

The following ordinance was offered by Mrs. Marsha Clayton and seconded by Mr. Barry Lasseigne:

ORDINANCE

An ordinance levying within the Parish of St. Mary, State of Louisiana, a tax of one-half of per cent (1/2%) 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 sales of services; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended, such tax having been authorized at a special election held in the Parish of St. Mary, State of Louisiana, on March 8, 1988, said tax to be collected on the same basis as a similar tax collected pursuant to an election held on September 30, 1975.

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 supplemental thereto, and a special election held in the Parish of St. Mary, State of Louisiana, on March 8, 1988, this Parish School Board, acting as the governing authority of the Parish of St. Mary, State of Louisiana, for school purposes, has been levying and collecting since January 1, 1976, a one-fourth of one per cent (1/4%) sales and use tax in the Parish; and

WHEREAS, at a special election held in said Parish on March 8, 1988, a majority of the qualified electors voting at said special election approved the proposition attached hereto as Exhibit A, which authorizes the levy and collection of an additional one-half of one per cent (1/2%) sales and use tax beginning May 1, 1988.

WHEREAS, in compliance with 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, and said special election of March 8, 1988, it is the desire of this Parish School Board to levy said tax and provide for the collection 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 St. Mary, State of Louisiana, acting as the governing authority of the Parish of St. Mary, State of Louisiana, for school purposes:

SECTION 1. That pursuant to the authority of a special election held in the Parish of St. Mary, State of Louisiana, on March 8, 1988, there be and there is hereby levied from and after May 1, 1988, for the purposes stated in the proposition attached hereto as Exhibit A to this ordinance an additional sales and use tax of one-half of one per cent (1/2%) upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services in the Parish of St. Mary, State of Louisiana, all as defined in Sections 301 through 317, inclusive of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:301-317).

SECTION 2. That the one-half of one per cent (1/2%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealers shall remit to the respective taxing authorities the proportionate part of the sales taxes collected in accordance with said integrated bracket schedule.

SECTION 3. That the tax levied hereby shall be assessed, collected, paid and enforced in the same manner as the one-fourth of one per cent (1/4%) sales and use tax authorized at said election of September 30, 1975. The provisions previously

set forth and adopted by this Parish School Board and other provisions for the assessment, collection, payment and enforcement of sales and use taxes in the Parish of St. Mary, State of Louisiana, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all of the previous provisions and such other provisions were set forth in full herein.

SECTION 4. The sales and use tax levied hereby shall be in addition to all other sales and use taxes lawfully levied and collected in the Parish of St. Mary, State of Louisiana.

SECTION 5. The Secretary of the Parish School Board of the Parish of St. Mary, State of Louisiana, be and he is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, and in pursuance thereof to make and enforce such rules as he may deem necessary, subject to the action of the said Parish School Board.

SECTION 6. That 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 this ordinance.

SECTION 7. That this ordinance shall be published in one (1) issue of the official journal of this Parish School Board, as soon as possible and shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

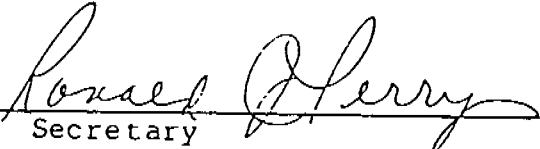
This ordinance having been submitted in writing, having been read and adopted by sections at a public meeting of the Parish School Board of the Parish of St. Mary, State of Louisiana, was then submitted to an official vote as a whole, the vote thereon being as follows:


YEAS: Barry Lasseigne, Louis J. Lipari, James B. Vidos, , Marsha Clayton, Betty Guarisco, Thomas Hamilton, Mike Simmons, Audrey Gabriel, Ralph R. Longman, Sr., Willie J. Peters and Alden Curry.

NAYS: None.

ABSENT: Wayne Delatte, Chester Henry, Maurice Barbier and Patric Bertrand, Jr.

And the Ordinance was declared adopted on this, the 17th day of March, 1988.


Secretary


Vice-President