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The following ordinance, having been introduced at a meeting of the St. John the Baptist Parish Council, and a Notice of Introduction having been published in the official journal and a public hearing heving been held in connection prior to the adoption hereof, was presented by Mr. Clinton Perriloux who moved its adoption, and was seconded by Mr. Richard Dale Wolfe:

ORDINANCE 88-69

An ordinance levying within the Parish of St. John the Baptist, State of Louisiana, two (2) separate sales and use taxes of thirty-seven and one-half hundredths of one percent (.375%) each, upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sales of services; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said taxes may be expended, such taxes having been authorized at a special emergency election held in the Parish of Saturday, July 16, 1988."

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974 and other constitutional and statutory authority supplemental thereto, and a special emergency election held in the Parish of St. John the Baptist, State of Louisiana, (the "Parish"), on July 16, 1988, this Parish Council, acting as the governing authority of the Parish, now desires to levy the two (2) separate thirty-seven and one-half hundredths of one percent (.375%) sales and use taxes authorized at said election by virtue of the favorable passage of the propositions attached hereto as Exhibit A;

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

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

SECTION 1. That pursuant to the authority of a special emergency election held in the Parish on July 16, 1988, there be and there is hereby levied within the Parish beginning August 1, 1988, for the purposes stated in the propositions attached hereto as Exhibit A to this ordinance two (2) separate thirty-seven and one-half hundredths of one percent (.375%) sales and use taxes upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish, all in the manner and subject to the provisions and terms of those portions of Chapter 2, Title 47 of the Louisiana Revised Statutes of 1950, as amended (the "Sales Tax Law"), applicable to sales and use taxes levied by local governments.

SECTION 2. That the two (2) separate thirty-seven and one-half hundredths of one percent (.375%) sales and use taxes shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealers shall remit to the respective taxing authorities the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule.

SECTION 3. That the taxes levied hereby shall be assessed, imposed, collected, paid and enforced in the manner as provided in the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforceabil-

ity of sales and use taxes of local governments. The provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local governments, shall apply to the assessment, collection, payment and enforcement of the taxes herein levied as though all such provisions were set forth in full herein.

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

SECTION 5. The Secretary of the Parish Council, be and she is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance to appoint deputies, assistants or agents to assist her in the performance of her duties, and in pursuance thereof to make and enforce such rules as she may deem necessary, subject to the action of the said Parish Council.

SECTION 6. That the sales and use taxes levied by this ordinance are authorized to be collected by a "Collector" which term shall mean and include the Treasurer of the Governing Body or his duly authorized assistant or assistants or such other person or persons, agency or instrumentality designated by the Governing Body to handle and accomplish the collection, enforcement and administration of sales and use taxes on behalf of the Authority.

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

SECTION 8. That this ordinance shall be published in one (1) issue of the official journal of this Parish Council, as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

This ordinance having been submitted in writing, having been read and adopted by sections at a public meeting of the St. John the Baptist Parish Council, was then submitted to an official vote as a whole, the vote thereon being as follows:

YEAS: Joel McTopy, Haston Lewis, Ned Duhe, Richard Dale Wolfe, William W. Terry, Clinton Perriloux, Ranney Wilson, Steve Lee and Harold Haydel.

NAYS: None.

ABSENT: None.

And the Ordinance was declared adopted on this, the
28th day of July, 1988.

/s/ Audrey Millet
Secretary

/s/ Joel McTopy
Chairman

APPROVED:

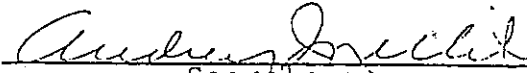
/s/ Lester J. Millet
Parish President

STATE OF LOUISIANA

PARISH OF ST. JOHN THE BAPTIST

I, the undersigned Secretary of the St. John the Baptist Parish Council, acting as the governing authority of the Parish of St. John, State of Louisiana, do hereby certify that the foregoing four (4) pages constitute a true and correct copy of the proceedings taken by said Parish Council on July 28, 1988, providing for the levy and collection of two (2) separate thirty-seven and one-half hundredths of one percent (.375%) sales and use taxes therein.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of said Parish on this, the 28th day of July, 1988.


Secretary

PROPOSITION NO. 1

Shall the Parish of St. John the Baptist, State of Louisiana (the "Parish"), under the provisions of Article VI, Section 29(A) of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect and adopt an ordinance providing for such levy and collection, a tax of thirty-seven and one-half hundredths of one percent (.375%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, the storage for use or consumption, of tangible personal property and on sales of services in the Parish, all as presently defined in R.S. 47:301 through 47:317, with the proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax) to be used and dedicated to industrial and economic development projects in the Parish provided, however, that to the extent that the tax proceeds dedicated to industrial and economic development projects are not actually needed, pledged or obligated by the Parish for economic development projects, said tax proceeds may be budgeted annually for expenditures by the Parish (with or without matching funds from Federal, State or private sources) for social programs and capital improvement projects in the Parish; and/or for constructing, improving and maintaining parish roads and bridges, drainage works, ditches, canals, levees and dykes, (including, but not limited to paying the cost of equipment and rental thereof, parts, tools, supplies, hot mix, concrete, culverts, shell, sand, slag, herbicides, weed control services, pumps, electricity, signs and barricades), maintaining public buildings, and the performing of maintenance (including cutting of grass on public property and rights-of-way in the Parish), or for any one or combination of said purposes; and shall the Parish be authorized to fund the proceeds of the Tax into bonds from time to time for the purpose of making capital improvements for the purposes listed above for the Parish to the extent and in the manner permitted by the laws of Louisiana, including but not limited to, Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950?

PROPOSITION NO. 2

Shall the Parish of St. John the Baptist, State of Louisiana (the "Parish"), under the provisions of Article VI, Section 29(A) of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect and adopt an ordinance providing for such levy and collection, a tax of thirty-seven and one-half hundredths of one percent (.375%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, the storage for use or consumption, of tangible personal property and on sales of services in the Parish, all as presently defined in R.S. 47:301 through 47:317, with the proceeds of the Tax (after paying reasonable and necessary costs and expenses of collecting and administering the Tax) to be used and dedicated for expenditures by the Parish (with or without matching funds from Federal, State or private sources) for social programs and capital improvement projects in the Parish; and/or for constructing, improving and maintaining parish roads and bridges, drainage works, ditches, canals, levees and dykes, (including, but not limited to paying the cost of equipment and rental thereof, parts, tools, supplies, hot mix, concrete, culverts, shell, sand, slag, herbicides, weed control services, pumps, electricity, signs and barricades), maintaining public buildings, and the performing of maintenance (including cutting of grass on public property and rights-of-way in the Parish), or for any one or combination of said purposes; and shall the Parish be authorized to fund the proceeds of the Tax into bonds from time to time for the purpose of making capital improvements for the purposes listed above for the Parish to the extent and in the manner permitted by the laws of Louisiana, including but not limited to, Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950?

STATE OF LOUISIANA

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Secretary