

**I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT  
RESOLUTION NO. 2 OF 2025**

BY THE CADDO PARISH COMMISSION ACTING AS GOVERNING AUTHORITY OF THE I-49 NORTH  
CORRIDOR ECONOMIC DEVELOPMENT DISTRICT :

A RESOLUTION ESTABLISHING A SALES TAX WITHIN THE  
BOUNDARIES OF THE I-49 NORTH CORRIDOR ECONOMIC  
DEVELOPMENT DISTRICT IN CONNECTION WITH THE PILOT  
AGREEMENT WITH EDMONT HOLDINGS, LLC, AND OTHERWISE  
PROVIDING WITH RESPECT THERETO

WHEREAS, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as  
amended (La. R.S. 33:9038.31, *et seq.*) (the "**EDD Act**") authorizes municipalities, parishes and certain  
other local governmental subdivisions to create economic development districts to carry out the purposes  
of the Act, which economic development districts are political subdivisions of the State of Louisiana and  
possess such power and authority and have such duties as provided by the EDD Act and other law; and

WHEREAS, the Section 33:9038.39 of the EDD Act permits economic development  
districts to levy sales taxes for authorized purposes in addition to any other sales taxes then in existence  
or permitted to be in existence therein, and provided that in the event there are no qualified electors in the  
district in question, as certified by the Registrar of Voters, no election shall be required prior to the levy of  
such sales taxes; and

WHEREAS, pursuant to the EDD Act, the Caddo Parish Commission, acting as the  
governing authority of the Parish of Caddo (the "**Governing Authority**"), adopted Ordinance 6193 of 2022  
on March 3, 2022, which created **THE I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT**  
(the "**District**"), in accordance with La. R.S. 33:9038.32; and

WHEREAS, when the district was created, certain improvements within the district  
were made by the sole occupant of the district, the Rocking R Truck Stop, who benefits from a PILOT  
agreement until the costs of those improvements are reimbursed; and

WHEREAS, a two-cent sales tax in the district would significantly shorten the  
period of time within which the reimbursement can be made, and bring the full taxable value of the Rocking  
R Truck Stop onto the Caddo Parish tax rolls.

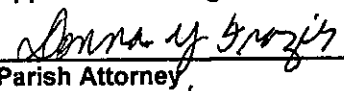
NOW, THEREFORE, BE IT RESOLVED, by the Caddo Parish Commission acting as the  
governing authority of the I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT in due,  
regular and legal session convened, that the Caddo Parish Commission, acting as the governing authority  
of the I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT, does hereby authorize the levy  
and collection of a two cent sales and use tax upon the sale at retail, the use, the lease or rental, the  
consumption and storage for use or consumption, of tangible personal property and any other property  
which may be subject to sales and use tax in the State of Louisiana now or in the future and on sales of  
services in the District for a period commencing on May 1, 2025 and ending on May 31, 2032, all in the  
manner and subject to the provisions and terms of those portions of Title 47 of the Louisiana Revised  
Statutes of 1950, as amended, applicable to sales and use taxes levied by the District for the purposes of  
funding construction of, acquisition of, and upgrades to capital improvement and economic development  
projects within the District's boundaries and any and all authorized purposes under the applicable provisions  
of Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31,  
*et seq.*).

BE IT FURTHER RESOLVED, that the Caddo Parish Administrator or his designee shall  
be authorized to do any and all things necessary to effectuate the purposes set forth herein.

BE IT FURTHER RESOLVED, that if any provision or item of this resolution or the  
application thereof is held invalid, such invalidity shall not affect other provisions, items, or applications  
which can be given effect without the invalid provisions, items, or applications, and to this end, the  
provisions of this ordinance are hereby declared severable.

BE IT FURTHER RESOLVED, that this resolution shall become effective immediately upon  
publication in the official Caddo Parish Journal.

Approved as to legal form:


  
\_\_\_\_\_  
Parish Attorney  
4/28/25

Date

I, Jeff Everson, Clerk to the Caddo Parish Commission, hereby  
certify that the foregoing is a true copy of the transaction of said  
body in regular session convened on the 17th day of April, 2025,  
and is so recorded in Minute Book No. 71, Page 109.

Given under my hand and seal of office this 25th day of April, 2025.

**Mike Spence**  
**CADDO PARISH CLERK OF COURT**  
**Inst # 3006767 CO**  
**Recorded On: 4/29/2025 10:01 AM**  
**Number of Pages: 1**  
**Felicia Gilliam**  
**DEPUTY CLERK**

  
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Clerk of Parish Commission  
Caddo Parish, Louisiana