



City of Lake Charles

326 Pujo Street
P.O. Box 1178
Lake Charles, LA
70602-1178

Signature Copy

Ordinance: 17416

File Number: 483-15

Enactment Number: 17416

An ordinance providing for such levy and collection of a one-quarter of one percent (1/4 of 1%) sales and use tax by the City of Lake Charles, State of Louisiana, for a 15-year period beginning January 1, 2016, 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 it may be amended ("Uniform Local Sales Tax Code"), more particularly Section 338.54 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, and Article VI, Section 29 of the Louisiana Constitution of 1974, and the authority granted at a special election held in the City of Lake Charles, Louisiana, on October 24, 2015, the City of Lake Charles, State of Louisiana ("City") now levies for collection a one-quarter of one percent (1/4 of 1%) sales and use tax ("Tax") for a 15-year period beginning January 1, 2016, the proceeds of which are to be allocated, distributed, and used by the City 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 CITY COUNCIL, GOVERNING AUTHORITY OF THE CITY OF LAKE CHARLES, LOUISIANA, that:

SECTION 1. City Tax. The Tax in favor of the City authorized at a special election held within the City of Lake Charles, Louisiana (the "City"), on October 24, 2015, 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 City, 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 the electorate of the City on October 24, 2015 (Exhibit A).

Proceeds of the Tax, described in this Section shall continue to be allocated, distributed and used by the City in the manner and for the purposes described and provided for in Exhibit A which is the proposition approved by the electorate of the City on October 24, 2015.

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 City ("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 City 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 City has also adopted the optional exclusion and exemption allowed by Louisiana State sales and use tax law and codified under R.S. 47:337.10.(l)(Manufacturers Machinery and Equipment Exclusion Ord. No. 13360). It has not adopted any other 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 Calcasieu Parish School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the City.

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 City, 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 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 City.

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 City 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 City, to provide the Tax now authorized to be levied in the City 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 City 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 January 1 2016.

SECTION 20. Term. The Tax shall remain in effect for fifteen (15) years (January 1, 2016 through December 31, 2030).

SECTION 21. Publication and Recordation. A copy of this Ordinance shall be duly published in the American Press, the official journal of the City, 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 below.

At a meeting of the City Council on November 18, 2015, on a motion made by Rodney Geyen, seconded by Luvertha August, this Ordinance was adopted by the following vote.


For: 7 Luvertha August, Mark Eckard, Rodney Geyen, John leyoub, Mary Morris, Stuart Weatherford, and Dana C. Jackson

Against: 0

Absent: 0

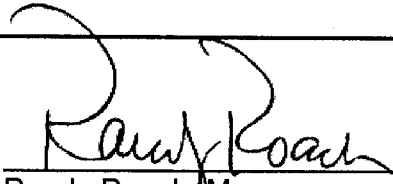
Passed and Adopted 
Dana C. Jackson, President or Presiding Officer

Date 11-18-2015

Attest 
Lynn F. Thibodeaux, Clerk of the Council

Date 11-18-2015

Approved by


Randy Roach, Mayor
City of Lake Charles, Louisiana

Date 11-19-2015

Exhibit "A"

SALES TAX PROPOSITION

Shall the City of Lake Charles, Louisiana ("City"), pursuant to La. R.S. 47:338.1, et seq., be authorized to levy and collect within the City a tax of one-quarter percent (1/4%) ("Tax"), with annual Tax collections estimated to be \$6,000,000, upon sale at retail, use, lease or rental, consumption and storage for use or consumption of tangible personal property, and sale of services as defined in La. R.S. 47:301, et seq., for a period of fifteen (15) years beginning January 1, 2016, with Tax proceeds dedicated to funding the City's operational, maintenance, debt service and capital needs, including streets and lighting, fire and police, garbage, sewers and sanitation, public buildings and facilities, lakefront and parks, including salaries and benefits of City personnel?

STATE OF LOUISIANA :

PARISH OF CALCASIEU :

I, LYNN F. THIBODEAUX, do hereby certify that I am the duly qualified and acting Clerk of the Council of the City of Lake Charles, Calcasieu Parish, Louisiana.

I further certify that the above and foregoing is a true and correct copy of Ordinance number 17416 adopted at a meeting of the City Council of said City, held on the 18th day of November, 2015.

IN WITNESS WHEREOF, I have hereunto subscribed my official signature and impressed hereon the official seal of said City, this 19th day of November, 2015.



LYNN F. THIBODEAUX
CLERK OF THE COUNCIL

[SEAL]

Calcasieu Parish Recording Page

H. Lynn Jones II
Clerk of Court
P.O. Box 1030
Lake Charles, LA 70602
(337) 437-3550

Received From :

CITY OF LAKE CHARLES (133)
P. O. BOX 3706
LAKE CHARLES, LA 70602

First VENDOR

CITY OF LAKE CHARLES

First VENDEE

-RE: ORDN#17416 PROVIDING FOR SUCH LEVY AND COLLECTION OF A ONE QUARTER OF ONE PERCENT SALES AND USE TAX BY THE CITY OF LAKE CHARLES FOR A 15 YEAR PERIOD BEGINNING JANUARY 1 2016

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

On (Recorded Date) : 11/19/2015

At (Recorded Time) : 3:19:09PM



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CLERK OF COURT
H. LYNN JONES II
Parish of Calcasieu

I certify that this is a true copy of the attached document that was filed for registry and
Recorded 11/19/2015 at 3:19:09
File Number 3208001
Recorded in Book 4078, Page 451



Lynn Jones II
Deputy Clerk

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LAKE CHARLES, LA 70602