

The following ordinance was offered by Mr. LaFleur
and seconded by Mr. Doiron:

ORDINANCE NO. 81-2

An ordinance levying within the municipal corporation officially styled "Mayor and Councilmen of Morgan City," Louisiana, a tax of three-tenths of one percent (3/10%) 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 said City, all as defined herein in accordance with R.S. 47:301 through 47:317; defining the terms "tangible personal property," "dealers," "sale," "retail sales," "lease or rental," "storage," "use," "sales of services," and other terms used herein, levying and providing for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provisions thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith.

WHEREAS, pursuant to the authority conferred by Article 6, Section 29 of the Louisiana Constitution of 1974, and other constitutional and statutory authority supplemental thereto, a special election was held in the municipal corporation officially styled "Mayor and Councilmen of Morgan City," Louisiana, on January 17, 1981, to authorize the levy and collection of a tax of three-tenths of one percent (3/10%) 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 as defined in Sections 301 through 317, inclusive, of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:301 through R.S. 47:317), and the following proposition was submitted at said election and duly approved by a majority of the qualified electors voting in said election, viz:

PROPOSITION

Shall Morgan City, Louisiana, a municipal corporation officially styled "Mayor and Councilmen of Morgan City," under the provisions of Article 6, Section 29 of the Louisiana Constitution of 1974 and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect a tax of three-tenths of one percent (3/10%) 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 said City, as presently defined in R.S. 47:301 through 47:317, inclusive, and subject only to the specific exclusions and exemptions therein provided as applicable to sales and use taxes of municipalities, with the avails or proceeds derived from said sales and use tax (after paying the necessary costs of collection and administration thereof) to be dedicated and pledged for any lawful public purpose of said City as established by the then current budgets of the City adopted in compliance with law?

WHEREAS, in compliance with the aforesaid statutory authority and said election of January 17, 1981, it is the desire of this Mayor and Council, acting as the governing authority of said City, 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 Mayor and Council of Morgan City, Louisiana, acting as the governing authority of the municipal corporation officially styled "Mayor and Councilmen of Morgan City," Louisiana, and hereinafter referred to as "Morgan City" or the "City," as follows:

DEFINITIONS

SECTION 1. As used in this Ordinance the following words, terms and phrases shall have the meaning ascribed to them in Section 1.01 to 1.24, inclusive, of this Ordinance, except when the context clearly indicates a different meaning:

Section 1.01. "Agricultural Commodity" shall mean horticultural, viticultural, poultry, farm and range products and livestock and livestock products.

Section 1.02. "Authority" shall mean the municipal corporation officially styled "Mayor and Councilmen of Morgan City," Louisiana.

Section 1.03. "Business" shall include any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. The term "business" shall not be construed in this Ordinance to include the occasional and isolated sales or transactions by a person who does not hold himself out as engaged in business.

Section 1.04. "Collector" shall mean the person or board designated by the Mayor and Council of the municipal corporation officially styled "Mayor and Councilmen of Morgan City," Louisiana, acting as the governing authority thereof, to be in charge of the administration and collection of the tax herein levied, or the duly authorized assistants of said Collector.

Section 1.05. "Cost Price" shall mean the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor or service cost, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less.

Section 1.06. "Dealer" shall include every person who:

(1) manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution or for storage to be used or consumed in the Authority;

(2) imports, or causes to be imported, tangible personal property from any State, or other political subdivision of this State, or foreign country, for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in the Authority;

(3) sells at retail, or who offers for sale at retail, or who has in his possession for sale at retail, or for use, or consumption, or distribution or storage to be used or consumed in the Authority, tangible personal property as defined herein;

(4) has sold at retail, or used, or consumed, or distributed or stored for use or consumption in the Authority tangible personal property and who cannot prove that the tax levied by this Ordinance has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of said tangible personal property;

(5) leases, or rents tangible personal property for a consideration, permitting the use or possession of such property without transferring title thereto;

(6) is the lessee or rentee of tangible personal property and who pays to the owner of such property a consideration for the use or possession of such property without acquiring title thereto;

(7) sells or furnishes any of the services subject to tax under this Ordinance;

(8) purchases or receives any of the services subject to tax under this Ordinance;

(9) is engaging in business in the Authority; or

(10) sells at retail any tangible personal property to a vending machine operator for resale through coin-operated vending machines.

Section 1.07. "Distraint" or "Distrain" shall mean the right to levy upon and seize and sell, or the levying upon or seizing and selling, any property or rights to property of the delinquent dealer by the officer charged with the collection of the tax for the purpose of satisfying any tax, interest or penalties due under the provisions of this Ordinance.

Section 1.08. "Engaging in business in the Authority" shall mean and include any of the following methods of transacting business; maintaining directly, indirectly or through a subsidiary, an office, distribution house, sales house, warehouse or other place of business or by having an agent salesman, solicitor or employees operating within the Authority under the authority of the seller or its subsidiary, irrespective of whether such place of business, agent, salesman, solicitor or employee is located in the Authority permanently or temporarily, or whether such seller or subsidiary is qualified to do business in the Authority or by having within the Authority any choses in or causes of action, or any property, or any liens on property, or any indebtedness due it in the Authority, protected by the laws and courts of the Authority.

Section 1.09. "Governing Body" shall mean the Mayor and Council of the municipal corporation officially styled "Mayor and Councilmen of Morgan City," Louisiana.

Section 1.10. "Gross Sales" shall mean the sum total of all retail sales of tangible personal property, as hereinafter provided and defined, and sales of services without any deductions whatsoever of any kind or character, except as provided in this Ordinance.

Section 1.11. "Hotel" shall mean and include any establishment engaged in the business of furnishing sleeping rooms, cottages or cabins to transient guests, where such establishment consists of six (6) or more sleeping rooms, cottages or cabins at a single business location.

Section 1.12. "Lease or Rental" shall mean the leasing or renting of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property.

The term "lease or rental", however, as herein defined, shall not mean or include the lease or rental made for the purposes of re-lease or re-rental of casing tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other drilling or related equipment used in connection with the operating drilling, completion or reworking of oil, gas, sulphur or other mineral wells.

Section 1.13. "New Article" shall mean the original stock in trade of the dealer and shall not be limited to newly manufactured articles. The original stock or article, whether it be a used article or not, shall be subject to the tax.

Section 1.14. "Parish" shall mean the Parish of St. Mary, State of Louisiana.

Section 1.15. "Person" shall include any individual, firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver, syndicate, the State of Louisiana, any parish, city and parish, municipality, district or other political subdivision thereof or any board, agency, instrumentality or other group or combination acting as a unit, and the plural as well as the singular number.

Section 1.16. "Purchaser" shall mean any person who acquires or receives any tangible personal property or the privilege of using any tangible personal property or receives any services pursuant to a transaction subject to tax under this Ordinance.

Section 1.17. "Retail sale" or "sale at retail" shall mean a sale to a consumer or to any other person for any purpose other than for resale in the form of tangible personal property, as hereinafter set forth, and shall mean and include all such

transactions as the Collector, upon investigation, finds to be in lieu of sales; provided, that sales for resale must be made in strict compliance with the rules and regulations issued by the said Collector. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations, shall himself be liable for and pay the tax.

The sale of tangible personal property to a dealer who purchases said property for resale through coin-operated vending machines shall be considered a "sale at retail." The subsequent resale of the property by the dealer through coin-operated vending machines shall not be considered a "sale at retail."

The term "sale at retail" does not include sales of materials for further processing into articles of tangible personal property for sale at retail, nor does it include an isolated or occasional sale of tangible personal property, other than vehicles as covered in Section 4.06, by a person not engaged in such business. The sale of motor or other vehicles by a person not engaged in such business shall be considered and treated as a "sale at retail."

Section 1.18. "Retailer" shall mean and include every person engaged in the business of making sales at retail or for distribution, or use or consumption, or storage to be used or consumed in the Authority or any person rendering services taxable hereunder.

Section 1.19. "Sale" shall mean any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means, whatsoever, of tangible personal property, for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishings, preparing or serving, for a consideration, of any tangible personal property, consumed on the premises of the person furnishing, preparing or serving such tangible personal property. A transaction whereby the possession of tangible personal property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

The term "sale" shall also include the "sale of services", which means and includes the following:

(1) the furnishing of sleeping rooms, cottages or cabins by hotels;

(2) the sale of admissions to places of amusement, to athletic entertainment other than that of schools, colleges, and universities, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to

clubs or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities; but the term "sales of services" shall not include membership fees or dues of nonprofit, civic organizations, including by way of illustration and not of limitation, the Young Men's Christian Association, the Catholic Youth Organization and the Young Women's Christian Association;

(3) the furnishing of storage or parking privileges by auto hotels and parking lots and trailer parks;

(4) the furnishing of printing or overprinting, lithographic, multilith, blueprinting, photostating or other similar services of reproducing written or graphic matter;

(5) the furnishing of laundry, cleaning, pressing and dyeing services, including by way of extension and not of limitation, the cleaning and renovating of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs and rugs;

(6) the furnishing of cold storage space and the furnishing of the service of preparing tangible personal property for cold storage, where such service is incidental to the operation of storage facilities.

(7) the furnishing of repairs to tangible personal property, including by way of illustration and not of limitation, the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes and office appliances and equipment.

Section 1.20. "Sales Price" shall mean the total amount for which tangible personal property is sold, including any services, except services for financing, that are a part of the sale valued in money, whether paid in money or otherwise, and includes the cost of materials used, labor or service costs, except costs for financing which shall not exceed the legal interest rate and a service charge not to exceed six percent (6%) of the amount financed, and losses; provided that cash discounts allowed and taken on sales shall not be included, nor shall the sales price include the amount charged for labor or services rendered in installing, applying, remodeling or repairing property sold.

Section 1.21. "Storage" shall mean and include any keeping or retention in the Authority of tangible personal property for use or consumption in the Authority or for any purpose other than for sale at retail in the regular course of business.

Section 1.22. "Tangible Personal Property" shall mean and include personal property which may be seen, weighed, measured,

felt or touched, or is in any other manner perceptible to the senses. The term "tangible personal property" shall not include stocks, bonds, notes, or other obligations or securities.

Section 1.23. "Taxing Authority" shall mean and include any municipality, parish or political subdivision in the State of Louisiana, or any municipality, county or political subdivision in a state other than Louisiana.

Section 1.24. "Use" shall mean and include the exercise of any right of power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business.

Section 1.25. "Use Tax" shall include the use, the consumption, the distribution and the storage for use or consumption, as herein defined.

IMPOSITION OF TAX

Section 2.01. There is hereby levied from and after April 1, 1981, for the purposes stated in the proposition set forth in the preamble to this Ordinance, a 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 on sales of services within the Authority as defined herein; and the levy of such tax shall be as follows:

(1) At the rate of three-tenths of one percent (3/10%) of the sales price of each item or article of tangible personal property when sold at retail in the Authority, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Governing Body, and to include each and every retail sale.

(2) At the rate of three-tenths of one percent (3/10%) 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 Authority, provided there shall be no duplication of the tax.

(3) At the rate of three-tenths of one percent (3/10%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, 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-tenths of one percent (3/10%) 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-tenths of one percent (3/10%) of the gross proceeds derived from the sale of services, as defined herein.

Section 2.02. Sales or use taxes paid to the Authority 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 taxing authority in the State of Louisiana or a taxing authority 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 the Authority.

If the tax on rental payments fails to exceed the credits for sales or use tax 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 2.03. The tax shall be collected from the dealer, as defined herein, and paid at the time and in the manner hereinafter provided.

Section 2.04. 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 another ordinance or resolution of the Governing Body.

Section 2.05. The dealer shall collect the taxes levied by this Ordinance together with those sales and use taxes levied by the State of Louisiana, the Parish of St. Mary and the Parish School Board of the Parish of St. Mary, 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 Ordinance to the Collector. Copies of said integrated tax schedules shall be available to dealers on request to the Authority or to the Collector.

Section 2.06. The collection of the tax herein levied shall be made in the name of the Authority by the Collector.

EXEMPTIONS AND EXCLUSIONS FROM TAX

Section 3.01. The taxes imposed and levied by this Ordinance shall be subject to all exemptions and exclusions provided in Chapter 2 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, with respect to taxes levied by any local governmental subdivision or school board.

Section 3.02. It is not the intention of this Ordinance to levy a tax upon articles of tangible personal property imported into the Authority, or produced or manufactured in the Authority, for export; nor is it the intention of this Ordinance to levy a tax on bona fide interstate commerce. It is, however, the intention of this Ordinance to levy a tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the Authority, of tangible personal property after it has come to rest in the Authority and has become a part of the mass of property in the Authority.

Section 3.03. No tax shall be due under this Ordinance on the sale of any goods or personal tangible property delivered or services performed outside the territorial limits of the Authority.

COLLECTION OF TAX BY DEALER

Section 4.01. The tax levied by this Ordinance shall be collected by the dealer from the purchaser or consumer, except as provided for the collection of the tax on motor vehicles in Section 4.06 of this Ordinance. The dealer shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the property, or charges for services, and payable at the time of the sale; provided, however, that the Governing Body shall be joined as a party plaintiff in any action or proceeding brought by the dealer to collect the tax.

Section 4.02. Every dealer located outside the Authority making sales of tangible personal property for distribution, storage, use or other consumption in the Authority shall, at the time of making sales, collect the tax imposed by this Ordinance from the purchaser.

Section 4.03. The dealer shall, as far as practicable, add the exact amount of the tax imposed under this Ordinance, or the

average equivalent thereof, in conformity with the rules and regulations to be issued by the Collector, to the sale price or charge, and when added, such tax shall constitute a part of such price or charge and shall be a debt from the purchaser or consumer to the dealer, until paid and shall be recoverable at law, in the same manner as other debts. Any dealer who neglects, fails or refuses to collect the tax herein provided shall be liable for and pay the tax himself.

Section 4.04. In order to aid in the administration and enforcement of the provisions of this Ordinance, on or before April 1, 1981, or in the case of dealers commencing business after April 1, 1981, or opening new places 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 Collector a certificate of registration in a form prescribed by him. The Collector 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 certificates of 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 Collector upon the dealer ceasing to do business at the place therein named.

Section 4.05. A manufacturer, wholesale dealer or jobber shall refuse to accept a certificate that any property upon which a tax is imposed by this Ordinance is purchased for resale, and shall collect the tax imposed by this Ordinance, unless the purchaser shall have filed a certificate of registration and received a certificate of authority to collect the tax imposed by this 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 Authority the tax herein imposed.

Section 4.06. The tax imposed by this Ordinance upon the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer,

or any other vehicle subject to the Louisiana Vehicle Registration License Tax of the State of Louisiana shall be collected as provided in this section.

(1) The tax levied by this Ordinance on any such vehicle shall be paid to the Vehicle Commissioner as agent of the Collector of Revenue of the State of Louisiana, at the time of application for a certificate of title or vehicle registration license. No certificate of title or vehicle registration license shall be issued until the tax has been paid.

(a) The tax levied by this Ordinance on the sale of any such vehicle shall be due at the time of registration or any transfer of registration as required by the Vehicle Registration License Tax Law of the State of Louisiana (R.S. 47:451, et seq.).

(b) The tax levied by this Ordinance on the use of any such vehicle in the Authority shall be due at the time first registration in the Authority is required by the Vehicle Registration License Tax Law (R.S. 47:451, et seq.).

(2) Every vendor of such a vehicle shall furnish to the purchaser at the time of sale a sworn statement showing the serial number, motor number, type, year and model of the vehicle sold, the total sales price, any allowance for and description of any vehicle taken in trade, and the total cash difference paid or to be paid by the purchaser between the vehicle purchased and traded in and the sales or use tax to be paid along with such other information as the Collector by regulation may require. All labor, parts, accessories and other equipment which are attached to the vehicle at the time of the sale and which are included in the sale price are to be considered a part of the vehicle.

(3) It is not the intention of this Section to grant an exemption from the tax levied by this Ordinance to any sale, use, item or transaction which has heretofore been taxable and this Section shall not be construed as so doing. It is the intention of this Section to transfer the collection of the sales and use tax on vehicles from the vendor to the Vehicle Commissioner as agent for the Collector of Revenue of the State of Louisiana, and to provide a method of collection of the tax directly from the vendee or user by the Vehicle Commissioner as agent of the Collector of Revenue in accordance with an agreement by and between the Collector of Revenue and the Governing Body, the execution of which Agreement is hereby authorized. Said tax so collected for said Collector of Revenue shall be paid to the Authority as soon as possible, and in any event, at least once each month, all in accordance with said agreement.

The Collector of Revenue shall withhold from any such taxes collected for the Authority one percent (1%) of the proceeds of

such tax so collected, which shall be used by the Collector of Revenue to pay the cost of collecting and remitting the tax to the Authority and remit the remainder of such taxes collected to the Collector of the Authority.

(4) The provision contained in Section 1.17 of this Ordinance which excludes isolated or occasional sales from the definition of a sale at retail is not to apply to the sale of vehicles which are the subject of this section. Isolated or occasional sales of vehicles are hereby defined to be sales at retail and as such are subject to the tax.

Section 4.07. All auctioneers shall register as dealers and shall display their registration to the public as a condition of doing business in the Authority. Such auctioneers or the company which they represent shall be responsible for the collection of the tax levied by this Ordinance on articles sold by them and shall report and remit to the Collector as provided in this Ordinance.

Section 4.08. A person engaged in any business taxable under this Ordinance shall not advertise or hold out to the public, in any manner, directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the purchaser from the payment of all or any part of the tax. The dealer shall state and collect and tax separately from the price paid by the purchaser, but his failure to do so shall not be available as a defense to the purchaser in any proceedings brought under this Ordinance.

Section 4.09. Where the tax collected for any period is in excess of three-tenths of one percent (3/10%), the total tax collected must be paid over to the Collector, less the compensation to be allowed the dealer as hereinafter set forth. This provision shall be construed with other provisions of this Ordinance and given effect so as to result in the payment to the Collector of the total tax collected if in excess of three-tenths of one percent (3/10%).

Section 4.10. Where the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, as imposed by this Ordinance, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the purchaser directly to the Authority and it shall be the duty of this purchaser to file a return thereof with the Collector and to pay the tax imposed thereon to the Authority within fifteen (15) days after such sale was made or rendered.

Section 4.11. For the purpose of compensating the dealer in accounting for and remitting the tax levied by this Ordinance, each dealer shall be allowed two percent (2%) of the amount of tax due and accounted for and remitted to the Collector in the

form of a deduction in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment.

COLLECTION OF TAX FROM DEALER

Section 5.01. The tax imposed by this Ordinance shall be collectible by the Collector on behalf of the Authority from all persons engaged as dealers.

(1) The Collector is duly authorized and empowered to carry into effect the provisions of this Ordinance, and in pursuance thereof to make and enforce such rules as he may deem necessary. Such regulations when promulgated shall have the full force and effect of law. Promulgation shall be accomplished by publication at least one time in the official journal of the Authority.

(2) The Collector may employ such personnel, including legal counsel on a fee or salary basis, as are necessary to assist in the collection of the taxes imposed hereunder.

(3) Any duly authorized representative or deputy of the Collector, when acting under his authority and direction, shall have the same power as is conferred upon the Collector by this Ordinance.

(4) The Collector may conduct hearings and administer oaths, and examine under oath, any dealer and the directors, officers, agents and employees of any dealer, and any other witness, relative to the business of such dealer in respect to any matter incident to the administration of this Ordinance.

Section 5.02. On all tangible personal property imported or caused to be imported, from other states or other political subdivisions of this State, or foreign countries, and used by him, the dealer, shall pay the tax imposed by this Ordinance on all articles of tangible personal property so imported and used, the same as if the said articles had been sold at retail for use or consumption in the Authority. For the purposes of this Ordinance, the use, or consumption, or distribution, or storage to be used or consumed in the Authority of tangible personal property, shall each be equivalent to a sale at retail, and the tax shall thereupon immediately levy and be collected in the manner provided herein, provided there shall be no duplication of the tax in any event.

Section 5.03. A credit against the use tax imposed by this Ordinance shall be granted to taxpayers who have paid a similar tax upon the sale or use of the same tangible personal property in another Municipality or Parish in the State of Louisiana, or

Municipality or County in a state other than Louisiana. The credit provided herein shall be granted only in the case where the Municipality or Parish in the State of Louisiana, or the Municipality or County in a state other than Louisiana, to which a similar tax has been paid grants a similar credit as provided herein, provided that members of the armed forces who are residents of the Authority and whose orders or enlistment contracts stipulate a period of active duty of two years or more and who purchase automobiles outside of the Authority, in a Municipality or Parish in the State of Louisiana, or a Municipality or County in a state other than Louisiana while on such tour of active duty shall be granted such credit in connection with the purchase of such automobiles whether or not the Municipality or Parish in the State of Louisiana, or the Municipality or County in a state other than Louisiana to which such tax thereon has been paid grants a similar credit as herein provided. The proof of payment of a similar tax to another Municipality or Parish in the State of Louisiana, or to a Municipality or County in a state other than Louisiana shall be made according to rules and regulations promulgated by the Collector. In no event shall the credit be greater than the tax imposed by the Authority upon the particular tangible personal property which is the subject of the use tax imposed by this Ordinance.

RETURNS AND PAYMENT OF TAX

Section 6.01. The tax levied under this Ordinance shall be due and payable by all dealers monthly on the first day of each month.

Section 6.02. For the purpose of ascertaining the amount of tax payable under this Ordinance, it shall be the duty of all dealers on or before the twentieth (20th) day of the month following the month in which this tax shall become effective to transmit to the Collector, upon forms prescribed, prepared and furnished by him, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, as the case may be, arising from all taxable transactions during the preceding calendar month, running from the effective date of this Ordinance to the end of such month. Thereafter, like returns shall be prepared and transmitted to said Collector by all dealers, on or before the twentieth (20th) day of each month, for the preceding calendar month. Said returns shall show such further information as the Collector may require to enable him to correctly compute and collect the tax herein levied. Such returns shall be signed by the dealer filing the same, and his signature thereon shall constitute a warranty on the part of the dealer that he has read and examined the said returns and that, to the best of his knowledge and belief, the same are true, correct and complete.

Every dealer at the time of making the returns required hereunder shall compute and remit to the Authority the required tax due for the preceding calendar month.

Section 6.03. At the time of transmitting the return required hereunder to the Collector, the dealer shall remit to the Authority therewith, the amount of the tax due under the applicable provisions of this Ordinance, and failure to so remit such tax shall cause said tax to become delinquent.

All taxes, interest and penalties imposed under this Ordinance shall be paid to the Authority in the form of remittance required by the Collector.

Section 6.04. Gross proceeds from rentals or leases of tangible personal property where the lease or rental is part of a regularly established business, or the same is incidental or germane thereto shall be reported and the tax shall be paid with respect thereto in accordance with such rules and regulations as the Collector may prescribe.

Section 6.05. The Collector, for good cause, may extend for not to exceed thirty (30) days the time for making any returns required under the provisions of this Ordinance.

Section 6.06. For the purpose of collecting and remitting to the Authority the tax imposed by this Ordinance, the dealer is hereby declared to be the agent of the Authority.

RECORDS AND INSPECTION THEREOF

Section 7.01. It shall be the duty of every dealer to make a report and pay any tax under this Ordinance, to keep and preserve suitable records of the sales or purchases of services, as the case may be, taxable under this Ordinance, and such other books of account as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the Collector and it shall be the duty of every such dealer moreover, to keep and preserve, for a period of three (3) years, all invoices, bills of lading and other records of goods, wares and merchandise or other subjects of taxation under this Ordinance; and all such books, invoices and other records shall be open to examination at all reasonable hours, by the Collector or any of his duly authorized agents.

Section 7.02. Each dealer shall secure, maintain and keep, for a period of three (3) years a complete record of sales of services and tangible personal property received, used, sold at retail, distributed or stored, leased or rented within the Authority by said dealer, together with invoices, bills of lading and other pertinent records and papers as may be required

by the Collector for the reasonable administration of this Ordinance and all such records shall be open for inspection to the Collector at all reasonable hours.

Section 7.03. In order to aid in the administration and enforcement of the provisions of this Ordinance, and to collect all of the tax imposed by this Ordinance, all wholesale dealers and jobbers in the Authority are hereby required to keep a record of all sales of tangible personal property made in the Authority, whether such sales be for cash or on terms of credit. The record required to be kept by all wholesale dealers and jobbers shall contain and include the name and address of the purchaser, the date of purchase, the article or articles purchased and the price at which the article or articles are sold to the purchaser. These records shall be open to inspection to the Collector or his duly authorized assistants at all reasonable hours.

Section 7.04. For the purpose of administering this Ordinance, the Collector, whenever he deems it expedient, may make or cause to be made by an employee of the department engaged in the administration of this 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 Collector or to any such employee of his department charged with the collection of the tax imposed by this 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 investigation as far as it may be in his or their power so to do.

Section 7.05. For the purpose of enforcing the collection of the tax levied by this Ordinance, the Collector is hereby specifically authorized and empowered to examine, at all reasonable hours, the books, records and other documents of all transportation companies, agencies or firms operating in the Authority, whether said companies, agencies or firms conduct their business by truck, rail, water, airplane or otherwise, in order to determine what dealers, as provided in this Ordinance, are importing or are otherwise shipping articles of tangible personal property which are liable for said tax.

Section 7.06. The Collector 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 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 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 7.07. The records and files of the Collector respecting the administration of this Ordinance shall be considered confidential and privileged and neither the Collector 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 from any examination or inspection of the premises or property of any dealer. Neither the Collector 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 or proceeding under the provisions of this Ordinance; and, (b) when the records or files or the facts shown thereby are directly involved in such action or proceeding.

Section 7.08. Nothing contained in this 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 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 legal representative of the Governing Body 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 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 Collector or his duly authorized agents; or

(5) the furnishing, in the discretion of the Collector 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.

IMPORTED GOODS-PERMITTS

Section 8.01. In order to prevent the illegal importation into the Authority of tangible personal property which is subject to the tax, and to strengthen and make more effective the manner and method of enforcing payment of the tax imposed by

this Ordinance, the Collector is hereby authorized and empowered to put into operation a system of permits whereby any person, or dealer, may import tangible personal property by truck, automobile, or other means of transportation other than a common carrier, without having said truck, automobile or other means of transportation seized and subjected to legal proceedings for its forfeiture. Such system of permits shall require the person, or dealer who desires to import tangible personal property into the Authority, which property is subject to the tax imposed by this Ordinance, to apply to the Collector or his assistant for a permit stating the kind of vehicle to be used, the name of the driver, the license number of the vehicle, the kind or character of tangible personal property to be imported, the date, the name and address of the consignee, and such other information as the Collector may deem proper or necessary. Such permits shall be free of cost to the applicant and may be obtained at the office of the Collector.

REMEDIES FOR COLLECTION, INCLUDING INTEREST, PENALTIES, ETC.

Section 9.01. For the purpose of the enforcement of this Ordinance, and the collection of the tax levied hereunder, it is presumed that all tangible personal property subject to the provisions of this Ordinance imported into the Authority or held in the Authority by any dealer is to be sold at retail, used or consumed, or stored for use or consumption in the Authority, or leased or rented within the Authority, and is subject to the tax herein levied; provided, that such presumption shall be prima facie only, and subject to proof furnished to the Collector.

Section 9.02. Failure to pay any tax due as provided in this Ordinance, shall ipso facto, without demand or putting in default, cause said tax, interest, penalties, and costs to become immediately delinquent, and the Governing Body is hereby vested with authority on motion in a court of competent jurisdiction; to take a rule on the said dealer, to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the Governing Body, prohibiting such dealer from further pursuit of said business until such time as he has paid the said delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

Section 9.03. If the amount of tax due by the dealer is not paid on or before the twentieth (20th) 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 twelve percent (12%) 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 percent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five percent (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 percent (10%) of the aggregate of tax, interest and penalty.

Section 9.04. In the event any dealer fails to make a report and pay the tax as provided by this Ordinance, or in case the dealer makes a grossly incorrect report or a report that is false or fraudulent, it shall be the duty of the Collector to make an estimate for the taxable period of the retail sales, or sales of service, of such dealer, or of the gross proceeds from rentals or leases of tangible personal property by the dealer, and an estimate of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in the Authority, and assess and collect the tax and interest, plus penalty, that may have accrued thereon, which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the dealer. In the event such estimate and assessment requires an examination of books, records, or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon. Such costs and penalties when collected shall be placed to the account of the "Morgan City Three-Tenths of One Percent Sales Tax Fund" in the same manner as are the taxes collected under this Ordinance.

If any dealer fails to make any return required by this Ordinance or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud. there shall be imposed, in addition to any other penalties provided herein, a special penalty of five percent (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 9.05. If any dealer liable for any tax, interest or penalty hereunder shall sell out his business or stock of goods or shall quit the business, he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors or assigns, if any, shall withhold sufficient of the purchase money to cover

the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from the Collector showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods shall fail to withhold purchase money as provided, he shall be personally liable for the payment of the taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners or assignors.

Section 9.06. In the event that any dealer is delinquent in the payment of the tax herein provided for, the Collector 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 Collector 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 Collector 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 9.07. In the event the dealer has imported tangible personal property and he fails to produce an invoice showing the cost price of the articles which are subject to tax, or the invoice does not reflect the true or actual cost price, then the Collector shall ascertain, in any manner feasible, the true cost price and assess and collect the tax with interest, plus penalties, if such have accrued, on the true cost price as assessed by him. The assessment so made shall be considered prima facie correct, and the burden shall be on the dealer to show the contrary.

Section 9.08. In the case of the lease or rental of tangible personal property, if the consideration given or reported by the dealer does not, in the judgment of the Collector, represent the true and actual consideration, then the Collector is authorized to fix the same and collect the tax thereon for the Authority in the same manner as above provided in Section 9.07, with interest plus penalties, if such have accrued.

Section 9.09. In the event any transportation company, agency, or firm shall refuse to permit examination of its books, records and other documents by the Collector, the Collector may proceed by rule, in term or in vacation, in any court of competent jurisdiction and require said transportation company, agency or firm to show cause why the Collector should not be

permitted to examine its books, records or other documents, and in case said rule be made absolute, the same shall be considered a judgment of the court and every violation of said judgment as a contempt thereof and punished according to law.

Section 9.10. If any dealer, subject to make and file a return required by any of the provisions of this Ordinance, fails to render such 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 sales, purchases, leases, or rentals, or other transactions, taxable under this Ordinance, or otherwise fails to comply with the provisions of this Ordinance for the taxable period for which said return is made, the Collector 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 Collector may require such dealer, or the agents or employees of such dealers, to give testimony or to answer interrogatories, under oath administered by the Collector or his assistants, respecting the sale at retail, the use, or consumption or distribution, in the Authority, 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 Ordinance."

Section 9.11. If any dealer fails to make a return, or refuses to permit an examination of his, the dealer's, books, records, or paper, 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 Collector 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 papers 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, failing to comply with any such order shall be guilty of contempt, and shall be punished as provided by law in cases of contempt.

Section 9.12. The importation into the Authority of tangible personal property which is subject to tax, by truck, automobile, other means of transportation other than a common carrier, without having first obtained a permit as described in Section 8.01 (if the tax imposed by this Ordinance on said tangible personal property has not been paid), is prohibited and shall be construed as an attempt to evade payment of the said tax, and the truck, automobile, or means of transportation other

than a common carrier, and the taxable property may be seized by the Collector in order to secure the same as evidence in a trial, and the same shall be subject to forfeiture and sale in the manner provided for in this Ordinance.

Section 9.13. The failure of any dealer who imports tangible personal property from outside the Authority into the Authority for use or consumption or distribution or storage to be used or consumed in the Authority, or who imports for lease or rental any tangible personal property subject to the provisions of this Ordinance, to pay any tax, interest, penalties, or costs under this Ordinance, shall ipso facto make the said tax, interest, penalties and costs delinquent and shall be construed as an attempt to avoid the payment of same which shall be sufficient grounds for attachment of such tangible personal property wherever the same may be located or found whether said delinquent dealer be a resident or non-resident of the Authority, and whether said tangible personal property is in the possession of said delinquent dealer or in the possession of other persons, firms, corporations or associations of persons; provided, that it is the intention of this Ordinance to prevent the disposition of the said tangible personal property in order to insure payment of the tax imposed by this Ordinance, together with interest, penalties and costs, and authority to attach is hereby specifically authorized and granted to the Authority.

In addition to the penalties prescribed in this and the preceding section (Section 9.12), any person, or dealer, who shall violate the provisions thereof, upon conviction shall be fined in a sum of not more than One Hundred Dollars (\$100.00) or imprisonment in jail for a period of not more than ninety (90) days or by both such fine and imprisonment, in the discretion of the court. And, each importation or shipment by truck, automobile, or other means of transportation, other than a common carrier, found to be in violation of the provisions of these sections shall constitute a separate offense.

Section 9.14. The liability of any person, or dealer arising from any tax, interest and penalty, or any of them, imposed by this Ordinance, from the time they are due, shall be a personal debt of such person, or dealer to the Authority recoverable in any court of competent jurisdiction in an action at law by the Authority. 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 judgment or order obtained hereunder shall be paid to the Collector.

Section 9.15. The Authority may require a bond or other security for the payment of any taxes, fees, interest and penalties, or any of them imposed pursuant to this Ordinance when he shall find that the collection thereof may be prejudiced without such security.

Section 9.16. If any person, or dealer, shall fail to make a return or report as required by this Ordinance, the Collector, 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 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 Authority from such person, or dealer, give notice of such assessment to such person, or dealer, and must make demand upon him for payment, or otherwise the said claim shall prescribe.

Section 9.17. After a return or report is filed under the provisions of this Ordinance, the Collector shall cause to be examined and made 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 Ordinance, he shall assess the additional amount of tax, and any penalties and interest, or either of them due the Governing Body from such person, or dealer, and make demand upon him for payment.

Section 9.18. If the Collector finds that any person, or dealer liable for the payment of any tax under this Ordinance designs quickly to depart from the Authority or to remove therefrom his or its property, subject to any lien under the provisions of this 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 Collector 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 this Governing Body. 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 Ordinance, a sum equivalent to five percent (5%) of the tax.

Section 9.19. If any dealer against whom taxes have been assessed under the provisions of this Ordinance, shall refuse or neglect to pay such taxes within the time prescribed in this Ordinance, it shall be lawful for the Collector, 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 9.20. Any dealer who shall neglect, fail or refuse to collect the tax as provided in Section 4.01 through 4.11 of this Ordinance 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 9.21. 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 4.01 through 4.11 of this Ordinance, and who fails, neglects, and refuses to file a return thereof with the Collector 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 4.01 through 4.11 of this Ordinance, whether by himself or through his agents or employees;

(3) any dealer violating the provisions of Section 9.05 and 9.06 of this Ordinance;

(4) any dealer who fails to permit an inspection of records by the Collector as provided in Section 7.01 of this Ordinance;

(5) any wholesale dealer or jobber in the Authority who fails to keep records, or fails to permit an inspection thereof by the Collector as provided in Section 7.03 of this Ordinance;

(6) any dealer, wholesale dealer or jobber who violates the provisions of Sections 4.04 and 4.05 of this Ordinance;

(7) any dealer who violates the provisions of Section 7.02 of this Ordinance;

(8) any dealer failing or refusing to furnish any return as provided in Sections 6.01 through 6.06 of this Ordinance, or failing or refusing to furnish a supplement return or other data required by the Collector;

(9) any dealer required to make, render, sign or verify any return, as provided in Sections 6.01 through 6.06 of this Ordinance, 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 9.22 of this Ordinance; provided that such fine and imprisonment shall not prevent other action against the corporation as otherwise provided in this 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 Ordinance, punishment for which is not otherwise herein provided.

Section 9.22. 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 Ordinance shall have been paid in full. No foreign corporation which has obtained authority from the State to transact business in the Authority 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 Ordinance shall have been fully paid.

Section 9.23. Any person or dealer who shall fail to pay any tax levied by this Ordinance on or before the day when such tax shall be required by this Ordinance to be paid, shall pay in addition to the tax, interest on the tax at the rate specified in Section 9.03 of this Ordinance, 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 Ordinance.

Section 9.24. All penalties and interest imposed by this Ordinance shall be payable to and recoverable by the Authority 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 Collector, 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 percent (1/2%) per month.

REFUNDS AND REIMBURSEMENTS

Section 10.01. Whenever tangible personal property sold is returned to the dealer by the purchaser or consumer or in the

event the amount paid or charged for services is refunded or credited to the purchaser or consumer after the tax imposed by this Ordinance has been collected, or charged to the account of the purchaser, 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 Collector; and in case the tax has not been remitted by the dealer to the Authority, 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 the sworn statement, which period shall not be longer than ninety (90) days, the Authority through the Collector shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for the tax collected. This memorandum shall be accepted by the Authority at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under the provisions of this Ordinance.

Section 10.02. If any dealer shall have given to the Collector notice within the time provided in Section 10.01 of this Ordinance, 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 Collector a claim under oath for refund, in such form as the Collector may prescribe, stating the ground 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 Collector as hereinafter provided, or after proceedings, on appeal has been finally determined.

Section 10.03. If, upon examination of such claim for refund, it shall be determined by the Collector that there has been an over-payment of tax, the amount of such overpayment shall be credited against any liability of any dealer under this Ordinance, and if there be no such liability, the said dealer shall be entitled to a refund of the tax so overpaid. If the Collector shall reject the claim for refund in whole or in part he shall make an order accordingly and serve notice upon such dealer.

Section 10.04. Where no question of fact or law is involved, and it appears from the records of the Authority 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 Collector may, at any time within two (2) years of payment, upon making a record in writing of his reason therefor, certify that any dealer is entitled to such refund and thereupon the Collector shall authorize the payment thereof from any appropriation available for such purposes.

Section 10.05. When, to secure compliance with any of the provisions of this Ordinance any moneys shall have been deposited with the Authority by any dealer, and shall have been

paid over to the Authority and the Collector shall be satisfied that such dealer has fully complied with all such provisions, the Collector shall so certify and authorize re-payment from any appropriations available for such purpose to such dealer of such money, or such part thereof as the Collector shall certify has not been applied by him to the satisfaction of any indebtedness arising under this Ordinance.

REMEDIES OF THE DEALER

Section 11.01. A right of action is hereby created to afford a remedy at law for any dealer aggrieved by the provisions of this 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 Collector and shall give the Collector 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 Collector 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 Collector shall refund the amount to the claimant, with interest at the rate of two percent (2%) per annum covering the period from the date the said funds were received by the Collector to the date of refund.

Section 11.02. This section shall afford a legal remedy and right of action in any State, Parish 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 Ordinance, as to the legality of any tax accrued or accruing or the method of enforcement thereof. In such actions service shall be upon the Collector.

Section 11.03. This section shall be construed to provide a legal remedy in the State, Parish 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 principle of law involved at 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 Collector until the question of law involved has been determined by the Courts and shall then be disposed of as therein provided.

Section 11.04. If any dealer shall be aggrieved by any finding or assessment of the Collector, he may, within thirty (30) days of the receipt of notice of the assessment or finding, 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 Collector 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 Collector 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 Collector. Appeals from the decision of the Collector shall be direct to any State, Parish or Federal court of competent jurisdiction as provided for in Section 11.02.

OTHER ADMINISTRATIVE PROVISIONS

Section 12.01. The Collector is hereby authorized and empowered to carry into effect the provisions of this Ordinance and in pursuance thereof to make and enforce such rules as he may deem necessary in administering the provisions of this Ordinance and other policies or procedures which may be hereafter established by the Authority.

Section 12.02. The Collector shall have the power to make and publish reasonable rules and regulations, not inconsistent with this Ordinance or the laws and the Constitution of the State of Louisiana or of the United States, for the enforcement of the provisions of this Ordinance and the collection of the revenues and penalties imposed by this Ordinance.

Section 12.03. The Collector shall design, prepare, print and furnish to all dealers or make available to said dealers all necessary forms for filing returns, and instructions to insure a full collection from dealers and an accounting for the taxes due, but failure of any dealer to secure such forms shall not relieve such dealer from the payment of said taxes at the time and in the manner herein provided.

Section 12.04. 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 Authority as provided in Section 13.01 of this Ordinance.

Section 12.05. 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 Ordinance and containing the sale price, and delivery is made after the effective date of this Ordinance, and such sale is taxable under this Ordinance, the seller shall add the tax imposed by said 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 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 Authority prior to the effective date of this Ordinance, if the said tangible personal property is actually used or consumed by the person who imported and stored said tangible personal property.

Section 12.06. It shall be lawful for the Collector, 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 Collector in the administration of this Ordinance.

Section 12.07. The Collector, or any deputy by him duly designated, 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 incidental to the administration of this Ordinance. Such examination or hearings shall be at a time convenient to the dealer within fourteen (14) days after requested by the Collector in writing.

Section 12.08. Any notice required to be given by the Collector pursuant to this 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 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 12.09. The Collector shall keep a record of all of 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 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 Ordinance, may be authenticated under his official signature, and when so authenticated, shall be evidenced in all courts of competent jurisdiction of the same weight and force as the original thereof. For authenticating any such copy, he shall be paid a fee of Five Dollars (\$5.00) which shall be treated as revenue of the tax levied hereby.

Section 12.10. Nothing in this 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 Authority of any remedy for the enforcement of this Ordinance through any procedure or remedies expressly provided in this Ordinance imposing the tax herein levied or any other law, nor shall this Ordinance be construed as repealing or altering any such laws or Ordinance.

Section 12.11. If any section, sub-section, sentence, clause, or phrase of this Ordinance be held invalid such decision shall not affect the validity of the remaining portions of this Ordinance. The Authority hereby declares that it would have passed this Ordinance, 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 may be so declared invalid.

Section 12.12. The tax levied herein is declared to be supplemental and in addition to all other taxes levied by and under the authority of the Authority of any kind or nature.

Section 12.13. This Ordinance may be cited or otherwise referred to as the "Morgan City Three-Tenths of One Percent Sales and Use Tax Ordinance".

DISPOSITION OF TAX PROCEEDS AND REVENUES

Section 13.01. All taxes, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come into the possession of the Collector, as an agent of the Authority under any provision or provisions of this Ordinance, shall be deposited daily by the Collector for the account of the Authority in a special fund designated "Morgan City Three-Tenths of One Percent Sales Tax Fund," which fund shall be a separate bank account established and maintained by the Collector; provided, however, any amount which is paid under protest or which is subject to litigation shall be transferred to a separate account established by the Collector pending the final determination of the protest of litigation.

Section 13.02. Out of the tax funds on deposit to the credit of the Authority in said "Morgan City Three-Tenths of One Percent Sales Tax Fund," the Collector shall deduct the reasonable and necessary costs and expenses of administering and collecting the tax herein levied and administering the provisions of this Ordinance as well as the various administrative and enforcement procedures established in said Ordinance. Such costs and expenses shall include, by way of example 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 monthly by the Collector to the Authority.

Section 13.03. After the reasonable and necessary costs and expenses of the collection and administration of the tax have been paid as provided for in Section 13.02, the remaining balance in the "Morgan City Three-Tenths of One Percent Sales Tax Fund" shall be available for appropriation and expenditure by the Mayor and Council of the municipal corporation officially styled "Mayor and Councilmen of Morgan City," Louisiana, in accordance with the terms of the proposition authorizing the levy of the tax and having been approved by a majority of the qualified electors of the Authority voting at a special election held therein on January 17, 1981.

MISCELLANEOUS

Section 14.01. Any provision of this Ordinance to the contrary notwithstanding, the Authority may contract with anyone for the performance of any or all of the duties of the Collector provided for herein. It is hereby recognized that the tax herein levied is being levied by and on behalf of the Authority as herein provided and that the Collector is acting as agent for the Authority for the purpose of administration and collection of the tax.