

The following ordinance was offered for adoption by Juror Madden and seconded by Juror Simms :

ORDINANCE

An ordinance providing for the continued levy within the Parish of West Carroll, State of Louisiana, effective May 1, 2023, of a one percent (1%) sales and use 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 Parish, providing 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, such tax having been authorized at a special election held in said Parish on December 10, 2022.

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 10, 2022, the Parish of West Carroll, State of Louisiana (the "Parish"), acting through the Police Jury of the Parish of West Carroll, State of Louisiana, as its governing authority (the "Governing Authority"), is authorized to levy and collect within the Parish from and after May 1, 2023, a one percent (1%) 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 as defined in applicable statutory authority, pursuant to the following proposition which was approved at said election held on December 10, 2022:

**PROPOSITION
(SALES & USE TAX RENEWAL)**

Shall the Parish of West Carroll, State of Louisiana (the "Parish") 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, be authorized to continue to levy and collect a tax of one percent (1%) (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 on sales of services in the Parish, all as defined by law (an estimated \$1,648,742 reasonably expected at this time to be collected from the levy of the tax for an entire year), for an additional period of ten (10) years, commencing May 1, 2023, 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 following purposes: (1) one-half (1/2) for general operating expenses of the Parish; and (2) one-half (1/2) for constructing and maintaining drains and drainage facilities and for constructing and maintaining roads and bridges in the Parish?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of December 10, 2022, 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 (the "Governing Authority"), acting as the governing authority of the Parish of West Carroll, State of Louisiana (the "Parish"), thereof, that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Parish of West Carroll, State of Louisiana, on December 10, 2022, the 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 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. Rate of Tax. The Tax is levied at the rate of one percent (1%) 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 gross sales for the purpose of remitting the amount of tax due to the Parish, and to include each and every retail sale. The Tax is levied at the rate of one percent (1%) 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. The Tax is levied at the rate of one percent (1%) 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 percent (1%) of the amount paid or charged for taxable services, as defined by law, performed in the Parish.

SECTION 3. Effective Date. The Tax shall be effective on May 1, 2023.

SECTION 4. Term. The Tax shall remain in effect for ten (10) years (May 1, 2023 through April 30, 2033).

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 Parish on December 10, 2022, authorizing the Tax, 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 one percent (1%) of the amount of Tax due and accounted for and remitted to the Parish's collector in the form of a deduction in submitting its 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. Pursuant to the provisions of R.S. 47:305.25 B, the exemption for that portion of the sale price of farm equipment not in excess of fifty thousand dollars (\$50,000) as set forth in R.S. 47:305.25A shall apply to the Tax levied and authorized by this ordinance. Except as provided in the first sentence of this Section, the Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does this 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 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 and that exemption set forth in the first sentence.

SECTION 8. Interest on Unpaid Amount of Tax Due. The interest on unpaid amounts of the Tax which are due shall be at the maximum rate of interest provided for in La. R.S. 47:337.69 and any subsequent amendments that may be made thereto.

SECTION 9. Delinquency Penalty. The delinquency penalty shall be at the maximum rate provided for in La. R.S. 47:337.70 and any subsequent amendments that may be made thereto.

SECTION 10. Penalty for False, Fraudulent or Grossly Incorrect Return. The penalty as authorized by La. R.S. 47:337.72 shall be fifty percent (50%) of the amount of the Tax found to be due.

SECTION 11. Negligence Penalty. The penalty as authorized by La. R.S. 47:337.73 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 12. Penalty for Insufficient Funds Check. The penalty as authorized by 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 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 School Board Sales/Use Tax Department.

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, acting through the President of the Governing Authority, and on behalf of the Parish, is authorized to enter into an agreement or agreements 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 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 Parish in the special fund heretofore established and maintained for the deposit of such proceeds, which fund is a separate bank account 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 said special election of December 10, 2022, 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 expenditures by the Governing Authority solely for the purposes designated in the applicable 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. 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 23. 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 24. 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.

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:

MEMBERS:	YEAS:	NAYS:	ABSENT:	ABSTAINING:
Johnny Simms	1	_____	_____	_____
Bill Ellerbe	1	_____	_____	_____
Jack L. Madden	1	_____	_____	_____
Eugene Crosby	1	_____	_____	_____
Eddie Russell	1	_____	_____	_____

And the ordinance was declared adopted on this, the 10th day of January, 2023.



 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 January 10, 2023, providing for the continued levy within the Parish of West Carroll, State of Louisiana, effective May 1, 2023, of a one percent (1%) sales and use 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 Parish, providing 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, such tax having been authorized at a special election held in said Parish on December 10, 2022.

IN FAITH WHEREOF, witness my official signature at Oak Grove, Louisiana, on this, the 10th day of January, 2023.


Secretary-Treasurer