property from any State, or other political subdivision of this State, or foreign country, for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in this Parish;

(3) sells at retail, or who offers to sell at retail, or who has in his possession for sale at retail, or for use, or consumption, or distribution or storage to be used or consumed in this Parish, tangible personal property as defined herein;

(4) has sold at retail, or used, or consumed, or distributed or stored for use or consumption in this Parish, tangible personal property and who cannot prove that the tax levied by this Ordinance has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of said tangible personal property;

(5) leases, or rents tangible personal property for a consideration, permitting the use or possession of such property without transferring title thereto;

(6) is the lessee or rentee of tangible personal property and who pays to the owner of such property a consideration for the use or possession of such property without acquiring title thereto;

(7) sells or furnishes any of the services subject to tax under this Ordinance;

(8) purchases or receives any of the services subject to tax under this Ordinance;

(9) is engaging in business in this Parish; or

(10) sells any tangible personal property to a vending machine operator for resale through coin-operated vending machines.

Section 1.06. "Distraint" or "Distrain" shall mean the right to levy upon and seize and sell, or the levying upon or seizing and selling, any property or rights to property of the delinquent dealer by the officer charged with the collection of the tax for the purpose of satisfying any tax, interest or penalties due under the provisions of this Ordinance.

Section 1.07. "Engaging in business in this Parish" shall mean and include any of the following methods of transacting business; maintaining directly, indirectly or through a subsidiary, an office, distribution house, sales house, warehouse or other place of business or by having an agent salesman, solicitor or employees operating within this Parish under the authority of the seller or its subsidiary, irrespective of whether such place of business, agent, salesman, solicitor or employee is located in this Parish permanently or temporarily, or whether such seller or subsidiary is qualified to do business in this Parish or by having within this Parish any choses in or causes of action, or any property, or any liens on property, or any indebtedness due it in this Parish, protected by the laws and courts of this Parish.

Section 1.08. "Gross Sales" shall mean the sum total of all retail sales of tangible personal property, as hereinafter provided and defined, and sales of services without any deductions whatsoever of any kind or character, except as provided in this Ordinance.

Section 1.09. "Hotel" means and includes any establishment engaged in the business of furnishing sleeping rooms, cottages or cabins to transient guests, where such establishment consists of six or more sleeping rooms, cottages or cabins at a single business location.

Section 1.10. "Lease or Rental" shall mean the leasing or renting of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property.

The term "lease or rental", however, as herein defined, shall not mean or include the lease or rental made for the purposes of re-lease or re-rental of casing tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other drilling or related equipment used in connection with the operating drilling, completion or reworking of oil, gas, sulphur or other mineral wells.

Section 1.11. "New Article" shall mean the original stock in trade of the dealer and shall not be limited to newly manufactured articles. The original stock or article, whether it be a used article or not, shall be subject to the tax.

Section 1.12. "Person" shall include any individual, firm, co-partnership, joint venture, association, corporation, cooperative, estate, trust, business trust, receiver, syndicate, the State of Louisiana, or any department thereof, this Parish, and any city, municipality, district or other political subdivision thereof or any board, agency, instrumentality or other group acting as a unit, and the plural as well as the singular number.

Section 1.13. "Police Jury" shall mean the Police Jury of the Parish of St. Charles, State of Louisiana.

Section 1.14. "Purchaser" shall mean any person who acquires or receives any tangible personal property or the privilege of using any tangible personal property or receives any services pursuant to a transaction subject to tax under this Ordinance.

Section 1.15. "Retail Sale" or "Sale at Retail" shall mean a sale to a consumer or to any person for any purposes other than for resale in the form of tangible personal property and a sale of services, as hereinafter set forth, and shall mean and include all such transactions as the Tax Collector, upon investigation, finds to be in lieu of sales; provided, that sales for resale must be made in strict compliance with the rules and regulations issued by the said Collector. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations, shall himself be liable for and pay the tax.

The term "Sale at Retail" does not include sales of materials for further processing into articles of tangible personal property for sale at retail, nor does it include an isolated or occasional sale of tangible personal property other than vehicles as covered in Section 4.06, by a person not engaged in such business. The sale of motor or other vehicles by a person not engaged in such business shall be considered and treated as a retail sale or sale at retail.

Section 1.16. "Retailer" shall mean and include every person engaged in the business of making sales at retail or for distribution, or use or consumption, or storage to be used or consumed in this Parish or any person rendering services taxable hereunder.

Section 1.17. "Sale" shall mean any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means, whatsoever, of tangible personal property, for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishings, preparing or serving, for a consideration, any tangible personal property, consumed on the premises of the person furnishing, preparing or serving such tangible personal property. A transaction whereby the possession of tangible personal property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

The term "Sale" shall also include the "Sale of Services", which means and includes the following:

- (1) the furnishing of sleeping rooms, cottages or cabins by hotels;
- (2) the sale of admissions to places of amusement, to athletic entertainment other than that of schools, colleges, and universities, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities; but the term "sales of services" shall not include membership fees or dues of nonprofit, civic organizations, including by way of illustration and not of limitation, the Young Men's Christian Association, the Catholic Youth Organization and the Young Women's Christian Association;
- (3) the furnishing of storage or parking privileges by auto hotels and parking lots and trailer parks;
- (4) the furnishing of printing or overprinting, lithographic, multilith, blueprinting, photostating or other similar services of reproducing written or graphic matter;

(5) the furnishing of laundry, cleaning, pressing and dyeing services, including by way of extension and not of limitation, the cleaning and renovating of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs and rugs;

(6) the furnishing of cold storage space and the furnishing of the service of preparing tangible personal property for cold storage, where such service is incidental to the operation of storage facilities.

Section 1.18. "Sales Price" shall mean the total amount for which tangible personal property is sold, including any services, except services for financing, that are a part of the sale valued in money, whether paid in money or otherwise, and includes the cost of materials used, labor or service costs, except costs for financing which shall not exceed the legal interest rate and a service charge not to exceed six percent (6%) of the amount financed, and losses; provided that cash discounts allowed and taken on sales shall not be included, nor shall the sales price include the amount charged for labor or services rendered in installing, applying, remodeling or repairing property sold.

Section 1.19. "Storage" shall mean and include any keeping or retention in this Parish of tangible personal property for use or consumption in this Parish or for any purpose other than for sale at retail in the regular course of business.

Section 1.20. "Tangible Personal Property" shall mean and include personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, or other obligations or securities.

Section 1.21. "Taxing Authority" shall mean the Police Jury of the Parish of St. Charles, State of Louisiana.

Section 1.22. "Parish" shall mean the Parish of St. Charles, State of Louisiana.

Section 1.23. "Use" shall mean and include the exercise of any right of power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business.

Section 1.24. "Use Tax" shall include the use, the consumption, the distribution and the storage for use or consumption, as herein defined.

IMPOSITION OF TAX

Section 2.01. There is hereby levied from and after ~~July~~^{JUNE} 1, 1979, for the purposes stated in the proposition set forth in the preamble to this Ordinance, a tax upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services within this Parish as defined herein; and the levy of such tax shall be as follows:

(1) At the rate of one-half of one percent (1/2%) of the sales price of each item or article of tangible personal property when sold at retail in this Parish; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Parish, and to include each and every retail sale.

(2) At the rate of one-half of one percent (1/2%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in this Parish, provided there shall be no duplication of the tax.

(3) At the rate of one-half of one percent (1/2%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business.

(4) At the rate of one-half of one percent (1/2%) of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

(5) At the rate of one-half of one percent (1/2%) of the gross proceeds derived from the sale of services, as defined herein.

Section 2.02. Sales or use taxes paid to this Parish on the purchase of new motor trucks and new motor tractors licensed and registered for 12,000 pounds or more, under the provisions of Section 462 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:462), new trailers and new semi-trailers licensed and registered for 16,000 pounds or more under the provisions of said Section for rental may be deducted as a credit against the tax due on the rental of that item of property so that no tax is payable on rental income until the tax paid on the purchase price has been exceeded. The sales tax paid to another municipality or parish in Louisiana or municipality or county in a state other than Louisiana on the purchase price of property is not deductible from the tax subsequently due on the rental of such property in this Parish.

If the tax on rental payments fails to exceed the credits for sales or use tax paid, no refund is due the purchaser.

Any sales tax paid on any maintenance or operation expenses of a rental business is not deductible as a credit against the tax due on a rental income; such expenses are part of the cost of doing business and do not constitute a part of the cost of the identical property being rented.

Section 2.03. The tax shall be collected from the dealer, as defined herein, and paid at the time and in the manner herein-after provided.

Section 2.04. The tax so levied is, and shall be in addition to all other taxes, whether levied in the form of excise, or license, privilege or property taxes levied by another ordinance or resolution of the Taxing Authority.

Section 2.05. The dealer shall collect the taxes levied by this Ordinance together with those sales and use taxes levied by the State of Louisiana and the Parish School Board of the Parish of St. Charles in accordance with the integrated bracket schedule prepared by the Collector of Revenue of the State of Louisiana, under the authority of Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealer will remit that portion representing the tax levied by this Ordinance to the Collector. Copies of said integrated tax schedules are available to dealers on request from the Collector.

Section 2.06. The collection of the tax herein levied shall be made in the name of the Taxing Authority by the Collector.

EXEMPTIONS AND EXCLUSIONS FROM TAX

Section 3.01. The taxes imposed and levied by this Ordinance shall be subject to all exemptions and exclusions provided in Chapter 2 of Title 47 of the Louisiana Revised Statutes of 1950, with respect to taxes levied by local governing authorities, including parishes.

COLLECTION OF TAX BY DEALER

Section 4.01. The tax levied by this Ordinance shall be collected by the dealer from the purchaser or consumer, except as provided for the collection of the tax on motor vehicles in Section 4.06 of this Ordinance. The dealer shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the property, or charges for services, and payable at the time of the sale; provided, however, that this Police Jury shall be joined as a party plaintiff in any action or proceeding brought by the dealer to collect the tax.

Section 4.02. Every dealer located outside the Parish making sales of tangible personal property for distribution, storage, use or other consumption in this Parish shall, at the time of making sales, collect the tax imposed by this Ordinance from the purchaser.

Section 4.03. The dealer shall, as far as practicable, add the exact amount of the tax imposed under this Ordinance, or the average equivalent thereof, in conformity with the rules and regulations to be issued by the Collector, to the sale price or charge, and when added, such tax shall constitute a part of such price or charge and shall be a debt from the purchaser or consumer to the dealer, until paid and shall be recoverable at law, in the same manner as other debts.

Section 4.04. In order to aid in the administration and enforcement of the provisions of this Ordinance, on or before July 1, 1979, or in the case of dealers commencing business after July 1, 1979, or opening new places after such date, within three (3) days after such commencement or opening, every dealer purchasing or importing tangible personal property for resale shall file with the Collector a certificate of registration in a form prescribed by him. The Collector shall within five (5) days after such registration, issue without charge to each dealer who purchases or imports for resale, a certificate of authority empowering such dealer to collect the tax from the purchaser, and duplicates thereof, for each additional place of business of such dealer. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificates of authority shall be prominently displayed in all places of business of the dealer. A dealer who has no regular place of doing business shall attach such certificate to his cart, stand, truck or other merchandising device. Such certificate shall be non-assignable and non-transferable and shall be surrendered immediately to the Collector upon the dealer ceasing to do business at the place therein named.

Section 4.05. A wholesale dealer or jobber shall refuse to accept a certificate that any property upon which a tax is imposed by this Ordinance is purchased for resale, and shall collect the tax imposed by this Ordinance unless the purchaser shall have filed a certificate of registration and received a certificate of authority to collect the tax imposed by this Ordinance; provided, however, that the payment of the tax by such purchaser shall not relieve the purchaser of the duty herein imposed upon such purchaser to collect the tax upon any resale made by him; but such purchaser who shall thereafter file a certificate of registration and receive a certificate of authority to collect the tax may, upon application therefor, receive a refund of the taxes paid by him upon property thereafter resold by him, and upon the receipts from which he shall have collected and paid over to this taxing authority the tax herein imposed.

Section 4.06. The tax imposed by this Ordinance upon the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the Louisiana Vehicle Registration License Tax of the State of Louisiana shall be collected as provided in this section.

(1) The tax levied by this Ordinance on any such vehicle shall be paid to the vehicle commissioner as the agent of the Collector of Revenue of the State of Louisiana, at the time of application for a certificate of title or vehicle registration license and such tax shall be administered and collected by the vehicle commissioner in compliance with rules and regulations issued by said Collector of Revenue and in compliance with the law as construed by said Collector of Revenue. No certificate of title or vehicle registration license shall be issued until this tax has been paid. The Collector of Revenue shall be the only proper party to defend or to institute any legal action involving the tax imposed by this Ordinance on the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer or any other vehicle subject to the vehicle registration license tax.

(a) The tax levied by this Ordinance on the sale of any such vehicle shall be due at the time of registration or any transfer of registration as required by the Vehicle Registration License Tax Law of the State of Louisiana (R.S. 47:451, et seq.).

(b) The tax levied by this Ordinance on the use of any such vehicle in this Parish shall be due at the time first registration in this Parish is required by the Vehicle Registration License Tax Law (R.S. 47:451, et seq.).

(2) Every vendor of such a vehicle shall furnish to the purchaser at the time of sale a sworn statement showing the serial number, motor number, type, year and model of the vehicle sold, the total sales price, any allowance for and description of any vehicle taken in trade, and the total cash difference paid or to be paid by the purchaser between the vehicle purchased and traded in and the sales or use tax to be paid along with such other information as may be required. All labor, parts, accessories and other equipment which are attached to the vehicle at the time of the sale and which are included in the sale price are to be considered a part of the vehicle.

(3) It is not the intention of this section to grant an exemption from the tax levied by this Ordinance to any sale, use, item or transaction which has heretofore been taxable and this section shall not be construed as so doing. It is the intention of this section to transfer the collection of the sales and use tax on vehicles from the vendor to the vehicle commissioner as the agent of the Collector of Revenue of the State of Louisiana, and to provide a method of collection of the tax directly from the vendee or user by the vehicle commissioner as the agent of the Collector of Revenue.

The vehicle commissioner shall withhold from any such taxes collected for the Parish one percent of the proceeds of such tax so collected, which shall be used by the commissioner to pay the cost of collecting and remitting the tax to the Parish and remit the remainder of such taxes collected to the Collector. All such agreements now existing between the Parish and the Collector of Revenue are hereby declared valid and the functions of the Collector of Revenue thereunder are hereby transferred to the Director of Public Safety as vehicle commissioner.

(4) The provision contained in Section 1.15 of this Ordinance which excludes isolated or occasional sales from the definition of a sale at retail is not to apply to the sale of vehicles which are the subject of this section. Isolated or occasional sales of vehicles are hereby defined to be sales at retail and as such are subject to the tax.

Section 4.07. All auctioneers shall register as dealers and shall display their registration to the public as a condition of doing business in this Parish. Such auctioneers or the company which they represent shall be responsible for the collection of the tax levied by this Ordinance on articles sold by them and shall report and remit to the Collector as provided in this Ordinance.

Section 4.08. A person engaged in any business taxable under this Ordinance shall not advertise or hold out to the public, in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the purchaser from the payment of all or any part of the tax. The dealer shall state and collect and tax separately from the price paid by the purchaser, but his failure to do so shall not be available as a defense to the purchaser in any proceedings brought under this Ordinance.

Section 4.09. Where the tax collected for any period is in excess of one-half of one percent (1/2%), the total tax collected must be paid over to the Collector, less the compensation to be allowed the dealer as hereinafter set forth. This provision shall be construed with other provisions of this Ordinance and given effect so as to result in the payment to the Collector of the total tax collected if in excess of one-half of one percent (1/2%).

Section 4.10. Where the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, as imposed by this Ordinance, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the purchaser directly to this taxing authority and it shall be the duty of this purchaser to file a return thereof with the Collector and to pay the tax imposed thereon to this taxing authority within fifteen (15) days after such sale was made or rendered.

Section 4.11. For the purpose of compensating the dealer in accounting for and remitting the tax levied by this Ordinance, each dealer shall be allowed two percent (2%) of the amount of tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment.

COLLECTION OF TAX FROM DEALER

Section 5.01. The tax imposed by this Ordinance shall be collectible by the Collector on behalf of this taxing authority from all persons engaged as dealers.

Section 5.02. On all tangible personal property imported or caused to be imported, from other states or other political subdivisions of this State, or foreign countries, and used by him, the dealer, shall pay the tax imposed by this Ordinance on all articles of tangible personal property so imported and used, the same as if the said articles had been sold at retail for use or consumption in this Parish. For the purposes of this Ordinance, the use, or consumption, or distribution, or storage of tangible personal property, shall each be equivalent to a sale at retail, and the tax shall thereupon immediately levy and be collected in the manner provided herein, provided there shall be no duplication of the tax in any event.

Section 5.03. A credit against the use tax imposed by this Ordinance shall be granted to taxpayers who have paid a similar tax upon the sale or use of the same tangible personal property in another Municipality or Parish in the State of Louisiana, or Municipality or County in a state other than Louisiana. The credit provided herein shall be granted only in the case where the Municipality or Parish in the State of Louisiana, or the Municipality or County in a state other than Louisiana to which a similar tax has been paid grants a similar credit as provided herein, provided that members of the armed forces who are residents of this Parish and whose orders or enlistment contracts stipulate a period of active duty of two years or more and who purchase automobiles outside of this Parish, in a Municipality or Parish in the State of Louisiana, or a Municipality or County in a state other than Louisiana while on such tour of active duty shall be granted such credit in connection with the purchase of such automobiles whether or not the Municipality or Parish in the State of Louisiana, or the Municipality or County in a state other than Louisiana to which such tax thereon has been paid grants a similar credit as herein provided. The proof of payment of a similar tax to another Municipality or Parish in the State of Louisiana, or to a Municipality or County in a state other than Louisiana shall be made according to rules and regulations promulgated by the Collector. In no event shall the credit be greater than the tax imposed by this taxing authority upon the particular tangible personal property which is the subject of the use tax imposed by this Ordinance.

RETURNS AND PAYMENT OF TAX

Section 6.01. The tax levied under this Ordinance shall be due and payable by all dealers monthly on the first day of each month.

Section 6.02. For the purpose of ascertaining the amount of tax payable under this Ordinance, it shall be the duty of all dealers on or before the twentieth (20th) day of the month following the month in which this tax shall become effective to transmit to the Collector, upon forms prescribed, prepared and furnished by him, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, as the case may be, arising from all taxable transactions during the preceding calendar month, running from the effective date of this Ordinance to the end of such month. Thereafter, like returns shall be prepared and transmitted to said Collector by all dealers, on or before the twentieth (20th) day of each month, for the preceding calendar month. Said returns shall show such further information as the Collector may require to enable him to correctly compute and collect the tax herein levied. Such returns shall be signed by the dealer filing the same, and his signature thereon shall constitute a warranty on the part of the dealer that he has read and examined the said returns and that, to the best of his knowledge and belief, the same are true, correct and complete. Every dealer at the time of making the returns required hereunder shall compute and remit to this taxing authority the required tax due for the preceding calendar month.

Section 6.03. At the time of transmitting the return required hereunder to the Collector, the dealer shall remit to this taxing authority therewith, the amount of the tax due under the applicable provisions of this Ordinance, and failure to so remit such tax shall cause said tax to become delinquent.

All taxes, interest and penalties imposed under this Ordinance shall be paid to this taxing authority in the form of remittance required by the Collector.

Section 6.04. Gross proceeds from rentals or leases of tangible personal property where the lease or rental is part of a regularly established business, or the same is incidental or germane thereto shall be reported and the tax shall be paid with respect thereto in accordance with such rules and regulations as the Collector may prescribe.

Section 6.05. The Collector, for good cause, may extend for not to exceed thirty (30) days the time for making any returns required under the provisions of this Ordinance.

Section 6.06. For the purpose of collecting and remitting to this taxing authority the tax imposed by this Ordinance, the dealer is hereby declared to be the agent of the Taxing Authority.

RECORDS AND INSPECTION THEREOF

Section 7.01. It shall be the duty of every dealer to make a report and pay any tax under this Ordinance, to keep and preserve suitable records of the sales or purchases of services, as the case may be, taxable under this Ordinance, and such other books of account as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the Collector and it shall be the duty of every such dealer moreover, to keep and preserve, for a period of three (3) years, all invoices, bills of lading and other records of goods, wares and merchandise or other subjects of taxation under this Ordinance; and all such books, invoices and other records shall be open to examination at all reasonable hours, by the Collector or any of his duly authorized agents.

Section 7.02. Each dealer shall secure, maintain and keep, for a period of three (3) years a complete record of sales of services and tangible personal property received, used, sold at retail, distributed or stored, leased or rented within this Parish by said dealer, together with invoices, bills of lading and other pertinent records and papers as may be required by the Collector for the reasonable administration of this Ordinance and all such records shall be open for inspection to the Collector at all reasonable hours.

Section 7.03. In order to aid in the administration and enforcement of the provisions of this Ordinance, and to collect all of the tax imposed by this Ordinance, all wholesale dealers and jobbers in this Parish are hereby required to keep a record of all sales of tangible personal property made in this Parish, whether such sales be for cash or on terms of credit. The record required to be kept by all wholesale dealers and jobbers shall contain and include the name and address of the purchaser, the date of purchase, the article or articles purchased and the price at which the article or articles are sold to the purchaser. These records shall be open to inspection to the Collector or his duly authorized assistants at all reasonable hours.

Section 7.04. For the purpose of administering this Ordinance, the Collector, whenever he deems it expedient, may make or cause to be made by an employee of the department engaged in the administration of this Ordinance, an examination or investigation of the place of business, if any, the tangible personal property, and the books, records, papers, vouchers, accounts and documents of any dealer. It shall be the duty of every dealer and every director, official, agent or employee of every dealer, to exhibit to the Collector or to any such

employee of his department charged with the collection of the tax imposed by this Ordinance, hereafter referred to as a "deputy", the tangible personal property and all of the books, records, papers, vouchers, accounts and documents of the dealer and to facilitate any such examination or investigation as far as it may be in his or their power so to do.

Section 7.05. For the purpose of enforcing the collection of the tax levied by this Ordinance, the Collector is hereby specifically authorized and empowered to examine, at all reasonable hours, the books, records and other documents of all transportation companies, agencies or firms operating in this Parish, whether said companies, agencies or firms conduct their business by truck, rail, water, airplane or otherwise, in order to determine what dealers, as provided in this Ordinance, are importing or are otherwise shipping articles of tangible personal property which are liable for said tax.

Section 7.06. The Collector shall keep a record of all of his official acts and shall preserve copies of all rules, decisions and orders made by him or by any deputy of his department in charge of the collection of the tax imposed by this Ordinance. Copies of such rules, decisions or orders and of any paper or papers filed in any office maintained by him in the administration of this Ordinance may be authenticated under his official signature, and when so authenticated, shall be evidence in all courts of the state of the same weight and force as the original thereof.

Section 7.07. The records and files of the Collector respecting the administration of this Ordinance shall be considered confidential and privileged and neither the Collector nor any employee engaged in the administration thereof or charged with the custody of any such records or files shall divulge or disclose any information obtained from such records or files from any examination or inspection of the premises or property of any dealer. Neither the Collector nor any employee engaged in such administration or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceeding except: (a) in an action or proceeding under the provisions of this Ordinance; and, (b) when the records of files or the facts shown thereby are directly involved in such action or proceeding.

Section 7.08. Nothing contained in this Ordinance shall be construed to prevent:

(1) the delivery to a dealer or his duly authorized representative of a copy of any return, report or other paper filed by him pursuant to the provisions of this Ordinance;

(2) the publication of statistics so classified as to prevent the identification of any return or report and the items thereof;

(3) the inspection by the legal representative of this taxing authority of the returns, reports or files relating to the claim of any dealer who shall have brought an action to review or set aside any tax imposed under this Ordinance or against whom an action or proceeding has been instituted in accordance with the provisions hereof.

(4) the examination of the records and files by the Collector or his duly authorized agents; or

(5) the furnishing, in the discretion of the Collector of any information disclosed by the records or files to any official person or body of any other state or of the United States who shall be concerned with the administration of any similar tax by that state or the United States.

IMPORTED GOODS-PERMITS

Section 8.01. In order to prevent the illegal importation into the Parish of tangible personal property which is subject to the tax, and to strengthen and make more effective the manner and method of enforcing payment of the tax imposed by this Ordinance, the Collector is hereby authorized and empowered to put into operation a system of permits whereby any person, or dealer, may import tangible personal property by truck, automobile, or other means of transportation other than a common carrier, without having said truck, automobile or other means of transportation seized and subjected to legal proceedings for its forfeiture. Such system of permits shall require the person, or dealer who desires to import tangible personal property into the Parish, which property is subject to the tax imposed by this Ordinance, to apply to the Collector or his assistant for a permit stating the kind of vehicle to be used, the name of the driver, the license number of the vehicle, the kind or character of tangible personal property to be imported, the date, the name and address of the consignee, and such other information as the Collector may deem proper or necessary. Such permits shall be free of cost to the applicant and may be obtained at the office of the Collector.

REMEDIES FOR COLLECTION, INCLUDING INTEREST, PENALTIES, ETC.

Section 9.01. For the purpose of the enforcement of this Ordinance, and the collection of the tax levied hereunder, it is presumed that all tangible personal property subject to the provisions of this Ordinance imported into the Parish or held in the Parish by any dealer is to be sold at retail, used or consumed, or stored for use or consumption in the Parish, or leased or rented within the Parish, and is subject to the tax herein levied; provided, that such presumption shall be prima facie only, and subject to proof furnished to the Collector.

Section 9.02. Failure to pay any tax due as provided in this Ordinance, shall ipso facto, without demand or putting in default, cause said tax, interest, penalties, and costs to become immediately delinquent, and this taxing authority is hereby vested with authority on motion in a court of competent jurisdiction, to take a rule on the said dealer, to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of this taxing authority, prohibiting such dealer from further pursuit of said business until such time as he has paid the said delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

Section 9.03. If the amount of tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of six percent (6%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five percent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in aggregate, of the tax due, when such tax is not paid, within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten percent (10%) of the aggregate of tax, interest and penalty.

Section 9.04. In the event any dealer fails to make a report and pay the tax as provided by this Ordinance, or in case the dealer makes a grossly incorrect report or a report that is false or fraudulent, it shall be the duty of the Collector to make an estimate for the taxable period of the retail sales, or sales of service, of such dealer, or of the gross proceeds from rentals or leases of tangible personal property by the dealer, and an estimate of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in the Parish, and assess and collect the tax and interest, plus penalty, that may have accrued thereon, which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the dealer. In the event such estimate and assessment requires an examination of books, records, or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon. Such costs and penalties when collected shall be placed to the account of the "St. Charles Parish Sales and Use Tax Fund" in the same manner as are the taxes collected under this Ordinance.

If any dealer fails to make any return required by this Ordinance or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a special penalty of five percent (5%) of the tax or deficiency found to be due, or Ten Dollars (\$10.00), whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced either in a separate action or in the same action for the collection of the tax.

Section 9.05. If any dealer liable for any tax, interest or penalty hereunder shall sell out his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from the Collector showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as provided, he shall be personally liable for the payment of the taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners or assignors.

Section 9.06. In the event that any dealer is delinquent in the payment of the tax herein provided for, the Collector may give notice of the amount of such delinquency by registered mail to all persons having in their possession or under their control, any credits or other personal property belonging to such dealer, or owing any debts to such dealer at the time of receipt by them of such notice and thereafter any person so notified shall neither transfer nor make any other disposition of such credits, other personal property, or debts until the Collector shall have consented to a transfer or disposition, or until thirty (30) days shall have elapsed from and after the receipt of such notice. All persons so notified must, within five (5) days after receipt of such notice, advise the Collector of any and all such credits, other personal property, or debts, in their possession, under their control or owing by them, as the case may be.

Section 9.07. In the event the dealer has imported tangible personal property and he fails to produce an invoice showing the cost price of the articles which are subject to tax, or the invoice does not reflect the true or actual cost price, then the Collector shall ascertain, in any manner feasible, the true cost price and assess and collect the tax with interest, plus penalties, if such have accrued, on the true cost price as assessed by him. The assessment so made shall be considered prima facie correct, and the burden shall be on the dealer to show the contrary.

Section 9.08. In the case of the lease or rental of tangible personal property, if the consideration given or reported by the dealer does not, in the judgment of the Collector, represent the true and actual consideration, then the Collector is authorized to fix the same and collect the tax thereon for this taxing authority in the same manner as above provided (Section 9.07), with interest plus penalties, if such have accrued.

Section 9.09. In the event any transportation company, agency, or firm shall refuse to permit examination of its books, records and other documents by the Collector, the Collector may proceed by rule, in term or in vacation, in any court of competent jurisdiction and require said transportation company, agency or firm to show cause why the Collector should not be permitted to examine its books, records or other documents, and in case said rule be made absolute, the same shall be considered a judgment of the court and every violation of said judgment as a contempt thereof and punished according to law.

Section 9.10. If any dealer, subject to make and file a return required by any of the provisions of this Ordinance, fails to render such return within the time required, or renders a return which is false or fraudulent, in that it contains statements which differ from the true gross sales, purchases, leases, or rentals, or other transactions, taxable under this Ordinance, or otherwise fails to comply with the provisions of this Ordinance for the taxable period for which said return is made, the Collector shall give such dealer fifteen (15) days' notice, in writing, requiring such dealer to appear before him, or his assistant, with such books, records and papers as he may require, relating to the business of such dealer, for such taxable period; and said Collector may require such dealer, or the agents or employees of such dealers, to give testimony or to answer interrogatories, under oath administered by the Collector or his assistants, respecting the sale at retail, the use, or consumption or distribution, in this Parish, or lease or rental of tangible personal property or other transactions, subject to tax, or the failure to make report thereof, as provided in this Ordinance.

Section 9.11. If any dealer fails to make a return, or refuses to permit an examination of his, the dealer's, books, records, or paper, or to appear and answer questions within the scope of such investigation relating to the sale, use, consumption, distribution, storage, lease or rental of tangible personal property, or sale of services, the Collector may apply to any court of competent jurisdiction, for an order requiring such dealer to make such return, or requiring the dealer, or his agents or employees, to appear and answer any such questions or permit such examinations, and the court or any judge thereof, shall thereupon issue an order, upon such reasonable notice as shall be prescribed therein, to be served upon said dealer or the agents or employees of such dealer, directing him or them to so appear and testify, and to produce such books, records and papers as may be required. Any person, or any member of any

firm, co-partnership, joint venture, association or corporation, or any agent or employee thereof, failing to comply with any such order shall be guilty of contempt, and shall be punished as provided by law in cases of contempt.

Section 9.12. The importation into this Parish of tangible personal property which is subject to tax, by truck, automobile, other means of transportation other than a common carrier, without having first obtained a permit as described in Section 8.01 (if the tax imposed by this Ordinance on said tangible personal property has not been paid), is prohibited and shall be construed as an attempt to evade payment of the said tax, and the truck, automobile, or means of transportation other than a common carrier, and the taxable property may be seized by the Collector in order to secure the same as evidence in a trial, and the same shall be subject to forfeiture and sale in the manner provided for in this Ordinance.

Section 9.13. The failure of any dealer who imports tangible personal property from outside the Parish into the Parish for use or consumption or distribution or storage to be used or consumed in this Parish, or who imports for lease or rental any tangible personal property subject to the provisions of this Ordinance, to pay any tax, interest, penalties, or costs under this Ordinance, shall ipso facto make the said tax, interest, penalties and costs delinquent and shall be construed as an attempt to avoid the payment of same which shall be sufficient grounds for attachment of such tangible personal property wherever the same may be located or found whether said delinquent dealer be a resident or non-resident of this Parish, and whether said tangible personal property is in the possession of said delinquent dealer or in the possession of other persons, firms, corporations or associations of persons; provided, that it is the intention of this Ordinance to prevent the disposition of the said tangible personal property in order to insure payment of the tax imposed by this Ordinance, together with interest, penalties and costs, and authority to attach is hereby specifically authorized and granted to the Collector.

In addition to the penalties prescribed in this and the preceding section (Section 9.12), any person, or dealer, who shall violate the provisions thereof, upon conviction shall be fined in a sum of not more than One Hundred Dollars (\$100.00) or imprisonment in jail for a period of not more than ninety (90) days or by both such fine and imprisonment, in the discretion of the court. And, each importation or shipment by truck, automobile, or other means of transportation, other than a common carrier, found to be in violation of the provisions of these sections shall constitute a separate offense.

Section 9.14. The liability of any person, or dealer arising from any tax, interest and penalty, or any of them, imposed by this Ordinance, from the time they are due, shall be a personal debt of such person, or dealer to this taxing authority recoverable in any court of competent jurisdiction in an action

at law by this taxing authority. Such debts, whether sued upon or not, shall be a lien on all the property of such delinquent person, or dealer, except as against an innocent purchaser for value without notice in the actual course of business, and shall have preference in any distribution of the assets of the person, or dealer, whether in bankruptcy, insolvency, or otherwise. The proceeds of any judgment or order obtained hereunder shall be paid to the Collector.

Section 9.15. The Collector may require a bond or other security for the payment of any taxes, fees, interest and penalties, or any of them imposed pursuant to this Ordinance when he shall find that the collection thereof may be prejudiced without such security.

Section 9.16. If any person, or dealer, shall fail to make a return or report as required by this Ordinance, the Collector, within three (3) years after the last day on which the omitted report could have been filed without penalty, may make an estimate of the amount of taxes such person, or dealer, is liable to pay under the terms of this Ordinance, from any information he is able to conveniently obtain, and according to such estimate so made by him assess the taxes, fees, penalties and interest due this taxing authority from such person, or dealer, give notice of such assessment to such person, or dealer, and must make demand upon him for payment, or otherwise the said claim shall prescribe.

Section 9.17. After a return or report is filed under the provisions of this Ordinance, the Collector shall cause to be examined and made such further audit or investigation as he may deem necessary, and if therefrom, he shall determine that there is a deficiency with respect to the payment of any tax due under this Ordinance, he shall assess the additional amount of tax, and any penalties and interest, or either of them due this taxing authority from such person, or dealer, and make demand upon him for payment.

Section 9.18. If the Collector finds that any person, or dealer liable for the payment of any tax under this Ordinance designs quickly to depart from this Parish or to remove therefrom his or its property, subject to any lien under the provisions of this Ordinance, or to discontinue business, or to do any other act tending to prejudice or render wholly, or partly ineffectual any proceedings that might be instituted to collect such tax, whereby it shall have become important that such proceedings be instituted without delay, the Collector may make an arbitrary assessment as herein provided, whether or not any return or report is then due by law, and may proceed under such arbitrary assessment to collect the tax or demand security for it, and thereafter shall cause notice of such findings to be given to such a dealer, together with a demand for an immediate return or report, and immediate payment of such tax.

All taxes, penalties and interest assessed pursuant to the provisions of the last three preceding sections, shall be paid within fifteen (15) days after notice and demand shall have been mailed to the dealer liable therefor by this taxing authority. If such taxes, penalties and interest so assessed shall not be paid within such fifteen (15) days, there shall be added to the amount assessed, in addition to interest as hereinbefore provided, and any other penalties provided by this Ordinance, a sum equivalent to five percent (5%) of the tax.

Section 9.19. If any dealer against whom taxes have been assessed under the provisions of this Ordinance, shall refuse or neglect to pay such taxes within the time prescribed in this Ordinance, it shall be lawful for the Collector, or his duly authorized representative who is charged with the enforcement of collection of such taxes, to enforce collection of such taxes, together with such interest and other additional amounts as are added by law, by distraint and sale of property or rights to property belonging to the delinquent dealer.

Section 9.20. Any dealer who shall neglect, fail or refuse to collect the tax as provided in Section 4.01 through 4.11 of this Ordinance upon any, every and all retail sales made by him, or his agent, or employee, which is subject to tax, shall be liable for and pay the tax himself.

Section 9.21. For any one of the following violations, in addition to being liable for the other penalties provided herein, the party named shall be guilty of a misdemeanor and upon conviction be punished by a fine of not more than One Hundred Dollars (\$100.00), or imprisonment in jail for not more than three (3) months, or both, in the discretion of the court:

(1) any person who as a purchaser is obligated to report and pay the tax imposed upon any purchase made by him under Section 4.01 through 4.11 of this Ordinance, and who fails, neglects, and refuses to file a return thereof with the Collector and pay the tax imposed thereon, within the time stated after such sale is made;

(2) any dealer who shall fail, neglect or refuse to collect the tax as provided in Sections 4.01 through 4.11 of this Ordinance, whether by himself or through his agents or employees;

(3) any dealer violating the provisions of Section 9.05 and 9.06 of this Ordinance;

(4) any dealer who fails to permit an inspection of records by the Collector as provided in Section 7.01 of this Ordinance;

(5) any wholesale dealer or jobber in this Parish who fails to keep records, or fails to permit an inspection thereof by the Collector as provided in Section 7.03 of this Ordinance;

(6) any dealer, wholesale dealer or jobber who violates the provisions of Sections 4.04 and 4.05 of this Ordinance;

(7) any dealer who violates the provisions of Section 7.02 of this Ordinance;

(8) any dealer failing or refusing to furnish any return as provided in Sections 6.01 through 6.06 of this ordinance, or failing or refusing to furnish a supplement return or other data required by the Collector;

(9) any dealer required to make, render, sign or verify any return, as provided in Sections 6.01 through 6.06 of this Ordinance, who makes a false or fraudulent return, with intent to evade a tax hereby levied;

(10) the president, executive officers, managers and directors of any corporation, who shall violate the provisions of Section 9.22 of this Ordinance; provided that such fine and imprisonment shall not prevent other action against the corporation as otherwise provided in this Ordinance for the recovery of the tax, interest and penalties that may be due; and

(11) any person who shall violate any other provisions of this Ordinance, punishment for which is not otherwise herein provided.

Section 9.22. No corporation organized under the laws of this State shall hereafter be dissolved, or effect a merger, reorganization, or consolidation under any law of this State by the action of the stockholders or by the decree of any Court until all taxes, fees, penalties and interest imposed on the corporation in accordance with the provisions of this Ordinance shall have been paid in full. No foreign corporation which has obtained authority from the State to transact business in this Parish may surrender such authority and withdraw from this State until all taxes, fees, penalties, interest and other charges imposed upon said corporation in accordance with the provisions of this Ordinance shall have been fully paid.

Section 9.23. Any person or dealer who shall fail to pay any tax levied by this Ordinance on or before the day when such tax shall be required by this Ordinance to be paid, shall pay in addition to the tax, interest on the tax at the rate specified in Section 9.03 of this Ordinance, for each month or fraction thereof that the tax remains unpaid, to be calculated from the date the tax was originally due to the date of actual payment.

In addition, such person or dealer, shall pay the special penalty or penalties provided by this Ordinance.

Section 9.24. All penalties and interest imposed by this Ordinance shall be payable to and recoverable by this taxing authority in the same manner as if they were part of the tax imposed. If the failure to pay any such tax when due is

explained to the satisfaction of the Collector, he may remit or waive payment of the whole or any part of any penalty, and may remit and waive payment of any interest charge in excess of the rate of one-half of one percent (1/2%) per month.

REFUNDS AND REIMBURSEMENTS

Section 10.01. Whenever tangible personal property sold is returned to the dealer by the purchaser or consumer or in the event the amount paid or charged for services is refunded or credited to the purchaser or consumer after the tax imposed by this Ordinance has been collected, or charged to the account of the purchaser, consumer, or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by the Collector; and in case the tax has not been remitted by the dealer to the Collector, the dealer may deduct the same in submitting his return. Upon receipt of a sworn statement of the dealer as to the gross amount of such refunds during the period covered by the sworn statement, which period shall not be longer than ninety (90) days, the Collector shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for the tax collected. This memorandum shall be accepted by the Collector at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under the provisions of this Ordinance. In cases where a dealer has retired from business and has filed a final return, a refund of tax may be made if it can be established to the satisfaction of the Collector that the tax paid was not due.

Section 10.02. If any dealer shall have given to the Collector notice within the time provided in Section 10.01 of this Ordinance, such dealer thereafter, at any time within two (2) years after the payment of any original or additional tax assessed against him, may file with the Collector a claim under oath for refund, in such form as the Collector may prescribe, stating the ground thereof. However, no claim for refund shall be required or permitted to be filed with respect to a tax paid, after protest has been filed with the Collector as hereinafter provided, or after proceedings, on appeal has been finally determined.

Section 10.03. If, upon examination of such claim for refund, it shall be determined by the Collector that there has been an over-payment of tax, the amount of such overpayment shall be credited against any liability of any dealer under this Ordinance, and if there be no such liability, the said dealer shall be entitled to a refund of the tax so overpaid. If the Collector shall reject the claim for refund in whole or in part he shall make an order accordingly and serve notice upon such dealer.

Section 10.04. Where no question of fact or law is involved, and it appears from the records of this taxing authority that any moneys have been erroneously or illegally collected from any dealer, or have been paid by any dealer under

a mistake of fact or law, the Collector may, at any time within two (2) years of payment, upon making a record in writing of his reason therefor, certify that any dealer is entitled to such refund and thereupon the Collector shall authorize the payment thereof from any appropriation available for such purposes.

Section 10.05. When, to secure compliance with any of the provisions of this Ordinance any moneys shall have been deposited with this taxing authority by any dealer, and shall have been paid over to this taxing authority and the Collector shall be satisfied that such dealer has fully complied with all such provisions, the Collector shall so certify and authorize re-payment from any appropriations available for such purpose to such dealer of such money, or such part thereof as the Collector shall certify has not been applied by him to the satisfaction of any indebtedness arising under this Ordinance.

Section 10.06. In the event tangible personal property, a part of and used in or about a person's home, apartment or home-stand, in this Parish on which this tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in this Parish subsequently determined by the President of the United States to warrant assistance by the federal government, the owner thereof who was the purchaser who paid this tax shall be entitled to reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a sworn statement of the owner as to the amount of the taxes paid under the provisions of this Ordinance on tangible personal property destroyed as aforesaid, the Collector shall make refund to said owner in the amount to which he is entitled.

REMEDIES OF THE DEALER

Section 11.01. A right of action is hereby created to afford a remedy at law for any dealer aggrieved by the provisions of this Ordinance; and in case of any such dealer resisting the payment of any amount found due, or the enforcement of any provisions of such laws in relation thereto, such dealer shall pay the amount found due by the Collector and shall give the Collector notice, at the time, of his intention to file suit for the recovery of the same; and upon receipt of such notice the amount so paid shall be segregated and held by the Collector for a period of thirty (30) days; and if suit be filed within such time for recovery of such amount, such funds so segregated shall be further held, pending the outcome of such suit. If the dealer prevails, the Collector shall refund the amount to the claimant, with interest at the rate of two percent (2%) per annum covering the period from the date the said funds were received by the Collector to the date of refund.

Section 11.02. This section shall afford a legal remedy and right of action in any State, Parish or Federal court having jurisdiction of the parties and subject matter, for a full and complete adjudication of any and all questions arising in the

enforcement of this Ordinance, as to the legality of any tax accrued or accruing or the method of enforcement thereof. In such actions service shall be upon the Collector.

Section 11.03. This section shall be construed to provide a legal remedy in the State, Parish or Federal courts, by action of law, in case such taxes are claimed to be an unlawful burden upon interstate commerce, or the collection thereof, in violation of any Act of Congress or the United States Constitution, or the Constitution of the State of Louisiana, or in any case where jurisdiction is vested in any of the courts of the United States; provided that upon request of the dealer and upon proper showing by such dealer that the principle of law involved at an additional assessment is already pending before the courts for judicial determination, the said dealer, upon agreement to abide by the decision of the courts may pay the additional assessment under protest, but need not file an additional suit. In such cases the tax so paid under protest shall be segregated and held by the Collector until the question of law involved has been determined by the Courts and shall then be disposed of as therein provided.

Section 11.04. If any dealer shall be aggrieved by any finding or assessment of the Collector, he may, within thirty (30) days of the receipt of notice of the assessment or finding, file a protest in writing signed by him or his duly authorized agent, which shall be under oath and shall set forth the reasons therefor, and he may request a hearing. Thereafter, the Collector shall grant a hearing to such dealer, if a hearing has been requested, and may make an order confirming, modifying or vacating any such finding or assessment. The filing of any such protest shall not abate any penalty for non-payment nor shall it stay the right of the Collector to collect the tax in any manner herein provided, unless the dealer shall furnish security of a kind and in an amount satisfactory to the Collector, Appeals from the decision of the Collector shall be direct to any State, Parish or Federal court of competent jurisdiction as provided for in Section 11.02.

OTHER ADMINISTRATIVE PROVISIONS

Section 12.01. The Collector is hereby authorized and empowered to carry into effect the provisions of this Ordinance and in pursuance thereof to make and enforce such rules as he may deem necessary in administering the provisions of this Ordinance and other policies or procedures which may be hereafter established by this taxing authority.

Section 12.02. The Collector shall have the power to make and publish reasonable rules and regulations, not inconsistent with this Ordinance or the laws and the Constitution of the State of Louisiana or of the United States, for the enforcement of the provisions of this Ordinance and the collection of the revenues and penalties imposed by this Ordinance.

Section 12.03. The Collector shall design, prepare, print and furnish to all dealers or make available to said dealers all necessary forms for filing returns, and instructions to insure a full collection from dealers and an accounting for the taxes due, but failure of any dealer to secure such forms shall not relieve such dealer from the payment of said taxes at the time and in the manner herein provided.

Section 12.04. The cost of preparing and distributing the report forms and paraphernalia for the collection of said tax, and of the inspection and enforcement duties required herein, shall be borne out of appropriations by this taxing authority as provided in Section 13.01 of this Ordinance.

Section 12.05. In any case where tangible personal property is sold at retail under a contract providing for such retail sale, made and entered into prior to the effective date of this Ordinance and containing the sale price, and delivery is made after the effective date of this Ordinance, and such sale is taxable under this Ordinance, the seller shall add the tax imposed by said Ordinance to said sale price, and collect it from the buyer.

The provisions of this section shall also apply where such tangible personal property is not sold, but is used, consumed, distributed, stored, leased or rented, and where services taxable hereunder are contracted for before the effective date of this Ordinance, but are actually furnished after the effective date hereof.

The provisions of this section shall not apply to tangible personal property actually imported or caused to be imported into or stored within the territorial limits of the Parish prior to the effective date of this Ordinance, if the said tangible personal property is actually used or consumed by the person who imported and stored said tangible personal property.

Section 12.06. It shall be lawful for the Collector, or any deputy by him duly designated, to receive the written oath of any person signing any application, deposition, statement, or report required by the Collector in the administration of this Ordinance.

Section 12.07. The Collector, or any deputy by him duly designated, may conduct hearings, and have administered and examined under oath any dealer and the directors, officers, agents and employees of any dealer, and any other witnesses, relative to the business of such dealer in respect to any matter incidental to the administration of this Ordinance. Such examination or hearings shall be at a time convenient to the dealer within fourteen (14) days after requested by the Collector in writing.

Section 12.08. Any notice required to be given by the Collector pursuant to this Ordinance, may be given by personal service on the dealer for whom it is intended, or be mailed to the dealer for whom it is intended, addressed to such dealer at the address given in the last report filed by him pursuant to the provisions of this Ordinance, or if no report has been filed, then to such address as may be obtainable. The mailing of such notice shall be presumptive evidence of its receipt by the dealer to whom it is addressed.

Section 12.09. The Collector shall keep a record of all of the official acts, and shall preserve copies of all rules, decisions and orders made by him and by any deputy of his department in charge of the collection of the tax imposed by this Ordinance. Copies of such rules, decisions, or orders and of any paper or papers filed in any office maintained by him in the administration of this Ordinance, may be authenticated under his official signature, and when so authenticated, shall be evidenced in all courts of competent jurisdiction of the same weight and force as the original thereof. For authenticating any such copy, he shall be paid a fee of One Dollar (\$1.00) which shall be treated as revenue of the tax levied hereby.

Section 12.10. Nothing in this Ordinance shall be construed to deprive the dealer of any remedy in the review of any tax, or in any proceedings to collect the tax given such dealer by any other law, or to deprive this taxing authority of any remedy for the enforcement of this Ordinance through any procedure or remedies expressly provided in this Ordinance imposing the tax herein levied or any other law, nor shall this Ordinance be construed as repealing or altering any such laws or Ordinance.

Section 12.11. If any section, sub-section, sentence, clause, or phrase of this Ordinance be held invalid such decision shall not affect the validity of the remaining portions of this Ordinance. This taxing authority hereby declares that it would have passed this Ordinance, and each section, sub-section, sentence, clause and phrase thereof irrespective of the fact that any one or more sections, sub-sections, sentences, clauses or phrases may be so declared invalid.

Section 12.12. The tax levied herein is declared to be supplemental and in addition to all other taxes levied by and under the authority of this taxing authority of any kind or nature.

Section 12.13. This Ordinance may be cited or otherwise referred to as the "Parish of St. Charles Sales and Use Tax Ordinance".

DISPOSITION OF TAX PROCEEDS AND REVENUES

Section 13.01. It is hereby recognized that the Parish tax will be collected and administered on behalf of this Taxing Authority by the Sales Tax Department of the Parish School Board of the Parish of St. Charles, State of Louisiana pursuant to the terms and conditions of a Joint Agreement for Collection of Sales and Use Taxes to be made and entered into between the said Parish School Board and the Taxing Authority. Until the termination of such Agreement, the Collector of the Sales and Use Tax Department of the Parish School Board of the Parish of St. Charles shall be considered as the "Collector" described in Section 1.03 of this Ordinance. All taxes, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come into the possession of the Collector, as an agent of this Taxing Authority, under any provision or provisions of this Ordinance, shall be deposited daily by the Collector for the account of this Taxing Authority in a special fund designated "St. Charles Parish Sales and Use Tax Fund", which fund shall be a separate bank account established and maintained by the Collector; provided, however, any amount which is paid under protest or which is subject to litigation shall be transferred to a separate account established by the Collector pending the final determination of the protest of litigation.

Section 13.02. Out of the Parish tax funds on deposit to the credit of the Parish Taxing Authority in said "St. Charles Parish Sales and Use Tax Fund", the Collector shall deduct the reasonable and necessary costs and expenses of administering and collecting the Parish tax and administering the provisions of this Ordinance as well as the various administrative and enforcement procedures established in said Ordinance, according to the provisions of said Joint Agreement for Collection of Sales and Use Tax.

Section 13.03. After the reasonable and necessary costs and expenses of the collection and administration of the tax have been paid as provided for in Section 13.02, the remaining portion of the Parish tax collected pursuant to this Ordinance during the preceding month shall be paid by the Collector to the Taxing Authority for deposit into the "Parish of St. Charles Tax Fund" for appropriation and expenditure in accordance with the terms of the proposition authorizing the levy of the tax and having been approved by a majority of the qualified electors of the Parish voting at a special election held therein on April 7, 1979.

MISCELLANEOUS

Section 14.01. Any provision of this Ordinance to the contrary notwithstanding, this Taxing Authority may contract with anyone for the performance of any or all of the duties of the Collector provided for herein.

Section 14.02. This Ordinance shall be published in one (1) issue of "The St. Charles Herald", a weekly newspaper published in the Parish of St. Charles, Louisiana, and being the official journal of the Police Jury of the Parish of St. Charles, as soon as possible and shall be in full force and effect on and after July 1, 1979.

Section 14.03. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

This Ordinance having been submitted in writing for introduction at the April 16, 1979 meeting of the Police Jury of St. Charles Parish, State of Louisiana, was then submitted to an official vote as a whole, the vote thereon being as follows:

YEAS: V. J. St. Pierre, Stirling Melancon, Philip Cortez, Freddie Giangrosso and Leonard K. Fisher, Sr.

NAYS: None.

ABSENT: Curtis T. Johnson and Clayton Fauchaux.

And the Ordinance was declared adopted on this, the 7th day of May, 1979.

/s/ Mrs. Inez R. Schillaci

Secretary

/s/ V. J. St. Pierre

President

The following ordinance having been introduced at a duly convened meeting on January 7, 1980, was offered for final adoption by Mr. Fauchaux and seconded by Mr. St. Pierre :

ORDINANCE NO. 80-1-7

An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-eighth of one percent (1/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services, as presently defined in R.S. 47:301 to 47:317, inclusive; providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended; and amending in pertinent part an ordinance adopted by the Police Jury of said Parish on May 7, 1979, to comply with present law.

THE ST. CHARLES PARISH POLICE JURY HEREBY ORDAINS:

WHEREAS, under the authority conferred by Article 6, Section 29 of the Louisiana Constitution of 1974, and other constitutional and statutory authority supplemental thereto, a special election was held in said Parish on December 8, 1979, at which election the following proposition was submitted and duly approved by a majority of the qualified electors voting in said election, to-wit:

PROPOSITION

Shall the Parish of St. Charles, State of Louisiana, under the provisions of Article 6, Section 29 of the Louisiana Constitution of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect a tax of one-eighth of one percent (1/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in said Parish, as presently defined in R.S. 47:301 through 47:317, with the avails or proceeds of said tax (after paying the reasonable and necessary costs of administering and collecting said tax) to be dedicated and used to provide funds for the purpose of giving fire protection to the property in said Parish, including but not limited to constructing, maintaining and operating said Parish's fire protection facilities and paying the cost of obtaining water for fire protection purposes in said Parish; and further shall the avails or proceeds of said tax be subject to funding into negotiable bonds of said Parish for the purpose of acquiring buildings, machinery and equipment, including both real and personal property, to be used

in giving fire protection to the property in said Parish and for funding appropriate reserve funds in connection therewith, all as established and set forth in the Parish's then current capital budget adopted after public hearings in the manner required by the St. Charles Parish Home Rule Charter, said bonds to mature over a term not exceeding twenty-five (25) years from date thereof, to bear interest at a rate not exceeding eight per centum (8%) per annum and to be issued in accordance with the provisions and subject to the limitations of Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950?

WHEREAS, in compliance with the aforesaid constitutional authority, and said election of December 8, 1979, it is the desire of the Police Jury of the Parish of St. Charles, State of Louisiana, to levy said tax and provide for the assessment, collection, payment, dedication, distribution and other matters in connection therewith as hereinafter provided; and

WHEREAS, this Police Jury has determined that, said additional one-eighth of one percent (1/8%) sales and use tax shall be levied and collected, insofar as possible, in the same manner as the present one-half of one percent (1/2%) sales and use tax now being levied and collected by this Police Jury pursuant to the authority of Article 6, Section 29 of the Louisiana Constitution of 1974, other constitutional and statutory authority supplemental thereto, a special election held in said Parish on April 7, 1979, and an ordinance adopted by this Police Jury on May 7, 1979, (hereinafter sometimes referred to as the Parish of St. Charles Sales and Use Tax Ordinance); and

WHEREAS, it is also the desire of the Police Jury to amend the Parish of St. Charles Sales and Use Tax Ordinance in pertinent part to comply with present law;

NOW, THEREFORE, BE IT ORDAINED by the Police Jury of the Parish of St. Charles, State of Louisiana:

IMPOSITION OF TAX

SECTION 1.00. That effective on and after March 1, 1980, there is hereby levied in compliance with the terms and provisions of the Parish of St. Charles Sales and Use Tax Ordinance, for the purposes stated in the proposition set forth in the preamble to this ordinance, a tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption of tangible personal property, and on sales of services within the Parish, as defined herein; and the levy of such tax shall be as follows:

(1) At the rate of one-eighth of one percent (1/8%) of the sales price of each item or article of tangible personal property when sold at retail within this Parish; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Parish, and to include each and every retail sale.

(2) At the rate of one-eighth of one percent (1/8%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in this Parish; provided there shall be no duplication of the tax.

(3) At the rate of one-eighth of one percent (1/8%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(4) At the rate of one-eighth of one percent (1/8%) of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

(5) At the rate of one-eighth of one percent (1/8%) of the gross proceeds derived from the sale of services as defined herein.

DEFINITIONS

SECTION 2.00. The words, terms and phrases as used in this ordinance shall have the same meaning as these terms enumerated in the Parish of St. Charles Sales and Use Tax Ordinance adopted by the Police Jury on May 7, 1979, as amended by this ordinance.

AMENDMENT OF ST. CHARLES PARISH SALES AND USE TAX ORDINANCE

SECTION 3.00. Section 1.04 of said Ordinance of May 7, 1979 is hereby amended to read as follows:

Section 1.04. "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor or service cost, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less. In the case of tangible personal property which has acquired a tax situs in the Parish of St. Charles and is thereafter transported outside the Parish for repairs performed outside the Parish and is thereafter returned to the

Parish, the cost price shall be deemed to be the actual cost of any parts and/or materials used in performing such repairs, if applicable labor charges are separately stated on the invoice. If the applicable labor charges are not separately stated on the invoice, it shall be presumed that the cost price is the total charge reflected on the invoice.

COLLECTION OF TAX BY DEALER

SECTION 4.01. The tax shall be collected by the dealer, and paid at the time and in the manner hereinafter provided.

SECTION 4.02. The tax so levied is, and shall be in addition to all other taxes, whether levied in the form of excise, or license, privilege or property taxes levied by any other ordinance or resolution of this Police Jury.

SECTION 4.03. The dealer shall collect the taxes levied by this ordinance together with those sales and use taxes levied by the State of Louisiana, the Parish School Board of the Parish of St. Charles, Louisiana, and by other local political subdivisions in the Parish, in accordance with the integrated bracket schedule prepared by the Collector of Revenue of the State of Louisiana, under the authority of Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealer will remit that portion representing the tax levied by this ordinance to the Collector at the same time and along with the one-half of one percent (1/2%) sales and use tax levied by the Police Jury pursuant to an ordinance adopted on May 7, 1979.

SECTION 4.04. The collection of the tax herein levied shall be made in the name of the Police Jury of the Parish of St. Charles, by the Collector.

EXCLUSIONS

SECTION 5.00. That the taxes imposed by this ordinance shall be subject to the same exclusions and exemptions as the one-half of one percent (1/2%) Sales and Use Tax levied by this Police Jury on May 7, 1979, as amended by this ordinance.

COLLECTION OF TAX FROM DEALER

SECTION 6.00. That the one-eighth of one percent (1/8%) tax levied hereby shall be collected by the Collector in the same manner and under the procedures prescribed by said Collector and by the Parish of St. Charles Sales and Use Tax Ordinance, as amended.

ALLOCATION OF TAX PROCEEDS AND REVENUES

SECTION 7.00. Nothing in the Parish of St. Charles Sales and Use Tax Ordinance to the contrary withstanding, the levy and collection of the said one-half of one percent (1/2%) sales and

use tax and the said one-eighth of one percent (1/8%) sales and use tax shall be subject to the following provision:

In compliance with the said special election of December 8, 1979, authorizing said one-eighth of one percent (1/8%) sales and use tax, after all reasonable and necessary costs and expenses of collection and administration of said one-eighth of one percent (1/8%) tax have been paid as provided for in Section 13.02 of the Parish of St. Charles Sales and Use Tax Ordinance, the net proceeds of said one-eighth of one percent (1/8%) sales and use tax shall be available for appropriation and expenditure by the Police Jury solely for the purposes authorized in the Proposition set out in the preamble hereto authorizing the levy of said tax and having been approved by a majority of the qualified electors of the Parish voting at a special election held therein on December 8, 1979.

FUNDING INTO NEGOTIABLE BONDS

SECTION 8.00. That the avails or proceeds of the one-eighth of one percent (1/8%) sales and use tax may be funded into negotiable bonds by the Police Jury in accordance with Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, for the purpose of acquiring buildings, machinery and equipment, including both real and personal property, to be used in giving fire protection to the property in said Parish and for funding appropriate reserve funds in connection therewith, all as established and set forth in the Parish's then current capital budget adopted after public hearings in the manner required by the St. Charles Home Rule Charter, said bonds to mature over a term not exceeding twenty-five (25) years from date thereof, to bear interest at a rate not exceeding eight per centum (8%) per annum and to be issued in accordance with the provisions of and subject to the limitations of the aforementioned statutory authority.

RULES AND REGULATIONS

SECTION 9.00. The Collector is hereby authorized and empowered to carry into effect the provisions of this ordinance and in pursuance thereof shall have the power to make and publish reasonable rules and regulations, not inconsistent with this ordinance or the laws and the Constitution of this State or of the United States, for the enforcement of the provisions of this ordinance or other policies or procedures which may be hereafter established by this Police Jury, and the collection of the revenues and penalties imposed by the St. Charles Parish Sales and Use Tax Ordinance.

AMENDMENT

SECTION 10.00. That unless in conflict herewith, all provisions of the Parish of St. Charles Sales and Use Tax Ordinance adopted by this Police Jury on May 7, 1979, and all amendments thereto shall be applicable to the tax herein levied and shall be incorporated herein by reference.

SAVINGS CLAUSE

SECTION 11.00. If any section, Sub-Section, sentence, clause or phrase of this ordinance be held invalid, such decision shall not affect the validity of the remaining portions of this ordinance. This Police Jury hereby declares that it would have passed this ordinance and each Section, Sub-Section, sentence, clause and phrase thereof, irrespective of the fact that any one or more Sections, Sub-Sections, sentences, clauses or phrases be so declared invalid.

MISCELLANEOUS

SECTION 12.01. That this ordinance shall be published in one issue of "The St. Charles Herald," a newspaper of general circulation in the Parish, published in Hahnville, Louisiana, and being the official journal of said Parish and shall be in full force and effect on and after March 1, 1980.

SECTION 12.02. That a certified copy of this ordinance shall be recorded in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: V. J. St. Pierre, Freddie Giangrosso, Leonard K. Fisher, Sr., Stirling Melancon and Clayton Fauchaux.

NAYS: None.

ABSENT: Philip Cortez and Curtis T. Johnson.

And the ordinance was declared adopted on this, the 21st day of January, 1980.


Secretary


President

The following ordinance was presented by Mr. Harry Carmouche
and seconded by Mr. Hubby Forer :

ORDINANCE

An ordinance amending an ordinance entitled, "An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax or two percent (2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and upon the sale of services, all as defined herein; defining the terms "tangible personal property", "dealers", "retail sales", "sales price", "cost price", lease or rental", "storage", "use", "sales of services", and other terms used herein; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of the ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provision thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith," adopted by the St. Charles Parish School Board on September 1, 1965 and May 23, 1978.

BE IT ORDAINED by the Parish School Board of the Parish of St. Charles, State of Louisiana, that an ordinance entitled, "An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of two percent (2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and upon the sale of services, all as defined herein; defining the terms "tangible personal property", "dealers", "retail sales", "sales price", "cost price", "lease or rental", "storage", "use", "sales of services", and other terms used herein; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of the ordinance and prescribing penalties therefor; providing for rules and

regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provision thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith", adopted by this governing body on September 1, 1965 and May 23, 1978, being the same as hereby amended as follows:

SECTION 1. That Section 9.03 of the hereinafor described ordinance be and the same is hereby amended to read as follows:

SECTION 9.03. If the amount of tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of twelve percent (12%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five percent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in aggregate, of the tax due, when such tax is not paid within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten percent (10%) of the aggregate of tax, interest and penalty.

SECTION 2. And a copy of this ordinance be published in the official journal of this School Board as soon as possible and that an additional copy be recorded in the Mortgage records of the Parish of St. Charles, State of Louisiana.

SECTION 3. That this ordinance shall become effective July 1, 1982 after publication of said ordinance in the official journal.

This ordinance having been considered Section by Section and as a whole, a vote was taken thereon and the vote was as follows:

YEAS: Messrs. Karl Champagne, Harry Carmouche, Hubby Foret, Emile St. Pierre, Melvin DeJean, and Percy DeJean

NAYS: None

ABSENT: Mr. Michael K. Henderson

And this ordinance was declared adopted on this
19th day of May, 1982.

Robert C. Luce
Secretary

Karl Champagne
President

SUMMARY NO. 1214

INTRODUCED BY: KEVIN M. FRILOUX
PARISH PRESIDENT

ORDINANCE NO. 82-6-3

An ordinance amending an ordinance adopted by the Police Jury of the Parish of St. Charles, State of Louisiana, on May 7, 1979, entitled "An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-half of one percent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in said Parish, all as defined herein in accordance with R.S. 47:301 through 47:317; defining the terms "tangible personal property", "dealers", "sale", "retail sales", "lease or rental", "storage", "use", "sales of services", and other terms used herein, levying and providing for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provisions thereof; and repealing all resolutions and ordinances or parts thereof "as may conflict herewith," and amending Ordinance No. 80-1-7 adopted by said Police Jury on January 21, 1980, entitled "An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-eighth of one percent (1/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services, as presently defined in R.S. 47:301 to 47:317, inclusive; providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended; and amending in pertinent part an ordinance adopted by the Police Jury of said Parish on May 7, 1979, to comply with present law."

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

WHEREAS, the Police Jury of the Parish of St. Charles, State of Louisiana, acting as the governing authority thereof, adopted an ordinance on May 7, 1979, entitled, "An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-half of one percent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in said Parish, all as defined herein in accordance with R.S. 47:301 through 47:317; defining the terms "tangible personal property", "dealers", "sale", "retail sales", "lease or rental", "storage", "use", "sales of services", and other terms used herein, levying and providing for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provisions thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith," (the "Ordinance") and said Police Jury adopted Ordinance No. 80-1-7 on January 21, 1980, entitled "An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-eighth of one percent (1/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services, as presently defined in R.S. 47:301 to 47:317, inclusive; providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended; and amending in pertinent part an ordinance adopted by the Police Jury of said Parish on May 7, 1979, to comply with present law," ("Ordinance No. 80-1-7"), and this Parish Council now desires to amend the Ordinance and Ordinance No. 80-1-7 in the manner hereinafter set forth.

NOW, THEREFORE BE IT ORDAINED, by the St. Charles Parish Council, acting as the governing authority of the Parish of St. Charles, State of Louisiana.

SECTION 1. That Section 9.03 of the Ordinance be and the same is hereby amended to read as follows:

"Section 9.03. If the amount of tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of

twelve percent (12%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five percent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in aggregate, of the tax due, when such tax is not paid, within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten percent (10%) of the aggregate of tax, interest and penalty."

SECTION 2. That under the provisions of Section 10.00 of Ordinance No. 80-1-7 the amendment set forth in Section 1 hereof shall be applicable to the tax levied by said Ordinance No. 80-1-7 and the said amendment is hereby incorporated in Ordinance No. 80-1-7.

SECTION 3. A certified copy of this ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

SECTION 4. That this ordinance, having been introduced at a duly convened meeting on May 17, 1982, and a summary thereof and notice of a public hearing thereon having been published once in the official journal of the Parish at least seven (7) days prior to the time advertised for said public hearing and having been duly adopted by the Parish Council on June 7, 1982, in compliance with the provisions of the Home Rule Charter of the Parish, shall be published as soon as possible in one issue of the "River Parishes Guide", a newspaper of general circulation in the Parish, published in Boutte, Louisiana, and being the official journal of said Parish and shall be in full force and effect on and after July 1, 1982.

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: LANDRY, HOGAN, MELANCON, FAUCHEUX, DUFRENE, AUPIED, CLEMENT, RODRIGUE, GRIMES

NAYS: NONE

ABSENT: NONE

And the ordinance was declared adopted on this 7th day of June, 1982.

Stirling Melancon
COUNCIL CHAIRMAN

Joan Bechel
SECRETARY

DELIVERED TO PARISH PRESIDENT June 9, 1982

APPROVED: K M F

DISAPPROVED: _____

Kevin M. Friloux (IV)
PARISH PRESIDENT

RETURNED TO SECRETARY ON June 9, 1982

AT 10:50 AM/PM

RECEIVED BY: JB

SUMMARY NO. 1422

INTRODUCED BY: KEVIN M. FRILLOUX
PARISH PRESIDENT

ORDINANCE NO. 83-5-17

An ordinance levying within the Parish of St. Charles, a tax of three-eighths of one percent (3/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services; providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended; and amending in pertinent part an ordinance adopted by the Police Jury of said Parish on May 7, 1979, to comply with present law.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

WHEREAS, under the authority conferred by Article 6, Section 29 of the Louisiana Constitution of 1974, and other constitutional and statutory authority supplemental thereto, a special election was held in said Parish on April 30, 1983, at which election the following proposition was submitted and duly approved by a majority of the qualified electors voting in said election, to-wit:

PROPOSITION

Shall the Parish of St. Charles, State of Louisiana, under the provisions of Article 6, Section 29 of the Louisiana Constitution of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect a tax of three-eighths of one percent (3/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in said Parish, as presently defined in R.S.47:301 through 47:317, with the avails or proceeds of said tax (after paying the reasonable and necessary costs of administering and collecting said tax) to be dedicated and pledged for any lawful public purpose of said Parish and further shall the avails or proceeds of said tax be subject to funding into negotiable bonds of said Parish for the purpose of constructing,

acquiring and improving capital improvements for the Parish (including but not limited to sewers and sewerage disposal works, drains, drainage canals, pumps and pumping plants, dykes and levees), as established and set forth in the Parish's then current capital budget adopted after public hearings in the manner required by the St. Charles Parish Home Rule Charter, said bonds to mature over a term not exceeding twenty (20) years from date thereof, to bear interest at a rate not exceeding twelve per centum (12%) per annum and to be issued in accordance with the provisions and subject to the limitations of Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950?

WHEREAS, in compliance with the aforesaid constitutional authority, and said election of April 30, 1983, it is the desire of the St. Charles Parish Council acting as the governing authority of the Parish of St. Charles, State of Louisiana, to levy said tax and provide for the assessment, collection, payment, dedication, distribution and other matters in connection therewith as hereinafter provided; and

WHEREAS, this Parish Council has determined that, said additional three-eighths of one percent ($3/8\%$) sales and use tax shall be levied and collected, insofar as possible, in the same manner as the present one-half of one percent ($1/2\%$) and one-eighth of one percent ($1/8\%$) sales and use taxes now being levied and collected by this Parish pursuant to the authority of Article 6, Section 29 of the Louisiana Constitution of 1974, other constitutional and statutory authority supplemental thereto, special elections held in said Parish on April 7, 1979, and December 8, 1979, and ordinances adopted by the governing authority of the Parish on May 7, 1979, and January 21, 1980, as amended by Ordinance No. 82-6-3 adopted thereby on June 7, 1982 (hereinafter referred to collectively as the Parish of St. Charles Sales and Use Tax Ordinance);

NOW, THEREFORE, BE IT ORDAINED by the St. Charles Parish Council, acting as the governing authority of the Parish of St. Charles, State of Louisiana:

IMPOSITION OF TAX

SECTION 1.00. That effective on and after June 1, 1983, there is hereby levied in compliance with the terms and provisions of the Parish of St. Charles Sales and Use Tax Ordinance, for the purposes stated in the proposition set forth

in the preamble to this ordinance, a tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption of tangible personal property, and on sales of services within the Parish, as defined herein; and the levy of such tax shall be as follows:

(1) At the rate of three-eighths of one percent (3/8%) of the sales price of each item or article of tangible personal property when sold at retail within this Parish; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Parish, and to include each and every retail sale.

(2) At the rate of three-eighths of one percent (3/8%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in this Parish; provided there shall be no duplication of the tax.

(3) At the rate of three-eighths of one percent (3/8%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(4) At the rate of three-eighths of one percent (3/8%) of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

(5) At the rate of three-eighths of one percent (3/8%) of the gross proceeds derived from the sale of services as defined herein.

DEFINITIONS

Section 2.00. The words, terms and phrases as used in this ordinance shall have the same meaning as these terms enumerated in the Parish of St. Charles Sales and Use Tax Ordinance adopted by the governing authority of the Parish on May 7, 1979, as amended by Ordinance No. 80-1-7 adopted thereby on January 21, 1980 and Ordinance No. 82-6-3 adopted thereby on June 7, 1982.

AMENDMENT OF ST. CHARLES PARISH SALES AND USE TAX ORDINANCE

SECTION 3.00. Section 4.09 of said Ordinance of May 7, 1979 is hereby amended to read as follows:

Section 4.09. Where the tax collected for any period is in excess of one percent (1%), the total tax collected must be paid over to the Collector, less the compensation to be allowed the dealer as hereinafter set forth. This provision shall be construed with other provisions of this Ordinance and given effect so as to result in the payment to the Collector of the total tax collected if in excess of one percent (1%).

COLLECTION OF TAX BY DEALER

SECTION 4.01. The tax shall be collected by the dealer, and paid at the time and in the manner hereinafter provided.

SECTION 4.02. The tax so levied is, and shall be in addition to all other taxes, whether levied in the form of excise, or license, privilege or property taxes levied by any other ordinance or resolution of the governing authority of this Parish.

SECTION 4.03. The dealer shall collect the taxes levied by this ordinance together with those sales and use taxes levied by the State of Louisiana, the Parish School Board of the Parish of St. Charles, Louisiana, the Parish, and by other local political subdivisions in the Parish, in accordance with the integrated bracket schedule prepared by the Collector of Revenue of the State of Louisiana, under the authority of Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealer will remit that portion representing the tax levied by this ordinance to the Collector at the same time and along with the one-half of one percent (1/2%) sales and use tax levied by the Parish Council pursuant to an ordinance adopted on May 7, 1979 and the one-eighth of one percent (1/8%) sales and use tax levied thereby pursuant to an Ordinance adopted on January 21, 1980, as amended by Ordinance 82-6-3 adopted thereby on June 7, 1982.

SECTION 4.04. The collection of the tax herein levied shall be made in the name of the Parish of St. Charles by the Collector.

EXCLUSIONS

SECTION 5.00. That the taxes imposed by this ordinance shall be subject to all exclusions and exemptions provided in Chapter 2, Title 47 of the Louisiana Revised Statutes of 1950, as amended, with respect to taxes levied by any local governmental subdivision or school board.

COLLECTION OF TAX FROM DEALER

SECTION 6.00. That the three-eighths of one percent (3/8%) tax levied hereby shall be collected by the Collector in the same manner and under the procedures prescribed by said Collector and by the Parish of St. Charles Sales and Use Tax Ordinance, as amended.

ALLOCATION OF TAX PROCEEDS AND REVENUES

SECTION 7.00. Nothing in the Parish of St. Charles Sales and Use Tax Ordinance to the contrary withstanding, the levy and collection of the said one-half of one percent (1/2%) sales and use tax and the said one-eighth of one percent (1/8%) sales and use tax levied thereby and the three-eighths of one percent (3/8%) sales and use tax levied pursuant to this ordinance shall be subject to the following provision:

In compliance with the said special election of April 30, 1983, authorizing said three-eighths of one percent (3/8%) sales and use tax, after all reasonable and necessary costs and expenses of collection and administration of said three-eighths of one percent (3/8%) tax have been paid as provided for in Section 13.02 of the Parish of St. Charles Sales and Use Tax Ordinance, the net proceeds of said three-eighths of one percent (3/8%) sales and use tax shall be available for appropriation and expenditure by the Parish solely for the purposes authorized in the Proposition set out in the preamble hereto authorizing the levy of said tax and having been approved by a majority of the qualified electors of the Parish voting at a special election held therein on April 30, 1983.

FUNDING INTO NEGOTIABLE BONDS

SECTION 8.00. That the avails or proceeds of the three-eighths of one percent (3/8%) sales and use tax may be funded into negotiable bonds by the Parish in accordance with the provisions of Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, for the purpose of constructing, acquiring and improving capital improvements for the Parish (including but not limited to sewers and sewerage disposal works, drains, drainage canals, pumps and pumping plants, dykes and levees), as established and set forth in the Parish's then current capital budget adopted after public hearings in the manner required by the St. Charles Parish Home Rule Charter, said bonds to mature over a term not exceeding twenty (20) years from date thereof, to bear interest at a rate not exceeding twelve per centum (12%) per annum and to be issued in accordance with the provisions and subject to the limitations of the aforementioned statutory authority.

RULES AND REGULATIONS

SECTION 9.00. The Collector is hereby authorized and empowered to carry into effect the provisions of this ordinance and in pursuance thereof shall have the power to make and publish reasonable rules and regulations, not inconsistent with this Ordinance or the laws and the Constitution of this State or of the United States, for the enforcement of the provisions of this ordinance or other policies or procedures which may be hereafter established by the governing authority of this Parish, and the collection of the revenues and penalties imposed by the Parish of St. Charles Sales and Use Tax Ordinance.

AMENDMENT

SECTION 10.00. That unless in conflict herewith, all provisions of the Parish of St. Charles Sales and Use Tax Ordinance adopted by the governing authority of this Parish on May 7, 1979, and all amendments thereto shall be applicable to the tax herein levied and shall be incorporated herein by reference.

SAVINGS CLAUSE

SECTION 11.00. If any section, Sub-Section, sentence, clause or phrase of this ordinance be held invalid, such decision shall not affect the validity of the remaining portions of this ordinance. This Parish Council hereby declares that it would have passed this ordinance and each section, sub-section, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, sub-sections, sentences, clauses or phrases be so declared invalid.

MISCELLANEOUS

SECTION 12.01. That this ordinance shall be published in one issue of "The River Parishes Guide," a newspaper of general circulation in the Parish, published in Boutte, Louisiana, and being the official journal of said Parish, and shall be in full force and effect on and after June 1, 1983.

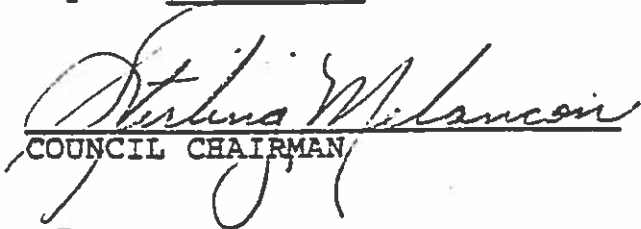
SECTION 12.02. That a certified copy of this ordinance shall be recorded in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: LANDRY, HOGAN, MELANCON, FAUCHEUX, DUFRENE, AUPIED,
CLEMENT, RODRIGUE, GRIMES
NAYS: NONE

ABSENT: NONE

And the ordinance was declared adopted on this, the 16th
day of MAY, 1983.



COUNCIL CHAIRMAN


SECRETARY

DELIVERED TO PARISH PRESIDENT May 16, 1983

APPROVED: 

DISAPPROVED: _____


PARISH PRESIDENT

RETURNED TO SECRETARY ON May 16, 1983

AT 9:20 AM/PM

RECEIVED BY J.B.

SUMMARY NO. 2463

INTRODUCED BY: Albert Laque, Parish President

ORDINANCE NO. 88-8-10

An ordinance levying within the Parish of St. Charles, State of Louisiana, an additional tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sales of services; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended, such tax having been authorized at a special election held in the Parish on July 16, 1988.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974 and other constitutional and statutory authority supplemental thereto, and a special election held in the Parish of St. Charles, State of Louisiana (the "Parish"), on July 16, 1988, this Parish Council, acting as the governing authority of the Parish, now desires to levy the additional one percent (1%) sales and use tax authorized at said election by virtue of the favorable passage of the proposition attached hereto as Exhibit "A";

WHEREAS, in compliance with the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority supplemental thereto, and said special election of July 16, 1988, it is the desire of this Parish Council to levy said tax and provide for the collection thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the St. Charles Parish Council, acting as the governing authority of the Parish of St. Charles, State of Louisiana (the "Parish");

SECTION 1. That pursuant to the authority of a special election held in the Parish on July 16, 1988, there by and there is hereby levied within the Parish from and after September 1, 1988, for the purposes stated in the proposition attached hereto as Exhibit A to this ordinance a sales and use tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish, all in the manner and subject to the provisions and terms of

those portions of Chapter 2, Title 47 of the Louisiana Revised Statutes of 1950, as amended (the "Sales Tax Law"), applicable to sales and use taxes levied by local governments.

SECTION 2. That the one percent (1%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealers shall remit to the respective taxing authorities the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule

SECTION 3. That the tax levied hereby shall be assessed, imposed, collected, paid and enforced in the manner as provided in the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforceability of sales and use taxes of local governments. The provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local governments, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full herein.

SECTION 4. The obligations and rights of taxpayers and dealers in connection with the sales and use tax levied hereby shall be as provided taxpayers and dealers by the provisions of the Sales Tax Law applicable to sales and use taxes levied by local government.

SECTION 5. The sales and use tax levied hereby shall be in addition to all other sales and use taxes lawfully levied and collected in the Parish of St. Charles, State of Louisiana.

SECTION 6. The Secretary of the St. Charles Parish Council be and she is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance to appoint deputies, assistants or agents to assist her in the

performance of her duties, and in pursuance thereof to make and enforce such rules as she may deem necessary, subject to the action of the said Parish Council.

SECTION 7. That if any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 8. That this ordinance shall be published in one issue of the official journal of this Parish Council, as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 9. That this ordinance, having been duly introduced at a duly convened meeting on July 18, 1988, and notice of introduction having been published in the official journal at least seven (7) days prior to the date of adoption hereof and having been duly adopted by this Council on August 1, 1988, shall take effect immediately upon approval by the Parish Council.

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Bradley, Sirmon, Tregre, Roberts, Talbot, Somme', Johnson,
and Duhe.

NAYS: None.

ABSENT: Grimes.

And the ordinance was declared adopted on this, the 1st day of August, 1988.

Chin A. Lopez
VICE CHAIRMAN

Joan Bernal
SECRETARY

DELIVERED TO PARISH PRESIDENT:

APPROVED:
DISAPPROVED:

Albert D. Lopez
PARISH PRESIDENT

RETURNED TO SECRETARY ON
AT 9 (A.M./P.M.)

RECEIVED BY J.B.

August 2, 1988

August 3, 1988

PARISH DRAINAGE AND ROAD SALES TAX
PROPOSITION

Shall the Parish of St. Charles, State of Louisiana, under the provisions of Article 6, Section 29 of the Louisiana Constitution of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in said Parish, as presently defined in R.S. 47:301 through 47:317, inclusive, with the avails or proceeds of said tax (after paying the reasonable and necessary costs of administering and collecting said tax) to be dedicated and pledged for the purpose of constructing, acquiring, improving, operating and maintaining drains, drainage canals, pumps and pumping plants, dykes and levees and related machinery and equipment; and opening, constructing, maintaining and improving roads, streets and bridges within and for said Parish and purchasing the necessary machinery and equipment in connection therewith, and further shall the avails or proceeds of said tax be subject to funding into negotiable bonds of said Parish for any of the above described capital purposes and providing for reserves in connection therewith, all as established and set forth in the Parish's then current capital budget adopted after public hearings in the manner required by the St. Charles Parish Home Rule Charter, said bonds to mature over a term not exceeding twenty-five (25) years from date thereof, to bear interest at a rate not exceeding twelve per centum (12%) per annum and to be issued in accordance with the provisions and subject to the limitations of Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950?

The following ordinance was presented by Marv Bergeron,
who moved its adoption, and was seconded by Wayne Roussel :

AMENDMENT TO THE ORDINANCE ADOPTED MAY 23, 1978,
AND PREVIOUSLY AMENDED MAY 19, 1982

WHEREAS, on May 23, 1978, the School Board of the Parish of St. Charles adopted an ordinance under the preamble:

"ORDINANCE"

"An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and upon the sale of services, all as defined herein; defining the terms "tangible personal property", "dealers", "retail sales", "sales price", "cost price", "lease or rental", "storage", "use", "sales of services", and other terms used herein; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of the ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provision thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith."

WHEREAS, under the provisions of Article VI, Section 29 of the *Constitution of the State of Louisiana* of 1974, and other present and prior constitutional and statutory authority, the School Board of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected, within the Parish a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the

consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined by law; and

WHEREAS, pursuant to the requirements of the *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on Saturday, May 13, 1978, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance, was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 23rd day of May, 1978, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith; the ordinance was amended on May 19, 1982, and

WHEREAS, in further compliance with the aforesaid statutory authority and the said special election, and present constitutional and statutory authority, it is desirable to amend the ordinance previously adopted, in order to correct errors, to conform to the present law of the State of Louisiana, and in order to achieve other lawful purposes.

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of St. Charles, State of Louisiana, that the sales tax ordinance adopted on May 23, 1978, and amended May 19, 1982, is amended, so that as amended the entire ordinance provides, that:

SECTION 1. Pursuant to the authority of a special election held in the Parish on May 13, 1978, there is hereby continued within the Parish, for the purposes stated in the proposition attached to the original ordinance, a sales and use tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47, and Title 33, of the *Louisiana Revised Statutes* of 1950, as amended, the *Constitution of the State of Louisiana* of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions. It is the intention of this Amended Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. The adoption of this amendment does not adopt any interpretation of Title 47 of the *Louisiana Revised Statutes* made by the Louisiana Department of Revenue or the Department of Revenue and Taxation, nor does it alter any interpretation by this Body of the prior ordinance.

SECTION 2. The one percent (1%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the *Louisiana Revised Statutes* of 1950 (RS 47:304). The dealers shall remit the

proportionate part of the sales taxes collected in accordance with said integrated bracket schedule.

SECTION 3. The tax levied hereby shall be assessed, imposed, collected, paid and enforced in the manner provided in the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes. To the maximum extent possible, the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full herein. The person or authority designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 and/or Title 47 of the *Louisiana Revised Statutes*.

SECTION 4. Obligations and rights of taxpayers and dealers in connection with the sales and use tax levied hereby shall be as provided by the provisions of Title 33 and/or Title 47 of the *Louisiana Revised Statutes*.

SECTION 5. The sales and use tax levied hereby shall be in addition to all other sales and use taxes lawfully levied and collected in the Parish of St. Charles, State of Louisiana.

SECTION 6. Any Collector delegated by the St. Charles Parish School Board, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions

of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules as may be deemed necessary.

SECTION 7. If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 8. This ordinance shall be published in one issue of the official journal of the School Board of the Parish of St. Charles, as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

This Ordinance having been submitted in writing, having been read and adopted at a public meeting of the Parish School Board of the Parish of St. Charles, State of Louisiana, was then submitted to an official vote as a whole. The vote thereon being as follows:

YEAS: Bergeron, Green, Henderson, Roussel, St. Pierre, Savoie

NAYS: None

ABSENT: Smith

And the Ordinance was declared adopted on this the 17 day of

December, 1997.

Rodney Lafon
Secretary

Robert K. Lafon
President

STATE OF LOUISIANA
PARISH OF ST. CHARLES
I HEREBY CERTIFY THAT THE WITHIN
AND FOREGOING IS A TRUE COPY OF THE
ORIGINAL ON FILE IN THIS OFFICE.

Shirley Adams
CLERK OF COURT
ST. CHARLES PARISH

216870

The following ordinance was presented by Marv Bergeron,
who moved its adoption, and was seconded by Ronald St. Pierre .

AMENDMENT TO THE SALES TAX ORDINANCE ADOPTED JULY 28, 1965,
AND PREVIOUSLY AMENDED MAY 19, 1982

WHEREAS, on July 28, 1965, the School Board of the Parish of St. Charles
adopted an ordinance, under the preamble:

"ORDINANCE"

"An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services, all as defined herein; defining the term "tangible personal property," "dealers," "retail sales," "sales price," "cost price," "lease or rental," "storage," "use," "sales of services," and other terms used herein; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provision thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith."

WHEREAS, under the provisions of Article VI, Section 29 of the *Constitution of the State of Louisiana* of 1974, and other present and prior constitutional and statutory authority, the Parish School Board of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected,

within the Parish a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined by law; and

WHEREAS, pursuant to the requirements of the prior *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on Tuesday, May 11, 1965, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance, was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 28th day of July, 1965, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith; the said Ordinance was amended on May 19, 1982, and

WHEREAS, in further compliance with the aforesaid statutory authority and the said special election, and present constitutional and statutory authority, it is desirable to amend the present ordinance in order to correct errors, to conform to the present law of the State of Louisiana, and in order to achieve other lawful purposes.

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of St. Charles, State of Louisiana, that the sales tax ordinance adopted on July 28, 1965, and amended May 19, 1982, is hereby amended, so that as amended the entire ordinance provides, that:

SECTION 1. Pursuant to the authority of a special election held in the Parish on May 11, 1965, and amended on May 19, 1982, there is hereby continued within the Parish, for the purposes stated in the proposition attached to the original ordinance, a sales and use tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47, and Title 33, of the *Louisiana Revised Statutes* of 1950, as amended, the *Constitution of the State of Louisiana* of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions. It is the intention of this Amended Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. The adoption of this amendment does not adopt any interpretation of Title 47 of the Louisiana Revised Statutes made by the Louisiana Department of Revenue or the Department of Revenue and Taxation, nor does it alter any interpretation by this Body of the prior ordinance.

SECTION 2. The one percent (1%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the *Louisiana Revised Statutes* of 1950 (RS 47:304). The dealers shall remit the

proportionate part of the sales taxes collected in accordance with said integrated bracket schedule.

SECTION 3. The tax levied hereby shall be assessed, imposed, collected, paid and enforced in the manner provided in the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes. To the maximum extent possible, the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full herein. The person or authority designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 and/or Title 47 of the *Louisiana Revised Statutes*.

SECTION 4. Obligations and rights of taxpayers and dealers in connection with the sales and use tax levied hereby shall be as provided by the provisions of Title 33 and/or Title 47 of the *Louisiana Revised Statutes*.

SECTION 5. The sales and use tax levied hereby shall be in addition to all other sales and use taxes lawfully levied and collected in the Parish of St. Charles, State of Louisiana.

SECTION 6. Any Collector delegated by the St. Charles Parish School Board, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions

of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules as may be deemed necessary.

SECTION 7. If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 8. This ordinance shall be published in one issue of the official journal of the School Board of the Parish of St. Charles, as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

This Ordinance having been submitted in writing, having been read and adopted at a public meeting of the Parish School Board of the Parish of St. Charles, State of Louisiana, was then submitted to an official vote as a whole. The vote thereon being as follows:

YEAS: Bergeron, Green, Henderson, Roussel, St. Pierre, Savoie

NAYS: None

ABSENT: Smith

And the Ordinance was declared adopted on this the 17 day of
December, 1997.

Rodney Lafon
Secretary

Michael E. Henderson
President

STATE OF LOUISIANA
PARISH OF ST. CHARLES
I HEREBY CERTIFY THAT THE WITHIN
AND FOREGOING IS A TRUE COPY OF THE
ORIGINAL ON FILE IN THIS OFFICE.

Mike Hogan
CLERK OF COURT
ST. CHARLES PARISH

DEC 17 1997
CLERK OF COURT
ST. CHARLES PARISH

216869

The following ordinance was offered by Ronald St. Pierre and seconded by

Clarence Savoie :

ORDINANCE

An ordinance levying within the Parish of St. Charles, State of Louisiana, effective January 1, 2002, a one percent (1%) sales and use tax (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sale of services, levying and providing for the assessment, collection, payment and dedication of the proceeds of such Tax and the purposes for which the proceeds of the Tax may be expended, such Tax having been authorized at a special election held in the Parish on October 20, 2001.

WHEREAS, pursuant to the requirements of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, a special election was held in the Parish of St. Charles, State of Louisiana (the "Parish"), on October 20, 2001, to authorize the Parish School Board to levy and collect the hereinafter defined Tax as set forth in the proposition attached hereto as Exhibit "A", and said proposition was duly approved by a majority of the qualified electors voting in said election; and

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election, it is the desire of this Parish School Board to levy said Tax in the Parish and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of St. Charles, State of Louisiana, acting as the governing authority of the Parish of St. Charles, State of Louisiana (the "Governing Authority"), for school purposes, that:

SECTION 1. Pursuant to the authority of a special election held in the Parish on October 20, 2001, there is hereby levied from and after January 1, 2002, for the purposes stated in the proposition attached hereto as Exhibit A, an additional tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sale of services within the Parish (the "Tax"), all in the manner and subject to the provisions and terms of those portions of Chapter 2, Title 47 of the Louisiana Revised Statutes of 1950, as amended (the "Sales Tax Law"), applicable to sales and use taxes levied by local

governments, and in addition to all ordinances previously adopted by this Governing Authority providing for the levy and collection of previously authorized sales and use taxes in the Parish (collectively, the "Prior Sales Tax Ordinance"). All provisions of the Prior Sales Tax Ordinance, as amended from time to time, shall remain in full force and effect.

SECTION 2. The Tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealers shall remit to the Parish School Board the proportionate part of the Tax collected in accordance with said integrated bracket schedule.

SECTION 3. The Tax levied hereby shall be assessed, imposed, collected, paid and enforced in the manner as provided by the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforceability of sales and use tax of local governments and the Prior Sales Tax Ordinance. All of the provisions of the Prior Sales Tax Ordinance and the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local governments, shall apply to the assessment, collection, payment and enforcement of the Tax herein levied as though all such provisions were set forth in full herein.

SECTION 4. The obligations and rights of taxpayers and dealers in connection with the Tax levied hereby shall be as provided taxpayers and dealers by the provisions of the Prior Sales Tax Ordinance and the Sales Tax Law applicable to sales and use taxes levied by local governments.

SECTION 5. The Collector (as hereinafter defined) is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist him in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary, subject to the action of this Governing Authority.

SECTION 6. The Tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean and include the entity or person and duly authorized assistants or such other person or persons, agency or instrumentality heretofore designated by this Governing Authority to handle and accomplish the collection, enforcement and administration of sales and use tax on behalf of this Governing Authority.

SECTION 7. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this ordinance, each dealer shall be allowed two percent (2%) of the amount of Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment.

SECTION 8. That all taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this ordinance relating to the Tax shall be promptly deposited by the Collector for the account of the Governing Authority in the special fund heretofore established and maintained for the deposit of such proceeds, which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent of the Governing Authority, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

Out of the funds on deposit in such special fund, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax and administering the provisions of this ordinance and as well as the various administrative and

enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the Parish School Board.

In compliance with the said special election of October 20, 2001, authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in such special fund shall be available for appropriation and expenditure by the Parish School Board solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 9. The fund or account described herein may be a separate fund or account or may be a separate accounting within a general or sweeps fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

SECTION 10. If any or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 11. The Tax levied hereby is and shall be in addition to all other taxes, whether levied in the form of sales, excise, or license, privilege or property taxes levied by any other ordinance or resolution adopted by this Parish School Board.

SECTION 12. This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Mary S. Bergeron, Alfred Green, Stephen M. Crovetto, Wayne T. Rou:
Clarence H. Savoie, John L. Smith, Ronald J. St. Pierre

NAYS: None

ABSENT: None

And the resolution was declared adopted on this, the 14th day of November, 2001.



Secretary



President

EXHIBIT "A"

PARISHWIDE SCHOOL SYSTEM SALES TAX PROPOSITION

SUMMARY: 1% SALES AND USE TAX TO BE DEDICATED AND USED SOLELY FOR THE PURPOSE OF OPERATING AND MAINTAINING THE ST. CHARLES PARISHWIDE SCHOOL SYSTEM.

Shall the Parish School Board of the Parish of St. Charles, State of Louisiana, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to levy and collect, and adopt an ordinance providing for such levy and collection, a tax of one percent (1%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services in the Parish of St. Charles, all as defined in La. R.S. 47:301 through 47:317, inclusive, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax), to be dedicated and used solely for the purpose of operating and maintaining the parishwide school system?

The following ordinance was presented by Mary S. Bergeron

who moved its adoption, and was seconded by John W. Robichaux :

AMENDMENT AND RE-ENACTMENT TO INCORPORATE THE UNIFORM LOCAL
SALES TAX CODE AND RE-ADOPT PROVISIONS FOR PENALTIES, INTEREST
AND ATTORNEY FEES
INTO THE ST. CHARLES PARISH SCHOOL BOARD SALES TAX ORDINANCE
ADOPTED MAY 23, 1978, AMENDED ON MAY 19, 1982, AND ON DECEMBER 17, 1997,
AND FOR OTHER PURPOSES

WHEREAS, on May 23, 1978, the School Board of the Parish of St. Charles adopted an ordinance, under the preamble:

"ORDINANCE"

"An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one per cent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and upon the sale of services, all as defined herein; defining the terms "tangible personal property," "dealers," "retail sales," "sales price," "cost price," "lease or rental," "storage," "use," "sales of services," and other terms used herein; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expanded; providing for an adequate remedy at law; defining violations of the provisions of the ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provision thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith."

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other present and prior constitutional and statutory authority, the

Parish School Board of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected, within the Parish a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined by law; and

WHEREAS, pursuant to the requirements of the *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on Saturday, May 13, 1978, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 23rd day of May, 1978, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith, WHICH SAID ORDINANCE was amended on May 19, 1982, and WHICH SAID ORDINANCE was further amended on December 17, 1997,

WHEREAS, the recently adopted UNIFORM LOCAL SALES TAX CODE authorizes the adoption of ordinances to incorporate the UNIFORM LOCAL SALES TAX CODE by reference, and to provide for the adoption of amounts of penalties, interest and attorney fees as described in said code, and

WHEREAS, it is desirable to adopt the other provisions set forth herein, reserving all rights granted to local subdivisions by the Louisiana Constitution and the Louisiana Revised Statutes, and in order to achieve other lawful purposes.

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of St. Charles, State of Louisiana, that the sales tax ordinance adopted on May 23, 1978, amended May 19, 1982, and further amended on December 17, 1997, is hereby further amended and re-enacted, so that as amended and re-enacted the entire ordinance provides that:

SECTION 1. PREAMBLE — Pursuant to the authority of a special election held in the Parish of St. Charles an ordinance was adopted on May 23, 1978, amended on May 19, 1982, and further amended on December 17, 1997. The said ordinance is hereby continued within the Parish as re-enacted and further amended herein. The purposes stated in the proposition attached to the original ordinance are reaffirmed, and a sales and use tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish is continued, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47 and Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions, and as specifically authorized by the **UNIFORM LOCAL SALES TAX CODE**, which is incorporated by reference. It is the intention of this Amended and Reenacted Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. It is further the intent (restating the intent of the original ordinance and all amendments) that all penalties, interest and

attorney fees and all collections procedures available to the State of Louisiana shall be available to the School Board of the Parish of St. Charles, Louisiana.

SECTION 2. RATE OF TAX — The one percent (1%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (LA R.S. 47:304). The dealers shall remit the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule, and comply with the UNIFORM LOCAL SALES TAX CODE, particularly LA R.S. 47:337.29.

SECTION 3. EFFECTIVE DATE — The effective date of the tax shall remain unchanged.

SECTION 4. TERM OF TAX — The term of the tax shall remain unchanged.

SECTION 5. PURPOSE FOR WHICH THE PROCEEDS OF THE TAX SHALL BE USED — The proceeds of the tax shall continue to be used as previously authorized.

SECTION 6. VENDORS COMPENSATION — Vendors compensation shall continue as previously authorized.

SECTION 7. OPTIONAL EXCLUSIONS — There are no optional exemptions or exclusions. There continues to be included within the tax base every transaction, rent or service with no exemptions or exclusions except those mandated upon political subdivisions by the Constitution or Statutes of the State of Louisiana.

SECTION 8. PENALTIES, INTEREST AND ATTORNEY FEES — Penalties, interest and attorney fees shall be as follows:

SECTION 8 (I). Interest on unpaid taxes —

When any taxpayer fails to pay a tax, or any portion thereof, on or before the day when it is required to be paid under the provisions of the UNIFORM LOCAL SALES TAX CODE, or this ordinance, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid. The interest provided for herein shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced in a separate action or in the same action for collection of the tax and shall not be waived or remitted.

SECTION 8(II). Penalty for failure to make timely return —

A. When any taxpayer fails to make and file any return required to be made under the provisions of the UNIFORM LOCAL SALES TAX CODE or this ordinance, before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax.

(1) In the case of a failure to file a tax return or of the filing of a return after the return becomes delinquent, the specific penalty shall be five percent of the total tax due on the return if the failure or delinquency is for not more than thirty days, with an additional five percent for each additional thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

(2) Except as provided in Paragraph (3), in the case of the filing of a return without

remittance of the full amount due, the specific penalty shall be five percent of the unremitted tax if the failure to remit continues for not more than thirty days, with an additional five percent for each additional thirty days or fraction during which the failure to remit continues. The penalty imposed by this Paragraph for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period. The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which the penalty provided by Paragraph (1) is due. The penalties provided for by Paragraphs (1) and (2) of this Section shall not be imposed for more than five thirty-day periods in total for each tax return required to be filed.

B. The penalties provided for by this Section shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

C. (1) Notwithstanding any other provision of the law to the contrary, any exemption granted to a taxpayer under a tax incentive contract except a contract granted pursuant to Article VII, Section 21(F) of the Constitution of Louisiana shall be suspended if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes.

(2) The collector shall send a notice by certified mail to the taxpayer at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or

from United States Postal Service certified software informing him of the following:

(a) That there is a final, non-appealable judgment against him for non-payment of taxes.

(b) That he has thirty days from the date of the notice to pay the tax, penalty, and interest due or the exemptions granted under the tax incentive contract will be suspended.

(c) That the suspension will continue until the tax, penalty, and interest due under the final, non-appealable judgment are paid in full.

(3) The provisions of this Section shall not apply if the taxpayer has paid the amount due under protest in accordance with R.S. 47:337.63 or has entered into an installment agreement with the department for the payment of the amount due and is in compliance with the terms of the agreement.

(4) For the purposes of this Subsection, during the period of suspension, the exemptions granted under the tax incentive contract are inoperable and of no effect.

SECTION 8(III). Penalty for false or fraudulent return — When the taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the taxing authority of any tax due under the local ordinance or the UNIFORM LOCAL SALES TAX CODE, there shall be imposed, in addition to any other penalties provided, a specific penalty of fifty per centum (50%) of the tax found to be due. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION 8(IV). Negligence penalty — If any taxpayer fails to make any return required by the UNIFORM LOCAL SALES TAX CODE or this ordinance, or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided, a specific penalty of 5% of the tax or deficiency found to be due, or ten dollars (\$10.00) whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION 8(V). Insufficient fund checks in payment of taxes; penalties — In the event a check used to make payment of a tax, interest, penalty, or other charge due is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to pay the tax, interest, penalty or fee due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law; provided however, upon sufficient proof being furnished to the collector by the bank that the bank was at fault for the nonpayment of the check, the collector shall waive the penalty provided for in this Section. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax, interest, penalty or fee in payment of which the check was given and may be enforced in a separate action or in any action instituted for the collection of the tax, interest, penalty or fee. The specific penalty imposed under this Section shall be an amount equal to the greater of one percent of the check or twenty dollars. After receipt of

three insufficient fund checks during any two-year period, the secretary of the Department of Revenue may require payment of the taxes, interest, penalties or fees due by the taxpayer to be paid by certified check, money order, or cash.

SECTION 8(VI). Power to employ counsel — The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance, or to represent him in any proceeding pertaining to taxes on sales transactions, use, sales of services and/or rent of movables. If any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance are referred to an attorney at law for collection, an additional charge for attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 9. AUTHORITY FOR THE TAX — The tax levied hereby shall be assessed, imposed, collected, paid and enforced under the authority granted to school boards under Louisiana Constitution of 1974, Article 6, Section 29 in the manner provided in the valid provisions of the UNIFORM LOCAL SALES TAX CODE, this ordinance, and other applicable provisions of the Louisiana Revised Statutes applicable to the assessment, imposition, collection, payment and enforcement of sales, use and related taxes by all political subdivisions. To the maximum extent possible, the said provisions applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local government subdivisions, school boards and political subdivisions, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full. The person or authority

designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 or Title 47 of the Louisiana Revised Statutes.

HOWEVER, the provisions of the UNIFORM LOCAL SALES TAX CODE being incomplete as to penalties, interest and attorney fees, the provisions of this ordinance shall govern exclusively as to such matters.

SECTION 10. DUTIES AND AUTHORITY OF COLLECTOR — Any Collector delegated by the St. Charles Parish School Board, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules and regulations as may be deemed necessary.

SECTION 11. SPECIAL PROVISIONS — If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality of invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 12. PROSPECTIVE OPERATION — This ordinance is intended to operate prospectively only, and only to provide for penalties, interest and attorney fees as

authorized by the UNIFORM LOCAL SALES TAX CODE. Should any requirements of the UNIFORM LOCAL SALES TAX CODE be held not to have superceded the provisions of this ordinance in effect prior to the adoption of said UNIFORM LOCAL SALES TAX CODE, then the prior ordinances shall remain in effect. All claims for taxes arising under the ordinance prior to this amendment, shall continue and be enforced under the law in effect prior to July 1, 2003.

SECTION 13. RESERVATION OF RIGHTS —

A. The St. Charles Parish School Board expressly reserves all rights granted to it under Louisiana Constitution of 1974, Article 6, and reference herein to the provisions of the UNIFORM LOCAL SALES TAX CODE does not constitute a waiver of its rights to contest the validity of any provision of the UNIFORM LOCAL SALES TAX CODE which violates the Louisiana Constitution of 1974.

B. The St. Charles Parish School Board further expressly reserves all rights granted to it under, LA R.S. 33:2841, and its Constitutional right to collect penalties, interest and attorney fees equal to those collected by the State of Louisiana.

This ordinance shall be published in one issue of the official journal of the School Board of the Parish of St. Charles, as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

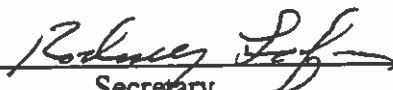
This Ordinance having been submitted in writing, having been read and adopted at a public meeting of the Parish School Board of the Parish of St. Charles, State of Louisiana, was then submitted to an official vote as a whole. The vote thereon being as follows:

YEAS: Green, Robichaux, Bergeron, Roussel, Crovetto, Brasher, Smith

NAYS: None

ABSENT: Savoie

And the Ordinance was declared adopted on this the 16th day of July, 2003.


Secretary


President

**ST. CHARLES PARISH PUBLIC SCHOOLS
BOARD AGENDA ITEM
July 16, 2003**

TOPIC

Amendment and Re-enactment of the 1978 Sales Tax Ordinance

BACKGROUND

On May 23, 1978, the St. Charles Parish School Board adopted an ordinance to collect one cent sales tax on behalf of the school system. Recent changes in sales tax reporting and collection passed the Louisiana State Legislature in the form of the "Uniform Local Sales Tax Code". In order to preserve the right of the taxing authority to collect penalties, interest and attorney fees a new ordinance needs to be adopted by the School Board.

ALTERNATIVES

1. Approve the Sales Tax Ordinance as presented.
2. Remand to Administration for further review.

SUPERINTENDENT'S RECOMMENDATION

1. Approve the Sales Tax Ordinance as presented.

COST

N/A

RATIONALE

Approval of the attached Ordinance is necessary in order to continue collecting penalty, interest and attorney fees for delinquent sales tax payments.

INFORMATION SOURCE

James B. Melohn

CERTIFICATE

I, the undersigned Secretary of the School Board of the Parish of St. Charles, State of Louisiana, hereby certify that the foregoing attached copy of an Ordinance adopted by the said School Board, on the 16th day of July, 2003, amending the 1978 Sales tax ordinance, is a true and correct copy of the original.

THUS DONE and signed this 29 day July, 2003, at Luling, Louisiana.



Rodney R. Lafon, Ph.D.
Secretary, School Board of the Parish of St. Charles

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FILE FOR RECORD
CLERK OF COURT
ST. CHARLES PARISH, LA
2003 JUL 30 PM 1:55
RECORDED IN _____
BOOK _____ FOLIO _____

The following ordinance was presented by Mary S. Bergeron,
who moved its adoption, and was seconded by John W. Robichaux :

AMENDMENT AND RE-ENACTMENT TO INCORPORATE THE UNIFORM LOCAL
SALES TAX CODE AND RE-ADOPT PROVISIONS FOR PENALTIES, INTEREST
AND ATTORNEY FEES
INTO THE ST. CHARLES PARISH SCHOOL BOARD SALES TAX ORDINANCE
ADOPTED NOVEMBER 14, 2001, AND FOR OTHER PURPOSES

WHEREAS, on November 14, 2001,, the School Board of the Parish of St. Charles
adopted an ordinance, under the preamble:

"ORDINANCE"

"An ordinance levying within the Parish of St. Charles, State of Louisiana, effective January 1, 2002, a one percent (1%) sales and use tax (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sale of services, levying and providing for the assessment, collection, payment and dedicaiton of the proceeds of such Tax and the purposes for which the proceeds of the Tax may be expended, such Tax having been authorized at a special election held in the parish on October 20, 2001.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other present and prior constitutional and statutory authority, the Parish School Board of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected, within the Parish a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or

consumption of tangible personal property and upon the sale of services within the Parish as defined by law; and

WHEREAS, pursuant to the requirements of the *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on October 20, 2001, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 14th day of November, 2001, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith, and

WHEREAS, the recently adopted UNIFORM LOCAL SALES TAX CODE authorizes the adoption of ordinances to incorporate the UNIFORM LOCAL SALES TAX CODE by reference, and to provide for the adoption of amounts of penalties, interest and attorney fees as described in said code, and

WHEREAS, it is desirable to adopt the other provisions set forth herein, reserving all rights granted to local subdivisions by the Louisiana Constitution and the Louisiana Revised Statutes, and in order to achieve other lawful purposes.

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of St. Charles, State of Louisiana, that the sales tax ordinance adopted on November 14, 2001, is hereby amended and re-enacted, so that as amended and re-enacted the entire ordinance

provides that:

SECTION 1. PREAMBLE — Pursuant to the authority of a special election held in the Parish of St. Charles an ordinance was adopted on November 14, 2001. The said ordinance is hereby continued within the Parish as re-enacted and further amended herein. The purposes stated in the proposition attached to the original ordinance are reaffirmed, and a sales and use tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish is continued, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47 and Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions, and as specifically authorized by the **UNIFORM LOCAL SALES TAX CODE**, which is incorporated by reference. It is the intention of this Amended and Reenacted Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. It is further the intent (restating the intent of the original ordinance and all amendments) that all penalties, interest and attorney fees and all collections procedures available to the State of Louisiana shall be available to the School Board of the Parish of St. Charles, Louisiana.

SECTION 2. RATE OF TAX — The one percent (1%) sales and use tax shall be

collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (LA R.S. 47:304). The dealers shall remit the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule, and comply with the UNIFORM LOCAL SALES TAX CODE, particularly LA R.S. 47:337.29.

SECTION 3. EFFECTIVE DATE — The effective date of the tax shall remain unchanged.

SECTION 4. TERM OF TAX — The term of the tax shall remain unchanged.

SECTION 5. PURPOSE FOR WHICH THE PROCEEDS OF THE TAX SHALL BE USED — The proceeds of the tax shall continue to be used as previously authorized.

SECTION 6. VENDORS COMPENSATION — Vendors compensation shall continue as previously authorized.

SECTION 7. OPTIONAL EXCLUSIONS — There are no optional exemptions or exclusions. There continues to be included within the tax base every transaction, rent or service with no exemptions or exclusions except those mandated upon political subdivisions by the Constitution or Statutes of the State of Louisiana.

SECTION 8. PENALTIES, INTEREST AND ATTORNEY FEES — Penalties, interest and attorney fees shall be as follows:

SECTION 8 (I). Interest on unpaid taxes —

When any taxpayer fails to pay a tax, or any portion thereof, on or before the day when it

is required to be paid under the provisions of the UNIFORM LOCAL SALES TAX CODE, or this ordinance, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid. The interest provided for herein shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced in a separate action or in the same action for collection of the tax and shall not be waived or remitted.

SECTION 8(II). Penalty for failure to make timely return —

A. When any taxpayer fails to make and file any return required to be made under the provisions of the UNIFORM LOCAL SALES TAX CODE or this ordinance, before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax.

(1) In the case of a failure to file a tax return or of the filing of a return after the return becomes delinquent, the specific penalty shall be five percent of the total tax due on the return if the failure or delinquency is for not more than thirty days, with an additional five percent for each additional thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

(2) Except as provided in Paragraph (3), in the case of the filing of a return without remittance of the full amount due, the specific penalty shall be five percent of the un-

remitted tax if the failure to remit continues for not more than thirty days, with an additional five percent for each additional thirty days or fraction during which the failure to remit continues. The penalty imposed by this Paragraph for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period. The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which the penalty provided by Paragraph (1) is due. The penalties provided for by Paragraphs (1) and (2) of this Section shall not be imposed for more than five thirty-day periods in total for each tax return required to be filed.

B. The penalties provided for by this Section shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

C. (1) Notwithstanding any other provision of the law to the contrary, any exemption granted to a taxpayer under a tax incentive contract except a contract granted pursuant to Article VII, Section 21(F) of the Constitution of Louisiana shall be suspended if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes.

(2) The collector shall send a notice by certified mail to the taxpayer at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or

from United States Postal Service certified software informing him of the following:

(a) That there is a final, non-appealable judgment against him for non-payment of taxes.

(b) That he has thirty days from the date of the notice to pay the tax, penalty, and interest due or the exemptions granted under the tax incentive contract will be suspended.

(c) That the suspension will continue until the tax, penalty, and interest due under the final, non-appealable judgment are paid in full.

(3) The provisions of this Section shall not apply if the taxpayer has paid the amount due under protest in accordance with R.S. 47:337.63 or has entered into an installment agreement with the department for the payment of the amount due and is in compliance with the terms of the agreement.

(4) For the purposes of this Subsection, during the period of suspension, the exemptions granted under the tax incentive contract are inoperable and of no effect.

SECTION 8(III). Penalty for false or fraudulent return — When the taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the taxing authority of any tax due under the local ordinance or the UNIFORM LOCAL SALES TAX CODE, there shall be imposed, in addition to any other penalties provided, a specific penalty of fifty per centum (50%) of the tax found to be due. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced

either in a separate action or in the same action for the collection of the tax.

SECTION 8(IV). Negligence penalty — If any taxpayer fails to make any return required by the UNIFORM LOCAL SALES TAX CODE or this ordinance, or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided, a specific penalty of 5% of the tax or deficiency found to be due, or ten dollars (\$10.00) whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION 8(V). Insufficient fund checks in payment of taxes; penalties — In the event a check used to make payment of a tax, interest, penalty, or other charge due is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to pay the tax, interest, penalty or fee due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law; provided however, upon sufficient proof being furnished to the collector by the bank that the bank was at fault for the nonpayment of the check, the collector shall waive the penalty provided for in this Section. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax, interest, penalty or fee in payment of which the check was given and may be enforced in a separate action or in any action instituted for the collection of the tax,

interest, penalty or fee. The specific penalty imposed under this Section shall be an amount equal to the greater of one percent of the check or twenty dollars. After receipt of three insufficient fund checks during any two-year period, the secretary of the Department of Revenue may require payment of the taxes, interest, penalties or fees due by the taxpayer to be paid by certified check, money order, or cash.

SECTION 8(VI). Power to employ counsel — The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance, or to represent him in any proceeding pertaining to taxes on sales transactions, use, sales of services and/or rent of movables. If any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance are referred to an attorney at law for collection, an additional charge for attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 9. AUTHORITY FOR THE TAX — The tax levied hereby shall be assessed, imposed, collected, paid and enforced under the authority granted to school boards under Louisiana Constitution of 1974, Article 6, Section 29 in the manner provided in the valid provisions of the UNIFORM LOCAL SALES TAX CODE, this ordinance, and other applicable provisions of the Louisiana Revised Statutes applicable to the assessment, imposition, collection, payment and enforcement of sales, use and related taxes by all political subdivisions. To the maximum extent possible, the said provisions applicable to the assessment, imposition, collection, payment and enforcement of sales

and use taxes by local government subdivisions, school boards and political subdivisions, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full. The person or authority designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 or Title 47 of the Louisiana Revised Statutes.

HOWEVER, the provisions of the UNIFORM LOCAL SALES TAX CODE being incomplete as to penalties, interest and attorney fees, the provisions of this ordinance shall govern exclusively as to such matters.

SECTION 10. DUTIES AND AUTHORITY OF COLLECTOR — Any Collector delegated by the St. Charles Parish School Board, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules and regulations as may be deemed necessary.

SECTION 11. SPECIAL PROVISIONS — If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality of invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any

provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 12. PROSPECTIVE OPERATION — This ordinance is intended to operate prospectively only, and only to provide for penalties, interest and attorney fees as authorized by the UNIFORM LOCAL SALES TAX CODE. Should any requirements of the UNIFORM LOCAL SALES TAX CODE be held not to have superceded the provisions of this ordinance in effect prior to the adoption of said UNIFORM LOCAL SALES TAX CODE, then the prior ordinances shall remain in effect. All claims for taxes arising under the ordinance prior to this amendment, shall continue and be enforced under the law in effect prior to July 1, 2003.

SECTION 13. RESERVATION OF RIGHTS —

A. The St. Charles Parish School Board expressly reserves all rights granted to it under Louisiana Constitution of 1974, Article 6, and reference herein to the provisions of the UNIFORM LOCAL SALES TAX CODE does not constitute a waiver of its rights to contest the validity of any provision of the UNIFORM LOCAL SALES TAX CODE which violates the Louisiana Constitution of 1974.

B. The St. Charles Parish School Board further expressly reserves all rights granted to it under, LA R.S. 33:2841, and its Constitutional right to collect penalties, interest and attorney fees equal to those collected by the State of Louisiana.

This ordinance shall be published in one issue of the official journal of the School Board of the Parish of St. Charles, as soon as possible and shall be in full force and effect immediately

upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.


This Ordinance having been submitted in writing, having been read and adopted at a public meeting of the Parish School Board of the Parish of St. Charles, State of Louisiana, was then submitted to an official vote as a whole. The vote thereon being as follows:

YEAS: Green, Robichaux, Bergeron, Roussel, Crovetto, Brasher, Smith

NAYS: None

ABSENT: Savoie

And the Ordinance was declared adopted on this the 16th day of July, 2003.



Secretary



President

**ST. CHARLES PARISH PUBLIC SCHOOLS
BOARD AGENDA ITEM
July 16, 2003**

TOPIC

Amendment and Re-enactment of the 2001 Sales Tax Ordinance

BACKGROUND

On November 14, 2001, the St. Charles Parish School Board adopted an ordinance to collect one cent sales tax on behalf of the school system. Recent changes in sales tax reporting and collection passed the Louisiana State Legislature in the form of the "Uniform Local Sales Tax Code". In order to preserve the right of the taxing authority to collect penalties, interest and attorney fees a new ordinance needs to be adopted by the School Board.

ALTERNATIVES

1. Approve the Sales Tax Ordinance as presented.
2. Remand to Administration for further review.

SUPERINTENDENT'S RECOMMENDATION

1. Approve the Sales Tax Ordinance as presented.

COST

N/A

RATIONALE

Approval of the attached Ordinance is necessary in order to continue collecting penalty, interest and attorney fees for delinquent sales tax payments.

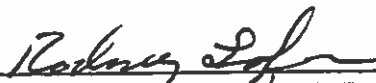
INFORMATION SOURCE

James B. Melohn

CERTIFICATE

I, the undersigned Secretary of the School Board of the Parish of St. Charles, State of Louisiana, hereby certify that the foregoing attached copy of an Ordinance adopted by the said School Board, on the 16th day of July, 2003, amending the 2001 Sales tax ordinance, is a true and correct copy of the original.

THUS DONE and signed this 29 day July, 2003, at Luling, Louisiana.



Rodney R. Lafon, Ph.D.
Secretary School Board of the Parish of St. Charles

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FILE FOR RECORD
CLERK OF COURT
ST. CHARLES PARISH, LA
2003 JUL 30 PM 1:59
RECORDED IN _____
BOOK _____ FOLIO _____

2003-0267

INTRODUCED BY: ALBERT D. LAQUE, PARISH PRESIDENT

ORDINANCE NO. 03-8-5

An ordinance to amend Ordinance No. 66-3-486 to incorporate the Uniform Local Sales Tax Code and re-adopt provisions for penalties, interest and attorney fees into the one-half percent sales tax ordinance.

WHEREAS, on May 7, 1979, the Police Jury of the Parish of St. Charles, now the Parish Council of the Parish of St. Charles, adopted an ordinance, under the preamble:

"ORDINANCE NO. 66-3-486"

"An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-half of one percent (½%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in said Parish, all as defined herein in accordance with R.S. 47:301 through 47:317; defining the terms "tangible personal property", "dealers", "sale", "retail sales", "lease or rental", "storage", "use", "sales of services", and other terms used herein, levying and providing for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provisions thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith."

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other present and prior constitutional and statutory authority, the Police Jury, and subsequently the Parish Council, of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected, within the Parish a tax of one-half of one percent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined by law; and,

WHEREAS, pursuant to the requirements of the *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on April 7, 1979, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and,

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 7th day of May, 1979, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith, WHICH SAID ORDINANCE was amended on June 7, 1982; and,

WHEREAS, the recently adopted UNIFORM LOCAL SALES TAX CODE authorizes the adoption of ordinances to incorporate the UNIFORM LOCAL SALES TAX CODE by reference, and to provide for the adoption of amounts of penalties, interest and attorney fees as described in said code; and,

WHEREAS, it is desirable to adopt the other provisions set forth herein, reserving all rights granted to local subdivisions by the Louisiana Constitution and the Louisiana Revised Statutes, and in order to achieve other lawful purposes.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS, that Ordinance No. 66-3-486 adopted on May 7, 1979 is hereby amended and re-enacted as follows:

SECTION I. PREAMBLE — Pursuant to the authority of a special election held in the Parish of St. Charles an ordinance was adopted on May 7, 1979, and amended on June 7, 1982. The said ordinance is hereby continued within the Parish as reenacted and further amended herein. The purposes stated in the proposition attached to the original ordinance are reaffirmed, and a sales and use tax of one-half of one percent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish is continued, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47 and Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions, and as specifically authorized by the UNIFORM LOCAL SALES TAX CODE, which is incorporated by reference. It is the intention of this Amended and Reenacted Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. It is further the intent (restating the intent of the original ordinance and all amendments) that all penalties, interest and attorney fees and all collections procedures available to the State of Louisiana shall be available to the Parish Council of the Parish of St. Charles, Louisiana.

SECTION II. RATE OF TAX — The one-half of one percent (1/2%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (LA R.S. 47:304). The dealers shall remit the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule, and comply with the UNIFORM LOCAL SALES TAX CODE, particularly LA R.S. 47:337.29.

SECTION III. EFFECTIVE DATE — The effective date of the tax shall remain unchanged.

SECTION IV. TERM OF TAX — The term of the tax shall remain unchanged.

SECTION V. PURPOSE FOR WHICH THE PROCEEDS OF THE TAX SHALL BE USED — The proceeds of the tax shall continue to be used as previously authorized.

SECTION VI. VENDORS COMPENSATION — Vendors compensation shall continue as previously authorized.

SECTION VII. OPTIONAL EXCLUSIONS — There are no optional exemptions or exclusions. There continues to be included within the tax base every transaction, rent or service with no exemptions or exclusions except those mandated upon political subdivisions by the Constitution or Statutes of the State of Louisiana.

SECTION VIII.—PENALTIES, INTEREST AND ATTORNEY FEES — Penalties, interest and attorney fees shall be as follows:

SECTION VIII (1). Interest on unpaid taxes — When any taxpayer fails to pay a tax, or any portion thereof, on or before the day when it is required to be paid under the provisions of the UNIFORM LOCAL SALES TAX CODE, or this ordinance, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid. The interest provided for herein shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced in a separate action or in the same action for collection of the tax and shall not be waived or remitted.

SECTION VIII (2). Penalty for failure to make timely return —

A. When any taxpayer fails to make and file any return required to be made under the provisions of the UNIFORM LOCAL SALES TAX CODE or this ordinance, before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax.

(1) In the case of a failure to file a tax return or of the filing of a return after the return becomes delinquent, the specific penalty shall be five percent of the total tax due on the return if the failure or delinquency is for not more than thirty days, with an additional five percent for each additional thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

(2) Except as provided in Paragraph (3), in the case of the filing of a return without remittance of the full amount due, the specific penalty shall be five percent of the un-remitted tax if the failure to remit continues for not more than thirty days, with an additional five percent for each additional thirty days or fraction during which the failure to remit continues. The penalty imposed by this Paragraph for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period. The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which the penalty provided by Paragraph (1) is due. The penalties provided for by Paragraphs (1) and (2) of this Section shall not be imposed for more than five thirty-day periods in total for each tax return required to be filed.

B. The penalties provided for by this Section shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

C.

(1) Notwithstanding any other provision of the law to the contrary, any exemption granted to a taxpayer under a tax incentive contract except a contract granted pursuant to Article VII, Section 21(F) of the Constitution of Louisiana shall be suspended if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes.

(2) The collector shall send a notice by certified mail to the taxpayer at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from United States Postal Service certified software informing him of the following:

(a) That there is a final, non-appealable judgment against him for non-payment of taxes.

(b) That he has thirty days from the date of the notice to pay the tax, penalty, and interest due or the exemptions granted under the tax incentive contract will be suspended.

(c) That the suspension will continue until the tax, penalty, and interest due under the final, non-appealable judgment are paid in full.

(3) The provisions of this Section shall not apply if the taxpayer has paid the amount due under protest in accordance with R.S. 47:337.63 or has entered into an installment agreement with the department for the payment of the amount due and is in compliance with the terms of the agreement.

(4) For the purposes of this Subsection, during the period of suspension, the exemptions granted under the tax incentive contract are inoperable and of no effect.

SECTION VIII (3). Penalty for false or fraudulent return — When the taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the taxing authority of any tax due under the local ordinance or the UNIFORM LOCAL SALES TAX CODE, there shall be imposed, in addition to any other penalties provided, a specific penalty of fifty per centum (50%) of the tax found to be due. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (4). Negligence penalty — If any taxpayer fails to make any return required by the UNIFORM LOCAL SALES TAX CODE or this ordinance, or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided, a specific penalty of 5% of the tax or deficiency found to be due, or ten dollars (\$10.00) whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (5). Insufficient fund checks in payment of taxes; penalties

— In the event a check used to make payment of a tax, interest, penalty, or other charge due is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to pay the tax, interest, penalty or fee due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law; provided however, upon sufficient proof being furnished to the collector by the bank that the bank was at fault for the nonpayment of the check, the collector shall waive the penalty provided for in this Section. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax, interest, penalty or fee in payment of which the check was given and may be enforced in a separate action or in any action instituted for the collection of the tax, interest, penalty or fee. The specific penalty imposed under this Section shall be an amount equal to the greater of one percent of the check or twenty dollars. After receipt of three insufficient fund checks during any two-year period, the secretary of the Department of Revenue may require payment of the taxes, interest, penalties or fees due by the taxpayer to be paid by certified check, money order, or cash.

SECTION VIII (6). Power to employ counsel — The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance, or to represent him in any proceeding pertaining to taxes on sales transactions, use, sales of services and/or rent of movables. If any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance are referred to an attorney at law for collection, an additional charge for attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION IX. AUTHORITY FOR THE TAX — The tax levied hereby shall be assessed, imposed, collected, paid and enforced under the authority granted to local governmental subdivisions under Louisiana Constitution of 1974, Article 6, Section 29 in the manner provided in the valid provisions of the UNIFORM LOCAL SALES TAX CODE, this ordinance, and other applicable provisions of the Louisiana Revised Statutes applicable to the assessment, imposition, collection, payment and enforcement of sales, use and related taxes by all political subdivisions. To the maximum extent possible, the said provisions applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local government subdivisions, school boards and political subdivisions, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full. The person or authority designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 or Title 47 of the Louisiana Revised Statutes. HOWEVER, the provisions of the UNIFORM LOCAL SALES TAX CODE being incomplete as to penalties, interest and attorney fees, the provisions of this ordinance shall govern exclusively as to such matters.

SECTION X. DUTIES AND AUTHORITY OF COLLECTOR — Any Collector delegated by the Parish Council of the Parish of St. Charles, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules and regulations as may be deemed necessary.

SECTION XI. SPECIAL PROVISIONS — If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality of invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION XII. PROSPECTIVE OPERATION — This ordinance is intended to operate prospectively only, and only to provide for penalties, interest and attorney fees as authorized by the UNIFORM LOCAL SALES TAX CODE. Should any requirements of the UNIFORM LOCAL SALES TAX CODE be held not to have superceded the provisions of this ordinance in effect prior to the adoption of said UNIFORM LOCAL SALES TAX CODE, then the prior ordinances shall remain in effect. All claims for taxes

arising under the ordinance prior to this amendment, shall continue and be enforced under the law in effect prior to July 1, 2003.

SECTION XIII. RESERVATION OF RIGHTS —

A. The St. Charles Parish Council expressly reserves all rights granted to it under Louisiana Constitution of 1974, Article 6, and reference herein to the provisions of the UNIFORM LOCAL SALES TAX CODE does not constitute a waiver of its rights to contest the validity of any provision of the UNIFORM LOCAL SALES TAX CODE which violates the Louisiana Constitution of 1974.

B. The St. Charles Parish Council further expressly reserves all rights granted to it under LA R.S. 33:2841, and its Constitutional right to collect penalties, interest and attorney fees equal to those collected by the State of Louisiana. This ordinance shall be published in one issue of the official journal of the Parish Council as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: RAMCHANDRAN, FAUCHEUX, HILAIRE, FABRE, ABADIE, AUTHEMENT,
BLACK, MARINO
NAYS: NONE
ABSENT: MINNICH

And the ordinance was declared adopted this 18th day of August, 2003, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: Louis J. Mame
SECRETARY: Pauline D. Gagnier
DLVD/PARISH PRESIDENT: August 19, 2003
APPROVED: _____ DISAPPROVED: _____
PARISH PRESIDENT: Albert D. Laguerre
RETD/SECRETARY: 8/19/03
AT: 3:30 RECD BY: BGG/MS

RECORDED IN THE ST. CHARLES PARISH
CLERK OF COURT OFFICE
ON August 22, 2003
AS ENTRY NO. 284612
IN MORTGAGE/CONVEYANCE BOOK
NO. 958 FOLIO 711

2003-0268

INTRODUCED BY: ALBERT D. LAQUE, PARISH PRESIDENT

ORDINANCE NO. 03-8-6

An ordinance to amend Ordinance No. 80-1-7 to incorporate the Uniform Local Sales Tax Code and re-adopt provisions for penalties, interest and attorney fees into the one-eighth percent sales tax ordinance.

WHEREAS, on January 21, 1980, the Police Jury of the Parish of St. Charles, now the Parish Council of the Parish of St. Charles, adopted an ordinance, under the preamble:

"ORDINANCE NO. 80-1-7"

"An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one-eighth of one percent (1/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services, as presently defined in R.S. 47:301 to 47:317, inclusive; providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended; and amending in pertinent part an ordinance adopted by the Police Jury of said Parish on May 7, 1979, to comply with present law"; and,

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other present and prior constitutional and statutory authority, the Police Jury and subsequently the Parish Council of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected, within the Parish a tax of one-eighth of one percent (1/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined by law; and

WHEREAS, pursuant to the requirements of the *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on December 8, 1979, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and,

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 21st day of January, 1980, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith, WHICH SAID ORDINANCE was amended on June 7, 1982; and,

WHEREAS, the recently adopted UNIFORM LOCAL SALES TAX CODE authorizes the adoption of ordinances to incorporate the UNIFORM LOCAL SALES TAX CODE by reference, and to provide for the adoption of amounts of penalties, interest and attorney fees as described in said code; and,

WHEREAS, it is desirable to adopt the other provisions set forth herein, reserving all rights granted to local subdivisions by the Louisiana Constitution and the Louisiana Revised Statutes, and in order to achieve other lawful purposes.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS, that Ordinance No. 80-1-7 adopted on January 21, 1980 is hereby amended and re-enacted as follows:

SECTION I. PREAMBLE — Pursuant to the authority of a special election held in the Parish of St. Charles an ordinance was adopted on January 21, 1980, and amended on June 7, 1982. The said ordinance is hereby continued within the Parish as re-enacted and further amended herein. The purposes stated in the proposition attached to the original ordinance are reaffirmed, and a sales and use tax of one-eighth of one percent (1/8%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish is continued, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47 and Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Constitution of the State of

Louisiana of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions, and as specifically authorized by the UNIFORM LOCAL SALES TAX CODE, which is incorporated by reference. It is the intention of this Amended and Reenacted Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. It is further the intent (restating the intent of the original ordinance and all amendments) that all penalties, interest and attorney fees and all collections procedures available to the State of Louisiana shall be available to the Parish Council of the Parish of St. Charles, Louisiana.

SECTION II. RATE OF TAX — The one-eighth of one percent (1/8%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (LA R.S. 47:304). The dealers shall remit the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule, and comply with the UNIFORM LOCAL SALES TAX CODE, particularly LA R.S. 47:337.29.

SECTION III. EFFECTIVE DATE — The effective date of the tax shall remain unchanged.

SECTION IV. TERM OF TAX — The term of the tax shall remain unchanged.

SECTION V. PURPOSE FOR WHICH THE PROCEEDS OF THE TAX SHALL BE USED — The proceeds of the tax shall continue to be used as previously authorized.

SECTION VI. VENDORS COMPENSATION — Vendors compensation shall continue as previously authorized.

SECTION VII. OPTIONAL EXCLUSIONS — There are no optional exemptions or exclusions. There continues to be included within the tax base every transaction, rent or service with no exemptions or exclusions except those mandated upon political subdivisions by the Constitution or Statutes of the State of Louisiana.

SECTION VIII. PENALTIES, INTEREST AND ATTORNEY FEES — Penalties, interest and attorney fees shall be as follows:

SECTION VIII (1). Interest on unpaid taxes — When any taxpayer fails to pay a tax, or any portion thereof, on or before the day when it is required to be paid under the provisions of the UNIFORM LOCAL SALES TAX CODE, or this ordinance, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid. The interest provided for herein shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced in a separate action or in the same action for collection of the tax and shall not be waived or remitted.

SECTION VIII (2). Penalty for failure to make timely return —

A. When any taxpayer fails to make and file any return required to be made under the provisions of the UNIFORM LOCAL SALES TAX CODE or this ordinance, before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax.

(1) In the case of a failure to file a tax return or of the filing of a return after the return becomes delinquent, the specific penalty shall be five percent of the total tax due on the return if the failure or delinquency is for not more than thirty days, with an additional five percent for each additional thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

(2) Except as provided in Paragraph (3), in the case of the filing of a return without remittance of the full amount due, the specific penalty shall be five percent of the un-remitted tax if the failure to remit continues for not more than thirty days, with an additional five percent for each additional thirty days or fraction during which the failure to remit continues. The penalty imposed by this Paragraph for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period. The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which the penalty provided by Paragraph (1) is due. The penalties provided for by Paragraphs (1)

and (2) of this Section shall not be imposed for more than five thirty-day periods in total for each tax return required to be filed.

B. The penalties provided for by this Section shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

C.

(1) Notwithstanding any other provision of the law to the contrary, any exemption granted to a taxpayer under a tax incentive contract except a contract granted pursuant to Article VII, Section 21(F) of the Constitution of Louisiana shall be suspended if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes.

(2) The collector shall send a notice by certified mail to the taxpayer at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from United States Postal Service certified software informing him of the following:

(a) That there is a final, non-appealable judgment against him for non-payment of taxes.

(b) That he has thirty days from the date of the notice to pay the tax, penalty, and interest due or the exemptions granted under the tax incentive contract will be suspended.

(c) That the suspension will continue until the tax, penalty, and interest due under the final, non-appealable judgment are paid in full.

(3) The provisions of this Section shall not apply if the taxpayer has paid the amount due under protest in accordance with R.S. 47:337.63 or has entered into an installment agreement with the department for the payment of the amount due and is in compliance with the terms of the agreement.

(4) For the purposes of this Subsection, during the period of suspension, the exemptions granted under the tax incentive contract are inoperable and of no effect.

SECTION VIII (3). Penalty for false or fraudulent return — When the taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the taxing authority of any tax due under the local ordinance or the UNIFORM LOCAL SALES TAX CODE, there shall be imposed, in addition to any other penalties provided, a specific penalty of fifty per centum (50%) of the tax found to be due. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (4). Negligence penalty — If any taxpayer fails to make any return required by the UNIFORM LOCAL SALES TAX CODE or this ordinance, or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided, a specific penalty of 5% of the tax or deficiency found to be due, or ten dollars (\$10.00) whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (5). Insufficient fund checks in payment of taxes; penalties — In the event a check used to make payment of a tax, interest, penalty, or other charge due is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to pay the tax, interest, penalty or fee due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law; provided however, upon sufficient proof being furnished to the collector by the bank that the bank was at fault for the nonpayment of the check, the collector shall waive the penalty provided for in this Section. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax, interest, penalty or fee in payment of which the check was given and may be enforced in a separate action or in any action

instituted for the collection of the tax, interest, penalty or fee. The specific penalty imposed under this Section shall be an amount equal to the greater of one percent of the check or twenty dollars. After receipt of three insufficient fund checks during any two-year period, the secretary of the Department of Revenue may require payment of the taxes, interest, penalties or fees due by the taxpayer to be paid by certified check, money order, or cash.

SECTION VIII (6). Power to employ counsel — The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance, or to represent him in any proceeding pertaining to taxes on sales transactions, use, sales of services and/or rent of movables. If any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance are referred to an attorney at law for collection, an additional charge for attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION IX. AUTHORITY FOR THE TAX — The tax levied hereby shall be assessed, imposed, collected, paid and enforced under the authority granted to local governmental subdivisions under Louisiana Constitution of 1974, Article 6, Section 29 in the manner provided in the valid provisions of the UNIFORM LOCAL SALES TAX CODE, this ordinance, and other applicable provisions of the Louisiana Revised Statutes applicable to the assessment, imposition, collection, payment and enforcement of sales, use and related taxes by all political subdivisions. To the maximum extent possible, the said provisions applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local government subdivisions, school boards and political subdivisions, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full. The person or authority designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 or Title 47 of the Louisiana Revised Statutes. HOWEVER, the provisions of the UNIFORM LOCAL SALES TAX CODE being incomplete as to penalties, interest and attorney fees, the provisions of this ordinance shall govern exclusively as to such matters.

SECTION X. DUTIES AND AUTHORITY OF COLLECTOR — Any Collector delegated by the Parish Council of the Parish of St. Charles, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules and regulations as may be deemed necessary.

SECTION XI. SPECIAL PROVISIONS — If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality of invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION XII. PROSPECTIVE OPERATION — This ordinance is intended to operate prospectively only, and only to provide for penalties, interest and attorney fees as authorized by the UNIFORM LOCAL SALES TAX CODE. Should any requirements of the UNIFORM LOCAL SALES TAX CODE be held not to have superceded the provisions of this ordinance in effect prior to the adoption of said UNIFORM LOCAL SALES TAX CODE, then the prior ordinances shall remain in effect. All claims for taxes arising under the ordinance prior to this amendment, shall continue and be enforced under the law in effect prior to July 1, 2003.

SECTION XIII. RESERVATION OF RIGHTS —

A. The St. Charles Parish Council expressly reserves all rights granted to it under Louisiana Constitution of 1974, Article 6, and reference herein to the provisions of the UNIFORM LOCAL SALES TAX CODE does not constitute a waiver of its rights to contest the validity of any provision of the UNIFORM LOCAL SALES TAX CODE which violates the Louisiana Constitution of 1974.

B. The St. Charles Parish Council further expressly reserves all rights granted to it under LA R.S. 33:2841, and its Constitutional right to collect penalties, interest and attorney fees equal to those collected by the State of Louisiana. This ordinance shall be

published in one issue of the official journal of the Parish Council as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: RAMCHANDRAN, FAUCHEUX, HILAIRE, FABRE, ABADIE, AUTHEMENT, BLACK, MARINO
NAYS: NONE
ABSENT: MINNICH

And the ordinance was declared adopted this 18th day of August, 2003, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: Lane J. Man
SECRETARY: Barbara J. Jacobs
DLVD/PARISH PRESIDENT: August 19, 2003
APPROVED: DISAPPROVED:
PARISH PRESIDENT: Albert O. Legue
RETD/SECRETARY: 8/19/03
AT: 3:30 RECD BY: Bjj

RECORDED IN THE ST. CHARLES PARISH
CLERK OF COURT OFFICE
ON August 22, 2003
AS ENTRY NO. 284613
IN MORTGAGE/CONVEYANCE BOOK
NO. 958 FOLIO 716

2003-0269

INTRODUCED BY: ALBERT D. LAQUE, PARISH PRESIDENT

ORDINANCE NO. 03-8-7

An ordinance to amend Ordinance No. 83-5-17 to incorporate the Uniform Local Sales Tax Code and re-adopt provisions for penalties, interest and attorney fees into the three-eighths percent sales tax ordinance.

WHEREAS, on May 16, 1983, the Parish Council of the Parish of St. Charles, adopted an ordinance, under the preamble:

"ORDINANCE NO. 83-5-17"

"An ordinance levying within the Parish of St. Charles, a tax of three-eighths of one percent (3/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services; providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended; and amending in pertinent part an ordinance adopted by the Police Jury of said Parish on May 7, 1979, to comply with present law"; and,

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other present and prior constitutional and statutory authority, the Parish Council of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected, within the Parish a tax of three-eighths of one percent (3/8%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined by law; and,

WHEREAS, pursuant to the requirements of the *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on April 30, 1983, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and,

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 16th day of May, 1983, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith; and,

WHEREAS, the recently adopted UNIFORM LOCAL SALES TAX CODE authorizes the adoption of ordinances to incorporate the UNIFORM LOCAL SALES TAX CODE by reference, and to provide for the adoption of amounts of penalties, interest and attorney fees as described in said code; and,

WHEREAS, it is desirable to adopt the other provisions set forth herein, reserving all rights granted to local subdivisions by the Louisiana Constitution and the Louisiana Revised Statutes, and in order to achieve other lawful purposes.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS, that Ordinance No. 83-5-17 adopted on May 16, 1983 is hereby amended and re-enacted as follows:

SECTION I. PREAMBLE — Pursuant to the authority of a special election held in the Parish of St. Charles an ordinance was adopted on May 16, 1983. The said ordinance is hereby continued within the Parish as re-enacted and amended herein. The purposes stated in the proposition attached to the original ordinance are reaffirmed, and a sales and use tax of three-eighths of one percent (3/8%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish is continued, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47 and Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions, and as specifically authorized by the UNIFORM LOCAL SALES TAX CODE, which is incorporated by reference. It is the intention of this Amended and Reenacted Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. It

is further the intent (restating the intent of the original ordinance and all amendments) that all penalties, interest and attorney fees and all collections procedures available to the State of Louisiana shall be available to the Parish Council of the Parish of St. Charles, Louisiana.

SECTION II. RATE OF TAX — The three-eighths of one percent (3/8%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (LA R.S. 47:304). The dealers shall remit the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule, and comply with the UNIFORM LOCAL SALES TAX CODE, particularly LA R.S. 47:337.29.

SECTION III. EFFECTIVE DATE — The effective date of the tax shall remain unchanged.

SECTION IV. TERM OF TAX — The term of the tax shall remain unchanged.

SECTION V. PURPOSE FOR WHICH THE PROCEEDS OF THE TAX SHALL BE USED — The proceeds of the tax shall continue to be used as previously authorized.

SECTION VI. VENDORS COMPENSATION — Vendors compensation shall continue as previously authorized.

SECTION VII. OPTIONAL EXCLUSIONS — There are no optional exemptions or exclusions. There continues to be included within the tax base every transaction, rent or service with no exemptions or exclusions except those mandated upon political subdivisions by the Constitution or Statutes of the State of Louisiana.

SECTION VIII. PENALTIES, INTEREST AND ATTORNEY FEES — Penalties, interest and attorney fees shall be as follows:

SECTION VIII (1). Interest on unpaid taxes — When any taxpayer fails to pay a tax, or any portion thereof, on or before the day when it is required to be paid under the provisions of the UNIFORM LOCAL SALES TAX CODE, or this ordinance, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid. The interest provided for herein shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced in a separate action or in the same action for collection of the tax and shall not be waived or remitted.

SECTION VIII (2). Penalty for failure to make timely return —

A. When any taxpayer fails to make and file any return required to be made under the provisions of the UNIFORM LOCAL SALES TAX CODE or this ordinance, before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax.

(1) In the case of a failure to file a tax return or of the filing of a return after the return becomes delinquent, the specific penalty shall be five percent of the total tax due on the return if the failure or delinquency is for not more than thirty days, with an additional five percent for each additional thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

(2) Except as provided in Paragraph (3), in the case of the filing of a return without remittance of the full amount due, the specific penalty shall be five percent of the un-remitted tax if the failure to remit continues for not more than thirty days, with an additional five percent for each additional thirty days or fraction during which the failure to remit continues. The penalty imposed by this Paragraph for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period. The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which the penalty provided by Paragraph (1) is due. The penalties provided for by Paragraphs (1) and (2) of this Section shall not be imposed for more than five thirty-day periods in total for each tax return required to be filed.

B. The penalties provided for by this Section shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

C.

(1) Notwithstanding any other provision of the law to the contrary, any exemption granted to a taxpayer under a tax incentive contract except a contract granted pursuant to Article VII, Section 21(F) of the Constitution of Louisiana shall be suspended if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes.

(2) The collector shall send a notice by certified mail to the taxpayer at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from United States Postal Service certified software informing him of the following:

(a) That there is a final, non-appealable judgment against him for non-payment of taxes.

(b) That he has thirty days from the date of the notice to pay the tax, penalty, and interest due or the exemptions granted under the tax incentive contract will be suspended.

(c) That the suspension will continue until the tax, penalty, and interest due under the final, non-appealable judgment are paid in full.

(3) The provisions of this Section shall not apply if the taxpayer has paid the amount due under protest in accordance with R.S. 47:337.63 or has entered into an installment agreement with the department for the payment of the amount due and is in compliance with the terms of the agreement.

(4) For the purposes of this Subsection, during the period of suspension, the exemptions granted under the tax incentive contract are inoperable and of no effect.

SECTION VIII (3). Penalty for false or fraudulent return — When the taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the taxing authority of any tax due under the local ordinance or the UNIFORM LOCAL SALES TAX CODE, there shall be imposed, in addition to any other penalties provided, a specific penalty of fifty per centum (50%) of the tax found to be due. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (4). Negligence penalty — If any taxpayer fails to make any return required by the UNIFORM LOCAL SALES TAX CODE or this ordinance, or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided, a specific penalty of 5% of the tax or deficiency found to be due, or ten dollars (\$10.00) whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (5). Insufficient fund checks in payment of taxes; penalties — In the event a check used to make payment of a tax, interest, penalty, or other charge due is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to pay the tax, interest, penalty or fee due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law; provided however, upon sufficient proof being furnished to the collector by the bank that the bank was at fault for the nonpayment of the check, the collector shall waive the penalty provided for in this Section. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax, interest, penalty or fee in payment of which the check was given and may be enforced in a separate action or in any action instituted for the collection of the tax, interest, penalty or fee. The specific penalty imposed under this Section shall be an amount equal to the greater of one percent of the check or twenty dollars. After receipt of three insufficient fund checks during any two-year period, the secretary of the Department of Revenue may require payment of the taxes, interest, penalties or fees due by the taxpayer to be paid by certified check, money order, or cash.

SECTION VIII (6). Power to employ counsel — The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance, or to represent him in any proceeding pertaining to taxes on sales transactions, use, sales of services and/or rent of movables. If any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance are referred to an attorney at law for collection, an additional charge for attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION IX. AUTHORITY FOR THE TAX — The tax levied hereby shall be assessed, imposed, collected, paid and enforced under the authority granted to local governmental subdivisions under Louisiana Constitution of 1974, Article 6, Section 29 in the manner provided in the valid provisions of the UNIFORM LOCAL SALES TAX CODE, this ordinance, and other applicable provisions of the Louisiana Revised Statutes applicable to the assessment, imposition, collection, payment and enforcement of sales, use and related taxes by all political subdivisions. To the maximum extent possible, the said provisions applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local government subdivisions, school boards and political subdivisions, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full. The person or authority designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 or Title 47 of the Louisiana Revised Statutes. HOWEVER, the provisions of the UNIFORM LOCAL SALES TAX CODE being incomplete as to penalties, interest and attorney fees, the provisions of this ordinance shall govern exclusively as to such matters.

SECTION X. DUTIES AND AUTHORITY OF COLLECTOR — Any Collector delegated by the Parish Council of the Parish of St. Charles, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules and regulations as may be deemed necessary.

SECTION XI. SPECIAL PROVISIONS — If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality of invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION XII. PROSPECTIVE OPERATION — This ordinance is intended to operate prospectively only, and only to provide for penalties, interest and attorney fees as authorized by the UNIFORM LOCAL SALES TAX CODE. Should any requirements of the UNIFORM LOCAL SALES TAX CODE be held not to have superceded the provisions of this ordinance in effect prior to the adoption of said UNIFORM LOCAL SALES TAX CODE, then the prior ordinances shall remain in effect. All claims for taxes arising under the ordinance prior to this amendment, shall continue and be enforced under the law in effect prior to July 1, 2003.

SECTION XIII. RESERVATION OF RIGHTS —

A. The St. Charles Parish Council expressly reserves all rights granted to it under Louisiana Constitution of 1974, Article 6, and reference herein to the provisions of the UNIFORM LOCAL SALES TAX CODE does not constitute a waiver of its rights to contest the validity of any provision of the UNIFORM LOCAL SALES TAX CODE which violates the Louisiana Constitution of 1974.

B. The St. Charles Parish Council further expressly reserves all rights granted to it under LA R.S. 33:2841, and its Constitutional right to collect penalties, interest and attorney fees equal to those collected by the State of Louisiana. This ordinance shall be published in one issue of the official journal of the Parish Council as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: RAMCHANDRAN, FAUCHEUX, HILAIRE, FABRE, ABADIE, AUTHEMENT,
BLACK, MARINO
NAYS: NONE
ABSENT: MINNICH

And the ordinance was declared adopted this 18th day of August, 2003,
to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: James J. Mann
SECRETARY: Bridgette G. Gagnon
DLVD/PARISH PRESIDENT: August 19, 2003
APPROVED: ✓ DISAPPROVED: _____
PARISH PRESIDENT: Albert O. Lague
RETD/SECRETARY: 8/19/03
AT: 3:30 RECD BY: BGG

RECORDED IN THE ST. CHARLES PARISH
CLERK OF COURT OFFICE
ON August 22, 2003
AS ENTRY NO. 284614
IN MORTGAGE/CONVEYANCE BOOK
NO. 958 FOLIO 721

This Ordinance adopted on August 16, 2003, was collected by the Parish Council on October 6, 2003.

2003-0270

INTRODUCED BY: ALBERT D. LAQUE, PARISH PRESIDENT

ORDINANCE NO. 03-8-8

An ordinance to amend Ordinance No. 88-8-10 to incorporate the Uniform Local Sales Tax Code and re-adopt provisions for penalties, interest and attorney fees into the one percent sales tax ordinance.

WHEREAS, on August 1, 1988, the Parish Council of the Parish of St. Charles, adopted an ordinance, under the preamble:

"ORDINANCE NO. 88-8-10"

"An ordinance levying within the Parish of St. Charles, State of Louisiana, a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and upon the sales of services; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended, such tax having been authorized at a special election held in the Parish on July 16, 1988"; and,

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other present and prior constitutional and statutory authority, the Parish Council of the Parish of St. Charles, State of Louisiana, is and has been authorized to levy and collect, and has levied and collected, within the Parish a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services as defined by law; and,

WHEREAS, pursuant to the requirements of the *Constitution of the State of Louisiana*, and other statutory authority supplemental thereto, a special election was held in the Parish on July 16, 1988, to authorize the levy and collection of such tax, and the proposition set forth in the original ordinance was submitted at said election and duly approved by a majority of the qualified electors voting in said election; and,

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the said special election, a sales tax ordinance was adopted on the 1st day of August, 1988, to levy said tax and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith; and,

WHEREAS, the recently adopted UNIFORM LOCAL SALES TAX CODE authorizes the adoption of ordinances to incorporate the UNIFORM LOCAL SALES TAX CODE by reference, and to provide for the adoption of amounts of penalties, interest and attorney fees as described in said code; and,

WHEREAS, it is desirable to adopt the other provisions set forth herein, reserving all rights granted to local subdivisions by the Louisiana Constitution and the Louisiana Revised Statutes, and in order to achieve other lawful purposes.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS, that Ordinance No. 88-8-10 adopted on August 1, 1988 is hereby amended and re-enacted as follows:

SECTION I. PREAMBLE — Pursuant to the authority of a special election held in the Parish of St. Charles an ordinance was adopted on August 1, 1988. The said ordinance is hereby continued within the Parish as re-enacted and amended herein. The purposes stated in the proposition attached to the original ordinance are reaffirmed, and a sales and use tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish is continued, all in the manner and to the fullest extent permitted under the provisions and terms of those portions of Title 47 and Title 33 of the Louisiana Revised Statutes of 1950, as amended, the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority applicable to sales and use taxes levied by political subdivisions, and as specifically authorized by the UNIFORM LOCAL SALES TAX CODE, which is incorporated by reference. It is the intention of this Amended and Reenacted Ordinance (restating the intent of the Original Ordinance) to include within the tax base every item permitted by the Constitution and Statutes of the State of Louisiana with no exemptions other than those mandated by the Constitution and Statutes of the State of Louisiana. It is further the intent (restating the intent of the original ordinance and all amendments) that all penalties, interest and attorney fees and all collections procedures available to the State of Louisiana shall be

available to the Parish Council of the Parish of St. Charles, Louisiana.

SECTION II. RATE OF TAX — The one percent (1%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (LA R.S. 47:304). The dealers shall remit the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule, and comply with the UNIFORM LOCAL SALES TAX CODE, particularly LA R.S. 47:337.29.

SECTION III. EFFECTIVE DATE — The effective date of the tax shall remain unchanged.

SECTION IV. TERM OF TAX — The term of the tax shall remain unchanged.

SECTION V. PURPOSE FOR WHICH THE PROCEEDS OF THE TAX SHALL BE USED — The proceeds of the tax shall continue to be used as previously authorized.

SECTION VI. VENDORS COMPENSATION — Vendors compensation shall continue as previously authorized.

SECTION VII. OPTIONAL EXCLUSIONS — There are no optional exemptions or exclusions. There continues to be included within the tax base every transaction, rent or service with no exemptions or exclusions except those mandated upon political subdivisions by the Constitution or Statutes of the State of Louisiana.

SECTION VIII. PENALTIES, INTEREST AND ATTORNEY FEES — Penalties, interest and attorney fees shall be as follows:

SECTION VIII (1). Interest on unpaid taxes — When any taxpayer fails to pay a tax, or any portion thereof, on or before the day when it is required to be paid under the provisions of the UNIFORM LOCAL SALES TAX CODE, or this ordinance, interest at the rate of one and one-quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid. The interest provided for herein shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced in a separate action or in the same action for collection of the tax and shall not be waived or remitted.

SECTION VIII (2). Penalty for failure to make timely return —

A. When any taxpayer fails to make and file any return required to be made under the provisions of the UNIFORM LOCAL SALES TAX CODE or this ordinance, before the time that the return becomes delinquent or when any taxpayer fails to timely remit to the collector the total amount of tax that is due on a return which he has filed, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax.

(1) In the case of a failure to file a tax return or of the filing of a return after the return becomes delinquent, the specific penalty shall be five percent of the total tax due on the return if the failure or delinquency is for not more than thirty days, with an additional five percent for each additional thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

(2) Except as provided in Paragraph (3), in the case of the filing of a return without remittance of the full amount due, the specific penalty shall be five percent of the un-remitted tax if the failure to remit continues for not more than thirty days, with an additional five percent for each additional thirty days or fraction during which the failure to remit continues. The penalty imposed by this Paragraph for each thirty-day period shall be calculated only on the additional amount due from the taxpayer after the deduction of payments timely submitted, or submitted during any preceding thirty-day period. The penalty provided by this Paragraph shall not be imposed for any thirty-day period for which the penalty provided by Paragraph (1) is due. The penalties provided for by Paragraphs (1) and (2) of this Section shall not be imposed for more than five thirty-day periods in total for each tax return required to be filed.

B. The penalties provided for by this Section shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

C.

(1) Notwithstanding any other provision of the law to the contrary, any exemption granted to a taxpayer under a tax incentive contract except a contract granted pursuant to Article VII, Section 21(F) of the Constitution of Louisiana shall be suspended if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes.

(2) The collector shall send a notice by certified mail to the taxpayer at the address given in the last report filed by the taxpayer, or to any address obtainable from any private entity which will provide such address free of charge or from any federal, state, or local government entity, including but not limited to the United States Postal Service or from United States Postal Service certified software informing him of the following:

(a) That there is a final, non-appealable judgment against him for non-payment of taxes.

(b) That he has thirty days from the date of the notice to pay the tax, penalty, and interest due or the exemptions granted under the tax incentive contract will be suspended.

(c) That the suspension will continue until the tax, penalty, and interest due under the final, non-appealable judgment are paid in full.

(3) The provisions of this Section shall not apply if the taxpayer has paid the amount due under protest in accordance with R.S. 47:337.63 or has entered into an installment agreement with the department for the payment of the amount due and is in compliance with the terms of the agreement.

(4) For the purposes of this Subsection, during the period of suspension, the exemptions granted under the tax incentive contract are inoperable and of no effect.

SECTION VIII (3). Penalty for false or fraudulent return — When the taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the taxing authority of any tax due under the local ordinance or the UNIFORM LOCAL SALES TAX CODE, there shall be imposed, in addition to any other penalties provided, a specific penalty of fifty per centum (50%) of the tax found to be due. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (4). Negligence penalty — If any taxpayer fails to make any return required by the UNIFORM LOCAL SALES TAX CODE or this ordinance, or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided, a specific penalty of 5% of the tax or deficiency found to be due, or ten dollars (\$10.00) whichever is the greater. PITTMAN - Draft Mn & Order to Dismiss, letter to Mr. Lorio & fax to him. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION VIII (5). Insufficient fund checks in payment of taxes; penalties — In the event a check used to make payment of a tax, interest, penalty, or other charge due is returned unpaid by the bank on which it is drawn for any reason related to the account on which the check is written, such shall constitute a failure to pay the tax, interest, penalty or fee due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law; provided however, upon sufficient proof being furnished to the collector by the bank that the bank was at fault for the nonpayment of the check, the collector shall waive the penalty provided for in this Section. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax, interest, penalty or fee in payment of which the check was given and may be enforced in a separate action or in any action instituted for the collection of the tax, interest, penalty or fee. The specific penalty imposed under this Section shall be an amount equal to the greater of one percent of the check or twenty dollars. After receipt of three insufficient fund checks during any two-year period, the secretary of the Department of Revenue may require payment of the taxes, interest, penalties or fees due by the taxpayer to be paid by certified check, money order, or cash.

SECTION VIII (6). Power to employ counsel — The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance, or to represent him in any proceeding pertaining to taxes on sales transactions, use, sales of services and/or rent of movables. If any taxes, penalties or interest due under the UNIFORM LOCAL SALES TAX CODE or this ordinance are referred to an attorney at law for collection, an additional charge for attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION IX. AUTHORITY FOR THE TAX — The tax levied hereby shall be assessed, imposed, collected, paid and enforced under the authority granted to local governmental subdivisions under Louisiana Constitution of 1974, Article 6, Section 29 in the manner provided in the valid provisions of the UNIFORM LOCAL SALES TAX CODE, this ordinance, and other applicable provisions of the Louisiana Revised Statutes applicable to the assessment, imposition, collection, payment and enforcement of sales, use and related taxes by all political subdivisions. To the maximum extent possible, the said provisions applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local government subdivisions, school boards and political subdivisions, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full. The person or authority designated to collect this tax shall have the authority granted to the "collector" or the "secretary" as used in Title 33 or Title 47 of the Louisiana Revised Statutes. HOWEVER, the provisions of the UNIFORM LOCAL SALES TAX CODE being incomplete as to penalties, interest and attorney fees, the provisions of this ordinance shall govern exclusively as to such matters.

SECTION X. DUTIES AND AUTHORITY OF COLLECTOR — Any Collector delegated by the Parish Council of the Parish of St. Charles, or any delegated collector under any collection agreement or ordinance is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist in the performance of all delegated duties, and to make and enforce such rules and regulations as may be deemed necessary.

SECTION XI. SPECIAL PROVISIONS — If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. The Ordinance hereby amended shall remain effective to the extent that any conflicting provision of this ordinance is held invalid. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION XII. PROSPECTIVE OPERATION — This ordinance is intended to operate prospectively only, and only to provide for penalties, interest and attorney fees as authorized by the UNIFORM LOCAL SALES TAX CODE. Should any requirements of the UNIFORM LOCAL SALES TAX CODE be held not to have superceded the provisions of this ordinance in effect prior to the adoption of said UNIFORM LOCAL SALES TAX CODE, then the prior ordinances shall remain in effect. All claims for taxes arising under the ordinance prior to this amendment, shall continue and be enforced under the law in effect prior to July 1, 2003.

SECTION XIII. RESERVATION OF RIGHTS —

A. The St. Charles Parish Council expressly reserves all rights granted to it under Louisiana Constitution of 1974, Article 6, and reference herein to the provisions of the UNIFORM LOCAL SALES TAX CODE does not constitute a waiver of its rights to contest the validity of any provision of the UNIFORM LOCAL SALES TAX CODE which violates the Louisiana Constitution of 1974.

B. The St. Charles Parish Council further expressly reserves all rights granted to it under LA R.S. 33:2841, and its Constitutional right to collect penalties, interest and attorney fees equal to those collected by the State of Louisiana. This ordinance shall be published in one issue of the official journal of the Parish Council as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety. A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of St. Charles, State of Louisiana.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: RAMCHANDRAN, FAUCHEUX, HILAIRE, FABRE, ABADIE, AUTHEMENT, BLACK, MARINO
NAYS: NONE
ABSENT: MINNICH

And the ordinance was declared adopted this 18th day of August, 2003, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: Lance J. Minnich
SECRETARY: Barbara J. Gaudin
DLVD/PARISH PRESIDENT: August 19, 2003
APPROVED: DISAPPROVED:
PARISH PRESIDENT: Albert D. Legno
RETD/SECRETARY: 8/19/03
AT: 3:30 RECD BY: [Signature]

RECORDED IN THE ST. CHARLES PARISH
CLERK OF COURT OFFICE
ON August 22, 2003
AS ENTRY NO. 284615
IN MORTGAGE/CONVEYANCE BOOK
NO. 958 FOLIO 726

RECORDED IN THE ST. CHARLES PARISH
CLERK OF COURT OFFICE
ON 10-10-03
AS ENTRY NO. 286982
IN MORTGAGE/CONVEYANCE BOOK
NO. 473 FOLIO 332