

FEB: 17, 2004

221717

496

The following ordinance was offered for adoption by Mr. Gene Gammill and seconded by Mr. C. T. Rawls

A true copy of original filed for record this 17<sup>th</sup> day of Feb. 2004 at 1:07 P.M. Book 208 Page 496 Date Reg. No. 221717  
Paulene Juller  
Clerk of Court--West Carroll Parish, La

**ORDINANCE**

An ordinance providing for the levy within the Parish of West Carroll, State of Louisiana, effective April 1, 2004, of 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 in the Parish of West Carroll, State of Louisiana, 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 Parish on January 17, 2004.

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 January 17, 2004, the Parish School Board of the Parish of West Carroll, State of Louisiana (the "Governing Authority"), the governing authority of the Parish of West Carroll, State of Louisiana, for school purposes, is authorized to levy and collect within the Parish of West Carroll, State of Louisiana (the "Parish") a one percent (1%) sales and use tax (the "Tax") from and after April 1, 2004, 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 by law, pursuant to the following proposition which was approved at said election held on January 17, 2004:

**SALES TAX PROPOSITION**

SUMMARY: AUTHORITY FOR THE WEST CARROLL PARISH SCHOOL BOARD TO LEVY AN ADDITIONAL 1% SALES AND USE TAX IN SAID PARISH DEDICATED TO PAYING SALARIES AND RELATED BENEFITS OF THE FULL TIME EMPLOYEES OF SAID SCHOOL BOARD.

Shall the Parish School Board of the Parish of West Carroll, State of Louisiana (the "School Board"), under the provisions of Article VI, Section 29 of the 1974 Louisiana Constitution, and other constitutional and statutory authority, be authorized to levy and collect an additional 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 of West Carroll, State of Louisiana, with the avails or proceeds of said Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) being dedicated to paying salaries and related benefits of the full-time employees of the School Board?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of January 17, 2004, 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 Parish School Board of the Parish of West Carroll, State of Louisiana, acting as the governing authority of the Parish of West Carroll, State of Louisiana, thereof, that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Parish on January 17, 2004, 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 Parish of West Carroll, State of Louisiana (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 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 April 1, 2004.

SECTION 4. Term. The Tax shall remain in effect without limit as to term or duration.

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 January 17, 2004, 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 two percent (2%) of the amount of Tax due and accounted for and remitted to the Parish'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 one and one-fourth percent (1- $\frac{1}{4}$ %) per month.

SECTION 9. Delinquency Penalty. Penalty as provided by La. R.S. 47:337.70 shall be five percent (5%) per month.

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 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. 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 School Board of the Parish of West Carroll, State of Louisiana.

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 its President, is authorized to enter into an agreement for the collection of the Tax on such vehicles with the Vehicle Commissioner, Department of Public Safety and Corrections, 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 forwarded to the Governing Authority and shall be deposited by the Governing Authority in a special fund to be 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 Governing Authority, 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 January 17, 2004, 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 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. Effective Date. This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 23. 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:

<u>Member</u>	<u>Yea</u>	<u>Nay</u>	<u>Absent</u>	<u>Abstaining</u>
J.T. Martin, Sr.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. T. Rawls	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alfred L. Rawls	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kathy McAllister	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Thomas Corley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gene Gammill	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jerry Gathings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

And the ordinance was declared adopted on this, the 2<sup>nd</sup> day of February, 2004.

/s/ Jerry Doshier

Secretary

/s/ J. T. Martin, Sr.

President

STATE OF LOUISIANA

PARISH OF WEST CARROLL

I, the undersigned Secretary of the Parish School Board of the Parish of West Carroll, State of Louisiana, do hereby certify that the foregoing five (5) pages constitute a true and correct copy of an ordinance adopted by said Parish School Board on February 2, 2004, providing for the levy within the Parish of West Carroll, State of Louisiana, effective April 1, 2004, 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 in the Parish of West Carroll, State of Louisiana, levying and providing for the assessment, collection, payment and dedication of the proceeds of such Tax and the purposes for which the proceeds of the Tax may be expended, such Tax having been authorized at a special election held in the Parish on January 17, 2004.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Parish School Board at Oak Grove, Louisiana, on this, the 2<sup>nd</sup> day of February, 2004.

  
Secretary

(SEAL)

RESOLUTION

**RESOLUTION TO AMEND SECTION 6  
OF THE WEST CARROLL PARISH SCHOOL BOARD  
SALES AND USE TAX ORDINANCE  
ADOPTED EFFECTIVE APRIL 1, 2004**

UPON motion duly made and seconded at the regular meeting of the West Carroll Parish School Board held at Oak Grove, Louisiana, on the 5<sup>th</sup> day of November, 2007, due notice having been given and a quorum being present and voting, upon motion of Kathy McAllister, seconded by Donald Gwin, and approved by unanimous vote, the following Resolution was adopted:

BE IT KNOWN AND REMEMBERED by the West Carroll Parish School Board that:

WHEREAS, by ordinance adopted effective April 1, 2004 and recorded in the public records of West Carroll Parish at Mortgage Book 208, Page 496, Date Registered No. 221717 the West Carroll Parish School Board did levy a total sales and use tax of 1% as authorized by law; and

WHEREAS, Section 6 of said ordinance, which fixes the compensation paid to dealers for accounting for and remitting the tax levied by the ordinance at 2% of the amount of tax due if the amount due was not delinquent at the time of payment, should be amended to provide that effective April 1, 2008 dealers shall be allowed compensation of one (1.0%) per cent of the amount of tax due, accounted for and remitted to the Collector, provided the amount due was not delinquent at time of payment; and

THEREFORE, BE IT RESOLVED that the West Carroll Parish School Board does hereby adopt the amended Section 6 of the ordinance, copies of which are attached hereto. The vote therefor being unanimous, the resolution passed and the amendment to the ordinance was adopted.

J. D. Martin  
President

Attest:

Jerry L. Dasher  
Secretary

A true copy of original Filed for Record  
this 8<sup>th</sup> day of Feb., 20 08  
at 2:21 P. M. Book 229  
Page 650 Date Reg. No. 232046  
Darlene A. Fuller  
Clerk of Court--West Carroll Parish, La.  
DQ

AMENDMENT TO SECTION 6  
OF THE WEST CARROLL PARISH SCHOOL BOARD  
SALES AND USE TAX ORDINANCE  
ADOPTED EFFECTIVE APRIL 1, 2004

Section 6 of the West Carroll Parish School Board Sales and Use Tax Ordinance adopted effective April 1, 2004 is hereby amended to read as follows:

Section 6 shall, effective April 1, 2008, read as follows:

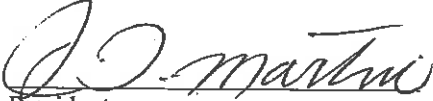
SECTION 6. For the purpose of compensating the dealer in accounting for and remitting the tax levied by the ordinance, effective April 1, 2008 each dealer shall be allowed compensation of one (1.0%) per cent of the amount of tax due, accounted for and remitted to the Collector, provided the amount due was not delinquent at time of payment.

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UPON MOTION of Kathy McAllister, seconded by Donald Gwin, the foregoing amendment was adopted by the unanimous vote of the West Carroll Parish School Board on this 5<sup>th</sup> day of November 2007.

The Clerk is hereby authorized, instructed and directed to record a certified copy of this amendment in the official records of the Parish of West Carroll, State of Louisiana, and to have such amendment published in the official journal of West Carroll Parish, Louisiana.

WHEREUPON, the amendment was declared adopted and the above section of the ordinance was declared amended on this 5<sup>th</sup> day of November, 2007.

  
President

Attest:

  
Secretary