

The following ordinance was offered by Mrs Vera Judycki
and seconded by Mr. M.C. Rose :

ORDINANCE

An ordinance levying within the Parish of St. Mary, State of Louisiana, a tax of seven-tenths of one percent (7/10%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and upon the sale of services, as presently defined in R.S. 47:301 to 47:317, inclusive; providing for the assessment, collection, payment, dedication and distribution of such tax and the purposes for which the proceeds of said tax may be expended; and amending in pertinent part an ordinance adopted by the Parish School Board of said Parish on October 22, 1975, to comply with present law.

WHEREAS, under 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 said Parish on April 7, 1979, at which election the following proposition was submitted and duly approved by a majority of the qualified electors voting in said election, to-wit:

PROPOSITION

Shall the Parish School Board of the Parish of St. Mary, State of Louisiana, 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 seven-tenths of one percent (7/10%) upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services in said Parish, as presently defined in R.S. 47:301 through 47:317, with the net avails or proceeds of said tax (after paying the reasonable and necessary costs of administering and collecting said tax) being dedicated and used each month as received for the purposes of (1) supplementing other funds for the payment of salaries and/or other employee benefits of teachers and other School Board employees; (2) the construction and acquisition of capital improvements for the public schools of said Parish, including equipment and furnishings therefor, title to which shall be in the public, and the payment of debt service requirements on bonds issued therefor; and (3) the payment of the cost of utilities and other operation and maintenance expenses of the public schools in St. Mary Parish; and further, shall said Parish School

Board be authorized to incur debt and issue negotiable bonds of said Parish School Board in a principal amount not exceeding Eight Million Dollars (\$8,000,000) with a term not exceeding fifteen (15) years from date thereof and bearing interest at a rate or rates not exceeding eight per centum (8%) per annum, for the purpose of purchasing, constructing and acquiring air-conditioning facilities and equipment for the public schools in St. Mary Parish, said bonds to be payable from a pledge and dedication of the net avails or proceeds of said tax all in the manner and within the limitations set forth in Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950; and further, shall the net avails or proceeds of said tax, after making payment of all debt service requirements on such bonds, be allocated and used each month as received in the order of priority indicated, viz:

First, the payment of the cost of utilities for the public school system of said Parish;

Secondly, an amount equal to 65% of the total net avails or proceeds of said tax is to be set aside and used to supplement other funds for the payment of salaries and/or other employee benefits of teachers and other School Board employees; and

Finally, the remainder of the net avails or proceeds of said tax is to be appropriated and expended for the construction, maintenance and acquisition of capital improvements and any other lawful public school purposes, provided, however, that such proceeds shall not be used for construction of new classroom facilities?

WHEREAS, in compliance with the aforesaid constitutional authority, and said election of April 7, 1979, it is the desire of the Parish School Board of the Parish of St. Mary, State of Louisiana, to levy said tax and provide for the assessment, collection, payment, dedication, distribution and other matters in connection therewith as hereinafter provided; and

WHEREAS, this Parish School Board has determined that, said additional seven-tenths of one percent (7/10%) sales and use tax shall be levied and collected, insofar as possible, in the same manner as the present one fourth of one percent (1/4%) sales and use tax now being levied and collected by this Parish School Board pursuant to the authority of R.S. 33:2737, other constitutional and statutory authority supplemental thereto, a special election held in said Parish on September 30, 1975, and an ordinance adopted by this Parish School Board on October 22, 1975, (hereinafter sometimes referred to as the St. Mary Parish School Board Sales and Use Tax Ordinance); and

WHEREAS, it is also the desire of the Parish School Board to amend the St. Mary Parish School Board Sales and Use Tax Ordinance in pertinent part to comply with present law;

NOW, THEREFORE, BE IT ORDAINED by the Parish School Board of the Parish of St. Mary, State of Louisiana:

IMPOSITION OF TAX †

SECTION 1.00. That effective on and after August 1, 1979, there is hereby levied in compliance with the terms and provisions of the St. Mary Parish School Board Sales and Use Tax Ordinance, 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 the storage for use or consumption of tangible personal property, and on sales of services within the Parish, as defined herein; and the levy of such tax shall be as follows:

(1) At the rate of seven-tenths of one percent (7/10%) of the sales price of each item or article of tangible personal property when sold at retail within this Parish; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Parish, and to include each and every retail sale.

(2) At the rate of seven-tenths of one percent (7/10%) 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 this Parish; provided there shall be no duplication of the tax.

(3) At the rate of seven-tenths of one percent (7/10%) of the gross proceeds derived from the lease or rental of tangible personal property, where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(4) At the rate of seven-tenths of one percent (7/10%) 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 seven-tenths of one percent (7/10%) of the gross proceeds derived from the sale of services as defined herein.

DEFINITIONS

SECTION 2.00. The words, terms and phrases as used in this Ordinance shall have the same meaning as these terms enumerated in the St. Mary Parish School Board Sales and Use Tax Ordinance adopted by the Parish School Board on October 22, 1975, as amended by this ordinance.

AMENDMENT OF ST. MARY PARISH SCHOOL BOARD
SALES AND USE TAX ORDINANCE

SECTION 3.00. Sections 1.03, 1.09, 1.14, 1.16(1) and (2), 1.22, 3.01 and 10.01 of said Ordinance of October 22, 1975, are hereby amended to read as follows:

Section 1.03. "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. In the case of tangible personal property which has acquired a Louisiana tax situs and is thereafter transported outside the Parish for repairs performed outside the Parish and is thereafter returned to the Parish, the cost price shall be deemed to be the actual cost of any parts and/or materials used in performing such repairs, if applicable labor charges are separately stated on the invoice. If the applicable labor charges are not separately stated on the invoice, it shall be presumed that the cost price is the total charge reflected on the invoice.

Section 1.09. "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 or more sleeping rooms, cottages or cabins at a single business location.

Section 1.14. "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, and shall mean and include all such transactions as the Director, 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. 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 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 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 "retail sale" or a "sale at retail", as more fully set forth in Section 4.06.

Section 1.16(1). The furnishing of sleeping rooms, cottages or cabins by hotels.

Section 1.16(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.

Section 1.22. "Tourist Camps". Repealed.

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, with respect to taxes levied by local taxing authorities, including school boards.

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 Director; and in case the tax has not been remitted by the dealer to the Director, 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 days, the Director 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 Director 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. In cases where a dealer has retired from business and has filed a final return, a refund of tax may be made if it can be established to the satisfaction of the Director that the tax paid was not due.

COLLECTION OF TAX BY DEALER

SECTION 4.01. The tax shall be collected from the dealer, and paid at the time and in the manner hereinafter provided.

SECTION 4.02. The tax so levied is, and shall be in addition to all other taxes, whether levied in the form of excise, or license, privilege or property taxes levied by any other ordinance or resolution of this Parish School Board.

SECTION 4.03. 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 School Board of the Parish of St. Mary, Louisiana, and by other local political subdivisions in the Parish, 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 Director of the St. Mary Parish Sales Tax Department at the same time and along with the 1/4 of 1% sales and use tax levied by the Parish School Board pursuant to the ordinance adopted on October 22, 1975. Copies of said integrated tax schedules are available to dealers on request from the Director.

SECTION 4.04. The collection of the tax herein levied shall be made in the name of the Parish School Board of the Parish of St. Mary, by the Director of the St. Mary Parish Sales Tax Department.

EXCLUSIONS

SECTION 5.00. That the taxes imposed by this Ordinance shall be subject to the same exclusions and exemptions as the one-fourth of one percent (1/4%) Sales and Use Tax levied by this Parish School Board on October 22, 1975, as amended by this Ordinance.

COLLECTION OF TAX FROM DEALER

SECTION 6.00. That the seven-tenths of one percent (7/10%) tax levied hereby shall be collected by the Director of the St. Mary Parish Sales Tax Department in the same manner and under the procedures prescribed by said Director and by the St. Mary Parish School Board Sales and Use Tax Ordinance, as amended.

ALLOCATION OF TAX PROCEEDS AND REVENUES

SECTION 7.00. Nothing in the St. Mary Parish School Board Sales and Use Tax Ordinance to the contrary withstanding, the levy and collection of the said 1/4% Sales and Use Tax and the said 7/10% Sales and Use Tax shall be subject to the following provision:

In compliance with the said special election of April 7, 1979, authorizing said seven-tenths of one percent (7/10%) sales and use tax, after all reasonable and necessary costs and expenses of collection and administration of said seven-tenths of one percent (7/10%) tax have been paid as provided for in Section 13.02 of the St. Mary Parish School Board Sales and Use Tax Ordinance, the net proceeds of said seven-tenths of one percent (7/10%) sales and use tax shall be available for appropriation and expenditure by the School Board solely for the purposes authorized in the Proposition set out in the preamble hereto authorizing the levy of said tax and having been approved by a majority of the qualified electors of the Parish voting at a special election held therein on April 7, 1979.

FUNDING INTO NEGOTIABLE BONDS

SECTION 8.00. That the avails or proceeds of the seven-tenths of one percent (7/10%) sales and use tax may be funded into negotiable bonds by the Parish School Board in accordance with Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, for the purpose of purchasing, constructing and acquiring air conditioning facilities for the public school buildings of said Parish.

RULES AND REGULATIONS

SECTION 9.00. The Director is hereby authorized and empowered to carry into effect the provisions of this ordinance and in pursuance thereof shall have the power to make and publish reasonable rules and regulations, not inconsistent with this ordinance or the laws and the Constitution of this State or of the United States, for the enforcement of the provisions of this ordinance or other policies or procedures which may be hereafter established by this Parish School Board, and the collection of the revenues and penalties imposed by the St. Mary Parish School Board Sales and Use Tax Ordinance.

AMENDMENT

SECTION 10.00. That unless in conflict herewith, all provisions of the St. Mary Parish School Board Sales and Use Tax Ordinance adopted by this Parish School Board on October 22, 1975, and all amendments thereto shall be applicable to the tax herein levied and shall be incorporated herein by reference.

SAVINGS CLAUSE

SECTION 11.00. 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. This Parish School Board 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 be so declared invalid.

MISCELLANEOUS

SECTION 12.01. That this ordinance shall be published in one issue of "The Daily Review", a newspaper of general circulation in the Parish, published in Morgan City, Louisiana, and being the official journal of said Parish School Board and shall be in full force and effect on and after May 10, 1979.

SECTION 12.02. That a certified copy of this ordinance shall be recorded in the Mortgage Records of the Parish of St. Mary, Louisiana.

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

YEAS: Patrick Bertrand, Prescott Foster, Ralph Longman, Paul Naquin, Jr., M.C. Rose, Louis J. Lipari, James D. Vidos, John A. Cart, Jr., Carroll Thorguson, H.V. Fondren, Jr., Thomas D. Hamilton, Ogden E. Stansbury, Mrs. Vera Judycki, Dr. C. Leonard Wise, Mrs. Audrey M. Gabriel, Charles Guy and Alden Curry.

NAYS: None.

ABSENT: None.

And the ordinance was declared adopted on this, the 10th day of May, 1979.

Secretary

President

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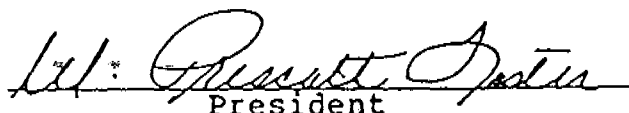
NAYS: None.

ABSENT: Ogden E. Stansbury

And the ordinance was declared adopted on this, the 10th day of May, 1979.



Secretary



President

