

ORDINANCE NO. 186 of 2021

AN ORDINANCE PROVIDING FOR THE LEVY WITHIN THE VILLAGE OF KILBOURNE, PARISH OF WEST CARROLL, STATE OF LOUISIANA, EFFECTIVE APRIL 1, 2021, OF A 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 NOVEMBER 3, 2021.

WHEREAS, under the provisions of Article VI, Section 29(B) of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on November 3, 2020, the Village of Kilbourne, Parish of West Carroll, 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, 2021, 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 said election held on November 3, 2021:

**VILLAGE OF KILBOURNE,
STATE OF LOUISIANA**

PROPOSITION

Shall the Village of Kilbourne, State of Louisiana (the "Village"), under the provisions of Article VI, Sections 29, 30, and 32 of the Constitution of the State of Louisiana of 1974, as amended, and other authority, be authorized, to levy and collect a sales and use tax of one half of one percent (1/2%) on sales 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, as defined by law, inclusive (the "Tax") (an estimated \$10,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of twenty (20) years, commencing effective April 1, 2021, and shall the proceeds of said Tax (after paying the reasonable and necessary expenses of collection and administration) be dedicated and used for any lawful purpose

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, 2021.

SECTION 4. Expiration Date. The tax shall terminate March 31, 2041.

SECTION 5. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Village on November 3, 2020, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this Ordinance, each dealer shall be allowed up to two percent (2.0%) of the amount of Tax due and accounted for and remitted to the Village's collector in the form of a deduction in submitting his report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

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 be at the rate of fifteen percent (15%) per annum.

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.

records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

SECTION 15. Distrain Penalty. The penalty as provided by 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 Lincoln Parish Sales and Use Tax Commission.

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 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 said special election of November 3, 2020, 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

This Ordinance having been read and considered on motion to adopt by Toni Shumate and seconded by Shirley Thomas, 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 14th day of January 2021.

VILLAGE OF KILBOURNE,
STATE OF LOUISIANA

Toni Shumate
Toni Shumate, Mayor

Susan Hodgkins
Susan Hodgkins, Clerk

STATE OF LOUISIANA

PARISH OF WEST CARROLL

I, the undersigned Clerk of the Village of Kilbourne, 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 KILBOURNE, PARISH OF WEST CARROLL, STATE OF LOUISIANA, EFFECTIVE APRIL 1, 2021, OF A 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 NOVEMBER 3, 2021.

IN FAITH WHEREOF, witness my official signature on this, the ~~14th~~ day of *January*
2021.

Susan Hodgkins

Susan Hodgkins, Clerk

(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, 2021.

SECTION 4. Expiration Date. The tax shall terminate March 31, 2041.

SECTION 5. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Village on November 3, 2020, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this Ordinance, each dealer shall be allowed up to one percent (1.0%) of the amount of Tax due and accounted for and remitted to the Village's collector in the form of a deduction in submitting his report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

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 be at the rate of fifteen percent (15%) per annum.

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 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 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.

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 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 said special election of November 3, 2020, 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.

This Ordinance having been read and considered on motion to adopt by _____ and seconded by _____, a record vote was taken and the following result was had:

YEAS: