

ORDINANCE NO. 200 of 2025

AN ORDINANCE PROVIDING FOR THE LEVY WITHIN THE VILLAGE OF EPPS, STATE OF LOUISIANA (THE "VILLAGE"), EFFECTIVE APRIL 1, 2025, OF ONE-HALF OF ONE PERCENT (1/2%) SALES AND USE TAX (THE "TAX") UPON THE SALE AT RETAIL, THE USE, THE LEASE OR RENTAL, THE CONSUMPTION, AND THE STORAGE FOR USE OR CONSUMPTION, OF TANGIBLE PERSONAL PROPERTY AND UPON THE SALE OF SERVICES IN SAID VILLAGE, LEVYING AND PROVIDING FOR THE ASSESSMENT, COLLECTION, PAYMENT AND DEDICATION OF THE PROCEEDS OF SUCH TAX AND THE PURPOSE FOR WHICH THE PROCEEDS OF THE TAX MAY BE EXPENDED, SUCH TAX HAVING BEEN AUTHORIZED AT A SPECIAL ELECTION HELD IN THE VILLAGE ON DECEMBER 7, 2024.

BY: COUNCILMEMBER S. W. S.

WHEREAS, under the provisions of Article VI, Section 32 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on December 7, 2024 (the "Election"), the Village of Epps, State of Louisiana (the "Village"), acting through its Mayor and Board of Aldermen, as its governing authority (the "Governing Authority"), is authorized to levy and collect within the Village a one-half of one percent (1/2%) sales and use tax (the "Tax") from and after April 1, 2025, upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services as provided by law, pursuant to the following proposition which was approved at the Election held on December 7, 2024:

VILLAGE OF EPPS,
STATE OF LOUISIANA

PROPOSITION
(RENEWAL)

Shall the Village of Epps, State of Louisiana (the "Village"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana and other constitutional and statutory authority, be authorized to levy and collect a tax of one-half of one percent (1/2%) (the "Tax") upon the sale at retail, the use, the rental, the consumption and the storage for use or consumption of tangible personal property and on sales of services in the Village (an estimated \$28,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year) for a period of ten (10) years commencing April 1, 2025 and ending March 31, 2035, with the net proceeds of the Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) to be dedicated and used for any and all lawful municipal purposes?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said Election held on December 7, 2024, it is the desire of this Governing Authority to provide for the levy and collection of the Tax and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this Ordinance.

BE IT ORDAINED BY THE GOVERNING AUTHORITY OF THE VILLAGE:

SECTION 1. Imposition. Pursuant to the authority of an Election held in the Village on December 7, 2025, a tax is hereby levied 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

lease or rental of tangible personal property and on the sales of services in the Village (the "Tax"), as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Tax, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate. The Tax is levied at the rate of one-half of one percent (1/2%) of the sales price of each item or article of tangible personal property when sold at retail in the Village, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Village, and to include each and every retail sale. The Tax is levied at the rate of one-half of one percent (1/2%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the Village, provided there shall be no duplication of the Tax. The Tax is levied at one-half of one percent (1/2%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, 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, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The Tax is levied at the rate of one-half of one percent (1/2%) of the amount paid or charged for taxable services, as defined by law, performed in the Village.

SECTION 3. Effective Date. The Tax shall be effective on April 1, 2025.

SECTION 4. Expiration Date. The tax shall terminate March 31, 2035.

SECTION 5. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters at the Election, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. Any compensation to the dealer shall be assessed, imposed, collected, paid and enforced in the manner as provided by the law of the State applicable to the assessment, imposition, collection, payment and enforceability of the Tax.

SECTION 7. Exclusions and Exemptions. The Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does the Governing Authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption from State sales and use tax. Included within the Tax base is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act.

SECTION 8. Interest. The interest on unpaid taxes provided for by La. R.S. 47:337.69 shall not exceed 1% per month.

SECTION 9. Delinquency Penalty. The delinquency penalty, as provided by La. R.S. 47:337.70, shall be five percent (5%) per month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-day periods.

SECTION 10. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 11. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiency found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 12. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to the greater of one half of one percent (1/2%) of the check or twenty dollars (\$20.00).

SECTION 13. Attorney Fees. The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any taxes, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 14. Penalty for Costs Incurred. As provided by La. R.S. 47:337.75, and under the circumstances set forth therein, a penalty shall be added to the amount of tax due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

SECTION 15. Distrainment Penalty. The penalty as provided by La. R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Tax shall be ten dollars (\$10.00).

SECTION 16. Limits on Interest, Penalty and Attorney Fees. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 17. Collector. The Tax levied by this Ordinance is authorized to be collected by a "Collector" which term shall mean the West Carroll Parish Sales and Use Tax

Commission. The Mayor and the Clerk of this Governing Authority are hereby authorized and directed to execute for and on behalf of the Village an appropriate agreement with the Collector pertaining to the assessment, collection and payment of the Tax, in such form as may be satisfactory to the Collector, the signature of said officers on such Agreement to be conclusive evidence of the due exercise of the authority granted hereunder.

SECTION 18. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 19. Agreement to Collect Tax on Vehicles. With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this Governing Authority authorizes the Mayor, acting on behalf of the Village and this Governing Authority, to execute an agreement with the Vehicle Commissioner, Department of Public Safety and Corrections for the collection of the Tax on said vehicles, as provided by La. R.S.47:303(B).

SECTION 20. Revenues of Tax. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this Ordinance relating to the Tax shall be promptly deposited by the Collector for the account of the Village in a special fund heretofore established and maintained for the deposit of such proceeds, which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent of the Village; provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

In compliance with the Election authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax has been paid as provided for above, the remaining balance in such said special fund shall be available for appropriation and expenditures by the Governing Authority solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 21. Severability. If any or more of the provisions of this Ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Ordinance, but this Ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this Ordinance which validates or makes legal any provision of this Ordinance which would not otherwise be valid or legal, shall be deemed to apply to this Ordinance.

SECTION 22. Publication and Recordation. This Ordinance shall be published in one issue of the official journal of this Governing Authority as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of the Parish of West Carroll, State of Louisiana.

SECTION 23. Effective Date. This Ordinance shall be in full force and effect immediately upon its adoption and approval, being an Ordinance affecting the public peace, health and safety.

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PUBLIC NOTICE

NOTICE OF INTENT TO LEVY SALES TAX

Notice is hereby given in accordance with Section 19.1 of Title 42 of the Louisiana Revised Statutes of 1950, as amended, that the Mayor and Board of, acting as the governing authority, of the Village of Epps, State of Louisiana (the "**Village**") at its regularly scheduled meeting on February 10, 2025, at its regular meeting place, Town Hall, 120 Maple Street, Epps, Louisiana, at 6:00 p.m., will discuss and consider final adoption of an ordinance to levy and collect a sales and use tax of one-half of one percent (1/2%) (the "**Tax**") on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales and services within the Village. The proceeds of the Tax shall be dedicated and used for any and all lawful municipal purposes, pursuant to the authority granted in La. R.S. 33:9038.39.

By: VILLAGE OF EPPS, STATE OF LOUISIANA

STATE OF LOUISIANA

PARISH OF WEST CARROLL

I, the undersigned Clerk of the Village of Epps, State of Louisiana, do hereby certify that the foregoing constitutes a true and correct copy of:

AN ORDINANCE PROVIDING FOR THE LEVY WITHIN THE VILLAGE OF EPPS, STATE OF LOUISIANA (THE "VILLAGE"), EFFECTIVE APRIL 1, 2025, OF ONE-HALF OF ONE PERCENT (1/2%) SALES AND USE TAX (THE "TAX") UPON THE SALE AT RETAIL, THE USE, THE LEASE OR RENTAL, THE CONSUMPTION, AND THE STORAGE FOR USE OR CONSUMPTION, OF TANGIBLE PERSONAL PROPERTY AND UPON THE SALE OF SERVICES IN SAID VILLAGE, LEVYING AND PROVIDING FOR THE ASSESSMENT, COLLECTION, PAYMENT AND DEDICATION OF THE PROCEEDS OF SUCH TAX AND THE PURPOSE FOR WHICH THE PROCEEDS OF THE TAX MAY BE EXPENDED, SUCH TAX HAVING BEEN AUTHORIZED AT A SPECIAL ELECTION HELD IN THE VILLAGE ON DECEMBER 7, 2024.

IN FAITH WHEREOF, witness my official signature on this, the 10th day of February, 2024.


Molly Cooper, Clerk

This Ordinance having been read and considered on motion to adopt by S. Jones, and seconded by Mr. A. Smith, a record vote was taken and the following result was had:

YEAS: 3

NAYS: 0

ABSENT: 0

ABSTAIN: 0

WHEREUPON, the presiding officer declared the above Ordinance duly adopted on this
And the Ordinance was declared adopted on this the 10th day of February, 2025.

**VILLAGE OF EPPS,
STATE OF LOUISIANA**

Brittney W. Clark
Brittney Clark, Mayor

Molly Cooper
Molly Cooper, Clerk