

The following ordinance having been introduced at a meeting held on October 12, 2015, notice of its introduction having been published in the official journal and a public hearing having been held in connection therewith on this date, was offered for final adoption by Alderman Lance Willie and seconded by Alderman Paulette Lee

### ORDINANCE

An ordinance providing for the levy within the Village of Folsom, State of Louisiana, effective January 1, 2016, of a one-half of one percent (.5%) sales and use tax (the "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 upon the sale of services in said Village and for the assessment, collection, payment thereof and the dedication of the proceeds of said Tax and the purpose for which the proceeds of the Tax may be expended, said Tax having been authorized at a special election held in the Village on November 21, 2015.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on November 21, 2015, the Village of Folsom, State of Louisiana (the "Village"), acting through the Mayor and the Board of Alderman of the Village of Folsom, State of Louisiana, as its governing authority (the "Governing Authority"), is authorized to levy and collect within the Village, a one-half of one percent (.5%) sales and use tax (the "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 upon the sale of services defined in applicable statutory authority, pursuant to the following proposition which was approved at said election held on November 21, 2015:

### PROPOSITION (SALES TAX)

Shall the Village of Folsom, State of Louisiana (the "Village"), under the provisions of law, be authorized to levy and collect a tax of one-half of one percent (.5%) (the "Tax"), for a period of ten (10) years, beginning January 1, 2016, 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 the sales of services in the Village, all as defined by law (an estimated \$136,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), with the proceeds of the Tax (after paying the costs of collecting and administering the Tax) to be dedicated for the purpose of police protection for the Village of Folsom?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of November 21, 2015, it is the desire of this Governing Authority to provide for the levy and collection of the Tax and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen of the Village of Folsom, State of Louisiana, acting as the governing authority of the Village of Folsom, State of Louisiana, thereof, that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the Village on November 21, 2015, the Tax is hereby levied 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 lease or rental of tangible personal property and on the sales of services in the Village of Folsom, State of Louisiana, as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Tax, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate of Tax. The Tax is levied at the rate of one-half of one percent (.5%) of the sales price of each item or article of tangible personal property when sold at retail in the Village, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Village, and to include each and every retail sale. The Tax is levied at the rate of one-half of one percent (.5%) 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 Village, provided there shall be no duplication of the Tax. The Tax is levied at the rate of one-half of one percent (.5%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, 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, or 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. The Tax is levied at the rate of one-half of one percent (.5%) of the amount paid or charged for taxable services, as defined by law, performed in the Village.

SECTION 3. Effective Date. The Tax shall be effective on January 1, 2016.

SECTION 4. Term. The Tax shall remain in effect for ten (10) years (January 1, 2016 through December 31, 2025).

SECTION 5. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the Village on November 21, 2015, authorizing the Tax, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this ordinance, each dealer shall be allowed one and one-tenth percent (1.1%) of the amount of Tax due and accounted for and remitted to the Village's collector in the form of a deduction in submitting its report and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 7. Exclusions and Exemptions. The Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does this Governing Authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act.

SECTION 8. Interest on Unpaid Amount of Tax Due. As authorized by La. R.S. 47:337.69, the interest on unpaid amounts of the Tax which are due shall be at the rate of one and twenty-five percent (1.25%) per month.

SECTION 9. Delinquency Penalty. The delinquency penalty, as provided by La. R.S. 47:337.70, shall be five percent (5%) per month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-day periods.

In compliance with the said special election of November 21, 2015, authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditures by this Governing Authority solely for the purposes designated in the applicable proposition authorizing the levy of the Tax.

SECTION 21. Severability. If any or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 22. Uniform Sales Tax Controlling. If any provision of this ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 23. Effective Date of Ordinance. This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

SECTION 24. Publication and Recordation. This ordinance shall be published in one issue of the official journal of this Governing Authority as soon as is reasonably possible. A certified copy of this ordinance shall be recorded in the mortgage records of the Parish of St. Tammany, State of Louisiana.

The final adoption of the foregoing ordinance having been duly moved and seconded, the roll was called and the following vote was taken and recorded:

MEMBERS:	YEAS:	NAYS:	ABSENT:	ABSTAINING:
Paulette Lee	<u>  ✓  </u>	<u>      </u>	<u>      </u>	<u>      </u>
Lance Willie	<u>  ✓  </u>	<u>      </u>	<u>  /  </u>	<u>      </u>
Jill Mathies	<u>      </u>	<u>      </u>	<u>  ✓  </u>	<u>      </u>

There being a favorable vote on the ordinance of at least a majority of the authorized members of the Governing Authority, the ordinance was declared adopted on this the 30<sup>th</sup> day of November, 2015.

\_\_\_\_\_  
/s/ Andree Core  
Clerk

Presented to Mayor on November 30, 2015 for action as evidenced by her signature:

Approved:       /s/ Bettye M. Boggs      

Disapproved: \_\_\_\_\_

Returned to Clerk on November 30, 2015