

Calcasieu Parish Recording Page

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Received From :
CAL PAR SCHOOL BOARD (105)
P O BOX 800
LAKE CHARLES, LA 70601

First VENDOR

CALCASIEU PARISH SCHOOL BOARD

First VENDEE

-RE: ORDIN PROVIDING FOR LEVY AND COLLECTION OF ONE HALF OF ONE PERCENT SALES AND USE TAX FOR A 10 YEAR PERIOD BEGINNING OCTOBER 1 2015

Index Type : CONVEYANCES
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Recorded Information

I hereby certify that the attached document was filed for registry and recorded in the Clerk of Court's office for Calcasieu Parish, Louisiana

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Parish of Calcasieu
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Return To :
CAL PAR SCHOOL BOARD (105)
P O BOX 800
LAKE CHARLES, LA 70601

Lake Charles, Louisiana
July 14, 2015

The Calcasieu Parish School Board, Louisiana, met in regular session at 5:00 o'clock p.m. on Tuesday, July 14, 2015, at the regular meeting place of said Board in the Calcasieu Parish School Board Office, 3310 Broad Street, Lake Charles, Louisiana, pursuant to the provisions of written notice given to each and every member thereof and duly posted in the manner required by law.

President, Mack Dellafosse, called the meeting to order and on roll call, the following members were present:

PRESENT: Annette Ballard, Billy Breaux, Max Calderera, Mack Dellafosse, John Duhon, Glenda Gay, Chad Guidry, Chuck Hansen, Fred Hardy, Ron Hayes, Aaron Natali, Dean Roberts, Alvin Smith, Eric Tarver and Wayne Williams

ABSENT: Billy Breaux

Karl Bruchhaus, Board Secretary, also attended. The meeting was called to order and the roll called with the above results.

Thereupon, the following Ordinance was then introduced, and pursuant to motion made by Ron Hayes and seconded by Annette Ballard, was adopted by the following vote:

YEAS: 13

NAYS: 0

ABSENT: 1

NOT VOTING: Mack Dellafosse, President

The Ordinance was approved and signed by the President, attested by the Secretary, and provides as follows:

SALES AND USE TAX ORDINANCE 2015

An Ordinance providing for levy and collection of a one-half of one percent ($\frac{1}{2}$ of 1%) sales and use tax by the Calcasieu Parish School Board, State of Louisiana, for a 10-year period beginning October 1, 2015, in accordance with the provisions of Chapter 2-D 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 Chapter 2-D of Subtitle II, Title 47 of the Louisiana Revised Statutes of 1950, as amended (“Uniform Local Sales Tax Code”), more particularly Section 338.54 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (a redesignation of La. R.S. 33:2721.6 pursuant to Act 248 of the 2011 Legislative Session), and Article VI, Section 29 of the Louisiana Constitution of 1974, and the authority granted at a special election held in Calcasieu Parish, Louisiana on May 3, 2014, the Calcasieu Parish School Board, State of Louisiana (“School Board”) now renews the levy and collection of the one-half of one percent ($\frac{1}{2}$ of 1%) sales and use tax (“Tax”) for a 10-year period beginning October 1, 2015, the proceeds of which are to be allocated, distributed, and used by the School Board 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;

NOW, THEREFORE, BE IT ORDAINED BY THE CALCASIEU PARISH SCHOOL BOARD, STATE OF LOUISIANA, that:

SECTION 1. School Board Tax. The Tax in favor of the School Board authorized at a special election held within Calcasieu Parish, Louisiana (the “Parish”), on May 3, 2014, 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 Parish, 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, for the duration of the Tax as authorized by (i) the

electorate of the Parish on May 3, 2014; and (ii) Exhibit A.

Proceeds of the Tax, described in this Section shall continue to be allocated, distributed and used by the School Board in the manner and for the purposes described and provided for in Exhibit A which is the proposition approved by the electorate of the Parish on May 3, 2014.

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 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 Parish in accordance with said integrated bracket schedule.

SECTION 3. Vendor’s Compensation. For the purpose of compensating dealers 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 School Board 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%) per month.

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 the 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 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 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 School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the School Board.

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 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 School Board, 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 the fiscal agent pending 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 various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the School Board.

In compliance with the special election authorizing 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 School Board 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 maintained.

SECTION 16. Severability. If any one or more 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 Tax, this Ordinance shall be considered as additional and supplemental to the ordinances heretofore adopted by the School Board, to provide the Tax now authorized to be levied in the Parish 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 School Board relating to levy, allocation, distribution and use of the proceeds of the Tax.


SECTION 19. Effective Date. The levy of the Tax shall be effective on October 1, 2015.

SECTION 20. Term. The Tax shall remain in effect for ten (10) years (October 1, 2015, through September 30, 2025).


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

This Ordinance having been submitted to a vote, the vote thereon was as indicated above.

THUS DONE, PASSED AND ADOPTED on the 14th day of July, 2015.



Mack Dellafosse, President
Calcasieu Parish School Board

ATTEST:



KARL BRUCHHAUS, Secretary
Calcasieu Parish School Board

(Other business not pertinent to the present excerpt may be found of record in the official minute book.)

Upon motion duly made and unanimously carried, the meeting was adjourned.


Mack Dellafosse, President
Calcasieu Parish School Board

ATTEST:


KARL BRUCHHAUS, Secretary
Calcasieu Parish School Board

STATE OF LOUISIANA

PARISH OF CALCASIEU

I, **KARL BRUCHHAUS**, certify that I am the duly qualified and acting Superintendent of Public Schools for the Parish of Calcasieu, Louisiana, and as such, Ex-Officio Secretary of the Calcasieu Parish School Board, Louisiana.

I further certify that the above and foregoing is a true and correct copy of an excerpt from the minutes of a public meeting of the Calcasieu Parish School Board held on July 14, 2015, and of a resolution adopted at said meeting, as said minutes and resolution appear officially of record in my possession.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Calcasieu Parish School Board, Louisiana, on this 14th day of July, 2015.



KARL BRUCHHAUS, Secretary

[S E A L]

EXHIBIT "A"

SALES TAX RENEWAL PROPOSITION

Shall the Calcasieu Parish School Board, Calcasieu Parish, Louisiana, under the provisions of Article 6, Section 29 of the Constitution of 1974 of the State of Louisiana, La. R.S. 47:338.54, and other constitutional and statutory authority supplemental thereto, extend for a period of ten years beginning October 1, 2015, and be authorized to continue to levy and collect, and adopt an ordinance providing for such levy and collection, a tax of one-half of one percent ($\frac{1}{2}$ of 1%), with collections from the tax estimated to be \$22,570,000 for one entire year, currently being collected 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 Calcasieu Parish, Louisiana, all presently or hereafter defined in La. R.S. 47:301 through La. R.S. 47:317, with the proceeds of the tax to be dedicated exclusively for supplementing the salaries of teachers and other employees of the Calcasieu Parish School Board?