

The following Ordinance having been previously introduced on December 19, 2014, and a public hearing having been held thereon on January 19, 2015, was offered by Debbie Corley and seconded by Diane Fabek and declared to be adopted.

ORDINANCE NO. 200

AN ORDINANCE AUTHORIZING THE LEVY AND COLLECTION OF A NEW SALES TAX OF ONE-HALF OF ONE PERCENT (1/2%) UPON THE SALE AT RETAIL, THE USE, THE LEASE OR RENTAL, THE CONSUMPTION AND THE STORAGE FOR USE OR CONSUMPTION OF TANGIBLE PERSONAL PROPERTY AND ON SALES OF SERVICES WITHIN THE VILLAGE OF EPPS, STATE OF LOUISIANA, ALL AS DEFINED HEREIN; AND PROVIDING FOR OTHER MATTERS RELATED THERETO.

WHEREAS, pursuant to the provisions and terms of Chapter 2D of Subtitle II, Title 47 of the Louisiana Revised Statutes of 1950, as amended (the "Uniform Local Sales Tax Code") and Article VI, Sections 7 (A), 29 (B), 30 and 32 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on December 6, 2014, this governing authority (the "Governing Authority") of the Village of Epps, State of Louisiana (the "Village"), is authorized to levy and collect within the Village, a tax of one-half of one percent (1/2%) (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 within the Village, for a period of ten (10) years commencing April 1, 2015 and ending March 31, 2025 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 for any and all lawful municipal purposes;

NOW, THEREFORE, BE IT ORDAINED by the Governing Authority of the Village, that:

Section 1 - Village Tax. The Tax duly approved at a special election held within the Village on December 6, 2014, 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 Village, shall be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of the Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein.

Proceeds of the Tax, described in this section shall be allocated, distributed and used by the Village in the manner and for the purposes described and provided for in the proposition

approved by the electorate of the Village at an election held December 6, 2014, attached hereto as **Exhibit A**.

Section 2 - Integrated Bracket Schedule Applicable to Collection. The Tax described in Section 1 shall be collected on the basis of the applicable 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, as amended. The dealers shall comply with the Uniform Local Sales Tax Code, particularly La. R.S. 47:337.29, and remit to the Collector (as defined in Section 11 herein) the proportionate part of the Tax collected in the Village in accordance with said integrated bracket schedule.

Section 3 - Exclusions and Exemptions. The Tax imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana State sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The Village has not adopted the optional exclusions or exemptions allowed by the Louisiana State sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from the Louisiana State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or the statutes of the State of Louisiana.

Section 4 - Interest. The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

Section 5 - Delinquency Penalty. Penalties on unpaid Tax as provided under La. R.S. 47:337.70 shall be five percent (5%) of the total tax due, if delinquency is for not more than thirty (30) days, with an additional five percent (5%) for each additional thirty (30) days or fraction thereof during which the delinquency continues, not to exceed twenty-five percent (25%) in the aggregate.

Section 6 - 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 7 - Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

Section 8 - 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 percent (1%) of the check or twenty dollars (\$20.00).

Section 9 - Attorney Fees. The Collector, as defined below, is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance in any dispute, contest or other controversy involving the determination of sales and use tax due or other proceeding. Additional provisions applicable to attorney fees, inclusive of

the prevailing party and waiver of such fees, are included under La. R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

Section 10 - 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 allows by such other law shall apply.

Section 11 - Collector. The Tax described in this ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301 (2) (b). West Carroll Parish School Board Sales and Use Tax Department shall serve as the Collector of the Tax.

Section 12 - Power of the 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 in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

Section 13 - Disposition of Revenues. All 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 described herein shall be promptly deposited by the Collector for the account 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.

Section 14 - Accounting for Funds. All funds or accounts of the Village allocated for the proceeds of the Tax may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

Section 15 - Severability. 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 16 - Uniform Local Sales Tax Code is Controlling. If any provision of this Ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

Section 17 - Effective Date. This Ordinance shall be effective immediately upon adoption.

Section 18 - Term. The Tax shall remain in effect for ten (10) years (beginning April 1, 2015 through March 31, 2025).

Section 19 - Publication and Recordation. A copy of this Ordinance shall be duly published in the "*West Carroll Gazette*", official journal of the Village, as soon as is reasonably possible.

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

YEAS: 3

NAYS: 0

ABSENT: 0

And the Ordinance was declared adopted, on this, the 19th day of January, 2015.

**VILLAGE OF EPPS,
STATE OF LOUISIANA**



Molly Cox, Clerk

Presented to Mayor **Shirley Gibson** on January 19, 2015 for action as evidence by her signature.

Approved: 

Disapproved: _____

Returned to Clerk on January __, 2015

EXHIBIT "A"

VILLAGE OF EPPS, STATE OF LOUISIANA
NEW ONE-HALF OF ONE PERCENT
SALES AND USE TAX PROPOSITION

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 \$9,300.00 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, 2015 and ending March 31, 2025, 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?