

The following resolution was offered by Mr. Robison
and seconded by Miss Aloisio :

RESOLUTION

A resolution levying within the Parish of St. Mary, State of Louisiana, a tax of three-fourths of one per cent (3/4%) 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 presently defined in R.S. 47:301 to 47:317, inclusive, providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended.

WHEREAS, Act No. 155 of the Fiscal Session of the Legislature of Louisiana, for the year 1973, authorizes the governing body of the Parish of St. Mary, Louisiana, to levy and collect within said Parish, an additional tax of not exceeding one per cent (1%) 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 presently, defined in R.S. 47:301 to 47:317, inclusive, with the avails or proceeds of the tax to be allocated according to a formula established by the governing body of said Parish and set forth in a proposition submitted to the qualified electors of the parish, and authorizes the recipients to fund into bonds the avails or proceeds of said tax, all provided that the qualified electors of said Parish shall have first approved the levy and collection of said tax and the funding thereof into bonds; and

WHEREAS, this Police Jury determined that a tax of three-fourths of one per cent (3/4%) would be sufficient to provide the necessary funds for the construction, acquisition, extension, improvement, operation and maintenance of solid waste collection and disposal facilities, sewers and sewerage disposal works and other facilities for pollution control and abatement in said Parish or to pay debt service requirements on bonds issued for such purpose, or any part of such purpose; and

WHEREAS, pursuant to the provisions of the aforesaid Act No. 155 of the Fiscal Session of the Legislature of Louisiana for the year 1973, a special election was held in said Parish on December 11, 1973, at which election the following proposition was submitted and duly approved by a majority of the qualified electors voting in said election, to-wit:

PROPOSITION

Shall the Police Jury of the Parish of St. Mary, State of Louisiana, as the governing authority of said Parish, be authorized, under the provisions of R.S. 33:2721.1 (added by Act 155 of 1973), to levy and collect an additional tax of three-fourths of one per cent (3/4%) 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 presently defined in R.S. 47:301 through 47:317, inclusive, for the purpose of providing funds for the construction, acquisition, extension, improvement, operation and maintenance of solid waste collection and disposal facilities, sewers and sewerage disposal works, and other facilities for pollution control and abatement in said Parish or to pay debt service requirements on bonds issued for such purpose, or any part of such purpose, with the avails or proceeds of said tax (after paying all reasonable costs of collecting and administering the tax) being allocated and distributed monthly between the St. Mary Parish Police Jury and the incorporated municipalities in said Parish, proportionately at the time of collection of said tax, according to the respective populations of each municipality and the unincorporated area of said Parish (with the St. Mary Parish Police Jury to receive the percentage of the tax avails or proceeds representing population in the unincorporated area of the Parish and each municipality to receive the percentage of such tax avails or proceeds representing the population within its municipal corporate limits) as reflected by the most recent Federal Census or a special parishwide census taken in accordance with law and approved by the governing authority of each recipient of the avails or proceeds of the tax, provided, however, if any municipality expands its corporate limits and increases its population by annexation of new municipal territory, the St. Mary Parish Police Jury and the governing authority of such municipality may recognize the resulting change in population by resolutions duly adopted by each and thereby agree upon a revised allocation of the tax avails or proceeds to such municipality and the St. Mary Parish Police Jury in lieu of taking a new parishwide census, but such change by said resolutions will only effect the allocation between the St. Mary Parish Police Jury and such municipality and shall not change the tax avails or proceeds to be received by other municipalities based upon the then applicable census: and further shall the avails or proceeds of the tax be subject to funding into negotiable bonds by the several political subdivisions receiving the benefit of the avails or proceeds of the tax, maturing not more than 25 years from the date of the first levy of said tax,

in the manner provided by R.S. 33:2721.1 through 33:2734 for the purpose hereinbefore set forth, provided, however, that no changes in the allocation or distribution of the avails or proceeds of the tax as herein provided shall be effected in a manner to deprive any political subdivision of sufficient tax avails or proceeds required to pay principal and interest on any bonds which may be legally issued and outstanding under the provisions of R.S. 33:2721.1 through 33:2734 as herein authorized; and provided, further, said tax shall not be levied and collected after all bonds payable therefrom shall have been paid in full in principal and interest or January 1, 1999, whichever is later"; and

WHEREAS, in compliance with the aforesaid Act No. 155 of the Fiscal Session of the Legislature of Louisiana for the year 1973, as amended, and said election of December 11, 1973, it is the desire of the Police Jury of the Parish of St. Mary to levy said tax and provide for the assessment, collection, payment, distribution, dedication and other matters in connection therewith as hereinafter provided; and

WHEREAS, this Police Jury has determined that, said additional three-fourths of one per cent (3/4%) sales and use tax shall be levied and collected, in so far as possible, in the same manner as the present one per cent (1%) sales and use tax now being levied and collected by this Police Jury pursuant to the authority of R.S. 33:2721, a special election held in said parish on December 7, 1965 and a resolution adopted by this Police Jury on January 12, 1966;

NOW, THEREFORE, BE IT RESOLVED by the Police Jury of the Parish of St. Mary, State of Louisiana, acting as the governing authority of said Parish that:

SECTION 1.01. That there is hereby levied from and after July 1, 1974, for the purposes stated in the proposition set forth in the preamble to this resolution, a 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 within the Parish of St. Mary, Louisiana; and the levy of such tax shall be as follows:

(1) At the rate of three-fourths of one percent (3/4%) of the sales price of each item or article of tangible personal property when sold at retail within this Parish; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Parish, and to include each and every retail sale.

(2) At the rate of three-fourths of one percent (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 this Parish; provided there shall be no duplication of the tax.

(3) At the rate of three-fourths of one percent (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.

(4) At the rate of three-fourths of one percent (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.

(5) At the rate of three-fourths of one percent (3/4%) of the gross proceeds derived from the sale of services.

SECTION 1.02. Sales or use taxes paid to this Parish on the purchase of new motor trucks and new motor tractors licensed and registered for 12,000 pounds or more, under the provisions of Section 462 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:462), new trailers and new semi-trailers licensed and registered for 16,000 pounds or more under the provisions of said Section for rental may be deducted as a credit against the tax due on the rental of that item of property so that no tax is payable on rental income until the tax paid on the purchase price has been exceeded. The sales tax paid to another municipality or parish in Louisiana or municipality or county in a state other than Louisiana on the purchase price of property is not deductible from the tax subsequently due on the rental of such property in this Parish.

If the tax on rental payments fails to exceed the credits for sales or use paid, no refund is due the purchaser.

Any sales tax paid on any maintenance or operation expenses of a rental business is not deductible as a credit against the tax due on a rental income; such expenses are part of the cost of doing business and do not constitute a part of the cost of the identical property being rented.

SECTION 1.03. The tax shall be collected from the dealer, and paid at the time and in the manner hereinafter provided.

SECTION 1.04. The tax so levied is, and shall be in addition to all other taxes, whether levied in the form of excise, or license, privilege or property taxes levied by any other ordinance or resolution of the Police Jury of the Parish of St. Mary, State of Louisiana.

SECTION 1.05. The dealer shall collect the taxes levied by this resolution together with those sales and use taxes levied by the State of Louisiana and by the Parish of St. Mary, Louisiana, pursuant to a resolution adopted on January 12, 1966, in accordance with the integrated bracket schedule prepared by the Collector of Revenue of the State of Louisiana, under the authority of Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealer will remit that portion representing the tax levied by this resolution to the Director of the St. Mary Parish Sales and Use Tax Department. Copies of said integrated tax schedules are available to dealers on request from the Director.

SECTION 1.06. The collection of the tax herein levied shall be made in the name of the Parish of St. Mary, by the Director of the St. Mary Parish Sales and Use Tax Department.

SECTION 2.01. That the taxes imposed by this resolution shall be subject to the exclusions and exemptions as set out in a resolution adopted by this Police Jury on January 12, 1966, levying a one percent (1%) Sales and Use Tax within the Parish of St. Mary (hereinafter sometimes referred to as the St. Mary Parish 1% Sales Tax Ordinance).

SECTION 2.02. That in addition to the exemptions and exclusions hereinabove mentioned, the taxes imposed by this ordinance shall not apply to transactions involving the following tangible personal property:

- (1) The sales, use and lease taxes imposed by this resolution shall not apply to the amounts paid by radio and television broadcasters for the right to exhibit or broadcast copyrighted material and the use of film, video or audio tapes, records or any other means supplied by licensors thereof in connection with such exhibition or broadcast and the sales and use tax shall not apply to licensors or distributors thereof.
- (2) The sales and use tax levied hereby shall not be applicable to sales of materials or services involved in lump sum or unit price construction contracts entered into and reduced to writing prior to the effective date of this resolution, or to sales or services involved in such contracts entered into and reduced to writing within ninety days thereafter, if such contracts involve contractual obligations un-

dertaken prior to such effective date and were computed and bid on the basis of sales taxes at the rates effective and existing prior to such effective date.

- (3) The sales and use tax levied hereby shall not apply to purchases of equipment used in fire fighting by bona fide organized public volunteer fire departments.

SECTION 3.01. That the three-fourths of one percent (3/4%) tax levied hereby shall be collected by the Director of the St. Mary Parish Sales and Use Tax Department in the same manner and under the procedures prescribed by said Director and by the St. Mary Parish 1% Sales Tax Ordinance.

SECTION 3.02. That said tax shall not be levied and collected after all bonds payable therefrom have been paid in full in principal and interest or January 1, 1999, whichever is later.

SECTION 4.01. All taxes, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come into the possession of the Director as an agent of the Parish under any provisions of this resolution or the St. Mary Parish 1% Sales Tax Ordinance shall be promptly deposited daily by the Director for the account of the Parish in a special fund designated "Parish Sales Tax Fund", which Fund shall be a separate bank account established and maintained with the regularly designated fiscal agent or agents 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 Director with said fiscal agent pending the final determination of the protest or litigation.

SECTION 4.02. Out of the funds on deposit in said "Parish Sales Tax Fund", the Director shall first pay all reasonable and necessary costs and expenses of administering and collecting the tax herein levied and administering the provisions of this resolution as well as the various administrative and enforcement procedures. Such costs and expenses shall include, by way of illustration but not of limitation, all necessary costs and expenses incurred for office equipment, furniture and supplies, vehicles and the maintenance and operation thereof, printing, postage, rent, salaries, and other related items. Such costs and expenses shall be reported by the Director monthly to the Police Jury and the governing authorities of the Town of Baldwin, City of Franklin, Patterson, Berwick and the City of Morgan City.

SECTION 4.03. After all reasonable and necessary costs and expenses of collection and administration of the tax have been paid, the remaining avails or proceeds of the tax shall be allocated and distributed monthly by the Director between the St. Mary Parish Police Jury and the incorporated municipi-

palities in said Parish, proportionately at the time of collection of said tax, according to the respective population of each municipality and the unincorporated area of said Parish (with the St. Mary Parish Police Jury to receive the percentage of the tax avails or proceeds representing population in the unincorporated area of the Parish and each municipality to receive the percentage of such tax avails or proceeds representing the population within its municipal corporate limits) as reflected by the most recent Federal Census or a special parishwide census taken in accordance with law and approved by the governing authority of each recipient of the avails of proceeds of the tax.

SECTION 4.04. If any municipality expands its corporate limits and increases its population by annexation of new municipal territory, the St. Mary Parish Police Jury and the governing authority of such municipality may recognize the resulting change in population by resolutions duly adopted by each and thereby agree upon a revised allocation of the tax avails or proceeds to such municipality and the St. Mary Parish Police Jury in lieu of taking a new parishwide census, but such change by said resolutions will only affect the allocation between the St. Mary Parish Police Jury and such municipality and shall not change the tax avails or proceeds to be received by other municipalities based upon the then applicable census.

SECTION 4.05. That the avails or proceeds of the tax may be funded into negotiable bonds by the several political subdivisions receiving the benefit of the avails or proceeds of the tax, maturing in not more than twenty-five (25) years from the date of the first levy of said tax, in the manner provided by R.S. 33:2721.1 through 33:2734, for the purposes stated in the proposition set forth in the preamble to this resolution, provided, however, that no changes in the allocation or distribution of the avails of proceeds of the tax shall be effected in a manner to deprive any political subdivisions of sufficient tax avails or proceeds required to pay principal and interest on any bonds which may be regularly issued and outstanding under the provisions of the aforesaid statutory authority as herein authorized.

SECTION 5.01. The Director is hereby authorized and empowered to carry into effect the provisions of this resolution and in pursuance thereof to make and enforce such rules as he may deem necessary in administering the provisions of this resolution and other policies or procedures which may be hereafter established by this Police Jury.

SECTION 5.02. The Director shall have the power to make and publish reasonable rules and regulations, not inconsistent with this resolution or the laws and the Constitution of this State or of the United States, for the enforcement of the provisions of this resolution and the collection of the revenues and penalties imposed by the St. Mary Parish 1% Sales Tax Ordinance.

SECTION 6.01. That unless in conflict herewith, all provisions of the St. Mary Parish Sales Tax Ordinance adopted by this Police Jury on January 12, 1966 and all amendments thereto shall be applicable to the tax herein levied and shall be incorporated herein by reference.

SECTION 6.02. If any Section, Sub-Section, sentence, clause or phrase of this resolution be held invalid, such decision shall not affect the validity of the remaining portions of this resolution. The Parish hereby declares that it would have passed this resolution and each Section, Sub-Section, sentence, clause and phrase thereof, irrespective of the fact that any one or more Sections, Sub-Sections, sentences, clauses or phrases be so declared invalid.

SECTION 6.03. That this resolution shall be published in one issue of The Daily Review, a newspaper published in the City of Morgan City, Louisiana and in The St. Mary and Franklin Banner-Tribune, a newspaper published in the City of Franklin, Louisiana and shall be in full force and effect on and after July 1, 1974.

SECTION 6.04. That a certified copy of this resolution shall be recorded in the Mortgage Records of the Parish of St. Mary, Louisiana.

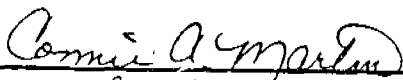
This resolution having been submitted to a vote, the vote thereon was as follows:

YEAS: Matilda Aloisio, Lee T. Champagne, Donald Domino, Wilson T. Gautreaux, J. M. Fernandez, Everette A. Fouquier, Frank S. Guarisco, Berlin J. Hebert, Jerry Hoffpauir, Earl G. Luke, Lee M. Navarro, Lige Robison, Joe C. Russo and J. Paul Russo.

NAYS: None

ABSENT: Gregory J. Hamer

The resolution was declared adopted on this, the 22nd day of May, 1974.


Secretary


President