

**ORDER NO.                      of 2022**

**AN ORDER PROVIDING FOR THE LEVY WITHIN THE LAW ENFORCEMENT DISTRICT OF THE PARISH OF WEST CARROLL, STATE OF LOUISIANA, EFFECTIVE OCTOBER 1, 2022, 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 DISTRICT, 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 DISTRICT ON APRIL 30, 2022.**

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 April 30, 2022 the Law Enforcement District of the Parish of West Carroll, State of Louisiana (the "District"), acting through Scott D. Mathews, Sheriff of the Parish of West Carroll, State of Louisiana (the "Sheriff") and *ex officio* Chief Executive Officer of the District, is authorized to levy and collect within the District a one half of one percent (1/2%) sales and use tax (the "Tax") from and after October 1, 2022, 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 April 30, 2022:

**LAW ENFORCEMENT DISTRICT OF THE  
PARISH OF WEST CARROLL, STATE OF LOUISIANA  
(SALES & USE TAX)**

Shall the Law Enforcement District of the Parish of West Carroll, State of Louisiana (the "District"), under the provisions of Article VI, Section 30 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 lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on

sales and services in the District, all as defined by law (an estimated \$485,768.84 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 October 1, 2022 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 the purpose of providing additional funding for the District, and for authority to fund a portion of the avails of the Tax into bonds or certificates in the manner provided by law?

**WHEREAS**, in compliance with the aforesaid constitutional and statutory authority and said special election of April 20, 2022, it is the desire of the Sheriff and *ex officio* Chief Executive Officer of the District 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 Order.

**BE IT ORDERED BY THE SHERIFF AND EX OFFICIO CHIEF EXECUTIVE OFFICER OF THE LAW ENFORCEMENT DISTRICT OF THE PARISH OF WEST CARROLL, STATE OF LOUISIANA:**

**SECTION 1. Imposition.** Pursuant to the authority of a special election held in the District on April 30, 2022, 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 District (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 half of one percent (1/2%) of the sales price of each item or article of tangible personal property when sold at retail in the District, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the District, 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 District, 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 District.

**SECTION 3. Effective Date.** The Tax shall be effective on October 1, 2022 .

**SECTION 4. Expiration Date.** The tax shall terminate September 30, 2032.

**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 District on April 30, 2022, 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 Order, each dealer shall be allowed up to one percent (1.0%) of the amount of Tax due and accounted for and remitted to the District'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 further 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 Sheriff and *ex officio* Chief Executive Officer of the District adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does the Sheriff and *ex officio* Chief Executive Officer of the District 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, or otherwise 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.** The 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 Order, or to represent him in any proceeding under this Order. If any taxes, penalties or interest due under this Order 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 Order is authorized to be collected by a "Collector" which term shall mean the West Carroll Parish School Board.

**SECTION 18. Powers of Collector.** The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Order, 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 Sheriff and *ex officio* Chief Executive Officer of the District authorizes the Mayor, acting on behalf of the District and this Sheriff and *ex officio* Chief Executive Officer of the District, 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 Order relating to the Tax shall be promptly deposited by the Collector for the account of the District 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 District; 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 Sheriff and *ex officio* Chief Executive Officer of the District 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 Order shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this Order, but this Order 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 Order which validates or makes legal any provision of this Order which would not otherwise be valid or legal, shall be deemed to apply to this Order.

**SECTION 22. Publication and Recordation.** This Order shall be published in one issue of the official journal of this Sheriff and *ex officio* Chief Executive Officer of the District as soon as is reasonably possible. A certified copy of this Order shall be recorded in the mortgage records of the Parish of West Carroll, State of Louisiana.

**SECTION 23. Effective Date.** This Order shall be in full force and effect immediately upon its adoption and approval, being an Order affecting the public peace, health and safety.

And the Order was enacted on this the 29th day of July, 2022.

**THE LAW ENFORCEMENT DISTRICT OF THE  
PARISH OF WEST CARROLL,  
STATE OF LOUISIANA**

by Scott D. Mathews  
**Scott D. Mathews**  
**Sheriff and *ex-officio* Chief Executive Officer**