

Iowa, Louisiana



April 23, 2012

The Town Council of the Town of Iowa, Louisiana, met in regular public session at 7:00 o'clock p.m. on May 14, 2012, at the regular meeting place of the Town Council, Iowa City Hall, 115 North Thomson, Iowa, Louisiana, and the following members present:

ABSENT: Larry Hardy

The meeting was called to order and the roll called with the above result.

Thereupon, the following Ordinance having been introduced on April 16, 2012, pursuant to motion made by J. Guillotte and seconded by T. Talbot, the roll was called and the following vote was taken and recorded:

YEAS: J. Guillotte, E. Marshall, T. Talbot, G. Guidry

NAYS: none

ABSENT: Larry Hardy

NOT VOTING: none

ORDINANCE NO. 2012 - 02

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF A ONE-HALF PERCENT (1/2%) SALES AND USE TAX ("TAX") BY THE TOWN OF IOWA, LOUISIANA, ("TOWN"), FOR A 10 YEAR PERIOD BEGINNING JULY 1, 2012, IN ACCORDANCE WITH THE PROVISIONS AND TERMS OF CHAPTER 2D OF SUBTITLE II, TITLE 47 OF THE LOUISIANA REVISED STATUTES OF 1950, AS IT MAY BE AMENDED ("UNIFORM LOCAL SALES TAX CODE").

WHEREAS, pursuant to the provisions of Section 2737.59 of Title 33 of the Louisiana Revised Statutes of 1950, as amended, and Article VI, Sections 7(A), 29(B), 30 and 32 of the Louisiana Constitution of 1974, and the authority granted at a special election held within the TOWN, on October 22, 2011, the TOWN now continues the levy and collection of the TAX for an additional 10 year period beginning July 1, 2012, the proceeds of which are to be allocated, distributed, and used by the TOWN, as set forth in the proposition submitted at the election, a copy of which proposition is attached hereto as Exhibit "A" and made a part of this Ordinance as if fully set forth herein; and

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN OF IOWA, LOUISIANA, that:

SECTION 1. TOWN Tax. The continuation of the TAX in favor of the TOWN authorized at a special election held within the TOWN, on October 22, 2011, upon the sale at retail, the use, the lease or rental, the consumption, the distribution and storage for use or consumption, of tangible personal property, and upon the sale of services in the TOWN, shall continue to be assessed, imposed, collected, paid and enforced, in the manner and subject to the terms and provisions of Uniform Local Sales Tax Code, the provisions of which are incorporated by reference herein.

Proceeds of the TAX, described in this section shall continue to be allocated, distributed and used by the TOWN in the manner and for the purposes described and provided for in Exhibit "A" hereto which is the proposition approved by the electorate of the TOWN at an election held October 22, 2011.

SECTION 2. Integrated Bracket Schedule Applicable to Collection. The TAX described in Section 1 shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the TOWN, the Sales and Use Tax Department of the Calcasieu Parish School Board ("COLLECTOR") and comply with the Uniform Local Sales Tax Code, particularly La. R.S. 47:337.29, the proportionate part of the sales and use taxes collected in the TOWN in accordance with said integrated bracket schedule.

SECTION 3. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the TAX described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the TAX due and accounted for and remitted to the COLLECTOR in the form of a deduction in submitting his report and/or reports 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 4. Exclusions and Exemptions. The TAX imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana State sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The TOWN has not

adopted the optional exclusions or exemptions allowed by Louisiana State sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 5. Interest. The interest on the unpaid TAX provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 6. Delinquency Penalty. Penalty on the unpaid TAX as provided by La. R.S. 47:337.70 shall be five percent (5%) of the total tax due if delinquency is for not more than thirty (30) days, with an additional five percent (5%) for each additional thirty (30) days or fraction thereof during which delinquency continues, not to exceed twenty-five percent (25%) in the aggregate.

SECTION 7. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the TAX found to be due.

SECTION 8. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the TAX or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 9. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to or greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 10. Attorney Fees. The COLLECTOR is authorized to employ private counsel to assist in the collection of any TAX, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any TAX, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of the TAX, penalties and interest due, shall be paid by the tax debtor. Additional provisions applicable to attorney fees, inclusive of prevailing party and waiver of such fees, are included under LA R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

SECTION 11. Limits on Interest, Penalty and Attorney Fees. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 12. Collector. All sales and use taxes described in this Ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301.(2)(b) which shall mean and include the Calcasieu Parish School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the TOWN.

SECTION 13. Powers of Collector. The COLLECTOR is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint deputies, assistants or agents to assist in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 14. Disposition of Revenues. All TAX, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come into the possession of the COLLECTOR under any provision or provisions of this Ordinance relating to the TAX described herein shall be promptly deposited by the COLLECTOR for the account of the TOWN, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the COLLECTOR with said fiscal agent pending the final determination of the protest or litigation.

Out of the funds on deposit in such special funds, the COLLECTOR shall first pay all reasonable and necessary costs and expenses of administering and collecting the TAX described herein and administering the provisions of this Ordinance, as well as the various administrative and enforcement procedures. Such costs and expenses shall be reported by the COLLECTOR monthly to the TOWN.

In compliance with the special election authorizing the renewal of the levy and collection of the TAX described herein, 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 such special funds shall be available for appropriation and expenditure by the TOWN, solely for the purposes designated in the proposition authorizing the levy of the TAX.

SECTION 15. Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is sustained.

SECTION 16. Severability. If any one 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 17. Uniform Local Sales Tax Code is 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 18. Effect Upon Prior Sales Tax Ordinances. With respect to the TOWN TAX, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the TOWN, to provide that the TAX now authorized to be levied in the TOWN shall hereinafter be collected, administered and enforced in the manner

provided by the Uniform Local Sales Tax Code and shall not be construed to rescind and repeal any prior resolutions or ordinances of the TOWN relating to the levy, allocation, distribution and use of the proceeds of the TAX.

SECTION 19. Effective Date. The continuation of the TAX shall be effective on July 1, 2012.

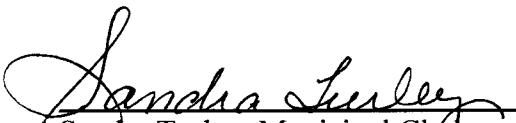
SECTION 20. Term. The TAX shall remain in effect for ten (10) years (July 1, 2012 through June 30, 2022.)

SECTION 21. Publication and Recordation. A copy of this Ordinance shall be duly published in the *Lake Charles American Press*, the official journal of the TOWN, as soon as is reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana.

And the Ordinance was declared adopted on this, the 14th day of May, 2012.

ATTEST:


CAROL PONTHEUX, Mayor


Sandra Turley, Municipal Clerk

STATE OF LOUISIANA

PARISH OF CALCASIEU

I, **Sandra Turley**, certify that I am the duly qualified and acting Municipal Clerk of the Town of Iowa, Louisiana.

I FURTHER CERTIFY that the above and foregoing is a true and correct copy of an excerpt from the minutes of a meeting of said Iowa Town Council held on May 14, 2012, and of the Ordinance adopted at said meeting, as said minutes and Ordinance appear officially of record in my possession.

IN FAITH WHEREOF, witness my official signature on this 15th day of May, 2012.


SANDRA TURLEY
Municipal Clerk

[S E A L]

Exhibit A

**TOWN OF IOWA PROPOSITION
(1/2% SALES TAX RENEWAL)**

SUMMARY: ONE-HALF (1/2%) SALES TAX RENEWAL FOR 10 YEARS BEGINNING JULY 1, 2012, WITH COLLECTIONS FROM THE LEVY OF THE TAX ESTIMATED TO BE \$250,177 FOR ONE ENTIRE YEAR, TO BE USED FOR THE FOLLOWING PURPOSES: FLOOD CONTROL MAINTENANCE AND IMPROVEMENTS, ECONOMIC DEVELOPMENT ACTIVITIES, CAPITAL IMPROVEMENTS AND MAINTENANCE TO THE TOWN HALL AND TOWN PARK SITUATED IN THE TOWN OF IOWA.

Shall the Town of Iowa, Louisiana (the "Town") pursuant to Article VI, Section 29 of the Louisiana Constitution of 1974, and other constitutional and statutory authority, be authorized to continue to levy and collect a sales and use tax of one-half percent (1/2%) (the "Tax"), previously authorized at an election held on April 6, 2002, for an additional ten (10) years beginning July 1, 2012, upon the sale at retail, use, lease or rental, consumption and storage for use or consumption of tangible personal property and on sales of services within the Town, all as presently or hereafter defined in La. R.S. 47:301 to 47:317, inclusive, with collections from the levy of the Tax estimated to be \$250,177 for one entire year, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax) to be dedicated and used for the following purposes: flood control maintenance and flood control improvements; economic development activities; capital improvements and maintenance to the Town Hall and Town Park situated in the Town of Iowa?