

CHAPTER 23
REVENUE AND TAXATION*

- Sub-Chapter A -- Property Taxes**
- Sub-Chapter B -- Sales Taxes**
- Sub-Chapter C -- Other Taxes, Fees and Charges**

Sub-Chapter A
Property Taxes**

SECTION 23:1. PARISH TAXES FOR GENERAL PURPOSES; MILLAGE LIMITS; INCREASES

A. The governing authority of a parish may levy annually an ad valorem tax for general purposes not to exceed four (4) mills on the dollar of assessed valuation. However, in Orleans Parish, the limitation shall be seven (7) mills, and in Jackson Parish the limitation shall be five (5) mills. Millage rates may be increased in any parish when approved by a majority of the electors voting thereon in an election held for that purpose.

B. When the millage increase is for other than general purposes, the proposition shall state the specific purpose or purposes for which the tax is to be levied and the length of time the tax is to remain in effect. All proceeds of the tax shall be used solely for the purpose or purposes set forth in the proposition.

C. The amount of the parish tax for general purposes which any parish, except Orleans Parish, may levy, without a vote of the electors, on property located wholly within any municipality which has a population exceeding one thousand (1,000) inhabitants according to the last federal decennial census, or other census authorized by law, and which provides and maintains a system of street paving, shall not exceed one-half the tax levy for general purposes.

D. This Section shall not affect the withdrawal of property in a municipality from parish taxing authority, in whole or in part, by a provision of the legislative charter of a municipality in effect on the effective date of this constitution. (Section 26, Article VI, Louisiana Constitution (1974))

***Comment** -- See Chapter 13, this Code, for occupational license tax levy and requirements. See Chapter 14 for liquor permits.

****Comment** -- The actual property tax ordinances of the Lafourche Parish Council were not codified herein since this legislation is limited by law to one (1) year in duration, and must be readopted every year with the millage therein set being subject to change. Codified instead are the provisions of the 1974 Louisiana Constitution governing property taxation by parish governing authorities.

§ 23:2

SECTION 23:2. SPECIAL TAXES AUTHORIZED

For the purpose of acquiring, constructing, improving, maintaining, or operating any work of public improvement, a political subdivision may levy special taxes when authorized by a majority of the electors in the political subdivision who vote thereon in an election held for that purpose. (Section 32, Article V, Louisiana Constitution (1974))

SECTION 23:3. PROCEDURES FOR THE ASSESSMENT OF COSTS IN THE CONSTRUCTION OF PUBLIC IMPROVEMENTS

A. Residents that are interested in participating in a cost sharing program shall contact their Council Member.

B. The Council Member will set-up a meeting with the residents of the street.

C. If approximately sixty percent (60%) of the property owners express interest in the program, the Council Member will then contact the Parish President and the Public Works Department Head and they will agree upon an engineer for the project in house, if possible, to provide a preliminary cost per linear foot to residents of the street. This cost will be a ceiling cost.

D. The Lafourche Parish Council, in conjunction with the Council Members, will then attempt to contact all residents of the proposed street by U.S. Mail to inform them that a petition is being circulated for the cost sharing program. This letter will also schedule a second meeting to present the linear front foot ceiling cost as estimated by the engineer. This letter will serve as their first notice.

E. If at that time the residents want to proceed, a petition, as provided by the Parish, will be signed to move the program ahead.

F. If a minimum of sixty percent (60%) of the total street front footage property owners sign the petition, the petition will then be brought to the Department of Public Works for review and then forwarded to the Roads, Drainage and Bridges Committee with a recommendation. It will then be put on a priority list. Once funding becomes available, the cost sharing process shall proceed.

G. The Clerk of Court's Office will then certify every signature and address to make sure it is correct on the petition.

H. Once the petition has been accepted by the Parish Council, a **certified letter**, which will serve as their second notice, will be sent to all property owners along the said street stating the time and place where the public hearing will be held concerning the street paving project and their estimated front foot dollar amount with the ceiling cost.

I. *Notice of Intention to Contract Street Improvements and to Levy Assessments.* After the streets which will be improved as a result of the construction of the Project have been selected by the Consulting Engineer (the "Engineer") and the Parish Council, and reviewed by the Bond Attorney. The Bond Attorney will prepare a resolution for adoption by the Parish Council which gives notice of the public hearing at which property owners can raise objections, file petitions and/or question the Parish Council with regard to the proposed project. The notice must be published once a week for three (3) consecutive weeks in a newspaper published in the Parish, with the first publication at least fifteen (15) days prior to the public hearing.

J. *Public Hearing.* The Parish Council then conducts the public hearing and unless a petition is filed in opposition to the Project which is signed by property owners owning more than one half of the total front feet of property abutting the streets to be improved, then the Parish Council, in its discretion, may order the construction of the Project by adopting a resolution prepared by the Bond Attorney.

K. Once the public hearing has been held, a second petition showing fifty-one percent (51%) of the residents are still in favor, then the Lafourche Parish Council would resolve to proceed with the project appropriating their local portion and authorizing the Engineer to proceed with final plans and specifications.

L. *Preparation of Final Plans and Specifications Advertisement and Receipt of Bid Proposals.* Once the resolution setting forth the cost has been completed and the Engineer has been authorized to prepare the Final Plans and Specifications, the Engineer will proceed with the final design of the project. Once the final plans and specifications have been completed and approved by the Owners, the Lafourche Parish Council or its staff must advertise and receive sealed bids for the construction of the project. The notice must be published once a week for three (3) consecutive weeks, with the first publication to be at least thirty (30) days before the receipt of sealed bids. The consulting engineer executes the engineer contract for each project.

M. *Awarding the Construction Contract.* Once the bids have been received and the Consulting Engineer has evaluated these proposals in a statement entitled “Final Engineering Report” setting forth the appropriate maximum assessment for the project and a final total project budget for the project, the Bond Attorney then prepares a resolution for adoption by the Parish Council awarding the contract to the responsible bidder who has submitted the lowest sealed bid for the construction of the project.

N. *Acceptance of Engineer’s Statement of Cost of Improvements.* The Consulting Engineer prepares a statement of cost of improvements prepared by the Engineer which shows in detail the total cost of the Project and the cost to be assessed against each abutting lot or parcel or real estate to be benefitted by the Project. The Bond Attorney reviews the statement by checking the accuracy of the various calculations of the Engineer as well as verification of the Assessment List against the plats which identify the individual lots proposed to be assessed. If there are any discrepancies, they are resolved with the Engineer and the Abstractor. Bond Attorney then shall prepare a resolution for the Parish Council to adopt which accepts the Final Assessment Report. A Notice of Proposed Assessment must be mailed to each owner of a lot or parcel or real estate proposed to be assessed, and the Assessment Ordinance (hereinafter described) cannot be adopted until thirty (30) days after the mailing of the Notice. The property owners have fifteen (15) days in which to inform the Parish Council of any discrepancies in the proposed assessment. Usually, the Engineering Report is accepted at the same meeting at which the construction contract is awarded.

O. *Assessment Ordinance.* Bond Attorney will prepare an assessment ordinance which levies the assessment against each lot or parcel or real estate to be benefitted by the proposed improvements, which ordinance must be recorded in the mortgage records within seven (7) days of adoption. A Notice of Assessment letter, which is their third notice, is mailed to each property owner which advises that he has thirty (30) days from the date of adoption of the Assessment Ordinance to pay the assessments in cash; otherwise the assessments will be payable in annual installments over a ten (10) year period. Once this time has elapsed, the Parish will pass the ordinance levying the final amount to be borrowed by the Parish against the properties for the project. Thence the Bond Attorney will proceed to negotiate for the sale of the bonds and delivery of the money to the parish.

§ 23:3

P. *Sale of Certificates.* To the extent that assessments are not paid in cash within thirty (30) days of the adoption of the assessment ordinance, the Parish shall issue Paving Certificates to provide funds to pay for the construction of the Project. The Bond Attorney will consult with the Parish Council to determine whether the Paving Certificates shall be sold at a private or public sale. Factors to consider include value of the property being assessed, the amount by which such property shall be benefitted by the project, the size of issue, interest of the financial community in the Paving Certificates, cost of an official statement and the need for an appraisal. If sold at a public sale, the Bond Attorney shall prepare proceedings providing for the publication of a Notice of Sale. For the sale of the Paving Certificates, we shall prepare the proceedings providing for the issuance, sale and delivery of the Paving Certificates. Bond Attorney will also make application to the State Bond Commission for approval of the sale, issuance and delivery of the Paving Certificates.

Q. *Delivery of the Paving Certificates.* Bond Attorney shall prepare the documents and proofs necessary for the delivery of the Paving Certificates. This includes the necessary certifications to be furnished by the Parish Council, including certificates required by the Internal Revenue Service to obtain and/or maintain the tax-exempt status of the Paving Certificates, and the certifications to be furnished by the bank which will serve as the paying Agent/Registrar for the Paving Certificates. Upon delivery of the Paving Certificates, the Bond Attorney shall release his legal opinion pertaining to the legality and tax-exempt status of the Paving Certificates. Usually, the Paving Certificates are not delivered until thirty (30) days after the ordinance providing for the issuance of Paving Certificates has been published in the official journal as, under the Louisiana Constitution, no one has a right to contest the issuance of the Paving Certificates or the method of payment after said period has expired. In order that the thirty (30) day preemptive period will expire as soon as possible, Bond Attorney may request that the Parish Council adopt an ordinance which provides for the issuance of the Paving Certificates in an “not exceeding” principal amount at the time the assessment ordinance is adopted, and then prepare a supplemental ordinance for adoption after the thirty (30) day payment period for the assessments has expired which supplemental ordinance sets the specific amount of Paving Certificates and accepts the best bid for the purchase of the Paving Certificates.

R. *Definitions.*

Ceiling Cost - a cost not to exceed the amount given by the engineer per linear foot.

Project - one (1) street or a group of streets within a given subdivision.

S. *General Information.*

1. The Council Member representing the project area is the liaison person between the parish and the residents.

2. The Lafourche Parish Council will encumber funds on an annual basis for the projects. The Council's portion of funding is approved when the budget is adopted.

3. A certain percentage is set for each project to include the engineering fees whether the engineering is done with or without in-house engineering. The Lafourche Parish Council decides on the percentage the Parish will pay on a project.

4. A priority list will be comprised of first come first in line for projects rotating from district to district with no district receiving two (2) consecutive projects if other districts have projects waiting.

5. If a resident becomes delinquent in paying their installments, the Parish can demand payment of the balance according to State Statutes, 33:3688, 33:3689, 33:3689.1 - .17.

(Ord. No. 2298, 4/12/95)

SECTIONS 23:4 - 23:24. RESERVED

[RESERVED]

Sub-Chapter B

Sales Taxes*

Part I - Sales Tax District No. 1

SECTION 23:25. SALES TAX DISTRICT NO. 1 CREATED; BOUNDARIES; GOVERNING AUTHORITY; OFFICERS; POWERS AND DUTIES

A. Acting upon its own initiative, and in accordance with the provisions of LRS 33:2738.41 and other constitutional and statutory authority supplemental thereto, there is hereby created a Sales Tax District within the Parish of Lafourche, State of Louisiana, comprising all that area of the Parish outside the corporate limits of the municipalities of Thibodaux, Lockport and Golden Meadow, said municipalities being the only incorporated municipalities within the Parish of Lafourche.

B. The Tax District shall be and the same is hereby known and designated as "Sales Tax District No. 1 of the Parish of Lafourche, State of Louisiana"; and the seal of the Parish of Lafourche, State of Louisiana, is hereby adopted as the seal of the Sales Tax District. The governing authority of the Sales Tax District shall be the Lafourche Parish Police Jury, the domicile shall be the regular meeting place of the Police Jury, and the officers of the Police Jury shall be the officers of the Sales Tax District.

C. The Sales Tax District shall have all the powers granted to it under Louisiana law, including the power to levy a sales and use tax of not exceeding one percent (1%) in accordance with LRS 33:2738.41, and to fund the proceeds thereof into bonds for the purpose for which the sales tax is authorized to be used.

(Ord. No. 1301, 2/28/80)

Comment -- LRS 33:2738.41 provides the legislative authority for Lafourche Parish to create a sales tax district. It also provides the general framework under which the Police Jury may levy a sales tax and how that tax shall be administered.

SECTION 23:26. SALES TAX LEVIED IN SALES TAX DISTRICT NO. 1

A. There is hereby levied for a period of ten (10) years from and after August 1, 1980, for the purposes stated in the Proposition attached hereto as Exhibit A, a tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption and the storage for use or consumption of tangible personal property and upon the sale of services within the Authority (Sales Tax District No. 1) as defined herein; and the levy of such tax shall be as follows:

1. At the rate of one-half of one percent ($\frac{1}{2}\%$) of the sales price of each item or article of tangible personal property when sold at retail in the Authority, 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.

***Comment** -- For the authority of police juries to levy a sales tax, see Section 29, Article V, Louisiana Constitution (1974).

§ 23:26

2. At the rate of one-half of one percent (½%) 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 Authority, provided there is no duplication of the tax.

3. At the rate of one-half of one percent (½%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein 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 (½%) 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-half of one percent (½%) of the gross proceeds derived from the sale of services, as defined herein.

B. 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 (LRS 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 or 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 Authority. Property imported by the lessee for use in the Authority 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.

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

2. A dealer in the Authority 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.

3. 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.

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

D. 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.

E. 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 Sections 304 of Title 47 of the Louisiana Revised Statutes of 1950 (LRS 47:304). Such schedule or schedules shall include, in addition to the tax hereby levied pursuant to the election held on May 17, 1980,

all sales taxes levied by the State of Louisiana, and the one percent (1%) sales tax levied by the Lafourche Parish School Board. 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 Authority or the Collector.

F. The collection of the tax herein levied shall be made in the name of the Authority by the Collector. (Ord No. 1317, 7/17/80; as amended by Ord. No. 1477, 1/26/84)

Comment -- The above section sets forth the basic provisions of the one-half cent sales tax levied by the Police Jury on July 17, 1980. The entire ordinance levying the tax, setting forth procedures for administration, collection, etc., was not codified herein at the direction of the Jury because it had been previously published under separate cover.

Proceeds from this tax, as indicated in Paragraph A are limited to those purposes set out in the sales tax referendum proposition approved by the voters on May 17, 1980. Because of its relevance herein, that proposition is shown below:

"Proposition"

"Shall Sales Tax District No. 1 of the Parish of Lafourche, State of Louisiana (the "District") (consisting of the entire area within Lafourche Parish, except the area in the municipalities of Thibodaux, Lockport and Golden Meadow) under the authority of R.S. 2738.41 be authorized to levy and collect within the District, and adopt an ordinance providing for such levy and collection, a tax of one half of one percent (½%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption and the distribution and storage for use or consumption, of tangible property and upon sales and services within the district, all as defined in R. S. 47:301 to 47:317, inclusive, for a period of ten (10) years from the date of the first levy of said tax, with the avails or proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax), to be dedicated and used for the purpose of providing additional funds for law enforcement purposes in the Parish of Lafourche, in accordance with the following order of priority:

1. To the governing authority of the Parish of Lafourche, State of Louisiana, for the purpose of paying the cost of constructing, operating and administering jail facilities and minimum security facilities in the Parish, including the cost of feeding and transporting prisoners and medical care therefor, and the following percentages of the net revenue of the tax:

- 0% the first year;
- 10% the second year;
- 15% the third year;
- 20% the fourth year;
- 25% the fifth year and thereafter.

2. To the Sheriff's Department for the purpose of implementing a law enforcement pay plan together with employee benefits to be maintained in accordance with those guidelines or regulations established by the State of Louisiana, Department of Civil Service, and known as "Pay Plan and Class Specification Index", as the said State Civil Service plan now exists or as the same may be hereafter amended from time to time;

3. To the Sheriff's Department for the purpose of paying the cost of acquiring, operating and maintaining equipment for said Sheriff's Department?"(From Ord. No. 1302, 2/28/80, calling the sales tax referendum)

Comment -- Ordinance No. 1317 was amended in 1984 (February 23) by Ordinance No. 1477. this amending ordinance revised Sections 7.01, 7.02, 7.04, 7.05, 9.03, 9.04, 9.06, 9.16, 9.17, 9.18, and enacted new Sections 9.02A, 9.18A, 9.25 and 9.26. The revisions dealt with taxpayer and dealer records and inspections thereof, and remedies for collection, including interest, penalties, etc., for the collection of sales and use taxes due the Parish.

§ 23:27

SECTIONS 23:27 - 23:49. RESERVED

Part II - Second Sales Tax District No. 1

**SECTION 23:50. SALES TAX DISTRICT NO. 1 CREATED; BOUNDARIES;
GOVERNING AUTHORITY; OFFICERS; POWERS AND DUTIES**

A. In accordance with the provisions of Act 639 of the Louisiana Legislature for the year 1984, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district within the Parish of Lafourche, State of Louisiana, containing all of that territory within the present boundaries of Police Jury Ward 10 of the Parish LESS and EXCEPT that portion of said Police Jury Ward No. 10 contained within the corporate boundaries of the Town of Golden Meadow as the corporate boundaries are presently constituted.

B. Said sales tax district shall be and the same is hereby known and designated as "Lafourche Parish Sales Tax District No. 1, State of Louisiana" (the "District"); and the seal of the Parish of Lafourche, State of Louisiana, be and same is hereby adopted as the seal of said District. The governing authority of the District shall be the Lafourche Parish Council, the domicile shall be the regular meeting place of said Parish Council, and the officers of said Lafourche Parish Council shall be the officers of the District.

C. The said district shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax of not exceeding two and one-half percent (2 ½%), in accordance with Act 639 of the Louisiana Legislature for the year 1984, and Article VI, Sections 29 and 30 of the Constitution of the State of Louisiana of 1974, as amended, and other constitutional and statutory authority supplemental thereto, and to fund the proceeds thereof into bonds for the purposes for which the sales tax is authorized to be used.

(Ord. No. 1583, 6/12/85)

SECTIONS 23:51 - 23:74. RESERVED

Part III - Sales Tax District No. 2

**SECTION 23:75. SALES TAX DISTRICT NO. 2 CREATED; BOUNDARIES;
GOVERNING AUTHORITY; OFFICERS; POWERS AND DUTIES**

A. In accordance with the provisions of Act 639 of the Louisiana Legislature for the year 1984, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district within the Parish of Lafourche, State of Louisiana, containing all of that territory within the present boundaries of the Police Jury Wards Nos. 3, 4, 7, 8, 9 and 11 of the Parish LESS and EXCEPT that portion of Police Jury Ward No. 4 contained within the corporate boundaries of the Town of Lockport as the corporate boundaries are presently constituted.

B. Said sales tax district shall be and the same is hereby known and designated as "Lafourche Parish Sales Tax District No. 2, State of Louisiana" (the "District"); and the seal of the Parish of Lafourche, State of Louisiana, be and the same is hereby adopted as the seal of said District. The governing authority of the District shall be the Lafourche Parish Council, the domicile shall be the regular meeting place of said Parish Council, and the officers of said Lafourche Parish Council shall be the officers of the District.

C. The said District shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax of not exceeding two and one-half percent (2 ½%) in accordance with Act 639 of the Louisiana Legislature for the year 1984, and Article VI, Sections 29 and 30 of the Constitution of the State of Louisiana of 1974, as amended, and other constitutional and statutory authority supplemental thereto, and to fund the proceeds thereof into bonds for the purpose for which the sales tax is authorized to be used.

(Ord. No. 1548, 6/12/85)

SECTIONS 23:76 - 23:99. RESERVED

SECTION 23:100. SALES TAX DISTRICT NO. 4 CREATED; BOUNDARIES; GOVERNING AUTHORITY; OFFICERS; POWERS AND DUTIES

A. In accordance with the provisions of R.S. 33:2721.6 of the Louisiana Revised Statutes of 1950, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district within the Parish of Lafourche, State of Louisiana, containing all that territory within the present boundaries of the Parish of Lafourche, State of Louisiana, except that portion of the Parish contained within the corporate boundaries of the City of Thibodaux, as said boundaries are presently constituted.

B. The said sales tax district shall be and the same is hereby known and designated as the "Sales Tax District No. 4 of the Parish of Lafourche, State of Louisiana" (the "District"); and the seal of the Parish of Lafourche, state of Louisiana, be and the same is hereby adopted as the seal of the District. The governing authority of the District shall be the Lafourche Parish Council; the domicile shall be the regular meeting place of said Parish Council; and the officers of said Parish Council shall be the officers of the District.

C. The District shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax, in accordance with R.S. 33:2721.6 of the Louisiana Revised Statutes of 1950, and Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, as amended, and to fund the proceeds thereof into bonds for the purpose for which the sales and use tax is authorized to be used.

(Ord. No. 1675, 5/14/86)

SECTION 23:101. SALES TAX LEVIED IN SALES TAX DISTRICT NO. 4

A. Pursuant to the authority granted by the electorate of Sales Tax District No. 4 of the Parish of Lafourche, State of Louisiana, at a special election held therein on Saturday, September 27, 1986, as amended by Ordinance No. 2455 of 9/10/96 there is hereby levied from and after November 1, 1996, for the purposes stated in the proposition set forth in the preamble to this ordinance, a tax of seven tenths of one percent (.70%) upon the sale at retail, the use, the lease or rental, the consumption, and the distribution and storage for use or consumption, of tangible personal property and on sales of services in said District, all as defined in R.S. 47:301 through 47:317.

§ 23:101

B. The seven-tenths of one percent (.70%) 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 District the sales taxes collected in accordance with said integrated bracket schedule.

1. The tax levied hereby shall be assessed, collected, paid and enforced in the same manner as the one-half of one percent (½%) sales and use tax authorized at a special election held in Sales Tax District No. 1 of the Parish of Lafourche, State of Louisiana, on Saturday, May 17, 1980, and the provisions set forth in the ordinance adopted by this Parish Council on July 17, 1980, as amended from time to time to comply with state law, for the assessment, collection, payment and enforcement of the existing sales and use taxes in sales Tax District No. 1, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all of the provisions of said ordinance of July 17, 1980, as amended, were set forth herein.

C. The Parish President and the Treasurer of the Parish of Lafourche, State of Louisiana, be and they are hereby authorized, empowered and directed to enter into an agreement with the parish school board for the collection of the tax herein levied. The Sales Tax Collector for the Parish School Board shall follow the procedures, rules and regulations set forth in said ordinance of July 17, 1980, as amended. The said agreement shall authorize, empower and direct the Sales and Use Tax Collector for the Parish School Board to prepare such forms and documents and to take such other actions as may be desirable or necessary to accomplish the collection of the tax levied hereby in the same manner as all other sales and use taxes are now being collected by said sales Tax Collector on behalf of this Parish Council.

D. The sales and use tax levied hereby shall be in addition to all other sales and use taxes lawfully levied and collected in Sales Tax District No. 4 of the Parish of Lafourche, State of Louisiana.

E. The appropriate officials of the Parish of Lafourche, State of Louisiana, be and they are hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, and in pursuance thereof to make and enforce such rules as they may deem necessary.

(Ord. No. 1717, 10.28/86; Ord. No. 2455, 9/10/96)

Comment -- The proceeds of this tax, as indicated in Paragraph A, are limited to those purposes set out in the sales tax referendum proposition approved by the voters on September 27, 1986. The tax levy was reduced to .70% by Ord. No. 2455 of 9/10/96. Because of its relevance, the provisions of the proposition are set out below:

"SALES TAX PROPOSITION"

"Shall Sales Tax District No. 4 of the Parish of Lafourche, State of Louisiana (the "District"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, Section 2721.6 of Title 33 (R.S.33:2721.6) of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect and to adopt an ordinance providing for the levy and collection of a tax of one percent (1%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and the distribution and storage for use or consumption, of tangible personal property and on the sales of services within the District, all as presently or hereafter defined in R.S. 47:301 through 47:317, with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) to be dedicated and used to pay the cost of constructing, acquiring, maintaining and operating solid waste collection and disposal facilities and closing garbage dumps for the entire District, and further, shall the avails or proceeds of the Tax be subject to funding into bonds by the District for such purpose to the extend and in the manner provided by Sub-Part F, Part III, Chapter 4, Title 39, of the Louisiana Revised Statutes of 1950, as amended?"(From Preamble to Ord. No. 1717, 10/28/86)

SECTIONS 23:102 - 23:124. RESERVED

Part V - Sales Tax District No. 5

SECTION 23:125. SALES TAX DISTRICT NO. 5 CREATED; BOUNDARIES; GOVERNING AUTHORITY; OFFICERS; POWERS AND DUTIES

A. In accordance with the provisions of R.S. 33:2721.6 of the Louisiana Revised Statutes of 1950, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district within the Parish of Lafourche, State of Louisiana, comprising and containing all that area of the parish outside the corporation limits of the municipalities of Thibodaux, Lockport, and Golden Meadow as the boundaries of said municipalities are presently constituted.

B. Said sales tax district shall be and the same is hereby known and designated as the "Sales Tax District No. 5 of the Parish of Lafourche, State of Louisiana" (the "District") and the seal of the Parish of Lafourche, State of Louisiana is hereby adopted as the seal of the District. The governing authority of the District shall be the Lafourche Parish Council, the domicile shall be the regular meeting place of said Parish Council, and the officers of said Parish Council shall be the officers of the District.

C. The District shall have all powers granted to it under Louisiana law, including the power to levy a sales and use tax, in accordance with R.S. 33:2721.6 of the Louisiana Revised Statutes of 1950, and Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, as amended, and to fund the proceeds thereof into bonds for the purposes which the sales and use tax is authorized to be used.

(Ord. No. 1825, 5/11/88)

SECTIONS 23:126 - 23:135. RESERVED

Part VI - [RESERVED]

SECTIONS 23:136 - 23:140. RESERVED

Comment: Ordinance No. 2537, 8/26/97, establishing Road Sales Tax District No. 1 was rescinded by Ord. No. 2617 of 5/12/98.

§ 23:141

Part VII - Road Sales Tax District No. 2

SECTION 23:141. ROAD SALES TAX DISTRICT NO. 2; BOUNDARIES; OFFICERS; POWERS AND DUTIES

In accordance with the provisions of Section 2721.6 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district in the Parish of Lafourche, State of Louisiana (the "Parish"), containing all of the territory within the boundaries of the Parish south of the following described line, viz:

**ROADWAY DISTRICT
DIVIDING LINE**

Starting from the point at the intersection of Wards 10 and 11 with the Lafourche and Terrebonne parish lines thence proceeding easterly then northerly along the lines between Wards 10 and 11 to Lake Cheniere, then westerly then northwesterly along the lines between Wards 10 and 11 to a point in Grant Bayou thence northerly on the Wards lines between 4 and 10 in Grand Bayou where they intersect with an unnamed oil field canal, thence northwesterly along said unnamed oil field canal to its intersection with an LP&L power line, thence southwesterly along said power line to its intersection with the St. Louis Canal, thence northwesterly along the St. Louis Canal to its intersection with a gas pipeline, thence continuing northwesterly along said pipeline to its intersection with LA Hwy. 24, thence westerly along LA Hwy 24 to its intersection with an unnamed oil field road, thence northerly along said road to its intersection with the St. Louis Canal, thence easterly along the St. Louis Canal to its intersection with an unnamed canal, thence northerly along said canal to its intersection with the Intracoastal Waterway, thence easterly along the Intracoastal Waterway to its intersection with an LP&L power line, thence northerly along said power line to its intersection with Bayou Lafourche, thence northerly along Bayou Lafourche to its intersection with the extension of the Amoco Road, thence northerly along Amoco road to its intersection with Middle Bayou, thence continuing northerly along Middle Bayou to its intersection with Valentine Road, thence continuing northerly along Valentine Road to its intersection with Bayou Portuguese, thence northeasterly along Bayou Portuguese to its intersection with an unnamed canal, thence easterly along said canal to its intersection with Petit Bois Bayou, thence southeasterly along Petit Bois Bayou to its intersection with Canal Tisamond Foret, thence northeasterly along the Canal Tisamond Foret to its intersection with the Intracoastal Waterway and the Ward 8 and 10 ward line, thence northeasterly along the line between Wards 8 and 10 with their intersection with the St. Charles Parish line.

(Ord. No. 3958, 11/28/06)

B. That said sales tax district shall be and the same is hereby known and designated as "*Road Sales Tax District No. 2 of the Parish of Lafourche, State of Louisiana*" (the "District"); and the seal of the Parish of Lafourche, State of Louisiana, be and the same is hereby adopted as the seal of the District. The governing authority of the District shall be the Lafourche Parish Council, the domicile shall be the regular meeting place of the Parish Council and the officers of the Parish Council shall be the officers of the District.

C. The District shall have all powers granted to it under Louisiana law, including the power to levy a Sales and Use Tax in accordance with Section 2721.6 of Title 33 of the Louisiana

Comment: Ord. No. 3958 of 11/28/06 added the incorporated area of Golden Meadow into the District.

Revised Statutes, as amended, and Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into Bonds for the purposes for which the Sales Tax is authorized to be used. (Ord. No. 2538, 8/26/97)

SECTION 23:142. SALES TAX LEVIED IN ROAD SALE TAX DISTRICT NO. 2

A. Pursuant to the authority granted by the electorate of Road Sales Tax District No. 2 of the Parish of Lafourche, State of Louisiana at a special election held therein on **March 31, 2007**, there is hereby levied and collected a sales and use tax of one-half of one percent (1/2%) (the "TAX") for a period of twenty (20) years from January 1, 2008, upon the sale at retail, the use, the lease or rental, the consumption, and the distribution and storage for use or consumption, of tangible personal property and on sales of services within the District, all as defined by law, with the proceeds of the Tax to be dedicated and used for the purposes of constructing, improving, and/or maintaining public roads, bridges and drainage work in the District, as stated in the proposition. The District is authorized to fund the proceeds of the Tax into bonds to be issued in series from time to time for such capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended.

(Special Election of 11/15/97 approved for 10 years, a 1% sales and use tax. Per election of 3/31/07, the tax was reduced to 1/2% and for 20 years beginning 1/1/08. (Ord. No. 4089, 07/10/07).

SECTIONS 23:143 - 23:149. RESERVED

Part VIII - Road Sales Tax District No. 3

SECTION 23:150. ROAD SALES TAX DISTRICT NO. 3; BOUNDARIES, OFFICERS, POWERS AND DUTIES

A. In accordance with the provisions of Section 2721.6 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district in the Parish of Lafourche, State of Louisiana (the "Parish"), containing all of the territory within the boundaries described hereinbelow, viz:

Beginning at the intersection of the Southern Pacific Railroad and Bayou Cut Off, thence, southeasterly along Bayou Cut Off to its intersection with Burma Road; thence, continuing southeasterly along Bayou Cut Off to its intersection with an unnamed canal; thence, southwesterly along said canal to its intersection with Bayou Grand Coteau; thence, southeasterly along Bayou Grand Coteau to its intersection with Pump Discharge canal; thence, southerly and easterly along Pump Discharge canal to its intersection with Bayou Grand Coteau; thence, southeasterly along Bayou Grand Coteau to its intersection with Company Canal; thence, northerly and northeasterly along Company Canal to its intersection with the 40 Arpent Canal; thence, northwesterly along said 40 Arpent Canal to an LP&L power line; thence, northeasterly along said power line to its intersection with Bayou Lafourche; thence, southeasterly along Bayou Lafourche to its intersection with La. 654; thence, easterly along La. 654 to its intersection with an LP&L power line; thence, northerly along said power line to its intersection with Godchaux Canal; thence, northeasterly and northerly along Godchaux Canal to its intersection with the St. Charles/Lafourche Parish line; thence, southeasterly along said parish line to its intersection with western shoreline of Little

§ 23:150

Catahoula Bay at Grosse Pointe; thence, southerly along the shoreline of Catahoula Bay to its intersection with Harvey Canal No. 2; thence, southwesterly along Harvey Canal No. 2, the Intracoastal Waterway and Canal Tisamond Foret to its intersection with Petit Bois Bayou; thence, northwesterly along Petit Bois Bayou to its intersection with an unnamed canal; thence, westerly along said canal to its intersection with Bayou Portuguese; thence, southwesterly along Bayou Portuguese, to its intersection with Valentine Road; thence, continuing southwesterly along Valentine Road to its intersection with the 40 Arpent Canal; thence, along the 40 Arpent Canal to its intersection with Middle Bayou; thence, along Middle Bayou to its intersection with the Amoco Road; thence, continuing southerly along Amoco Road to its intersection with Bayou Lafourche; thence, southeasterly along Bayou Lafourche to its intersection with an LP&L power line; thence, southerly along said power line to its intersection with the Intracoastal Waterway; thence, westerly along said Intracoastal Waterway to its intersection with an unnamed canal; thence, southerly along said canal to its intersection with St. Louis Canal (just west of Grand Bois Community); thence, easterly and southerly along St. Louis Canal to its intersection with an LP&L power line; thence, northeasterly along said power line to its intersection with an unnamed canal; thence, southeasterly along said power line to its intersection with an unnamed canal; thence, southeasterly along said canal to its intersection with Grand Bayou; thence, continuing southeasterly along Grand Bayou to its intersection with Bayou Faleau; thence, southwesterly along Bayou Faleau to its intersection with Bayou de la Valle in Calm Lake; thence, southeasterly along Bayou de la Valle to its intersection with the western shoreline of Bay Courant; thence, southerly along said shoreline through Pass a Jean to its intersection with the western shoreline of Lake Raccourci; thence, southwesterly along said shoreline to its intersection with Grand Bayou Felicity; thence, westerly along Grand Bayou Felicity to its intersection with the Terrebonne/Lafourche Parish line; thence, northwesterly along said parish line to its intersection with the Southern Pacific Railroad; thence, northeasterly along said railroad to its intersection with Bayou Cut Off, the point of beginning. Less and except Ward 4, Precinct 3 and Ward 4, Precinct 4 more fully described as follows: Beginning at the 3 point intersection of the northwestern corner of the corporate limits of the Town of Lockport, Company Canal, and the 40 Arpent Canal; thence northeasterly along said corporate limits towards Bayou Lafourche; thence, southeasterly along said corporate limits and Bayou Lafourche to the most easterly corner of said corporate limits; thence, southwesterly and northwesterly along said Town of Lockport corporate limits to its intersection with Company Canal, the point of beginning; which comprise the Municipal Boundaries of the Town of Lockport, Louisiana which is excluded from this taxing district.

Comment: Ordinance No. 2580 of 1/13/98 creating a Road Sales Tax District No. 2 Committee was rescinded per ordinance no. 2863 of 4/11/00.

B Said sales tax district shall be and the same is hereby known and designated as “Road Sales Tax District No. 3 of the Parish of Lafourche, State of Louisiana” (the “District”); and the seal of the Parish of Lafourche, State of Louisiana, be and the same is hereby adopted as the seal of the District. The governing authority of the District shall be the Lafourche Parish Council, the domicile shall be the regular meeting place of the Parish Council and the officers of the Parish Council shall be the officers of the District.

C. That the District shall have all powers granted to it under Louisiana law, including the power to levy a Sales and Use Tax in accordance with Section 2721.6 of Title 33 of the Louisiana Revised Statutes, as amended, and Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into Bonds for the purposes for which the Sales Tax is authorized to be used.

(Ord. No. 2617, 5/12/98)

SECTION 23:151. SALES AND USE TAX LEVIED IN ROAD SALES TAX DISTRICT NO. 3

Pursuant to the authority granted by the electorate of Road Sales Tax District No. 3 of the Parish of Lafourche, State of Louisiana, at a special election held in the District on Saturday, October 3, 1998; a one percent (1%) sales and use 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 the sales of services is levied.

A. *Definitions.* As used in this section, the words, terms and phrases “business”, “cost price”, “dealer”, “gross sales”, “hotel”, “lease or rental”, “person”, “purchaser”, “retail sale”, “sale at retail”, “retailer”, “sale”, “sales price”, “sales of services”, “storage”, “tangible personal property”, “off-road vehicle”, “use”, “use tax” and “drugs” have the meanings ascribed to them in La. R.S. 47:301, unless the context clearly indicates a different meaning. In addition, the following words have the meanings as hereinafter set forth unless the context clearly indicates a different meaning, to-wit:

1. “*Agricultural Commodity*” means horticultural, viticultural, poultry, farm and livestock and livestock products.
2. “*Authority*” means Road Sales Tax District No. 3 of the Parish of Lafourche, State of Louisiana, as is appropriate in the context used and with the understanding that the tax will be levied throughout the Authority.
3. “*Collector*” means and includes the Secretary of the Lafourche Parish Council or her duly authorized assistant or assistants or such other person or persons, agency or instrumentality designated by the Lafourche Parish Council to handle and accomplish the collection, enforcement and administration of sales and use tax on behalf of the Authority.

B. *Imposition of Tax.*

1. There is hereby levied from and after October 1, 1999, for the purposes stated in the proposition, 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:

- a. At the rate of one percent (1%) of the sales price of each item or article of tangible personal property when sold at retail in the Authority, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Authority and to include each and every retail sale.
- b. At the rate of one percent (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 Authority provided there shall be no duplication of the tax.

§ 23:151

c. At the rate of one percent (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.

d. At the rate of one percent (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.

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

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

3. The tax so levied in the Authority 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 in the Authority by any other ordinance or resolution of the Lafourche Parish Council.

4. The dealer shall collect the tax levied by this section, 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, as amended (R.S. 47:304). Such schedule or schedules shall include, in addition to the tax hereby levied pursuant to the election held on October 3, 1998, all sales taxes levied by the State of Louisiana, any sales tax levied by the Authority and any sales taxes levied by any other political subdivision applicable in the Authority. The dealer will remit that portion of such total tax representing the tax levied by this section to the Collector. Copies of said integrated bracket schedules are available to dealers on request to the Authority or the Collector

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

***Comment** - The proceeds of this tax, are limited to those purposes set out in the Road Sales Tax District No. 3 referendum proposition approved by the voters on October 3, 1998. Because of its relevance, the provisions of the proposition are set out below:

ROAD SALES TAX DISTRICT NO. 3
PROPOSITION

Shall Road Sales Tax District No. 3 of the Parish of Lafourche, State of Louisiana (the "District"), 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 a tax of one percent (1%) (the "Tax") for a period not to exceed fifteen (15) years from the date of the first levy of the Tax, upon the sale at retail, the use, the lease or rental, the consumption, and the distribution and storage for use or consumption, of tangible personal property and on sales of services within the District, all as presently defined in R.S. 47:301 through 47:317, with the proceeds of the Tax to be dedicated and used for the purposes of constructing, improving, maintaining and resurfacing public roads in the District, including incidental drainage; and further, shall the District be authorized to fund the proceeds of the Tax into bonds to be issued in series from time to time for such capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended? (From Ord. No. 2639 of 7/14/98)

C. *Exemptions and Exclusions From Tax.*

1. The levy of the tax imposed by this section shall not apply to those transactions which are exempted or excluded from the levy of local sales and use taxes pursuant to the provisions of Chapter 2 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, and other applicable statutory authority.

2. It is not the intention of this section to levy the tax upon articles of tangible personal property imported into the Authority or produced or manufactured in the Authority for export; nor is it the intention of this section to levy the tax on a bona fide transaction in interstate commerce; however, nothing herein shall prevent the collection of the tax imposed by the use of catalogs and other means of sales promotion and for which federal legislation or federal jurisprudence enables the enforcement of this section upon the conduct of such business. It is, however, the intention of this section to levy the tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the Authority of tangible personal property after it has come to rest in the Authority and has become a part of the mass of property in the Authority. At such time as federal legislation or federal jurisprudence as to sales in interstate commerce promoted through the use of catalogs and other means of sale promotions enables the enforcement of this section against vendors that have no nexus to the State of Louisiana or the Authority, the provisions of this section shall apply to such sales on which sales and use tax would not otherwise be collected.

3. No tax shall be due under this section on the sale of any goods or personal tangible property delivered or services performed outside the territorial limits of the Authority.

4. No tax shall be levied or collected on the storage of property which has been documented for use outside the Authority although the property may be stored within the Authority if the owners of such property which is to be stored for exclusive use outside the Authority have acquired a tax exemption certificate from the local tax collector. When a vendor is presented with a copy of a tax exemption certificate from a vendor, the vendor shall be relieved from liability for the collection of use tax on such property. If the property is removed from storage and is used within the Authority, the property shall be subject to taxation.

SECTIONS 23:152 - 23:155. RESERVED

Part IX - Road Sales Tax District No. 5

SECTION 23:156. ROAD SALES TAX DISTRICT NO. 5; BOUNDARIES, GOVERNING AUTHORITY, POWERS AND DUTIES

A. In accordance with the provisions of Section 2721.6 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district in the Parish of Lafourche, State of Louisiana (the "Parish"), coextensive with the territory contained within the boundaries of Ward 1 Precincts 1, 2, 3 and 4, Ward 2, Precincts 12 and 13, Ward 3, Precinct 1, Ward 5, Precincts 1 and 2 and Ward 7, Precinct 1, and Police Jury Ward No. 6, as the boundaries of said voting precincts and said Police Jury Ward No. 6 are presently constituted.

§ 23:156

B. That said sales tax district shall be and the same is hereby known and designated as “Road Sales Tax District No. 5 of the Parish of Lafourche, State of Louisiana” (the “District”); and the seal of the Parish, be and the same is hereby adopted as the seal of the District. The governing authority of the District shall be the Lafourche Parish Council, State of Louisiana (the “Parish Council”), the domicile shall be the regular meeting place of the Parish Council and the officers of the Parish Council shall be the officers of the District.

C. The District shall have all powers granted to it under Louisiana law, including the power to levy a Sales and Use Tax in accordance with Section 2721.6 of Title 33 of the Louisiana Revised Statutes, as amended, and Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into Bonds for the purposes for which said Sales Tax and Use Tax is authorized to be used.

(Ord. No. 2723; 3/9/99)

SECTION 23:157. SALES AND USE TAX LEVIED; ROAD SALES TAX DISTRICT NO. 5

There is hereby levied within Road Sales Tax District No. 5 of the Parish of Lafourche, State of Louisiana, a one percent (1%) sales and use 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 the sales of services.

A. *Definitions.* As used in this section, the words, terms and phrases “business”, “cost price”, “dealer”, “gross sales”, “hotel”, “lease or rental”, “person”, “purchaser”, “retail sale”, “sale at retail”, “retailer”, “sale”, “sales price”, “sales of services”, “storage”, “tangible personal property”, “off-road vehicle”, “use”, “use tax” and “drugs” have the meanings ascribed to them in La. R.S. 47:301, unless the context clearly indicates a different meaning. In addition, the following words have the meanings as hereinafter set forth unless the context clearly indicates a different meaning, to-wit:

1. “*Agricultural Commodity*” means horticultural, viticultural, poultry, farm and livestock and livestock products.

Comment: Ordinance No. 2787 of 9/14/99 provides for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended, such tax having been authorized at a special election held in the Road Sales Tax District No. 5 on Saturday, July 17, 1999.

**ROAD SALES TAX DISTRICT NO. 5
PROPOSITION**

Shall Road Sales Tax District No. 5 of the Parish of Lafourche, State of Louisiana (the “District”), 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 a tax of one percent (1%) (the “Tax”) for a period not to exceed fifteen (15) years from the date of the first levy of the Tax, upon the sale at retail, the use, the lease or rental, the consumption, and the distribution and storage for use or consumption, of tangible personal property and on sales of services within the District, all as presently defined in R.S. 47:301 through 47:317, with the proceeds of the Tax to be dedicated and used for the purposes of constructing, improving, maintaining and resurfacing public roads in the District, including incidental drainage; and further, shall the District be authorized to fund the proceeds of the Tax into bonds to be issued in series from time to time for such capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended? (From Ord. No. 2787 of 9/14/99)

2. “*Authority*” means Road Sales Tax District No. 5 of the Parish of Lafourche, State of Louisiana, as is appropriate in the context used and with the understanding that the tax will be levied throughout the Authority.

3. “*Collector*” means and includes the Secretary of the Lafourche Parish Council or her duly authorized assistant or assistants or such other person or persons, agency or instrumentality designated by the Lafourche Parish Council to handle and accomplish the collection, enforcement and administration of sales and use tax on behalf of the Authority.

B. *Imposition of Tax.*

1. There is hereby levied from and after October 1, 1999, for the purposes stated in the proposition, 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:

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

b. At the rate of one percent (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 Authority provided there shall be no duplication of the tax.

c. At the rate of one percent (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.

d. At the rate of one percent (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.

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

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

3. The tax so levied in the Authority 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 in the Authority by any other ordinance or resolution of this Governing Body.

4. The dealer shall collect the tax levied by this section, 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, as amended (R.S. 47:304). Such schedule or schedules shall include, in addition to the tax hereby levied pursuant to the election held on July 17, 1999, all sales taxes levied by the State of Louisiana,

§ 23:157

any sales tax levied by the Authority and any sales taxes levied by any other political subdivision applicable in the Authority. The dealer will remit that portion of such total tax representing the tax levied by this section to the Collector. Copies of said integrated bracket schedules are available to dealers on request to the Authority or the Collector

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

C. Exemptions and Exclusions From Tax.

1. The levy of the tax imposed by this section shall not apply to those transactions which are exempted or excluded from the levy of local sales and use taxes pursuant to the provisions of Chapter 2 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, and other applicable statutory authority.

2. It is not the intention of this section to levy the tax upon articles of tangible personal property imported into the Authority or produced or manufactured in the Authority for export; nor is it the intention of this section to levy the tax on a bona fide transaction in interstate commerce; however, nothing herein shall prevent the collection of the tax imposed by the use of catalogs and other means of sales promotion and for which federal legislation or federal jurisprudence enables the enforcement of this section upon the conduct of such business. It is, however, the intention of this section to levy the tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the Authority of tangible personal property after it has come to rest in the Authority and has become a part of the mass of property in the Authority. At such time as federal legislation or federal jurisprudence as to sales in interstate commerce promoted through the use of catalogs and other means of sale promotions enables the enforcement of this section against vendors that have no nexus to the State of Louisiana or the Authority, the provisions of this section shall apply to such sales on which sales and use tax would not otherwise be collected.

3. No tax shall be due under this section on the sale of any goods or personal tangible property delivered or services performed outside the territorial limits of the Authority.

4. No tax shall be levied or collected on the storage of property which has been documented for use outside the Authority although the property may be stored within the Authority if the owners of such property which is to be stored for exclusive use outside the Authority have acquired a tax exemption certificate from the local tax collector. When a vendor is presented with a copy of a tax exemption certificate from a vendor, the vendor shall be relieved from liability for the collection of use tax on such property. If the property is removed from storage and is used within the Authority, the property shall be subject to taxation.

SECTIONS 23-158 - 23:160. RESERVED

Part X - Road Sales Tax District No. 6

SECTION 23:161. ROAD SALES TAX DISTRICT NO. 6; BOUNDARIES, GOVERNING AUTHORITY, POWERS AND DUTIES

A. In accordance with the provisions of Section 2721.6 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority supplemental thereto, there be and there is hereby created a sales tax district in the Parish of Lafourche, State of Louisiana (the "Parish"), coextensive with the territory contained within the boundaries of Ward 3, Precincts 2, 3, 4, 5, and 6, and Ward 7, Precincts 2, 3, and 4, as the boundaries of said voting precincts are presently constituted.

B. That said sales tax district shall be and the same is hereby known and designated as "*Road Sales Tax District No. 6 of the Parish of Lafourche, State of Louisiana*" (the "District"); and the seal of the Parish, be and the same is hereby adopted as the seal of the District. The governing authority of the District shall be the Lafourche Parish Council, State of Louisiana (the "Parish Council"), the domicile shall be the regular meeting place of the Parish Council and the officers of the Parish Council shall be the officers of the District.

C. The District shall have all powers granted to it under Louisiana law, including the power to levy a Sales and Use Tax in accordance with Section 2721.6 of Title 33 of the Louisiana Revised Statutes, as amended, and Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into Bonds for the purposes for which said Sales Tax and Use Tax is authorized to be used.

(Ord. No. 2700, 1/12/99)

SECTION 23:162. SALES AND USE TAX LEVIED; ROAD SALES TAX DISTRICT NO. 6

There is hereby levied within Road Sales Tax within Road Sales Tax District No. 6 of the Parish of Lafourche, State of Louisiana, a one percent (1%) sales and use tax, upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use and consumption, of tangible personal property and on the sales of services.

Comment: Ordinance No. 2788 of 9/14/99 provides for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended, such tax having been authorized at a special election held in the District on Saturday, July 17, 1999.

**ROAD SALES TAX DISTRICT NO. 6
PROPOSITION**

Shall Road Sales Tax District No. 6 of the Parish of Lafourche, State of Louisiana (the "District"), 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 a tax of one percent (1%) (the "Tax") for a period not to exceed fifteen (15) years from the date of the first levy of the Tax, upon the sale at retail, the use, the lease or rental, the consumption, and the distribution and storage for use or consumption, of tangible personal property and on sales of services within the District, all as presently defined in R.S. 47:301 through 47:317, with the proceeds of the Tax to be dedicated and used for the purposes of constructing, improving, maintaining and resurfacing public roads in the District, including incidental drainage; and further, shall the District be authorized to fund the proceeds of the Tax into bonds to be issued in series from time to time for such capital purposes, to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended?
(From Ord. No. 2788 of 9/14/99)

§ 23:162

A. *Definitions.* As used in this section, the words, terms and phrases “business”, “cost price”, “dealer”, “gross sales”, “hotel”, “lease or rental”, “person”, “purchaser”, “retail sale”, “sale at retail”, “retailer”, “sale”, “sales price”, “sales of services”, “storage”, “tangible personal property”, “off-road vehicle”, “use”, “use tax” and “drugs” have the meanings ascribed to them in La. R.S. 47:301, unless the context clearly indicates a different meaning. In addition, the following words have the meanings as hereinafter set forth unless the context clearly indicates a different meaning, to-wit:

1. “*Agricultural Commodity*” means horticultural, viticultural, poultry, farm and livestock and livestock products.
2. “*Authority*” means Road Sales Tax District No. 6 of the Parish of Lafourche, State of Louisiana, as is appropriate in the context used and with the understanding that the tax will be levied throughout the Authority.
3. “*Collector*” means and includes the Secretary of the Lafourche Parish Council or her duly authorized assistant or assistants or such other person or persons, agency or instrumentality designated by the Lafourche Parish Council to handle and accomplish the collection, enforcement and administration of sales and use tax on behalf of the Authority.

B. *Imposition of Tax.*

1. There is hereby levied from and after October 1, 1999, for the purposes stated in the proposition, 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:
 - a. At the rate of one percent (1%) of the sales price of each item or article of tangible personal property when sold at retail in the Authority, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Authority and to include each and every retail sale.
 - b. At the rate of one percent (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 Authority provided there shall be no duplication of the tax.
 - c. At the rate of one percent (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.
 - d. At the rate of one percent (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.
 - e. At the rate of one percent (1%) of the gross proceeds derived from the sale of services, as defined herein.
2. The tax shall be collected from the dealer, as defined herein, and paid at the time and in the manner hereinafter provided.

3. The tax so levied in the Authority 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 in the Authority by any other ordinance or resolution of this Governing Body.

4. The dealer shall collect the tax levied by this section, 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, as amended (R.S. 47:304). Such schedule or schedules shall include, in addition to the tax hereby levied pursuant to the election held on July 17, 1999, all sales taxes levied by the State of Louisiana, any sales tax levied by the Authority and any sales taxes levied by any other political subdivision applicable in the Authority. The dealer will remit that portion of such total tax representing the tax levied by this section to the Collector. Copies of said integrated bracket schedules are available to dealers on request to the Authority or the Collector

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

C. Exemptions and Exclusions From Tax.

1. The levy of the tax imposed by this section shall not apply to those transactions which are exempted or excluded from the levy of local sales and use taxes pursuant to the provisions of Chapter 2 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, and other applicable statutory authority.

2. It is not the intention of this section to levy the tax upon articles of tangible personal property imported into the Authority or produced or manufactured in the Authority for export; nor is it the intention of this section to levy the tax on a bona fide transaction in interstate commerce; however, nothing herein shall prevent the collection of the tax imposed by the use of catalogs and other means of sales promotion and for which federal legislation or federal jurisprudence enables the enforcement of this section upon the conduct of such business. It is, however, the intention of this section to levy the tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the Authority of tangible personal property after it has come to rest in the Authority and has become a part of the mass of property in the Authority. At such time as federal legislation or federal jurisprudence as to sales in interstate commerce promoted through the use of catalogs and other means of sale promotions enables the enforcement of this section against vendors that have no nexus to the State of Louisiana or the Authority, the provisions of this section shall apply to such sales on which sales and use tax would not otherwise be collected.

3. No tax shall be due under this section on the sale of any goods or personal tangible property delivered or services performed outside the territorial limits of the Authority.

4. No tax shall be levied or collected on the storage of property which has been documented for use outside the Authority although the property may be stored within the Authority if the owners of such property which is to be stored for exclusive use outside the Authority have acquired a tax exemption certificate from the local tax collector. When a vendor is presented with a copy of a tax exemption certificate from a vendor, the vendor shall be relieved from liability for the collection of use tax on such property. If the property is removed from storage and is used within the Authority, the property shall be subject to taxation.

SECTIONS 23:163 - 23:164. RESERVED

§ 23:170

SECTION 23:165. CONSOLIDATED SALES TAX DISTRICT A

A. In accordance with the provisions of Section 2721.6 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority, there is hereby created a Sales Tax District in the Parish of Lafourche, State of Louisiana, with the boundaries encompassing all of the territory presently contained within the boundaries of Road Sales Tax District No.3 of the Parish of Lafourche, State of Louisiana, Road Sales Tax District No. 5 of the Parish of Lafourche, State of Louisiana, and Road Sales Tax District No. 6 of the Parish of Lafourche, State of Louisiana.

B. Said Sales Tax District is hereby designated as “Consolidated Sales Tax District A of the Parish of Lafourche, State of Louisiana” (the “District”), and the seal of the Parish is hereby adopted as the seal of the District. The governing authority of the District shall be the Lafourche Parish Council, State of Louisiana, the domicile shall be the regular meeting place of the Parish Council and the officers of the Parish Council shall be the officers of the District.

C. The District shall have all powers granted to it under Louisiana Law, including the power to levy a Sales and Use Tax in accordance with Louisiana law, including, but not limited to, Section 2721.6 of title 33 of the Louisiana Revised Statutes, as amended, and Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and to fund the proceeds thereof into Bonds for the purposes for which the proceeds of said sales and use tax are dedicated.

D. The Underlying Districts shall continue to exist as presently constituted, until such time as all outstanding indebtedness if such Underlying Districts has been paid in full or assumed by the District or the Parish.

E. Levy of Tax. Consolidated Sales Tax District A is authorized to levy and collect a tax of one percent (1%) (the “Tax”) for a period of twenty (20) years from October 1, 2007, upon the sale at retail, the use, the lease or rental, the consumption, and the distribution and storage for use or consumption, of tangible personal property and on sales of services within the District, all as defined by law, with the proceeds of the Tax to be dedicated and used for the purposes of construction, improving and maintaining public roads, bridges, and drainage works in the District, including payment of principal and interest on the outstanding debt obligations of underlying Road Sales Tax District No. 5 and Road Sales Tax District No. 6 of the Parish of Lafourche, State of Louisiana (collectively, the “Underlying Districts”); and further, the District is authorized to fund the proceeds of the Tax into bonds to be issued in series from time to time for any of the foresaid capital purposes as permitted by the laws of Louisiana; provided, that the 1% sales and use taxed presently being levied by each of the Underlying Districts will cease to be levied from the date of the levy of the Tax and further provided that should the proceeds of the Tax be insufficient at any time to pay principal and interest on all of the debt obligations of the Underlying District, the proceeds of the Tax will be apportioned to service the debt of the Underlying Districts based on the amount of the Tax avails generated within the boundaries of the respective Underlying Districts.

(Ord. No. 3942, 11/08/06; Ord. No. 4088, 07/20/07)

SECTIONS 23:166 - 23:169 RESERVED

Part XI - Road Sales Tax Districts: Collection and Disposition of Tax

§ 23:170

SECTION 23:170. ROAD SALES TAX DISTRICTS: COLLECTION AND DISPOSITION OF TAX

A. *Definitions.* As used in this section, the words, terms and phrases “business”, “cost price”, “dealer”, “gross sales”, “hotel”, “lease or rental”, “person”, “purchaser”, “retail sale”, “sale at retail”, “retailer”, “sale”, “sale price”, “sales of services”, “storage”, “tangible personal property”, “off-road vehicle”, “use”, “use tax” and “drugs” have the meanings ascribed to them in La. R.S. 47:301, unless the context clearly indicates a different meaning. In addition, the following words have the meanings as hereinafter set forth unless the context clearly indicates a different meaning, to-wit:

1. “*Agricultural Commodity*” means horticultural, viticultural, poultry, farm and livestock and livestock products.
2. “*Authority*” means one of the Road Sales Tax Districts of the Parish of Lafourche, State of Louisiana, as is appropriate in the context used and with the understanding that the tax will be levied throughout the Authority.
3. “*Collector*” means and includes the Secretary of the Lafourche Parish Council or her duly authorized assistant or assistants or such other person or persons, agency or instrumentality designated by the Lafourche Parish Council to handle and accomplish the collection, enforcement and administration of sales and use tax on behalf of the Authority.

B. *Collection of Tax By Dealer.*

1. The taxes levied by each Road Sales Tax Authority shall be collected by the dealer from the purchaser or consumer, except as provided for the collection of the tax on motor vehicles in D(6) of this section. 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 Lafourche Parish Council shall be joined as a party plaintiff in any action or proceeding brought by the dealer to collect the tax.
2. Every dealer located outside the Authority making sales of tangible personal property for distribution, storage, use, or other consumption, in the Authority, shall, at the time of making sales, collect the tax imposed by this section for the purchaser.
3. The dealer shall, as far as practicable, add the exact amount of the tax imposed under this section, or the average equivalent thereof, to the sale price or charge, which 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. Any dealer who neglects, fails or refuses to collect the tax herein provided, shall be liable for and pay the tax himself.
4. In order to aid in the administration and enforcement of the provisions of this section, and to collect all of the tax imposed by a Road Sales Tax Authority, on or before the appropriate date as specified by each authority, every dealer purchasing or importing tangible personal property for resale shall file with the Collector a certificate of registration in a form prescribed by the Collector, provided any dealer that has heretofore made such filing pursuant to any prior ordinance providing for the levy and collection of a sales and use tax is not

§ 23:170

required to make an additional filing hereunder. 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.

5. A manufacturer, wholesaler dealer, jobber or supplier shall refuse to accept a certificate that any property upon which tax is imposed by this chapter is purchased for resale, and shall collect the tax imposed by this chapter, unless the purchaser shall have filed a certificate of registration and received a certificate of authority to collect the tax imposed by such authority; 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 tax paid by him upon property thereafter resold by him, and upon the receipts from which he shall have collected and paid over to the Authority Governing Body the tax herein imposed.

6. The tax imposed by this chapter 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.

a. The tax levied by this chapter 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.

1. The tax levied by this chapter on the sale of any such vehicle shall be due at the time of 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.).

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

Comment – Road Sales Tax District No. 3: “ on or before January 1, 1999, or in the case of dealers commencing business after January 1, 1999, or opening new places of business after such date, within three (3) days after such commencement or opening. (Ord. No. 2678, 11/10/98) Road Sales Tax District No. 5 and 6: on or before October 1, 1999, or in the case of dealers commencing business after October 1, 1999, or opening new places of business after such date, within three (3) days after such commencement or opening. (Ord. Nos. 2787 and 2788, 9/14/99)

b. 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.

§ 23:170

c. It is not the intention of this sub-section to grant an exemption from the tax levied by an authority to any sale, use, item or transactions which has heretofore been taxable and this sub-section shall not be construed as so doing. It is the intention of this sub-section to transfer the collection of sales and use taxes on vehicles from the vendor to the Vehicle Commissioner as agent for the secretary of the Department of Revenue and Taxation 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 said secretary of the Department of Revenue or the Vehicle Commissioner as agent therefor and the Lafourche Parish Council, the execution of which agreement is hereby authorized. Said tax so collected for said secretary of the Department of Revenue shall be paid to the Lafourche Parish Council 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.

d. The provision contained in R.S. 47:301(10) 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 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.

7. All auctioneers shall register as dealers and shall display their registration to the public as a condition of doing business in the Governing Body. Such auctioneers or the company which they represent shall be responsible for the collection of the tax authorized herein and shall report and remit same as provided by this chapter.

8. Contracts for the membership in health and fitness clubs are subject to the tax authorized herein and shall be due and payable on a monthly basis computed on the amount paid each month less any actual imputed interest or collection fees or unpaid reserve amounts not received by a health and fitness club, provided no tax shall be due or payable on amounts collected on such contracts prior to the effective date of the tax.

9. A person engaged in any business taxable under this chapter 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 section.

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

11. Where the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, as imposed by an authority, 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.

12. For the purpose of compensating the dealer in accounting for and remitting the tax levied by an authority, each dealer shall be allowed one and one-tenth percent (1.1%) 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.

§ 23:170

C. Collection of Tax from Dealer.

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

a. The Collector is duly authorized and empowered to carry into effect the provisions of this chapter, 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 Authority.

b. 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 tax imposed by the authority.

c. 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 section.

d. 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 section.

2. 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 the authority 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 of consumption, in the Authority. For the purpose of this chapter, use or consumption, or distribution, or storage to be used or consumed in the Authority 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.

3. A credit against the use tax imposed by an authority 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 the Governing Authority upon the said tangible personal property which is subject of the use tax imposed by the authority.

D. Returns and Payment of Tax.

1. The tax levied by the authority shall be due and payable by all dealers monthly on the first day of the month.

§ 23:170

2. For the purpose of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers on or before the twentieth (20th) day of the month following the month in which the tax shall become effective to transmit to the Collector, upon forms prescribed, prepared and furnished by the Collector, 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 month, running from the effective date of the tax to the end of such month. Thereafter, like returns shall be prepared and transmitted to the 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 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.

3. 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 chapter, and failure to so remit such tax shall cause said tax to become delinquent.

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

4. Gross proceeds from rentals or leasers 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.

5. 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 chapter.

Note: See each Road Sales Tax District to determine effective date.

6. For the purpose of collecting and remitting to the Governing Body the tax imposed thereby, the dealer is hereby declared to be the agent of the Governing Body.

E. Records and Inspection Thereof.

1. It shall be the duty of every dealer to make a report and pay any tax under an authority, to keep and preserve suitable records of the sales or purchases or sales of services, as the case may be, taxable under the authority, 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 the period provided in R.S. 47:309, all invoices and other records of goods, wares and merchandise or other subjects of taxation under this chapter; and all such books, invoices, and other records shall be open to examination at all reasonable hours, by the Collector.

§ 23:170

2. Each dealer shall secure, maintain and keep, for the period provided in R.S. 47:309, a complete record of sales and services and tangible personal property received, used, sold at retail, distributed, or stored, leased or rented within the Authority 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 section, and all such records shall be open for inspection to the Collector at all reasonable hours.

3. In order to aid in the administration and enforcement of the provisions of this section, and to collect all of the tax imposed by each Road Sales Tax District, all wholesale dealers and jobbers in each Authority are hereby required to keep a record of all sales of tangible personal property made in the Authority, 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 at all reasonable hours.

4. For the purpose of administering this section, 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 section, 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 a Road Sales Tax District, 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.

5. For the purpose of enforcing the collection of the tax levied by an authority, 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 Authority 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 section, are importing or are otherwise shipping articles of tangible personal property which are liable for said tax.

6. 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 collection of the tax imposed by an authority. 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 section may be authenticated under his official signature, and when so authenticated, shall be evidence in all court of the state of the same weight and force as the original thereof.

7. The records and files of the Collector respecting the administration of this chapter 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 except in the administration and enforcement of this section and applicable tax laws, all as provided in R.S. 47:1508. 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 chapter; and, (b) when the records or files or the facts shown thereby are directly involved in such action or proceedings.

§ 23:170

8. Nothing contained in this section 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 section;

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 by an authority 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

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.

F. *Imported Goods - Permits.* In order to prevent the illegal importation into the Authority 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 chapter, 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 an Authority, which property is subject to tax imposed by said authority, to apply to the Collector for a permit stating the kind of vehicle, to be used; the name of the driver, the license number of the vehicle, the kind of 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.

G. *Remedies for Collection, Including Interest, Penalties, Etc.*

1. For the purpose of the enforcement of this section, and the collection of the tax levied by an authority, it is presumed that all tangible personal property, subject to the provisions of this section, imported into the Authority or held in the Authority by any dealer is to be sold at retail, used or consumed, or stored for use or consumption in the Authority, 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.

2. Failure to pay any tax due as provided in this chapter, 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 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 such 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.

§ 23:170

3. 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 are due, there shall be collected, with said tax, interest upon said unpaid amount, at a uniform rate of interest per annum set by the Collector for all sales and use tax being levied and collected within the Authority, or fractional part thereof, said interest to be computed from the first day of the month next following the month for which the tax are 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 are not paid within thirty (30) days of the date the tax first become due and payable, and in the event of suit, attorneys' fees at the rate of ten percent (10%) of the aggregate of tax, interest and penalty.

4. In the event any dealer fails to make a report and pay the tax as provided by this section, 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 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 Authority 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 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.

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 in the foregoing paragraph.

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 "Road Sales Tax District No. * - 1% Sales Tax Account" in the same manner as is the tax collected under this section.

If any dealer fails to make any return required by this section 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 as provided in R.S. 47:1604.1. 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.

5. 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 tax, interest and penalties due and unpaid until such time as the former owner

§ 23:170

shall produce a receipt from the Collector showing that they have been paid, or a certificate stating that no tax, interest and 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 tax, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assignors.

6. 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.

7. 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.

*Comment: The number of the appropriate Road Sales Tax District shall be identified pursuant to Ord. Nos. 2678, 11/10/98; 2787, 9/14/99; 2788, 9/14/99)

8. If any dealer, subject to make and file a return required by any of the provisions of this section, 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 section, or otherwise fails to comply with the provisions of this section, 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, to give testimony or to answer interrogatories, under oath administered by the Collector, respecting the sale at retail, the use, or consumption, or distribution, or storage for use or consumption, in the Authority, 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 section.

9. 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.

§ 23:170

10. The importation into the authority of tangible personal property which is subject to the tax, by truck, automobile, or other means of transportation other than a common carrier, without having first obtained a permit as described in Paragraph F of this section (if the tax imposed by this chapter on said tangible personal property has not been paid), shall be construed as an attempt to evade payment of 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 Authority 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 section.

11. The failure of any dealer who imports tangible personal property from outside the Authority into the Authority for use of consumption or distribution or storage to be used or consumed in the Authority, or who imports for lease or rental any tangible personal property subject to the provisions of this section, to pay the required tax on such transactions, 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 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 section to prevent the disposition of the said tangible personal property in order to insure payment of the tax imposed by this chapter, together with interest, penalties, and costs, and the authority to attach is hereby specifically authorized and granted to the Governing Body.

In addition to the penalties prescribed in this and the preceding paragraph G (11), any person, or dealer, who shall violate the provisions thereof, upon conviction shall be fined and/or imprisoned as provided in R.S. 33:2845 and 2846, 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.

12. The liability of any person or dealer arising from any tax, interest and penalty, or any of them, imposed by this chapter, 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.

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

14. If any person, or dealer, shall fail to make a return or report as required by this section, the Collector, subject to the prescriptive period set forth in R.S. 33:2718.4, may make an estimate of the amount of tax such person, or dealer, is liable to pay under the terms of this section, 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.

§ 23:170

15. After a return or report is filed under the provisions of this section, the Collector shall cause to be examined and make such further audit or investigation as he may deem necessary, and if there from, he shall determine that there is a deficiency with respect to the payment of any tax due under this chapter, 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.

16. If the Collector finds that any person, or dealer liable for the payment of any tax under this chapter designs quickly to depart from the Authority or to remove therefrom his or its property, subject to any lien under the provisions of this section, 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 tax, 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 tax, 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 section, a sum equivalent to five percent (5%) of the tax.

17. If any dealer against whom tax have been assessed under the provisions of this chapter shall refuse or neglect to pay such tax within the time prescribed in this section, it shall be lawful for the Collector, or his duly authorized representative, who is charged with the enforcement of collection of such tax, to enforce collection of such tax, 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.

18. Any dealer who shall neglect, fail or refuse to collect the tax as provided in paragraphs (B)(1) through (B)(10) of this section, 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.

19. 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 as provided for in R.S. 33:2845, in the discretion of the court:

a. any person who as a purchaser is obligated to report and pay the tax imposed upon any purchase made by him under paragraphs (B)(1) through (B)(10) of this section 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;

b. any dealer who shall fail, neglect, or refuse to collect the tax as provided in paragraphs (B)(1) through (B)(10) of this section, whether by himself or through his agents or employees;

c. any dealer violating the provisions of paragraph (G)(5) and (G)(6) of this section;

d. any dealer who fails to permit an inspection of records by the Collector as provided in paragraph (E)(1) of this section;

§ 23:170

e. any wholesale dealer or jobber in the Authority who fails to keep records, or fails to permit an inspection thereof by the Collector as provided in Paragraph (E)(3) of this section;

f. any dealer, wholesale dealer or jobber who violates the provisions of paragraphs (B)(4) and (B)(5) of this section;

g. any dealer who violates the provisions of paragraph (E)(2) of this section;

h. any dealer failing or refusing to furnish any return as provided in paragraphs (D)(1) through (D)(5) of this section, or failing or refusing to furnish a supplemental return, or other data required by the Collector;

i. any dealer required to make, render, sign or verify any return as provided in paragraphs (D)(1) through (D)(6) of this section, who makes a false or fraudulent return, with intent to evade a tax hereby levied;

j. the president, executive officers, managers and directors of any corporation, who shall violate the provisions of paragraph (G)(20) of this section provided that such fine and imprisonment shall not prevent other action against the corporation as otherwise provided in this section for the recovery of the tax, interest and penalties that may be due; and

k. any person who shall violate any other provisions of this section, punishment for which is not otherwise herein provided.

20. 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 tax, fees, penalties and interest imposed on the corporation in accordance with provisions of this chapter shall have been paid in full. No foreign corporation which has obtained authority from this State to transact business in the Authority may surrender such authority and withdraw from this State until all tax, fees, penalties, interest, and other charges imposed upon said corporation in accordance with the provisions of this section shall have been fully paid.

21. Any person or dealer who shall fail to pay any tax levied by this chapter on or before the day when such tax shall be required by this section to be paid, shall pay in addition to the tax, interest on the tax at the rate specified in paragraph (G)(3) of this section, for each month or fraction thereof that the tax remain unpaid, to be calculated from the date the tax were originally due to the date of actual payment.

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

22. All penalties and interest imposed by this section 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 such penalty.

H. Refunds and Reimbursements.

1. In the event purchases are returned to the dealer by the purchaser or consumer after the tax imposed by this chapter 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 taxes have 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 be as provided in R.S. 33:2718.1, 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 tax accrued under the provisions of this section.

2. If any dealer shall have given to the Collector notice within the time provided in paragraph H(1) of this section, such dealer thereafter, within the period provided by R.S. 33:2718.1, 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.

3. 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 section, and if there be no such liability, 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.

4. 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 prescriptive period provided by R.S. 33:2718.1, 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.

5. When, to secure compliance with any of the provisions of this section 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 section.

I. *Remedies of the Dealer.*

1. A right of action is hereby created to afford a remedy at law for any dealer aggrieved by the provisions of this section; 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 as provided in R.S. 47:1576; 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 as provided in R.S. 47:1576; covering the period from the date the said funds were received by the Governing Body to the date of refund.

2. This subsection shall afford a legal remedy and right of action in any State, Municipal 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 section, 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.

§ 23:170

3. This subsection shall be construed to provide a legal remedy in the State, Municipal or Federal Courts, by action of law, in case such tax is 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 principal 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 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.

4. If any dealer shall be aggrieved by any finding or assessment of the Collector, he may, within the period provided in R.S. 47:1563, 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, Municipal or Federal Court of competent jurisdiction as provided for in paragraph I(2).

J. Other Administrative Provisions.

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

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

3. 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 tax due, but failure of any dealer to secure such forms shall not relieve such dealer from the payment of said tax at the time and in the manner herein provided.

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

5. 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 the enabling ordinance and containing the sale price, and delivery is made after the effective date of the enabling ordinance, and such sale is taxable under the enabling ordinance, the seller shall add the tax imposed by said enabling ordinance to said sale price, and collect it from the buyer.

The provisions of this subsection 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 no new or

§ 23:170

additional sales or use tax shall be applicable to sales of material or services involved in lump sum or unit price construction contracts entered into and reduced to writing prior to the effective date of the tax 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 tax at the rates effective and existing prior to such effective date.

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

6. 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 section.

7. 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 section. Such examinations or hearings shall be at a time convenient to the dealer within fourteen (14) days after requested by the Collector in writing.

8. Any notice required to be given by the Collector pursuant to this section, 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 section, 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.

9. 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 chapter. 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, the Collector shall be paid a fee to be established from time to time by him which shall be deposited in the appropriate sales tax fund.

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

11. 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.

K. Disposition of Tax Proceeds and Revenues.

1. All tax 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 chapter shall be promptly deposited by the Collector

§ 23:170

for the account of the Governing Body in a special fund designated the “Road Sales Tax District No. * - 1% Sales Tax Accountant”, which funds 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.

2. Out of the funds on deposit in said “Road Sales Tax District No. * - 1% Sales Tax Account”, the Collector shall first pay all reasonable and necessary expenses of collecting and administering the respective tax levied herein and administering the provisions of this chapter as well as the various administrative procedures established herein.

*Comment: The number of the appropriate Road Sales Tax District shall be identified pursuant to Ord. Nos. 2678, 11/10/98; 2787, 9/14/99; 2788, 9/14/99.

3. In compliance with the respective special elections, authorizing each Road Sales District tax, after all reasonable and necessary costs and expenses of collecting and administering the tax have been paid as provided in Paragraph K (2), the remaining balance of the sales tax proceeds shall be available for appropriation and expenditure by the Governing Body, solely for the respective purposes designated in the proposition authorizing the levy of the tax as approved by a majority of the qualified electors of the Authority voting in said special election.

L. *Collector as Agent and Trustee for Governing Body.* 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.

M. *Miscellaneous.* The provisions of Chapter 2 of Title 47 of the Louisiana Revised Statutes, as amended, and any other statutory authority are hereby made applicable to the levy and collection of the sales and use tax levied by a Road Sales Tax District, and to the extent, if any, that the provisions set forth herein conflict with any statutory authority, the statutory authority shall be controlling. (Ord. No. 2678, 11/10/98; 2787, 9/14/99; 2788, 9/14/99)

Sub-Chapter C

Other Taxes, Fees and Charges

SECTION 23:250. BEER TAX LEVIED; COLLECTION; FAILURE TO PAY; PENALTIES AND INTEREST

A. There is hereby levied, in addition to all other excises, licenses, or privilege taxes presently imposed, a tax on all beer, porter, ale, fruit juices and wine having an alcoholic content of not less than one-half of one percent or more than six percent by volume, of \$1.50 per standard barrel of 31 gallons, or any like rate of any other quantity, or for fractional parts of such barrel sold for consumption in the Parish of Lafourche, within the meaning and intent of the provisions of Act 190 of the Louisiana Legislature of 1946.

B. The tax herein levied shall be collected by any and all Louisiana Wholesale Dealers from their vendees, purchasing for consumption in the Parish of Lafourche, on each sale and shall be remitted by said wholesale dealers to the Collector of Revenue of the State of Louisiana, for each month, respectively all in accordance with rules and regulations promulgated by the Collector of Revenue and as provided by Section 19 of Act 190 of 1946.

C. Failure of the wholesale dealer to collect and remit the tax so levied, when due, or failure to pay the tax, when due by the purchaser for consumption in the Parish of Lafourche shall, ipso facto, render each of them liable for the amount of the taxes found to be due, together with a penalty of twenty percent (20%) of the amount of the tax due, plus an additional amount of ten percent (10%) of the tax and penalty, as attorney's fee, if referred to an attorney for collection.

(Ord. No. 806, 8/14/46)

Comment -- Act No. 190 of 1946 cited in the above section has been codified in the Revised Statutes as LRS 26:493.

SECTIONS 23:251 - 23:259. RESERVED

SECTION 23:260. CHAIN STORE TAX LEVIED; SCHEDULE OF AMOUNTS DUE; ANNUAL REPORTS REQUIRED; PAYMENT OF TAX

A. There shall be an annual license tax for the year 1876 and for each subsequent year upon each person engaged in the business of operating or maintaining as part of a group or chain, any store or stores within their respective boundaries, where goods, wares, merchandise or commodities of every description whatsoever are sold or offered for sale at retail under the same general management, supervision, ownership and control, and who are commonly recognized as a member of a chain and as a branch store.

B. The license tax for the business described in this Section levied upon the store or stores operated within the Parish shall be based on the number of stores or merchandise establishments included under the same general management, supervision, ownership and control, whether within the levying parish or not and whether within this state or not; the maximum license for each store or establishment shall be as follows:

§ 23:260

No. of Stores in Group		
<i>At Least</i>	<i>But Not More Than</i>	<i>License</i>
2	10	\$
11	35	15
36	50	20
51	75	25
76	100	30
101	125	50
126	150	100
151	175	150
176	200	200
201	225	250
226	250	300
251	275	350
276	300	400
301	400	450
401	500	500
501 and over		550

1. The tax for any store opened after June 30 of any year shall not exceed one-half of the annual amount.

C. Every person engaged in business in this Parish levying a chain store tax authorized by this Parish shall, on or before the first day of February of each year render to the authorized parish authority on or before the first day of February of each year render to the authorized Parish authority a report containing a true and complete statement showing the number of stores or establishments operated or maintained in the Parish, and the name, location and street address of each store, the total number of such stores whether in this state or not, as of the report date, and such other information as may be required by the taxing authority. Whenever a new store is opened which was not included in the above mentioned report, a supplemental report setting forth the required information shall be filed prior to the expiration of thirty days after the date of opening.

D. Payment of licenses authorized and levied under this Section shall accompany the report required by Paragraph C, above, and shall become delinquent if not paid when due. Interest and penalties shall be assessed and collected together with all taxes due in the same manner as other taxes due the Parish.

E. A separate license shall be issued by the taxing authority for each store for which the tax has been paid as above provided, and it shall be the duty of the licensee to post the license in a conspicuous place in each store.

(Ord. No. 1166, 2/11/76)

SECTIONS 23:261 - 23:269. RESERVED

SECTION 23:270. LICENSE FEE LEVIED, OFF-TRACK BETTING FACILITIES

A. There is hereby levied a license fee equal to two percent (2%) of the total amount wagered at off-track wagering facilities located in the unincorporated areas of Lafourche Parish.

B. This license fee shall be due and payable to the Lafourche Parish Council by the fifteenth day of the month following its collection.

C. In the event that the City of Thibodaux annexes this property, the basis for the distribution and sharing of these revenues will remain in effect until specifically repealed by this Council.

D. The Council does hereby request that the operators of the off-track betting parlor give consideration to the hiring of Lafourche Parish residents.

(Ord. No. 1813, 3/9/88)

SECTION 23:271. OFF-TRACK BETTING FACILITIES, DISTRIBUTION OF LICENSE FEE TO MUNICIPALITIES

A. The Lafourche Parish Council, upon receipt of these license fees, shall disburse to the municipalities a portion of the fees received equal to and the same as the percent of the parish's total population residing within the corporate limits of the municipality.

B. The population data contained in the 1980 U.S. Census shall be the basis for the distribution of license fees to the municipalities until such time as the official parish population data is received for the 1990 U.S. Census.

C. The per capita percentages to be used until the 1990 U.S. Census figures are received shall be as follows: City of Thibodaux (19.1%); Town of Lockport (2.9%); Town of Golden Meadow (2.8%).

(Ord. No. 1813, 3/9/88)

[RESERVED]