

RULES AND REGULATIONS  
PROMULGATED IN CONNECTION  
WITH  
THE ST. MARY PARISH  
SALES TAX ORDINANCE  
ACT NO. 27, AS AMENDED

ISSUED BY  
THADDEUS MARCELL, DIRECTOR

ADOPTED BY  
THE ST. MARY PARISH  
POLICE JURY

JANUARY 10, 1968

## COLLECTION OF TAX BY DEALER

Section 1.01. In order to aid in the administration and enforcement of the provisions of this resolution and the sales tax ordinance, and to collect all the taxes imposed by this resolution and the sales tax ordinance, on or before February 1, 1966, or in the case of dealers commencing business after February 1, 1966, or opening new places of business after such date, within three (3) days after such commencement or opening, every dealer purchasing or importing tangible personal property for resale shall file with the Director a certificate or registration in a form prescribed by him. The Director shall, within five (5) days after such registration, issue without charge to each dealer who purchases or imports for resale, a certificate of authority empowering such dealer to collect the tax from the purchaser, and duplicates thereof, for each additional place of business of such dealer. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificate or authority shall be prominently displayed in all places of business of the dealer. A dealer who has no regular place of doing business shall attach such certificate to his cart, stand, truck or other merchandising device. Such certificate shall be non-assignable and non-transferable and shall be surrendered immediately to the Director upon the dealer ceasing to do business at the place therein named.

Section 1.02. A wholesale dealer or jobber shall refuse to accept a certificate that any property upon which a tax is imposed by this resolution and the sales tax ordinance is purchased for resale, and shall collect the tax imposed

by this resolution and the sales tax ordinance, unless the purchaser shall have filed a certificate of registration and received a certificate of authority to collect the tax imposed by this resolution and the sales tax ordinance; provided, however, that the payment of the tax by such purchaser shall not relieve the purchaser of the duty herein imposed upon such purchaser to collect the tax upon any resale made by him: but such purchaser who shall thereafter file a certificate of registration and receive a certificate of authority to collect the tax may, upon application therefor, receive a refund of the taxes paid by him upon property thereafter resold by him, and upon the receipts from which he shall have collected and paid over to the Parish of St. Mary the tax herein imposed.

#### RETURNS AND PAYMENT OF TAX

Section 2.01. At the time of transmitting the return required hereunder to the Director, the dealer shall remit to the Parish of St. Mary therewith, the amount of the tax due under the applicable provisions of this resolution and the sales tax ordinance, and failure to so remit such tax shall cause said tax to become delinquent.

All taxes, interest and penalties imposed under this resolution and the sales tax ordinance be paid to the Parish of St. Mary in the form of remittance required by the Director.

#### RECORDS AND INSPECTION THEREOF

Section 3.01. For the purpose of administering this resolution and the sales tax ordinance, the Director, whenever he deems it expedient, may make or cause to be made by an employee of the department engaged in the

administration of this resolution and the sales tax ordinance, an examination or investigation of the place of business, if any, the tangible personal property, and the books records, papers, vouchers, accounts, and documents of any dealer. It shall be the duty of every dealer and every director, official, agent, or employee of every dealer, to exhibit to the Director or to any such employee of his department charged with the collection of the tax imposed by this resolution and the sales tax ordinance, hereafter referred to as a "deputy", the tangible personal property and all of the books, records, papers, vouchers, accounts, and documents of the dealer and to facilitate any such examination or investigate as far as it may be in his or their power so to do.

Section 3.02. The Director shall keep a record of all of his official acts and shall preserve copies of all rules, decisions and orders made by him or by any deputy of his department in charge of the collection of the tax imposed by this resolution and the sales tax ordinance. Copies of such rules, decisions or orders and of any papers filed in any office maintained by him in the administration of this resolution and the sales tax ordinance may be authenticated under his official signature, and when so authenticated, shall be evidence in all courts of the state of the same weight and force as the original thereof.

Section 3.03. The records and files of the Director respecting the administration of this resolution and the sales tax ordinance shall be considered confidential and privilege and neither the Director nor any employee engaged in the administration thereof or charged with the custody of any such records or files shall divulge or disclose any information obtained from such records or files or from any examination or inspection of the premises or property of any dealer. Neither the Director

nor any employee engaged in such administration or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceeding except: (a) in an action of proceeding under the provisions of this resolution and the sales tax ordinance; and, (b) when the records or files or the fact shown thereby are directly involved in such action or proceeding.

Section 3.04. Nothing contained in this resolution and the sales tax ordinance shall be construed to prevent:

(1.) the delivery to a dealer or his duly authorized representative of a copy of any return, report or other paper filed by him pursuant to the provisions of this resolution and the sales tax ordinance;

(2.) the publication of statistics so classified as to prevent the identification of any return or report and the items thereof;

(3.) the inspection by the District Attorney or other legal representative of the Parish of the returns, reports or files relating to the claim of any dealer who shall have brought an action to review or set aside any tax imposed under this resolution and the sales tax ordinance or against whom an action or proceeding has been instituted in accordance with the provisions hereof;

(4.) the examination of the records and files by the Director or by his duly authorized agents; or

(5.) the furnishing, in the discretion of the Director, of any information disclosed by the records or files to any official person or body of any other state or of the United States who shall be concerned with the administration of any similar tax by that state or the United States.

REMEDIES FOR COLLECTION, INCLUDING INTEREST,  
PENALTIES, ETC.

Section 4.01. If the amount of tax due by the dealer is not paid on or before the twentieth (20) day of the

month next following the month for which the tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of six per cent (6%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in aggregate, of the tax due, when such tax is not paid within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten per cent (10%) of the aggregate tax, interest and penalty.

Section 4.02. If any dealer fails to make any return required by this resolution and the sales tax ordinance or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulation, but no intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the tax or deficiency found to be due, or Ten Dollars (\$10.00), whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced either in a separate action or in the same action for the collection of the tax.

Section 4.03. In the event that any dealer is delinquent in the payment of the tax herein provided for, the Director may give notice of the amount of such delinquency by registered mail to all persons having in their possession or under their control, any credits or other personal property belonging to such dealer, or owing any debts to such dealer at the time of receipt by them of such notice and thereafter any person so notified shall

neither transfer nor make any other disposition of such credits, other personal property, or debts until the Director shall have consented to a transfer or disposition, or until thirty (30) days shall have elapsed from and after the receipt of such notice. All persons so notified must, within five (5) days after receipt of such notice, advise the Director of any and all such credits, other personal property, or debts, in their possession, under their control or owing by them, as the case may be.

Section 4.04. If any dealer, subject to make and file a return required by any of the provisions of this resolution and the sales tax ordinance, fails to render such return within the time required, or renders a return within the time required, or renders a return which is false or fraudulent, in that it contains statements which differ from the true gross sale, purchases, leases, or rentals, or other transactions, taxable under this resolution and the sales tax ordinance, or otherwise fails to comply with the provisions of this resolution and the sales tax ordinance for the taxable period for which said return is made, the Director shall give such dealer fifteen (15) days' notice, in writing, requiring such dealer to appear before him, or his assistant, with such books, records and papers as he may require, relating to the business of such dealer, for such taxable period; and said Director may require such dealer, or the agents or employees of such dealers, to give testimony or to answer interrogatories, under oath administered by the Director or his assistants, respecting the sale at retail, the use, or consumption, or distribution, in this Parish or lease or rental of tangible personal property or other transactions, subject to tax, or the failure to make report thereof, as provided in this resolution and the sales tax ordinance.

Section 4.05. If any dealer fails to make a return, or refuses to permit an examination of his, the dealer's, books,

records, or papers, or to appear and answer questions within the scope of such investigation relating to the sale, use, consumption, distribution, storage, lease or rental of tangible personal property, or sale of services, the Director may apply to any court of competent jurisdiction, for an order requiring such dealer to make such return, or requiring the dealer, or his agents or employees, to appear and answer any such questions or permit such examinations, and the court or any judge thereof, shall thereupon issue an order, upon such reasonable notice as shall be prescribed therein, to be served upon said dealer or the agents or employees of such dealer directing him or them to so appear and testify, and to produce such books, records and paper as may be required. Any person, or any member of any firm, co-partnership, joint venture, association, or corporation, or any agent or employee thereof, failure to comply with any such order shall be guilty of contempt and shall be punished as provided by law in cases of contempt.

Section 4.06. The liability of any person, or dealer arising from any tax, interest and penalty, or any of them, imposed by this resolution and the sales tax ordinance, from the time they are due, shall be a personal debt to such person, or dealer to the Parish of St. Mary recoverable in any court of competent jurisdiction in an action at law by the Parish. Such debts, whether sued upon or not, shall be a lien on all the property of such delinquent person, or dealer, except as against an innocent purchaser for value without notice in the actual course of business, and shall have preference in any distribution of the assets of the person, or dealer, whether in bankruptcy, insolvency, or otherwise. The proceeds of any judgement or order obtained hereunder shall be paid to the Parish of St. Mary.



Section 4.07. The Parish of St. Mary may require a bond or other security satisfactory to the Director for payment of any taxes, fees, interests and penalties, or any of them, imposed pursuant to this resolution and the sales tax ordinance when he shall find that the collection thereof may be prejudiced without such security.

Section 4.08. If any person, or dealer, shall fail to make a return or report as required by this resolution and the sales tax ordinance, the Director, within three (3) years after the last day on which the omitted report could have been filed without penalty, may make an estimate of the amount of taxes such person, or dealer, is liable to pay under the terms of this resolution and the sales tax ordinance, from any information he is able to conveniently obtain, and according to such estimate so made by him, assess the taxes, fees, penalties and interest due the Parish from such person, or dealer, give notice of such assessment to such person, or dealer, and must make demand upon him for payment, or other wise the said claim shall prescribe.

Section 4.09. After a return or report is filed under the provisions of this resolution and the sales tax ordinance, the Director shall cause to be examined and make such further audit or investigation as he may deem necessary, and if therefrom, he shall determine that there is a deficiency with respect to the payment of any tax due under this resolution and the sales tax ordinance, he shall assess the additional amount of tax, and any penalties and interest, or either of them due the Parish of St. Mary from such person, or dealer, and make demand upon him for payment.

Section 4.10. If the Director finds that any person, or dealer liable for the payment of any tax under this resolution and the sales tax ordinance designs quickly

to depart from this Parish or to remove therefrom his or its property, subject to any lien under the provision of this resolution and the sales tax ordinance, or to discontinue business, or to do any other act tending to prejudice or render wholly, or partly ineffectual any proceedings that might be instituted to collect such tax, whereby it shall have become important that such proceedings be instituted without delay, the Director may make an arbitrary assessment as herein provided, whether or not any return or report is then due by law, and may proceed under such arbitrary assessment to collect the tax, or demand security for it, and thereafter shall cause notice of such findings to be given to such a dealer, together with a demand for an immediate return or report, and immediate payment of such tax.

All taxes, penalties and interest assessed pursuant to the provisions of the last three preceding sections, shall be paid within fifteen (15) days after notice and demand shall have been mailed to the dealer liable therefor by the Parish of St. Mary. If such taxes, penalties and interest so assessed shall not be paid within such fifteen (15) days, there shall be added to the amount assessed, in addition to interest as hereinbefore provided, and any other penalties provided by this resolution and the sales tax ordinance, a sum equivalent to five per cent (5%) of the tax.

Section 4.11. If any dealer against whom taxes have been assessed under the provisions of this resolution and the sales tax ordinance, shall refuse or neglect to pay such taxes within the time prescribed in this resolution and the sales tax ordinance, it shall be lawful for the Director, or his duly authorized representative who is charged with the enforcement of collection of such taxes, to enforce collection of such taxes, together with such interest and other additional amounts as are added by

law; by distraint and sale of property or rights to property belonging to the delinquent dealer.

Section 4.12. Any dealer who shall neglect, fail or refuse to collect the tax as provided in Section III and IV of the sales tax ordinance and Section 101 and 102 of this resolution upon any, every and all retail sales made by him, or his agent, or employee, which is subject to tax, shall be liable for and pay the tax himself.

Section 4.13. For any one of the following violations, in addition to being liable for the other penalties provided herein, the party named shall be guilty of a misdemeanor and upon conviction be punished by a fine of not more than One Hundred Dollars (\$100.00), or imprisonment in jail for not more than three (3) months, or both, in the discretion of the court:

(1.) any person who as a purchaser is obligated to report and pay the tax imposed upon any purchase made by him under Section III and IV and in Section 101 and 102 of this resolution, and who fails neglects, and refuses to file a return thereof with the Director and pay the tax imposed thereon, within the time stated after such sale is made;

(2.) any dealer who shall fail neglect or refuse to collect the tax as provided in Sections III and IV of the sales tax ordinance and Section 101 and 102 of this resolution, whether by himself or through his agents or employees;

(3.) any dealer violating the provisions of Section VIII of the sales tax ordinance and Section 403 of this resolution;

(4.) any dealer who fails to permit an inspection of records by the Director as provided in Section IX of the sales tax ordinance;

(5.) any wholesale dealer or jobber in this Parish

who fails to keep records, or fails to permit an inspection thereof by the Director as provided in Section X of the sales tax ordinance;

(6.) any dealer, wholesale dealer or jobber who violates the provisions of Section L01 and L02 of this resolution;

(7.) any dealer who violates the provisions of Section IX of the sales tax ordinance;

(8.) any dealer failing or refusing to furnish any return as provided in Section VI of the sales tax ordinance and Section 201 of this resolution, or failing or refusing to furnish a supplemental return or other data required by the Director;

(9.) any dealer required to make, render, sign or verify any return, as provided in Section VI of the sales tax ordinance and Section 201 of this resolution, who makes a false or fraudulent return, with intent to evade a tax hereby levied;

(10.) the president, executive officers, managers and directors of any corporation, who shall violate the provisions of Section 4.14 of this resolution; provided that such fine and imprisonment shall not prevent other action against the corporation as otherwise provided in this resolution and the sales tax ordinance for the recovery of the tax, interest and penalties that may be due; and

(11.) any person who shall violate any other provisions of this resolution and the sales tax ordinance, punishment for which is not otherwise herein provided.

Section 4.14. No corporation organized under the laws of this State shall hereafter be dissolved, or effect a merger, reorganization, or consolidation under any law of this State by the action of the stockholders or by the decree of any Court until all taxes, fees, penalties and interest imposed on the corporation in accordance with

the provisions of this resolution and the sales tax ordinance shall have been paid in full. No foreign corporation which has obtained authority from the State to transact business in this Parish may surrender such authority and withdraw from this State until all taxes, fees, penalties, interest and other charges imposed upon said corporation in accordance with the provisions of this resolution and the sales tax ordinance shall have been fully paid.

Section 4.15. Any person or dealer who shall fail to pay any tax levied by this resolution and the sales tax ordinance on or before the day when such tax shall be required by this resolution and the sales tax ordinance to be paid, shall pay in addition to the tax, interest on the tax at the rate specified in Section 4.01 of this resolution, for each month or fraction thereof that the tax remains unpaid, to be calculated from the date the tax was originally due to the date of actual payment.

In addition, such person or dealer, shall pay the special penalty or penalties provided by this resolution and the sales tax ordinance.

Section 4.16. All penalties and interest imposed by this resolution and the sales tax ordinance shall be payable to and recoverable by the Parish of St. Mary in the same manner as if they were part of the tax imposed. If the failure to pay any such tax when due is explained to the satisfaction of the Director, he may remit or waive payment of the whole or any part of any penalty, and may remit and waive payment of any interest charge in excess of the rate of one-half of one per centum ( $\frac{1}{2}$  of 1%) per month.

## REFUNDS AND REIMBURSEMENTS

Section 5.01. In the event purchases are returned to the dealer by the purchaser or consumer after the tax imposed by this resolution and the sales tax ordinance has been collected or charged to the account of the consumer or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by the Director and in case the tax has not been remitted by the dealer to the Parish of St. Mary, the dealer may deduct the same in submitting his return. Upon receipt of a sworn statement of the dealer as to the gross amount of such refunds during the period covered by such sworn statement, which period shall not be longer than ninety (90) days, the Parish of St. Mary, through the Director, shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for such tax collected, such memorandum shall be accepted by the Parish of St. Mary at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under the provisions of this resolution and the sales tax ordinance.

Section 5.02. If any dealer shall have given to the Director notice within the time provided in Section 5.01 of this resolution, such dealer thereafter, at any time within two (2) years after the payment of any original or additional tax assessed against him, may file with the Director a claim under oath for refund, in such form as the Director may prescribe, stating the grounds thereof. However, no claim for refund shall be required or permitted to be filed with respect to a tax paid, after protest has been filed with the Director as hereinafter provided, or after proceeding on appeal has been finally determined.

Section 5.03. If, upon examination of such claim for refund, it shall be determined by the Director that there has been an overpayment of tax, the amount of such overpayment shall be credited against any liability of any dealer under this resolution and the sales tax ordinance, and if there be no such liability, the said dealer shall be entitled to a refund of the tax so overpaid. If the Director shall reject the claim for refund in whole or in part he shall make an order accordingly and serve notice upon such dealer.

Section 5.04. Where no question of fact or law is involved, and it appears from the records of the Parish of St. Mary that any moneys have been erroneously or illegally collected from any dealer, or have been paid by any dealer under a mistake of fact or law, the Director may, at any time within two (2) years of payment, upon making a record in writing of his reasons therefor, certify that any dealer is entitled to such refund and thereupon the Director shall authorize the payment thereof from any appropriation available for such purposes.

Section 5.05. When, to secure compliance with any of the provisions of this resolution and the sales tax ordinance any moneys shall have been deposited with the Parish of St. Mary by any dealer, and shall have been paid over to the Parish of St. Mary and the Director shall be satisfied that such dealer has fully complied with all such provisions, the Director shall so certify and authorize repayment from any appropriations available for such purpose to such dealer of such moneys, or such part thereof as the Director shall certify has not been applied by him to the satisfaction of any indebtedness arising under this resolution and the sales tax ordinance.

## REMEDIES OF THE DEALER

Section 6.01. A right of action is hereby created to afford a remedy at law for any dealer aggrieved by the provisions of this resolution and the sales tax ordinance; and in case, of any such dealer resisting the payment of any amount found due, or the enforcement of any provisions of such laws in relation thereto, such dealer shall pay the amount found due by the Director and shall give the Director notice, at the time, of his intention to file suit for the recovery of the same; and upon receipt of such notice the amount so paid shall be segregated and held by the Director for a period of thirty (30) days; and if suit be filed within such time for recovery of such amount, such funds so segregated shall be further held, pending the outcome of such suit. If the dealer prevails, the Director shall refund the amount to the claimant, with interest at the rate of two per cent (2%) per annum covering the period from the date the said funds were received by the Parish of St. Mary to the date of refund.

Section 6.02. This section shall afford a legal remedy and right of action in any State, City or Federal court having jurisdiction of the parties and subject matter, for a full and complete adjudication of any and all questions arising in the enforcement of this resolution, as to the legality of any tax accrued or accruing or the method of enforcement thereof. In such actions service shall be upon the director.

Section 6.03. This section shall be construed to provide a legal remedy in the State, City or Federal courts, by action of law, in case such taxes are claimed to be an unlawful burden upon interstate commerce, or the collection thereof, in violation of any Act of Congress or the United States Constitution, or the Constitution of the State of



Louisiana, or in any case where jurisdiction is vested in any of the courts of the United States; provided that upon request of the dealer and upon proper showing by such dealer that the principal of law involved in an additional assessment is already pending before the courts for judicial determination, the said dealer, upon agreement to abide by the decision of the courts may pay the additional assessment under protest, but need not file an additional suit. In such cases the tax so paid under protest shall be segregated and held by the Director until the question of law involved has been determined by the Courts and shall then be disposed of as therein provided.

Section 6.04. If any dealer shall be aggrieved by any finding or assessment of the Director, he may within thirty (30) days of the receipt of notice of the assessment or find, file a protest in writing signed by him or his duly authorized agent, which shall be under oath and shall set forth the reasons therefor, and he may request a hearing. Thereafter, the Director shall grant a hearing to such dealer, if a hearing has been requested, and may make an order confirming, modifying or vacating any such finding or assessment. The filing of any such protest shall not abate any penalty for non-payment nor shall it stay the right of the Director to collect the tax in any manner herein provided, unless the dealer shall furnish security of a kind and in an amount satisfactory to the Director. Appeals from the decision of the Director shall be direct to any State, City or Federal Court of competent jurisdiction as provided for in Section 602 of this resolution.

#### OTHER ADMINISTRATIVE PROVISIONS

Section 7.01. The Director is hereby authorized and empowered to carry into effect the provisions of this

resolution and the sales tax ordinance and in pursuance thereof to make and enforce such rules as he may deem necessary in administering the provisions of this resolution and the sales tax ordinance and other policies or procedures which may be hereafter established by this Police Jury.

Section 7.02. The Director shall have the power to make and publish reasonable rules and regulations, not inconsistent with this resolution and the sales tax ordinance 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 sales tax ordinance and the collection of the revenues and penalties imposed by this resolution and the sales tax ordinance.

Section 7.03. The cost of preparing and distributing the report forms and paraphernalia for the collection of said tax, and of the inspection and enforcement duties required herein, shall be borne out of appropriations by the Police Jury of the Parish of St. Mary as provided in Section XVII, Item 2 of the sales tax ordinance.

Section 7.04. In any case where tangible personal property is sold at retail under a contract providing for such retail sale, made and entered into prior to the effective date of this resolution and the sales tax ordinance and containing the sale price, and delivery is made after the effective date of this resolution and the sales tax ordinance, and such sale is taxable under this resolution and the sales tax ordinance, the seller shall add tax imposed by said resolution and the sales tax ordinance to said sale price, and collect it from the buyer.

The provisions of this section shall also apply where such tangible personal property is not sold, but is used, consumed, distributed, stored, leased or rented, and where services taxable hereunder are contracted for

before the effective date of this resolution and the sales tax ordinance, but are actually furnished after the effective date hereof.

The provisions of this section shall not apply to tangible personal property actually imported or caused to be imported into, or stored within, the territorial limits of the Parish of St. Mary prior to the effective date of this resolution and the sales tax ordinance, if the said tangible personal property is actually used or consumed by the person who imported and stored said tangible personal property.

Section 7.05. It shall be lawful for the Director, or any deputy by him duly designated, to receive the written oath of any person signing any application, deposition, statement, or report required by the Director in the administration of this resolution and the sales tax ordinance.

Section 7.06. The Director, or any deputy by him duly designed, may conduct hearings, and have administered and examined under oath any dealer and the directors, officers, agents and employees of any dealer, and any other witnesses, relative to the business of such dealer in respect to any matter incident to the administration of this resolution and the sales tax ordinance. Such examinations or hearings shall be at a time convenient to the dealer within fourteen (14) days after requested by the Director in writing.

Section 7.07. Any notice required to be given by the Director pursuant to this resolution and the sales tax ordinance, may be given by personal service on the dealer for whom it is intended, or be mailed to the dealer for whom it is intended, addressed to such dealer at the address given in the last report filed by him pursuant to the provisions of this resolution and the sales tax ordinance, or if no report has been filed, then to such address as may be obtainable. The mailing of such notice

shall be presumptive evidence of its receipt by the dealer to whom it is addressed.

Section 7.08. The Director shall keep a record of all the official acts, and shall preserve copies of all rules, decisions and orders made by him and by any deputy of his department in charge of the collection of the tax imposed by this resolution and the sales tax ordinance. Copies of such rules, decisions, or orders and of any paper or papers filed in any office maintained by him in the administration of this resolution and the sales tax ordinance, may be authenticated under his official signature, and when so authenticated, shall be evidence in all Courts of the State of the same weight and force as the original thereof. For authenticating any such copy, he shall be paid a fee of One Dollar (\$1.00) which shall be deposited in the "Parish Sales Tax Fund".

Section 7.09. Nothing in this resolution and the sales tax ordinance shall be construed to deprive the dealer of any remedy in the review of any tax, or in any proceedings to collect the tax given such dealer by any other law, or to deprive the Police Jury of the Parish of St. Mary of any remedy for the enforcement of this resolution and the sales tax ordinance through any procedure or remedies expressly provided in this resolution and the sales tax ordinance imposing the tax herein levied or any other law, nor shall this resolution and the sales tax ordinance be construed as repealing or altering any such laws or resolution.

Section 7.10. If any section, sub-section, sentence, clause or phrase of this resolution and the sales tax ordinance be held invalid, such decision shall not affect the validity of the remaining portions of this resolution and the sales tax ordinance. The Police Jury of the Parish of St. Mary hereby declares that it would have passed this resolution and the sales tax ordinance, and

each section, sub-section, sentence, clause and phrase thereof irrespective of the fact that any one or more sections, sub-sections, sentence, clauses or phrases may be so declared invalid.

