

The following ordinance was offered by Juror Crosby and seconded by Juror Simms

ORDINANCE

An ordinance providing for the continued levy within the Parish of West Carroll, State of Louisiana, effective July 1, 2025, of a 3/4% sales and use tax (the "Tax") upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property, and the lease or rental of tangible personal property or digital products within the Parish, and upon sales of services in the Parish, and for the assessment, collection, payment thereof and the dedication of the proceeds of said Tax and the purpose for which the proceeds of the Tax may be expended, said Tax having been authorized at a special election held in the Parish on December 7, 2024.

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 and an election held on December 7, 2024, the Parish of West Carroll, State of Louisiana (the "Parish"), acting through the Police Jury of the Parish of West Carroll, State of Louisiana (the "Governing Authority"), is authorized to levy and collect within the Parish, a 3/4% 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 defined in applicable statutory authority, pursuant to the following proposition (the "Proposition") which was approved at said election held on December 7, 2024 (the "Election"):

PROPOSITION (SALES TAX RENEWAL)

Shall the Parish of West Carroll, State of Louisiana (the "Parish"), be authorized to continue to levy and collect a sales and use tax of 3/4% (the "Tax") in accordance with Louisiana law, (an estimated \$1,377,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of 10 years, from and after July 1, 2025, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax), to be dedicated and used for the purpose of paying the costs of constructing, acquiring, maintaining and operating facilities, including necessary equipment, for collecting and disposing of solid waste?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and the Election, 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;

NOW, THEREFORE, BE IT ORDAINED by the Police Jury of the Parish of West Carroll, State of Louisiana, acting as the governing authority of the Parish of West Carroll, State of Louisiana, that:

SECTION 1. Imposition. Pursuant to the authority of the Election, the Tax is hereby levied and authorized to be collected, from and after the Effective Date (as hereinafter defined), upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property, and the lease or rental of tangible personal property or digital products within the Parish, and upon sales of services in the Parish, 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. Definitions. This Ordinance adopts by reference each and every one of the definitions set forth in Louisiana Revised Statute 47:301, as amended, and incorporates those definitions to be used herein for purposes of the interpretation, application and enforcement of the Tax.

SECTION 3. Rate of Tax. The Tax authorized herein and effective from and after the Effective Date shall be levied and imposed as follows:

(i) At the rate of 3/4% of the sales price of each item or article of tangible personal property, when sold at retail in the Parish; the Tax to be computed on the total sales price for the purpose of remitting the amount of Tax due to the Parish, and to include each and every retail sale.

(ii) At the rate of 3/4% 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 Parish; provided there shall be no duplication of the Tax.

(iii) At the rate of 3/4% of the gross proceeds derived from the lease or rental of tangible personal property 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.

(iv) At the rate of 3/4% 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.

(v) At the rate of 3/4% of the amounts paid or charged for all enumerated taxable sales of services, as defined by law, in the Parish.

(vi) At the rate of 3/4% of the sales price of each digital product, as that term is used and defined in Louisiana Revised Statute 47:301(32)(a), when sold at retail, leased or rented, or licensed in the Parish; the Tax to be computed in the same manner as authorized in the Louisiana Revised Statutes, as amended.

SECTION 4. Effective Date. The Tax shall be effective on July 1, 2025 (the "Effective Date").

SECTION 5. Term. The Tax shall remain in effect for ten (10) years (July 1, 2025 through June 30, 2035).

SECTION 6. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the Proposition approved by the voters in the Election authorizing the Tax, which Proposition is set forth in the preamble hereto.

SECTION 7. Vendor's Compensation. There shall be no vendor's compensation allocated to the dealer for accounting for and remitting the Tax.

SECTION 8. 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. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or enumerated service, and digital products with no exclusions or exemptions except for those mandated upon every political subdivision by the Constitution or statutes of the State of Louisiana.

SECTION 9. Interest on Unpaid Amount of Tax Due. If the amount of Tax due by the dealer is not paid or remitted on or before the twentieth (20th) day of the month next following the month for which the Tax is due, there shall be collected with said Tax interest upon said unpaid or unremitted amount, at the maximum allowable rate permitted by La. R.S. 47:337.69 and any subsequent amendments that may be made thereto. Interest shall be computed from the first day of the month next following the month for which the Tax is due until it is paid. The interest obligation 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 in a separate action or in the same action for the collection of the Tax and shall not be waived or remitted.

SECTION 10. Delinquency Penalty. In addition to any interest that may be due for Taxes not paid or remitted on or before the twentieth (20th) day of the month next following the month for which the Tax is due, there shall also be collected a penalty equivalent to five percent (5%) for each thirty days, or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in the aggregate, of the Tax due as provided in La. R.S. 47:337.70 and any subsequent amendments that may be made thereto.

SECTION 11. Penalty for False, Fraudulent or Grossly Incorrect Return. In addition to any other penalties authorized herein, there is hereby imposed a penalty as authorized by La. R.S. 47:337.72, which shall be fifty percent (50%) of the amount of the Tax found to be due.

SECTION 12. Negligence Penalty. In addition to any other penalties authorized herein, there is hereby imposed a penalty as authorized by La. R.S. 47:337.7, which shall be five percent (5%) of the unpaid amount of the Tax found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 13. Penalty for Insufficient Funds Check. In addition to any other penalties authorized herein, there is hereby imposed a penalty as authorized by La. R.S. 47:337.74 which shall be an amount equal to the greater of one percent (1%) of the check or twenty-five dollars (\$25.00).

SECTION 14. Attorney Fees. The Collector (as hereinafter defined) is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this Ordinance, or to represent the Collector in any proceeding arising from the interpretation, application or enforcement of this Ordinance. If any taxes, penalties or interest due under this Ordinance are referred to an attorney for collection, an additional charge of attorney fees shall be paid by the dealer tax debtor, in accordance with La. R.S. 47:337.13.1 and any subsequent amendments that may be made thereto.

SECTION 15. 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 16. 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 17. 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 the Louisiana Revised Statutes or by other law, including the relevant and controlling jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other laws, Louisiana Revised Statutes, and/or relevant and controlling jurisprudence shall apply and be imposed herein.

SECTION 18. Collector. The Tax levied by this Ordinance is authorized to be collected by a "Collector" which term shall mean the West Carroll Parish School Board.

SECTION 19. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint and hire deputies, assistants or agents, or private contractors to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary. The Collector may, in its discretion, waive all or any portion of any fees and penalties set forth herein, to the extent allowed by applicable law.

SECTION 20. 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, the Parish, acting through its President, is authorized to enter into an agreement or agreements on behalf of the Parish with the Vehicle Commissioner, Department of Public Safety and Corrections, for the collection of the Tax on such vehicles, as provided by R.S.47:303(B).

SECTION 21. 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 Parish in the special fund established and maintained for the deposit of such proceeds, which fund may be a separate bank account established and maintained with the regularly designated fiscal agent of the Parish; 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 have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditure by the Governing Authority solely for the purposes designated in the Proposition authorizing the levy of the Tax.

SECTION 22. 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 and be incorporated into this Ordinance.

SECTION 23. Uniform Sales Tax 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 24. Effective Date of Ordinance. This Ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 25. 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. A certified copy of this Ordinance shall also be provided to the Collector to be maintained as part of its official records in connection with its duties to collect, administer and enforce the Tax.

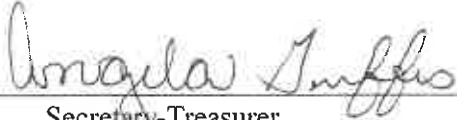
The final adoption of the foregoing ordinance having been duly moved and seconded, the roll was called and the following vote was taken and recorded:

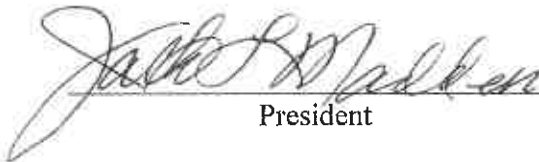
YEAS: 5

NAYS: 0

ABSENT: 0

And the resolution was declared adopted on this, the 11th day of February, 2025.


Secretary-Treasurer


President

STATE OF LOUISIANA

PARISH OF WEST CARROLL

I, the undersigned Secretary-Treasurer of the Police Jury of the Parish of West Carroll, State of Louisiana (the "Governing Authority"), the governing authority of the Parish of West Carroll, State of Louisiana (the "Parish"), do hereby certify that the foregoing pages constitute a true and correct copy of an ordinance adopted by the Governing Authority on February 11, 2025, providing for the continued levy within the Parish of West Carroll, State of Louisiana, effective July 1, 2025, of a 3/4% sales and use tax (the "Tax") upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property, and the lease or rental of tangible personal property or digital products within the Parish, and upon sales of services in the Parish, and for the assessment, collection, payment thereof and the dedication of the proceeds of said Tax and the purpose for which the proceeds of the Tax may be expended, said Tax having been authorized at a special election held in the Parish on December 7, 2024.

IN FAITH WHEREOF, witness my official signature at Oak Grove, Louisiana, on this, the 11th day of February, 2025.


Secretary-Treasurer