

CITY OF CROWLEY
SPECIAL COUNCIL MEETING
MAY 24, 2012

The Mayor and Board of Aldermen of the City of Crowley, Louisiana, the governing authority of the City of Crowley, met in a special session at 4:00 p.m. Thursday the 24th, day of May, 2012 at the regular meeting place of said Mayor and Board of Aldermen, the Council Chambers, 426 North Avenue F, Crowley, Louisiana, after the giving and posting of prior notice of said meeting in the manner provided by law.

Mayor Greg A. Jones presided with the presence of the following Aldermen: Bryan Borill, J. Elliot Doré, Jeff Doré, Vernon Martin, Mary Melancon, and Steven Premeaux. Aldermen Lyle Fogleman, Jr., Laurita Pete and Kitty Valdetero were absent.

Mayor Greg Jones led the Pledge of Allegiance to the flag and Alderman Elliot Doré gave the invocation.

The following call was read:

May 22nd, 2012

**City of Crowley
Special Council Meeting Notice:**

You are hereby notified that a Special Council Meeting of the Mayor and Board of Aldermen of the City of Crowley will be held on Thursday May 24th, 2012 at 4:00 p.m. in the Conference Room of City Court at 426 North Avenue F, Crowley, LA.

The purpose of said meeting will be to consider:

1. Public Hearing for the Purpose of:
 - A) Consider Ordinance No. 1437 to levy One-Half of One Percent (1/2 of 1%) Sales and Use Tax
2. Ordinances:
 - A) Consider Adoption of Ordinance No. 1437 to levy One-Half of One Percent (1/2 of 1%) Sales and Use Tax
3. Any Other Legal Items to Come before the Council.

S/ Greg A. Jones, Mayor

-In accordance with the Americans with Disabilities Act, if you need special assistance, please contact Judy L. Istre at (337) 788-4103, describing the assistance that is necessary.

The Notice of Call was posted at City Hall on May 22nd, 2012 at 3:00 p.m.

The call was circulated on May 22nd, 2012 at 3:00 p.m. and copies of the call were delivered to the following:

Bryan Borill	on May 22 nd , 2012 at 3:09 p.m. by e-mail
Elliot Doré	on May 22 nd , 2012 at 3:09 p.m. by e-mail
Jeff Doré	on May 22 nd , 2012 at 6:00 p.m. by personal service
Lyle Fogleman	on May 22 nd , 2012 at 3:09 p.m. by e-mail
Vernon Martin	on May 22 nd , 2012 at 3:34 p.m. by facsimile

Mary T. Melancon	on May 22 nd , 2012 at 6:00 p.m. by personal service
Laurita Pete	unable to contact
Steven Premeaux	on May 22 nd , 2012 at 6:00 p.m. by personal service
Kitty Valdetero	on May 22 nd , 2012 at 3:09 p.m. by e-mail
Thomas K. Regan	on May 22 nd , 2012 at 3:09 p.m. by e-mail
Tim Mader	on May 22 nd , 2012 at 3:09 p.m. by e-mail
K. P. Gibson	on May 22 nd , 2012 at 6:00 p.m. by personal service
Judy L. Istre	on May 22 nd , 2012 at 6:00 p.m. by personal service
K.S.I.G.	on May 22 nd , 2012 at 3:35 p.m. by facsimile
K.A.J.N.	on May 22 nd , 2012 at 3:37 p.m. by facsimile
Crowley Post Signal	on May 22 nd , 2012 at 3:38 p.m. by facsimile
Daily Advertiser	on May 22 nd , 2012 at 3:40 p.m. by facsimile
The Advocate	on May 22 nd , 2012 at 3:09 p.m. by e-mail
K.A.T.C. Channel 3	on May 22 nd , 2012 at 3:09 p.m. by e-mail
K.L.F.Y Channel 10	on May 22 nd , 2012 at 3:09 p.m. by e-mail
Chamber of Commerce	on May 22 nd , 2012 at 3:41 p.m. by facsimile

PUBLIC HEARINGS:

Mayor Greg A. Jones opened the public hearing on proposed ordinance no. 1437, the ordinance was read by title as follows:

AN ORDINANCE TO PROVIDE FOR THE LEVY, COLLECTION AND ADMINISTRATION OF A ONE-HALF OF ONE PERCENT (1/2%) 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, ALL AS DEFINED HEREIN FOR A PERIOD OF FIFTEEN (15) YEARS COMMENCING JULY 1, 2012; DEFINING THE TERMS "TANGIBLE PERSONAL PROPERTY", "DEALER", "SALE", "RETAIL SALES", "LEASE OR RENTAL", "STORAGE", "USE", "SALES OF SERVICES", AND OTHER TERMS USED HEREIN; LEVYING AND PROVIDING FOR THE ASSESSMENT, COLLECTION, PAYMENT AND DEDICATION OF SUCH TAX AND THE PURPOSE FOR WHICH THE PROCEEDS OF SAID TAX MAY BE EXPENDED; PROVIDING FOR AN ADEQUATE REMEDY AT LAW; DEFINING VIOLATIONS OF THE PROVISIONS OF THIS ORDINANCE AND PRESCRIBING PENALTIES THEREFOR; PROVIDING FOR RULES AND REGULATIONS FOR THE ENFORCEMENT OF THE PROVISIONS OF THIS ORDINANCE AND THE COLLECTION OF THE TAX LEVIED THEREBY; PROVIDING THAT ANY PART OF THIS ORDINANCE WHICH MAY BE HELD INVALID OR UNCONSTITUTIONAL SHALL NOT AFFECT OR IMPAIR ANY OTHER PROVISIONS THEREOF; AND REPEALING ALL RESOLUTIONS AND ORDINANCES OR PARTS THEREOF AS MAY CONFLICT HEREWITH.

Mr. Regan asked for proponents to the proposed ordinance no. 1437. A third and final call was made with no one coming forward to speak. The call for opponents of the proposed ordinance no. 1437 was made and there were no comments after the third and final call. The public hearing on ordinance no. 1437 was closed.

AGENDA ITEMS:

ORDINANCES:

The following Ordinance was offered by Alderman Vernon Martin, duly seconded by Alderman Steven Premeaux, and duly ordained and adopted.

CITY OF CROWLEY,
FIFTEEN-YEAR SALES AND USE TAX
ORDINANCE NO. 1437

AN ORDINANCE TO PROVIDE FOR THE LEVY, COLLECTION AND ADMINISTRATION OF A ONE-HALF OF ONE PERCENT (1/2%) 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, ALL AS DEFINED HEREIN FOR A PERIOD OF FIFTEEN (15) YEARS COMMENCING JULY 1, 2012; DEFINING THE TERMS "TANGIBLE PERSONAL PROPERTY", "DEALER", "SALE", "RETAIL SALES", "LEASE OR RENTAL", "STORAGE", "USE", "SALES OF SERVICES", AND OTHER TERMS USED HEREIN; LEVYING AND PROVIDING FOR THE ASSESSMENT, COLLECTION, PAYMENT AND DEDICATION OF SUCH TAX AND THE PURPOSE FOR WHICH THE PROCEEDS OF SAID TAX MAY BE EXPENDED; PROVIDING FOR AN ADEQUATE REMEDY AT LAW; DEFINING VIOLATIONS OF THE PROVISIONS OF THIS ORDINANCE AND PRESCRIBING PENALTIES THEREFOR; PROVIDING FOR RULES AND REGULATIONS FOR THE ENFORCEMENT OF THE PROVISIONS OF THIS ORDINANCE AND THE COLLECTION OF THE TAX LEVIED THEREBY; PROVIDING THAT ANY PART OF THIS ORDINANCE WHICH MAY BE HELD INVALID OR UNCONSTITUTIONAL SHALL NOT AFFECT OR IMPAIR ANY OTHER PROVISIONS THEREOF; AND REPEALING ALL RESOLUTIONS AND ORDINANCES OR PARTS THEREOF AS MAY CONFLICT HEREWITH.

WHEREAS, under the provisions of Section 2711 of Title 33 of the Louisiana Revised Statutes of 1950 (R.S. 33:2711) and other constitutional and statutory authority supplemental thereto, the Mayor and Board of Aldermen of the City of Crowley, State of Louisiana, is authorized to levy and collect within such City a tax of one-half of one percent (1/2%) 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 as defined in R.S. 47:301 through 47:317; and

WHEREAS, pursuant to the requirements of Section 2711 of Title 33 of the Louisiana Revised Statutes of 1950 (R.S. 33:2711) and other constitutional and statutory authority supplemental thereto, a special election was held in said City on May 19, 2012, to authorize the levy and collection of said tax, and the following proposition was submitted at said election and duly approved by a majority of the qualified electors voting in said election, to-wit:

**CITY OF CROWLEY PROPOSITION (ONE-HALF OF ONE
PERCENT (1/2 OF 1%) SALES AND USE TAX)
(City Infrastructure & Capital Improvements)**

SUMMARY: ONE-HALF OF ONE PERCENT (1/2 OF 1%) 15-YEAR SALES AND USE TAX FOR ACQUIRING, CONSTRUCTING, MAINTAINING AND IMPROVING INFRASTRUCTURE AND CAPITAL IMPROVEMENTS WITHIN THE CITY, WITH THE PROCEEDS OF THE TAX TO BE SUBJECT TO FUNDING INTO BONDS.

Shall the City of Crowley, State of Louisiana (the "City"), under the laws of Louisiana, be authorized to levy and collect, and adopt an ordinance providing for such levy and collection, a tax of one-half of one percent (1/2 of 1%) (an estimated \$1,334,888.00 reasonably expected at this time to be collected from the levy of tax for an entire year) (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 on sales of services in the City, all as defined by

law, for a period of fifteen (15) years from an effective first levy date of July 1, 2012, with the proceeds of the Tax to be dedicated and used for the purposes of acquiring, constructing, maintaining and improving infrastructure and capital improvements within the City; and further, shall the City be authorized to fund the proceeds of the Tax into bonds to be issued in series from time to time for any of the aforesaid capital purposes as permitted by the laws of Louisiana?

and

WHEREAS, this Ordinance having been duly introduced during the special meeting of the Board of Aldermen and notice of the proposed Ordinance having been published once in the Crowley Post Signal, the official journal, with said notice containing the title of the proposed Ordinance and the date, time and place of the public hearing and meeting to consider its adoption, all in compliance with the provisions of LA R.S. 33:406; and

WHEREAS, in compliance with the aforesaid Statutes and said election of May 19, 2012, it is the desire of this Mayor and Board of Aldermen of the City of Crowley, State of Louisiana, to levy said tax and provide for the collection thereof and other matters in connection therewith as hereinafter provided in this Ordinance,

NOW THEREFORE BE IT ORDAINED by the Board of Aldermen of City of Crowley, State of Louisiana, acting as the governing authority of said City:

Chapter I - Sales and Use Tax

Section 1.301. Definitions.

As used in this ordinance the following words, terms and phrases shall have the following meanings, unless the context clearly indicates a different meaning:

(1) "Agricultural Commodity" shall mean horticulture, viticulture, poultry, farm and range products and livestock products.

(2) "Business" shall include any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit or advantage, either direct or indirect.

The term "business" shall not be construed in this Ordinance to include the occasional and isolated sales or transactions by a person who does not hold himself out as engaged in business.

(3) "Collector" or "Tax Collector" shall mean the Director of the Sales Tax Collection Department of the School Board of the Parish of Acadia, Louisiana, acting as agent for the City.

(4) "City" shall mean the City of Crowley, Parish of Acadia, State of Louisiana.

(5) "Cost price" shall mean:

(a) The actual cost of the article of tangible personal property without any deductions therefrom on account of the cost of materials used, labor or service cost, except those costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation, 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 Tax, whichever is less.

(b) In the case of tangible personal property that has acquired a tax situs in the City and is thereafter transported outside the City for repairs performed outside the City

and is thereafter returned to the City, 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.

(6) "Dealer" shall include every person who manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution or for storage to be used or consumed in the City. "Dealer" is further defined to mean:

(a) Every person who imports, or causes to be imported, tangible personal property from any state, other political subdivisions of this state, or foreign country, for sale at retail, or for use, or consumption, or distribution, or for storage to be used or consumed in the City;

(b) Every person who sells at retail, or who offers to sell at retail, or who has in his possession for sale at retail, or for use, or consumption, or distribution or storage to be used or consumed in this City, tangible personal property;

(c) Any person who has sold at retail, or used or consumed, or distributed or stored for use or consumption in this City, tangible personal property and who cannot prove that the Tax levied by this Ordinance has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of said tangible personal property;

(d) Any person who leases, or rents tangible personal property for a consideration, permitting the use or possession of such property in the City without transferring title thereto;

(e) Any person who is the lessee or rentee of tangible personal property and who pays to the owner of such property a consideration for the use or possession of such property in the City without acquiring title thereto;

(f) Any person who sells or furnishes any of the services subject to tax under this Ordinance;

(g) Any person who purchases or receives any of the services subject to tax under this Ordinance;

(h) Any person who is engaging in business in the City. "Engaging in business in this City" means and includes any of the following methods of transacting business: maintaining directly, indirectly, or through a subsidiary, an office, distribution house, sales house, warehouse or other place of business or by having an agent, salesman or solicitor operating within the City under the authority of the seller or its subsidiary irrespective of whether such place of business, agent, salesman or solicitor is located in the City permanently or temporarily or whether such seller or subsidiary is qualified to do business in the City;

(i) Any person who sells at retail any tangible personal property to a vending machine operator for resale through coin-operated vending machines;

(j) Any person who makes deliveries of tangible personal property into the City in a vehicle owned or operated by such person;

(k) The term "dealer" shall include every person who is engaged in regular or systematic solicitation of a consumer market in the City by the distribution of catalogs, periodicals, advertising fliers, or other advertising, or by means of print, radio or television media, by mail, telegraphy, telephone, computer data base, cable optic, microwave, or other communication system.

(7) "Distraint" or "Distrain" shall mean the right to levy upon and seize and sell, or the levying upon or seizing and selling, any property or rights to property of the delinquent dealer by the officer charged with the collection of the tax for the purpose of satisfying any tax, interest or penalties due under the provisions of this ordinance.

(8) "Engaging in business in this City" shall mean and include any of the following methods of transacting business: maintaining directly, indirectly or through a subsidiary, an office, distribution house, sales house, warehouse or other place of business or by having an agent, salesman, solicitor or employee operating within this City under the authority of the seller or its subsidiary, irrespective of whether such place of business, agent, salesman, solicitor or employee is located in this City permanently or temporarily, or whether such seller or subsidiary is qualified to do business in this City, or by having within this City any choses in or causes of action, or any property, or any liens on property, or any indebtedness due it in this City protected by the laws and courts of this City, or the making of deliveries of tangible personal property into the City other than by common or contract carrier.

(9) "Gross Sales" shall mean the sum total of all retail sales of tangible personal property in or related to the City, as hereinafter provided and defined, and sales of services without any deductions whatsoever of any kind or character, except as provided in this Ordinance.

(10) "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 (6) or more sleeping rooms, cottages or cabins at a single business location in the City.

(11) "Lease or rental" shall mean:

(a) The leasing or renting of tangible personal property and the possession or use thereof by the lessee or rentee for a consideration, without transfer of the title of such property in or related to the City. For the purpose of the leasing or renting of automobiles, "lease" means the leasing of automobiles and the possession or use thereof by the lessee, for a consideration, without the transfer of the title of such property for a one hundred eighty-day period or more. "Rental" means the renting of automobiles and the possession or use thereof by the renter, for a consideration, without the transfer of the title of such property for a period less than one hundred eighty days.

(b) The term "lease or rental", however, as herein defined, shall not mean or include the lease or rental made for the purpose or re-lease or re-rental of casing tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other drilling or related equipment used in connection with the operating, drilling, completion or reworking of oil, gas, sulphur or other mineral wells.

(12) "Person", except as provided in Subparagraph (c):

(a) Shall include any individual, firm, co-partnership, joint venture, association, corporation, co-operative, estate, trust, business trust, receiver, syndicate, the state, any parish, city, municipality, district, or other political subdivision, public board, public commission or public or semi-public corporation, district or instrumentality or group or combination acting as a unit, and the plural as well as the singular number.

(b) For purposes of the payment of the Tax on the lease or rental or the purchase of tangible personal property or services, "person" shall not include a regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities, if such lease or rental or purchase is directly related to the educational mission of such institution. However, the term "person" shall include such institution for purposes of the payment of tax on sales by such institution

if the sales are not otherwise exempt.

(c) For purposes of the payment of the Tax, "person" shall not include this state, any parish, city and parish, municipality, district, or other political subdivision thereof, or any agency, board, commission, or instrumentality of this state or its political subdivisions.

(d) (i) For purposes of the payment of the state sales and use tax and the sales and use tax levied by any political subdivision, the term "person" shall not include a church or synagogue that is recognized by the United States Internal Revenue Service as entitled to exemption under Section 501(c)(3) of the United States Internal Revenue Code.

(ii) The secretary of the Department of Revenue and Taxation shall promulgate rules and regulations defining the terms "church" and "synagogue" for purposes of this exclusion. The definitions shall be consistent with the criteria established by the U.S. Internal Revenue Service in identifying organizations that qualify for church status for federal income tax purposes.

(iii) No church or synagogue shall claim exemption or exclusion from the date sales and use tax or the sales and use tax levied by any political subdivision before having obtained a certificate of authorization from the secretary of the Department of Revenue and Taxation. The secretary shall develop applications for such certificates. The certificates shall be issued without charge to the institutions that qualify.

(iv) The exclusion from the sales and use tax authorized by this Subparagraph shall apply only to purchases of bibles, song books, or literature used for religious instruction classes.

(13) "Purchaser" shall mean any person who acquires or receives any tangible personal property or the privilege of using any tangible personal property or receives any services pursuant to a transaction subject to Tax under this ordinance.

(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, in the City and shall mean and include all such transactions as the Tax Collector, 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 issued by the said Tax Collector. 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.

(a) The sale of tangible personal property to a dealer who purchases said property for resale through coin-operated vending machines in or related to the City shall be considered a "sale at retail". The subsequent resale of the property by the dealer through coin-operated vending machines shall not be considered a "sale at retail".

(b) The term "sale at retail" does not include sale of materials for further processing into articles of tangible personal property for sale at retail or sales of electricity for chlor-alkali manufacturing processes, nor does it include an isolated or occasional sale of tangible personal property by a person not engaged in such business. The term "sale at retail" does not include the sale of any human tissue transplants, which shall be defined to include all human organs, bone, skin, cornea, blood, or blood products transplanted from one individual into another recipient individual.

(c) The term "sale at retail" does not include the sale of raw agricultural commodities, including but not limited to feed, seed, and fertilizer, to be utilized in preparing, finishing, manufacturing, or producing crops or animals for market.

(d) The term "retail sale" does not include a sale of corporeal movable property which is

intended for future sale to the United States government or its agencies, when title to such property is transferred to the United States government or its agencies prior to the incorporation of that property into a final product.

(e) Notwithstanding any other law to the contrary, for purposes of the imposition of the Tax of any political subdivision, the sale of a vehicle subject to the Vehicle Registration license Tax Law (R.S. 47:451 et set.) shall be deemed to be a "retail sale" or a "sale at retail" (i) in the City if the principal residence of the purchaser of the vehicle who purchased for private use or (ii) in the City if the principal location of the business if the vehicle is purchased for commercial use, unless the vehicle purchased for commercial use is assigned, garaged, and used outside the City, in which case the sale shall be deemed a "retail sale" or a "sale at retail" in the political subdivision where the vehicle is assigned, garaged, and used.

(f) The term "sale at retail" does not include the sale of food items by youth serving organizations chartered by congress.

(g) The term "sale at retail" does not include the purchase of a new school bus or a used school bus which is less than five years old by an independent operator, when such bus is to be used exclusively in a public school system. This exclusion shall apply to all sales and use taxes levied by any local political subdivision.

(h) The term "sale at retail" does not include the sale of tangible personal property to food banks, as defined in R.S. 9:2799.

(i) The term "sale at retail" shall not include the sale of airplanes or airplane equipment or parts to a commuter airline domiciled in Louisiana.

(j) The term "sale at retail" shall include the sale of a pollution control device or system.

(k) The term "sale at retail" shall not include the sales of pelletized paper waste when purchased for use as combustible fuel by an electric utility or in an industrial manufacturing, processing, compounding, reuse, or production process, including the generation of electricity or process steam, at a fixed location in this the City. However, such sale shall not be excluded unless the purchaser has signed a certificate stating that the fuel purchased is for the exclusive use designated herein.

For purposes of this Subparagraph, "pelletized paper waste" means pellets produced from discarded waste paper that has been diverted or removed from solid waste which is not marketable for recycling and which is wetted, extruded, shredded, or formulated into compact pellets of various sizes for use as a supplemental fuel in a permitted boiler.

(l) The term "sale at retail" shall not include the sale or purchase of equipment used in fire fighting by bona fide volunteer fire departments.

(15) "Retailer" shall mean and include every person engaged in the business of making sales at retail or for distribution, or use or consumption, or storage to be used or consumed in this City or any person rendering services taxable hereunder.

(16) "Sale" shall mean any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means, whatsoever of tangible personal property, for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishing, preparing or serving for a consideration any tangible personal property. A transaction whereby tangible personal property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

(17) "Sales price" means:

(a) The total amount for which tangible personal property is sold, less the market value of any article traded in including any services, except services for financing, that are a part of the sale valued in money, whether paid in money or otherwise, and includes the cost of materials used, labor or service costs, except costs for financing which shall not exceed the legal interest rate and a service charge not to exceed six percent of the amount financed, and losses; provided that cash discounts allowed and taken on sales shall not be included, nor shall the sales price include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold.

(b) The term "sales price" shall not include any amount designated as a cash discount or a rebate by the vendor or manufacturer of any new vehicle subject to the motor vehicle license tax. For purposes of this Paragraph "rebate" means any amount offered by a vendor or manufacturer as a deduction from the listed retail price of the vehicle.

(c) "Sales price" shall not include the first fifty thousand dollars of the sale price of new farm equipment used in poultry production.

(18) "Sales of services" means and includes the following:

(a) the furnishing of sleeping rooms, cottages or cabins by hotels;

(b)(i) 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.

(ii) "Places of amusement" shall not include museums, which are hereby defined as public or private nonprofit institutions which are organized on a permanent basis for essentially educational or aesthetic purposes and which use professional staff to do all of the following:

- (aa) Own or use tangible objects, whether animate or inanimate.
- (bb) Cares for those objects.
- (cc) Exhibit them to the public on a regular basis.

(iii) Museums include but are not limited to the following institutions:

- (aa) Museums relating to art, history, including historic buildings, natural history, science and technology.
- (bb) Aquariums and zoological parks.
- (cc) Botanical gardens and arboretums.
- (dd) Nature centers.
- (ee) Planetariums.

(c) The furnishing of storage or parking privileges by auto hotels and parking lots and trailer parks;

(d) The furnishing of printing or overprinting, lithographic, multilith, blueprinting, photostating or other similar services of reproducing written or graphic matter;

(e) The furnishing of laundry, cleaning, pressing and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs, and rugs;

(f) The, furnishing of cold storage space and the furnishing of the service of preparing tangible personal property for cold storage, where such service is incidental to the operation of storage facilities;

(g)(i) The furnishing of repairs to tangible personal property, including by way of illustration and not of limitation, the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment are not excluded from the Tax.

(ii) For the purposes of this Subparagraph, tangible personal property shall include machinery, appliances, and equipment which have been declared immovable by declaration under the provisions of Article 467 of the Louisiana Civil I Code, and things which have been separated from land, buildings, or other constructions permanently attached to the ground or their component parts as defined in Article 466 of the Civil Code.

(h) The term "sale of service" shall not include an action performed pursuant to a contract with the United States Department of the Navy for construction or overhaul of U.S. Naval vessels.

(19) "Storage" shall mean and include any keeping or retention in the City of tangible property for use or consumption in the City or for any purpose other than for sale at retail in the regular course of business. The Tax Collector shall not levy or collect the Tax on the storage of property which has been documented for use outside this City although the property may be stored within this City if the owners of such property which is to be stored for exclusive use outside this City have acquired a tax exemption certificate from the Tax Collector. When a vendor is presented with a copy of a tax exemption certification from a vendee, the vendor shall be relieved from liability for the collection of use tax on such property. If the property is removed from storage and is used within this City, the property shall be subject to taxation.

(20) "Tangible Personal Property" means and includes:

(a) Personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses.

(b) The term "tangible personal property" shall not include:

(i) Stocks, bonds, notes, or other obligations or securities; gold, silver, or numismatic coins, or platinum,

(ii) Gold, or silver bullion having a total value of one thousand dollars or more,

(iii) Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement even though transferred in the form of tangible personal property.

(c) The term "tangible personal property" shall not include the repair of a vehicle by a licensed motor vehicle dealer which is performed subsequent to the lapse of the applicable warranty on that vehicle and at no charge to the owner of the vehicle. For the purpose of assessing a sales and use tax on this transaction, no valuation shall be assigned to the services performed or the parts used in the repair.

(21) "Tax" or "tax" means the sales and use tax imposed under this Ordinance, unless the context indicates otherwise.

(22) "Taxing Authority" shall mean the City of Crowley, Parish of Acadia, State of Louisiana, acting through the Mayor and Board of Aldermen thereof as the governing authority of said City, with the Tax Collector acting as agent.

(23) "Tax Collector" shall mean the Director of the Sales Tax Collection Department of the School Board of the Parish of Acadia, State of Louisiana.

(24) "Off-road vehicle" is any vehicle manufactured for off road use which is issued a manufacturer's statement of origin that cannot be issued a registration certificate and license to operate on the public roads of this state because at the time of manufacture the vehicle does not meet the safety requirements prescribed by R.S. 32:1301 through R.S. 32:1310. This includes vehicles that are issued a title only by the Vehicle Registration Bureau, Department of Public Safety and Corrections, such as all terrain vehicles and recreational and sport vehicles, but it does not include off road vehicles used for farm purposes, farm equipment, or heavy construction equipment.

(25)(a)(i) "Use" shall mean and include the exercise of any right over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business or the donation to a school in the City which meets the definition provided in R.S. 17:236 or to a public or recognized independent institution of higher education in the state of property previously purchased for resale in the regular course of a business. The term "use" shall not include the purchase, the importation, the consumption, the distribution, or the storage of motor vehicles to be leased in an arm's length transaction.

(ii) For purposes of the imposition of the Tax levied by a political subdivision or school board, "use" shall mean and include the exercise of any right or power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business or the donation to a school in the state which meets the definition provided in R.S. 17:236 or to a public or recognized independent institution of higher education in the state of property previously purchased for resale in the regular course of a business.

(b) Notwithstanding any other law to the contrary for purposes of the imposition of the Tax in the City, the use of a vehicle subject to the Vehicle Registration License Tax Law (R.S. 47:451, et seq.) shall be deemed to be a "use":

(i) in the political subdivision of the principal residence of the purchaser if the vehicle is purchased for private use, or

(ii) in the political subdivision of the principal location of the business if the vehicle is purchased for commercial use, unless the vehicle purchased for commercial use is assigned, garaged, and used outside of such political subdivision, in which case the use shall be deemed a use in the political subdivision where the vehicle is assigned, garaged, and used.

(c) For purposes of the Tax, "use" shall not include the exercise of any right or power by a free hospital over items, including but not limited to supplies and equipment, which are reasonably necessary for the operation of a free hospital.

(26) "Use Tax" shall include the use, the consumption, the distribution and the storage for use or consumption as herein defined. No use tax shall be due or collected on tangible personal property used, consumed, distributed, or stored for use or consumption in the City if the sale of such property would have been exempted or excluded from sales tax at the time such property became subject to the taxing jurisdiction of the City.

(27) "Parish" means the Parish of Acadia, State of Louisiana.

(28) "Drugs" includes all pharmaceuticals and medical devices which are prescribed for use in the treatment of any medical disease.

Section 2.302. Imposition of Tax.

A. There is hereby levied from and after July 1, 2012, for the purposes hereinafter specified, a tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in the City of each item or article of tangible personal property as defined herein; the levy of such tax shall be as follows:

(1) at the rate of one-half of one percent (0.5%) of the sales price of each item or article of tangible personal property when sold at retail in this City; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the City, and to include each and every retail sale;

(2) at the rate of one-half of one percent (0.5%) 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 this City; provided there shall be no duplication of the tax;

B. There is hereby levied from and after July 1, 2012, a tax upon the lease or rental within the City of each item or article of tangible personal property, as defined herein; the levy of said tax to be as follows:

(1) at the rate of one-half of one percent (0.5%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or part of an established business in the City or the same is incidental or germane to the said business;

(2) at the rate of one-half of one percent (0.5%) 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;

C. There is hereby levied a tax from and after July 1, 2012, upon all sales of services, as herein defined, in this City, at the rate of one-half of one percent (.5%) of the amounts paid or charged for such services.

D. No exemption from state sales and use tax granted pursuant to the provisions of Chapter 2 or Chapter 2-A of Title 47 of the Louisiana Revised Statutes of 1950 shall be applicable to the Tax levied by this Ordinance unless the state exemption specifically provides that it applies to such Tax. In the absence of any such specific application of the state exemption to the Tax, any state exemption granted pursuant to the provisions of Chapter 2 or Chapter 2-A of Title 47 of the Louisiana Revised Statutes of 1950 shall be applicable only to the levy and collection of the state sales and use tax. No amendment can be made which would materially adversely affect the security for payment of any Sales Tax Bonds issued by the City secured by the avails of the Tax.

Section 2.302.1. Helicopters, exemptions from lease or rental tax.

A. Whenever a helicopter used in the exploration for or the extraction or production of oil, gas, and other minerals or for providing services to those engaged in such extraction, production, or exploration is acquired or used through a transaction entitled lease, rental, lease-purchase, or any similar name which for purposes other than sales taxation might be considered a conditional sale contract or a transaction in lieu of sale, such acquisition or use shall be deemed to be a sale for purposes of this Ordinance.

B. The Tax due on such transactions shall be payable in equal monthly installments over the term of the lease, rental, or lease-purchase contract.

Section 3.303. Collection.

A. Collection from dealer.

(1) The Tax imposed under this Ordinance shall be collectible from all persons, as hereinafter defined, engaged as dealers, as hereinafter defined.

(2) On all tangible personal property imported into the City, or caused to be imported, from other states or foreign countries or other political subdivisions of Louisiana, and used by him, the "dealer", as hereinafter defined, in the City shall pay the Tax imposed by this Ordinance on all articles of tangible personal property so imported and used, the same as if the said articles had been sold at retail for use or consumption in this City. For the purposes of this Ordinance, the use, or consumption, or distribution, or storage to be used or consumed in this City of tangible personal property, shall each be equivalent to a sale at retail, and the tax shall thereupon immediately levy and be collected in the manner provided herein, provided there shall be no duplication of the tax in any event.

(3) A credit against the Tax imposed by this Ordinance shall be granted to taxpayers who have paid a similar tax upon the sale or use of the same tangible personal property in another state. The credit provided herein shall be granted only in the case where the state to which a similar tax has been paid grants a similar credit as provided herein, provided that members of the armed forces who are citizens of this state and whose orders or enlistment contracts stipulate a period of active duty of two years or more and who purchase automobiles outside of the state of Louisiana while on such tour of active duty shall be granted such credit in connection with the purchase of such automobiles whether or not the state to which such tax thereon has been paid grants a similar credit as herein provided. The amount of the credit shall be calculated by multiplying the rate of the similar tax paid in the other state by the cost price which is subject to Louisiana use tax at the time of the importation of the tangible personal property.

The proof of payment of a similar tax to another state shall be made according to rules and regulations promulgated by the secretary and Tax Collector. In no event shall the credit be greater than the tax imposed by Louisiana upon the particular tangible personal property which is the subject of the Louisiana use tax.

B. Collection of tax on vehicles.

The Tax imposed by this Ordinance on the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the vehicle registration license tax shall be collected as provided in this Subsection.

(1) The Tax levied by this Ordinance on any such vehicle shall be paid to the vehicle commissioner as the agent of the Tax Collector at the time of application for a certificate of title or vehicle registration license and such tax shall be administered and collected by the vehicle commissioner in compliance with rules and regulations issued by the collector of revenue and in compliance with the law as construed by the collector of revenue. No certificate of title or vehicle

registration license shall be issued until this tax has been paid. The collector of revenue shall be the only proper party to defend or to institute any legal action involving the Tax on the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer or any other vehicle subject to the vehicle registration license tax. (R.S. 47:451 et seq.).

(a) The Tax levied by this Ordinance on the sale of any such vehicle shall be due at the time of registration or any transfer of registration as required by the Vehicle Registration License Tax Law (R.S. 47:451 et seq.). However, the vehicle commissioner shall waive penalties or interest on sales tax on timely filed applications for registration rejected due to office of motor vehicles error.

(b) The Tax levied by this Ordinance on the use of any such vehicle in this City shall be due at the time first registration in this state is required by the Vehicle Registration License Tax Law (R.S. 47:451 et seq.). However, the vehicle commissioner shall waive penalties or interest on use tax on timely filed applications for registration rejected due to office of motor vehicles error.

(2) Every vendor of such a vehicle shall furnish to the purchaser at the time of sale a sworn statement showing the serial number, motor number, type, year, and model of the vehicle sold, the total sales price, any allowance for and a description of any vehicle taken in trade, and the total cash difference paid or to be paid by the purchaser between the vehicles purchased and traded in and the sales or use tax to be paid, along with such other information as the collector of revenue may by regulation require. All labor parts, accessories, and other equipment which are attached to the vehicle at the time of sale and which are included in the sale price are to be considered a part of the vehicle.

(3)(a) It is not the intention of this Subsection to grant an exemption froth the Tax to any sale, use, items, or transaction, and this Subsection is not to be construed as so doing. It is the intent of this Subsection to transfer the collection of the Tax on vehicles from the vendor to the vehicle commissioner as agent for the secretary of the Department of Revenue and Taxation and the Tax Collector to provide a method of collection of the tax directly from the vendee or user by the vehicle commissioner as agent of the secretary and Tax Collector.

(b)(i) The vehicle commissioner and the City and/or Tax Collector, acting as agent for the City, shall enter into an agreement by which the vehicle commissioner shall collect such tax on behalf of the Tax Collector, as agent for the City. Except as provided in Paragraph (5) of this Subsection, no certificate of title or vehicle registration license shall be issued until such local tax is paid.

(ii) The Tax imposed by the City on the sale or use of vehicles subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be collected by the vehicle commissioner and distributed to the Tax Collector for the City. The vehicle commissioner shall withhold from any such taxes collected for the City one percent of the proceeds of the tax so collected, as provided by law, which shall be used by the commissioner to pay the cost of collecting and remitting the tax to the Tax Collector.

(iii) The vehicle commissioner shall cause to be conducted annually, by the legislative auditor, an audit or examination of the books and accounts of sales and use taxes collected by the vehicle commissioner for each political subdivision. The scope of the audit shall be sufficient to determine whether or not sales and use taxes collected for each political subdivision have been properly and correctly distributed in accordance with law during the period under audit. The cost of such audit shall be prorated to all local political subdivisions for whom the vehicle commissioner collects sales and use taxes on the basis of total tax dollars distributed to each local political subdivision, and the vehicle commissioner shall withhold the cost of such audit from taxes collected. In the event the audit determines that adjustments to tax distributions are required, the vehicle commissioner shall adjust future tax distributions to applicable tax

recipient bodies. The prescriptive period for adjustments under this Section shall be three years from the thirty-first day of December of the year in which such taxes became due.

(4) The provision contained in R.S. 47:301(10) in the second unnumbered paragraph which excludes isolated or occasional sales from the definition of a sale at retail is not to apply to the sale of vehicles which are the subject of this subsection. Isolated or occasional sales of vehicles are hereby defined to be sales at retail and as such are subject to the tax.

(5) Notwithstanding the provisions of this Section, a certificate of title or vehicle registration license may be issued to a purchaser by the secretary of the Department of Public Safety if he is so authorized in writing by the secretary of the Department of Revenue and Taxation. The secretary of the Department of Revenue and Taxation shall grant such authorization upon written application by the purchaser to said secretary showing that:

(a) all state and local taxes and fees due by the purchaser were paid in good faith at the time of purchase to a motor vehicle dealer,

(b) the motor vehicle dealer has not remitted the taxes and fees to the secretary of the Department of Public Safety,

(c) the motor vehicle dealer has refused or is unable to answer a written demand by the purchaser that the taxes and fees be paid to the secretary of the Department of Public Safety, and

(d) the certificate of title or vehicle registration license has not been issued within six months after the date of sale.

A refusal by the secretary of the Department of Revenue and Taxation to authorize the issuance of a certificate of title or a vehicle registration license may be appealed to the Board of Tax Appeals within sixty days from the date the application for a certificate of title is denied by the secretary of the Department of Revenue and Taxation.

(6) Those lessors or renters subject to the tax levied by R.S. 47:551 may directly transfer the cost of any local sales and use taxes paid on any automobile purchased for lease or rental by allocating such taxes to each automobile rental contract. Such allocation shall be determined by a schedule promulgated by the secretary of the Department of Revenue and Taxation and shall be collected by such lessors or renters. The schedule shall be based on automobile purchases in the year prior to the particular allocation assessed. The secretary shall promulgate such other rules as he deems necessary to ensure that the allocation provided in this Paragraph is equitable and is not in excess of the actual local sales taxes paid by such lessors and renters.

C. Auctioneers. All auctioneers in the City shall register as dealers and shall display their registration to the public as a condition of doing business in this state. Such auctioneers or the company *which* they represent shall be responsible for the collection of all local and state taxes on articles sold by them and shall report and remit to the Tax Collector as provided in this Ordinance.

D. Collection of tax on motorboats and vessels. The secretary of the Louisiana Department of Wildlife and Fisheries shall not register or issue a certificate of registration on any new boat or vessel purchased in this City until satisfactory proof has been presented to him that all sales taxes provided by this Ordinance have been paid; nor shall he register or issue a certificate of registration on any boat or vessel brought into this City until satisfactory proof has been presented to him that all use taxes required by this Ordinance have been paid.

E. Collection of tax on off-road vehicles. (1) The vehicle commissioner shall not issue a

title or a certificate of registration on any off-road vehicle purchased in this City or brought into this City from another state or political subdivision of this state until satisfactory proof has been presented to him that all sales taxes required by this Ordinance have been paid. The purchaser of an off-road vehicle from a seller who is not registered with the Department of Public Safety and Corrections shall pay the sales tax at the time the vehicle is titled the same as is required for the registration and licensing of other vehicles under the provisions of Subsection B of this Section.

(2) After payment of the taxes due, the commissioner shall issue a decal, in a form prescribed, said decal to be affixed to the vehicle, as directed, by the commissioner, which shall be conclusive proof of registration and payment of the required taxes. All off-road vehicles sold as new and subsequently sold as used shall be required to display this decal. The decal shall be a two-year renewal type and the fees for issuance of new, renewal, transfer, lost, or illegible decals shall be the same amount as those fees charged for the registration stickers of other motor vehicles. Failure to have this decal affixed to the off-road vehicle within thirty days of purchase will result in a *fine*, not to exceed fifty dollars, or the impounding of the vehicle, or both, and the payment of all taxes due, if any. All peace officers, including the Department of Wildlife and Fisheries, may require proof of registration and shall have concurrent jurisdiction to enforce the provisions of this Section.

F. Collection of tax on membership in health and physical fitness clubs. The Tax due under this Ordinance on contracts for membership in a health and physical fitness club shall be assessed and shall be due and payable on a monthly basis computed on the amount paid each month less any actual or imputed interest or collection fees or unpaid reserve amounts not received by the health and fitness club.

G. Direct Payment Numbers. Notwithstanding any provision of law to the contrary, a Louisiana taxpayer who obtains a DP Number as provided in R.S. 47:303.1 shall remit the Tax due on purchases and rentals of tangible personal property and taxable services directly to the Tax Collector, and shall not be liable to remit the tax to the vendor or lessor of the tangible personal property and taxable services, as provided in R.S. 47:303.1.

Section 4.304. Treatment of tax by dealer.

A. The Tax levied in this Ordinance shall be collected by the dealer from the purchaser or consumer, except as provided for the collection of tax on motor vehicles in R.S. 47:303 and the collection of tax on property leased or rented for use offshore in R.S. 47:301(4)(d)(ii). The dealer shall collect the Tax on off-road vehicles and remit them directly to the Department of Public Safety and Corrections upon application for certificate of title and registration as required for the registration and licensing of other vehicles under the provisions of Subsection B of this Section. The dealer shall collect the Tax on off-road vehicles from out-of-state residents who purchase off-road vehicles in this City and remit the sales taxes due directly to the Department of Revenue and Taxation.

B. Every dealer located outside the state making sales of tangible person property for distribution, storage, use, or other consumption, in this City, shall at the time of making sales collect the Tax imposed by this Ordinance from the purchaser.

C. Dealers shall, as far as practicable, add the amount of the Tax imposed under this Ordinance in conformity with the schedule or schedules to be prescribed by the Tax Collector pursuant to authority conferred herein, to the sale price or charge, which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Any dealer who neglects, fails or refuses to collect the tax herein provided, shall be liable for and pay the Tax himself.

D. Where the Tax collected for any period is in excess of the tax rate provided by this Ordinance, the total tax collected must be paid over to the Tax Collector, less the

compensation to be allowed the dealer as hereinafter set forth. This provision shall be construed with other provisions of this Ordinance and given effect so as to result in the payment to the Tax Collector of the total tax collected if in excess of the tax rate provided.

E. Any dealer who fails, neglects, or refuses to collect the tax herein provided, either by himself or through his agents or employees, shall, in addition to the penalty of being liable for and paying the tax himself, be fined not more than one hundred dollars, or imprisoned for not more than three months, or both.

F. No dealer shall advertise or hold out to the public, in any manner, directly or indirectly, that he will absorb all or part of the Tax or that he will relieve the purchaser from the payment of all or any part of the Tax. Whoever violates this provision with respect to advertising shall be fined not less than twenty-five dollars nor more than two hundred fifty dollars, or imprisoned for not more than three months, or both. For a second or subsequent offense, the penalty shall be double.

G. The dealer or seller is permitted and required to state and collect the Tax separately from the price paid by the purchaser.

H. The use of tokens is forbidden. The Tax Collector shall by regulations prescribe the method and the schedule of the amounts to be collected from the purchasers, lessees or consumers in respect to any receipt upon which the Tax is imposed by this Ordinance. The amount of tax to be collected by the dealer and paid by the purchaser shall in each transaction comply with the schedule so provided.

I. The sums of money collected by the dealer for payment of the Tax imposed by the City shall be and remain the property of the City and deemed held in trust for the City.

Section 5.305. Exclusions and exemptions from the Tax.

A.(1) The gross proceeds derived from the sale in this City of livestock, poultry, and other farm products direct from the farm are exempted from the tax levied by this Ordinance, provided that such sales are made directly by the producers. When sales of livestock, poultry, and other farm products are made to consumers by any person other than the producer, they are not exempted from the Tax imposed by this Ordinance.

(2) The gross proceeds derived from the sale in this City of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets are exempted from the tax levied by this Ordinance. When public sales of livestock are made to consumers by any person other than through a public sale sponsored by a breeders' or registry association or a livestock auction market, they are not exempted from the Tax imposed by this Ordinance. This Section shall be construed as exempting race horses entered in races and claimed at any racing meet held in Louisiana, whether the horse claimed was owned by the original breeder or not.

(3) Every agricultural commodity sold by any person, other than a producer, to any other person who purchases not for direct consumption but for the purpose of acquiring raw product for use or for sale in the process of preparing, finishing, or manufacturing such agricultural commodity for the ultimate retail consumer trade, shall be exempted from any and all provisions of this Ordinance, including payment of the tax applicable to the sale, storage, use, transfer, or any other utilization of or handling thereof, except when such agricultural commodity is actually sold as a marketable or finished product to the ultimate consumer in the City, and in no case shall more than one tax be exacted. For the purposes of this Section, "agricultural commodity" means horticultural, viticultural, poultry, farm and range products, and livestock and livestock products.

(4)(a) The purchase of feed and feed additives for the purpose of sustaining animals which are held primarily for commercial, business, or agricultural use shall be exempted

from the taxes levied by this Ordinance.

(b) For purposes of this Subsection:

(i) "Commercial use" means the purchasing, producing, or maintaining of animals, including breeding stock, for resale;

(ii) "Business use" means the keeping and maintaining of animals which are used in performing services in conjunction with a business enterprise, such as sentry dogs and rental horses;

(iii) "Agricultural use" means the maintaining of work animals and beasts of burden which are utilized in the activity of producing crops or animals for market, in the production of food for human consumption, in the production of animal hides or other animal products for market, or in the maintaining of breeding stock for the propagation of such agricultural use animals.

(c) This exemption shall not apply to the purchase of feed or feed additives for animals kept primarily for personal, sporting, or other purposes, including but not limited to purchases for pets of any kind or hunting dogs.

(5) The Tax imposed by this Ordinance shall not apply to the sale or use of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production or harvesting of crawfish. The person who purchases the exempt items shall claim the exemption by executing a certificate at the time of purchase. The Department of Revenue and Taxation shall provide the certificates to retail merchants. Any merchant who in good faith, and after examination of the applicability of the certificate to that purchase with due care, neglects or fails to collect the tax herein provided, due to the presentation by the purchaser of a tax exemption certificate issued by the Department of Revenue and Taxation, including those issued pursuant to R.S. 47:305.10, shall not be liable for the payment of the tax.

(6) The Tax imposed by this Ordinance shall not apply to the sale or use of materials, supplies, equipment, fuel, bait, and related items other than vessels used in the production or harvesting of catfish. The person who purchases the exempt items shall claim the exemption by executing a certificate at the time of purchase. The Department of Revenue and Taxation shall provide the certificates to retail merchants. Any merchant who in good faith, and after examination of the applicability of the certificate to that purchase with due care, neglects or fails to collect the tax herein provided, due to the presentation by the purchaser of a tax exemption certificate issued by the Department of Revenue and Taxation, shall not be liable for the payment of the tax.

B. The "use tax," as defined herein, shall not apply to livestock and livestock products, to poultry and poultry products, to farm, range and agricultural products when produced by the farmer and used by him and members of his family.

C. (1) Where a part of the purchase price is represented by an article traded in, the sales tax is payable on the total purchase price less the market value of the article traded in.

(2) Where a part of the cost price of a motor vehicle is represented by a motor vehicle returned to the dealer's inventory, the use tax is payable on the total cost price less the wholesale value of the article returned.

D. (1) The sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in this City of the following tangible personal property is hereby specifically exempted from the Tax imposed by this Ordinance:

(a) Gasoline;

(b) Steam;

(c) Water (not including mineral water or carbonated water or any water put in bottles, jugs, or containers, all of which are not exempted);

(d) Electric power or energy and any materials or energy sources used to fuel the general of electric power for resale or used by an industrial manufacturing plant for self-consumption or cogeneration;

(e) Newspapers;

(f) Fertilizer and containers used for farm products when sold directly to the farmer;

(g) Natural gas;

(h) All energy sources when used for boiler fuel except refinery gas. Refinery gas shall be subject to the Tax imposed by this Ordinance, and similar local taxes, provided that its value shall be fifty-two cents per thousand cubic feet multiplied by a fraction the numerator of which shall be the posted price for a barrel of West Texas Intermediate Crude Oil on December first of the preceding calendar year, and the denominator of which shall be twenty-nine dollars, and provided further that such values shall be the maximum placed upon refinery gas by any local governmental subdivision or school board under any authority or grant of power to levy and collect sales or use taxes, provided that passage of this measure shall not in any manner prejudice any claim by the state, any local governmental subdivision, school board, or taxpayer to sales and use tax assessments or refund claims on refinery gas, claimed by the state, local government subdivision, school board, or taxpayer before passage of this measure.

(i) New trucks, new automobiles, and new aircraft withdrawn from stock by factory authorized new truck, new automobile, and new aircraft dealers, and used trucks and used automobiles withdrawn from stock by new or used motor vehicle dealers, with the approval of the secretary of the Department of Revenue and Taxation titled in the dealer's name for use as demonstrators;

(j) Drugs prescribed by a physician or dentists;

(k) Orthotic and prosthetic devices and wheelchairs and wheelchair lifts prescribed by physicians or licensed chiropractors for personal consumption or use.

(l) The sale or purchase of any ostomy, ileostomy or colostomy device or any other appliance including catheters or any related item which is required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste;

(m) Patient aids prescribed by a physician or a licensed chiropractor for home use;

(n) Food sold for preparation and consumption in the home including by way of extension and not of limitation bakery products;

(o) Dairy products;

(p) Soft drinks;

(q) Fresh fruits and vegetables; and

(r) Package foods requiring further preparation by the purchaser.

(s) Any and all medical devices used personally and exclusively by the patient in the medical treatment of various diseases under the supervision of and prescribed by a registered physician.

(t) Orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by dentists in connection with health care treatment or for personal consumption or use. Notwithstanding any other provision of law to the contrary, the exemptions from the state sales and use tax provided in this Subparagraph shall be applicable to any sales and use tax levied by any local governmental subdivision or school board.

(2) Sales of meals furnished to: the staff and students of educational institutions including kindergartens; the staff and patients of hospitals; the staff, inmates, and patients of mental institutions; and boarders of rooming houses, and occasional meals furnished in connection with or by educational, religious, or medical organizations, are exempt from the Tax imposed by this Ordinance if the meals are consumed on the premises where purchased. However, sales by any of the above in facilities open to outsiders or to the general public are not exempt from the Tax imposed by this Ordinance.

(3) Food sales by restaurants, drive-ins, snack bars, candy and nut counters, private clubs, and sales, made by an establishment not specifically exempted elsewhere who furnish facilities for the consumption of the food on the premises are not exempt from the Tax imposed by this Ordinance.

(4) The exemption for food, drugs, orthotic and prosthetic devices, and wheelchairs and wheelchair lifts prescribed by physicians or licensed chiropractors for personal consumption or use; for patient aids prescribed by a physician or licensed chiropractor for home use; and ostomy, ileostomy or colostomy devices, or other appliances including catheters or related items required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste applies only to sales taxes imposed by the state of Louisiana and does not apply to the Tax authority notwithstanding any other provisions of this Ordinance to the contrary, and specifically, but not exclusively, R.S. 33:2716.1.

(5) However the Tax, or other local taxing authority shall not apply to the sale of prescription drugs under the pharmaceutical vendor program for Title XIX of the Social Security Act as administered by the Department of Health and Human Resources of the state of Louisiana.

(6) The exemptions from sales and use tax now or hereafter provided in Chapter 2 of Title 47 to be applicable to the City and the Tax must, to be effective, specifically provide in the title and body of the bill that it is applicable to the City and the Tax.

E. (1) It is not the intention of this Ordinance to levy a tax on bona fide interstate commerce; however, nothing herein shall prevent the collection of the taxes due on sales of tangible personal property into this City which are promoted through the use of catalogs and other means of sales promotion and for which federal legislation or federal jurisprudence enables the enforcement of this Ordinance upon the conduct of such business. It is, however, the intention of this Ordinance to levy a tax on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in this City, of tangible personal property after it has come to rest in this City and has become a part of the mass of property in this City. At such time as federal legislation or federal jurisprudence as to sales in interstate commerce promoted through the use of catalogs and other means of sales promotions enables the enforcement of this Ordinance against vendors that have no other nexus with this state, the

following provisions shall apply to such sales on which sales and use tax would not otherwise be collected.

(2) to (5) RESERVED FOR FUTURE USE.

Section 5.305.1. Exclusions and exemptions; ships and ships' supplies.

A. The Tax imposed by this Ordinance shall not apply to sales of materials, equipment, and machinery which enter into and become component parts of ships, vessels, or barges, including commercial *fishing* vessels, drilling ships, or drilling barges, of fifty tons load displacement and over, built in Louisiana nor to the gross proceeds from the sale of such ships, vessels, or barges when sold by the builder thereof.

B. The Tax imposed by this Ordinance shall not apply to materials and supplies purchased by the owners or operators of ships or vessels operating exclusively in foreign or interstate coastwise commerce, where such materials and supplies are loaded upon the ship or vessel for use or consumption in the maintenance and operation thereof; nor to repair services performed upon ships or vessels operating exclusively in foreign or interstate coastwise commerce; nor to the materials and supplies used in such repairs where such materials and supplies enter into and become a component part of such ships or vessels; nor to laundry services performed for the owners or operators of such ships or vessels operating exclusively in foreign or interstate coastwise commerce, where the laundered articles are to be used in the course of the operation of such ships or vessels.

Section 5.305.2. – Blank for future use

Section 5.305.3. Exclusions and exemptions; seeds used in planting crops.

The Tax imposed by this Ordinance shall not apply to the sale at retail of seeds for use in the planting of any kind of crops.

Section 5.305.4. Exclusions and exemptions; casing, drill pipe and tubing used in offshore drilling.

The sales tax shall apply to casing, drill pipe and tubing sold in this Parish, for use offshore beyond the territorial limits of the state, for the production of oil, gas, sulphur and other minerals.

Section 5.305.5. – Blank - for future use

Section 5305.6. Exclusions and exemptions; Little Theater tickets.

The Tax imposed by this Ordinance shall not apply to the sale of admission tickets by Little Theater organizations.

Section 5305.7. Exclusions and exemptions; tickets to musical performances of nonprofit musical organizations.

The Tax imposed by this Ordinance shall not apply to the sale of admission tickets by domestic nonprofit corporations or by any other domestic nonprofit organization known as a symphony organization or as a society or organization engaged in the presentation of musical performances; provided that this Section shall not apply to performances given by out-of-state or nonresident symphony companies, nor shall this Section apply to any performance intended to yield a profit to the promoters thereof.

Section 5305.8. Exclusions and exemptions; pesticides used for agricultural purposes.

The Tax imposed by this Ordinance shall not apply to sale at retail of pesticides used for agricultural purposes, including particularly but not by way of limitation, insecticides, herbicides and fungicides.

Section 5305.9. Exclusions and exemptions; motion picture film rental.

The Tax imposed by this Ordinance shall not apply to the amount paid by the operator of a motion picture theatre to a distributing agency for use of films of photoplay.

Section 5305.10. Exclusions and exemptions; property purchased for first use outside the state.

A. There shall be no sales or use tax due upon the sale at retail or use of tangible personal property, including diesel fuel, purchased within the city or imported into the city for first use exclusively beyond the territorial limits of the city.

B. If the first use of tangible personal property purchased within or imported into the city for first use beyond the territorial limits of the city occurs in a city or Parish of the state which imposes a sales or use tax, the exemption provided herein shall apply only if:

(1) The purchaser is properly registered for sales and use tax purposes in the city or Parish of Louisiana or city or county of a state other than Louisiana of use and regularly reports and pays sales and use tax in such other city or Parish of Louisiana or city or county of a state other than Louisiana; and

(2) The city or Parish of Louisiana or city or county of a state other than Louisiana in which the first use occurs grants on a reciprocal basis a similar exemption on purchases within that city or Parish of Louisiana or city or county of a state other than Louisiana for use in Louisiana; and

(3) The purchaser obtains from the collection a certificate or letter authorizing him to make the nontaxable purchases authorized under this Section.

Section 5305.11. Exclusions and exemptions; contracts prior to and within ninety days of tax levy.

The Tax imposed by this Ordinance shall not be applicable to sales of materials or services involved in lump sum or unit price construction contracts entered into and reduced to writing prior to the effective date of the statute or ordinance levying same or to sales or services involved in such contracts entered into and reduced to writing within ninety days thereafter, if such contracts involve contractual obligations undertaken prior to such effective date and were computed and bid on the basis of sales taxes at the rates effective and existing prior to such effective date.

Section 5305.12. Exclusions and exemptions; firefighting equipment purchased by bona fide organized public volunteer fire departments.

The Tax imposed by this Ordinance shall not apply to purchases of equipment used in fire fighting by bona fide organized public volunteer fire departments.'

Section 5305.13. Exclusions and exemptions; admissions to entertainments furnished by certain domestic nonprofit corporations.

The Tax imposed by this Ordinance shall not apply to the sale of admissions to entertainment events furnished by recognized domestic nonprofit charitable, educational and religious organizations when the entire proceeds from such sales, except for necessary expenses connected with the entertainment events, are used for the purposes for which the

organizations furnishing the events were organized.

Section 5305.14. Exclusions and exemptions; nonprofit organizations; nature of exemption; limitations; qualifications; newspapers.

A. (1) The Tax imposed by this Ordinance shall not apply to sales of tangible personal property at, or admission charges for, outside gate admissions to, or parking fees associated with, events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations, which are nonprofit, when the entire proceeds, except for the necessary expense connected therewith, are used for educational, charitable, religious, or historical restoration purposes, including the furtherance of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization. In addition, newspapers published in this state by religious organizations shall also be exempt from such taxes, provided that the price paid for the newspaper or a subscription to the newspaper does not exceed the cost to publish such newspaper.

(2) The exemption provided herein shall not apply to any event intended to yield a profit to the promoter or to any individual contracted to provide services or equipment, or both, for the event.

(3) This Section shall not be construed to exempt any organization or activity from the payment of sales or use taxes otherwise required by law to be made on purchases made by these organizations.

(4) This Section shall not be construed to exempt regular commercial ventures of any type such as bookstores, restaurants, gift shops, commercial flea markets, and similar activities that are sponsored by organizations qualifying hereunder which are in competition with retail merchants. However, the exemption provided in this Section shall apply to thrift shops located on military installations, the operation of which is deemed to be an "event" for purposes of this exemption.

B. This sponsorship of any event by any organization applying for an exemption hereunder must be genuine. Sponsorship will not be genuine in any case in which exemption from taxation is a major consideration leading to such sponsorship.

C. An exemption certificate must be obtained from the Tax Collector, under such regulations as he shall prescribe, in order for nonprofit organizations to qualify for the exemption provided in this Section.

In the event the Tax Collector denies tax exempt status under this Section, the organization may appeal such ruling to the City, which may overrule the Tax Collector and grant tax exempt status if the City determines that the denial of tax exempt status by the Tax Collector was arbitrary capricious or unreasonable.

Provided however, that any organization which endorses any candidate for political office or otherwise is involved in political activities shall not be eligible for the exemption herein provided.

Section 5.305.15. Exclusions and exemptions; sales or purchases by blind persons.

A. The Tax levied and the collection, reporting, and remittance thereof required by this Ordinance shall not apply to sales or purchases made by blind persons in the conduct of a business which is exempt from license taxes by R.S. 46:371 through 373.

B. In addition, the Tax imposed by this Ordinance shall not apply to any nonprofit organization which utilizes public funds for not less than seventy-five percent of its operational funding and which primarily operates to provide funding for and training to

blind persons.

Section 5.305.16. Exclusions and exemptions; cable television installation and repair.

The Tax imposed by this Ordinance shall not apply to necessary fees incurred in connection with the installation and service of cable television. Such exemption shall not apply to purchases made by any cable television system, but shall only apply to funds collected from the subscriber for regular service, installation and repairs.

Section 5.305.17. Exclusions and exemptions; income from coin-operated washing and drying machines in a commercial laundromat.

The Tax imposed by this Ordinance shall not apply to or be imposed upon the income on receipts from any coin-operated washing or drying machine in a commercial laundromat. A commercial laundromat, for purposes of this Section, is defined to be any, establishment engaged solely in the business of furnishing washing or drying laundry services by means of coin-operated machines.

Section 5.305.18. Blank - for future use.

Section 5.305.19. Exclusions and exemptions; leased vessels used in the production of minerals.

The Tax imposed by this Ordinance shall not apply to those vessels which are leased for use offshore beyond the territorial limits of this state for the production of oil, gas, sulphur, and other minerals or for the providing of services to those engaged in such production.

Section 5.305.20. Blank - for future use

Section 5.305.21. Exclusions and exemptions; equipment, parts, and airplanes purchased by commuter airlines; definition.

A. The Tax imposed by this Ordinance shall not apply to purchases or leases of airplane equipment, airplane parts, and airplanes by any commuter airline domiciled in the state of Louisiana.

B. A "commuter airline" for the purposes of this Section is defined as any airline transporting passengers and/or freight on a regularly scheduled basis, with a minimum of twenty flights per week, whose schedule is published in the Official Airline Guide but which has been exempted from the general rate and route regulations of the Civil Aeronautics Board under the provisions of Section 298.11 of Subpart B of Part 298 of Chapter II of Title 14 of the Code of Federal Regulations promulgated under the authority of Sections 1324 and 1386 of Title 49 of the United States Code. A commuter airline is further defined as any airline having ticket counters that are staffed at airports it serves, a reservations office operating at least twelve hours a day, seven days a week, and interline ticket and baggage agreements through the Air Traffic Conference of America.

Section 5.305.22. Exclusions and exemptions; certain self-propelled vehicles removed from inventory.

A Louisiana retail dealer who ordinarily purchases for resale equipment of a type not subject to titling under Louisiana Revised Statutes Title 32, such equipment having a dealer's cost of not less than three thousand dollars per unit, and such equipment being: (1) mobile, motorized self-propelled farm equipment and attachments thereto; (2) mobile, motorized self-propelled earth moving equipment and attachments thereto; and/or (3) mobile, motorized self-propelled construction equipment and attachments thereto; and who withdraws an item of such

equipment from inventory, for rental, as a method for promoting sales, shall be exempt from the payment of a sales or use tax on the purchase price of the property when withdrawn from inventory for such rental. Such retail dealer shall be liable for the tax levied on the rental income, and a sales tax upon any ultimate sale of said item.

Section 5.305.23. Blank - for future use

Section 5.305.24. Exclusions and exemptions; monetized bullion.

The Tax imposed by this Ordinance shall not apply to sales of monetized bullion having a total value of one thousand dollars or more. For purposes of this Section "monetized bullion" means coins or other forms of money manufactured from gold, silver, or other metals, and heretofore, now, or hereafter used as a medium of exchange under the laws of this state, the United States, or any foreign nation.

Section 5.305.25. Blank - for future use

Section 5.305.26. Exclusions and exemptions; new vehicles furnished by dealers for driver education purposes.

The Tax imposed by this Ordinance shall not be due on vehicles furnished by a dealer in new vehicles when withdrawn from inventory and furnished to a secondary school, college or public school board on a free loan basis for exclusive use in a driver education program accredited by the Louisiana Department of Education.

Section 5.305.27. Exclusions and exemptions; capital mass transit equipment.

A. The Tax imposed by this Ordinance shall not apply to purchases of capital mass transit equipment by any political subdivision or by any agency as defined in R.S. 42:1111.

B. Capital mass transit equipment is defined for the purposes of this Section as buses, other vehicles, facilities, and other equipment useful and necessary for the provision of public transportation service.

Section. 5.305.28. Exclusions and exemptions; gasohol.

A. The Tax imposed by this Ordinance shall not apply to the sale at retail, the use, the consumption, the distribution, and the storage, to be used or consumed in this city, of any motor fuel known as gasohol, containing a blend of at least ten percent alcohol, if the alcohol therein has been produced, fermented, and distilled in Louisiana from agricultural commodities. Alcohol to be used in gasohol must have been rendered unsuitable for human consumption at the time of its manufacture or immediately thereafter.

B. Gasohol, in order to qualify for this exemption must have been dyed a color which shall be different and distinct from other gasolines. The secretary of the Department of Revenue and Taxation shall designate the color used and supplied by the dealer in the manufacture of gasohol.

Section 5.305.29 through Section 5.305.37 Blank - for future use

Section 5.305.38. Exclusions and exemptions; sheltered workshop for mentally retarded.

The sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this city of each item or article of tangible personal property by a sheltered workshop for the mentally retarded licensed by the Department of Health and Human Resources as a day developmental training center for the mentally retarded shall not be

subject to the Tax imposed by this Ordinances.

Section 6.306. Returns and payment of tax; penalty for absorption.

A. General Provisions; Tax Payable Monthly.

(1)(a) Except as hereafter provided, the Tax levied hereunder shall be due and shall be payable by all dealers monthly on the first day of the month, commencing June 1, 1997. For the purpose of ascertaining the amount of tax payable under this Ordinance, it shall be the duty of all dealers to transmit, on or before the twentieth (20th) day of the month following the month in which this tax becomes effective, to the Tax Collector, upon forms prescribed, prepared, and furnished by him, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, as the case may be, arising from all taxable transactions during the preceding calendar month. Thereafter, like returns shall be prepared and transmitted to the Tax Collector by all dealers on or before the twentieth day of each month for the preceding calendar month. These returns shall show any further information the Tax Collector may require to enable him to correctly compute and collect the tax levied. Such returns shall be signed by the dealer filing the same, and his signature thereon shall constitute a warranty on the part of the dealer that he has read and examined the said returns and that, to the best of his knowledge and belief, the same are true, correct and complete. Every dealer, at the time of making the return required hereunder, shall compute and remit to the Tax Collector the required tax due for the preceding calendar month, and failure to so remit such tax shall cause said required payment of the Tax to become delinquent.

(2)(a) Gross proceeds from rentals or leases shall be reported and the Tax shall be paid with respect thereto, in accordance with rules and regulations for reporting as established by the Tax Collector following the month in which the payment for the lease or rental is actually collected by lessor.

(3) RESERVED.

(4) The Tax Collector, for good cause, may extend, for not to exceed thirty days, the time for making any returns required under the provisions of this Ordinance.

(5) For the purpose of collecting and remitting to the Tax Collector the Tax imposed by this Ordinance, the dealer is hereby declared to be the agent of the Tax Collector, acting for the City.

Section 6.306.1. Collection from interstate and foreign transportation dealers.

Persons, as defined in this Ordinance, engaged in the business of transporting passengers or property for hire in interstate or foreign commerce, whether by railroad, railway, automobile, motor truck, boat, ship, aircraft or other means, may, at their option under rules and regulations prescribed by the Tax Collector, register as dealers and pay the Taxes imposed by Section 2.302 on the basis of the formula hereinafter provided.

Such persons, when properly registered as dealers, may make purchases in this City or import property into this City without payment of the Tax imposed by Section 2.302 at the time of purchase or importation, provided such purchases or importations are made in strict compliance with the rules and regulations of the Tax Collector. Thereafter, on or before the 20th day of the month following the purchase or importation, the dealer shall transmit to the Tax Collector, on forms secured by him, returns showing gross purchases and importations of tangible personal property, the cost price of which has not previously been included in a return to the state. The amount of such purchases and importations shall be multiplied by a fraction, the numerator of which is mileage operated by the taxpayer in the City and its environs and the denominator of which is the total mileage, to obtain the taxable amount of tax basis. This

amount shall be multiplied by the tax rate to disclose the tax due.

Each such dealer, at the time of making the return required hereunder, shall remit to the Tax Collector the tax due for the preceding calendar month as shown on the return.

Section 7.307. Collector's authority to determine the tax in certain cases.

A. In the event any dealer fails to make a report and pay the tax as provided in this Ordinance or in case the dealer makes a grossly incorrect report or a report that is false or fraudulent, the Tax Collector shall make an estimate of the retail sales of such dealer for the taxable period, of the gross proceeds from rentals or leases of tangible personal property by the dealer, or the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in this City, and of the gross amounts paid or charged for services taxable; and it shall be the duty of the Tax Collector to assess and collect the tax together with any interest and penalty that may have accrued thereon, which assessment shall be considered prima facie correct and the burden to show the contrary shall rest upon the dealer.

B. In the event the dealer has imported tangible personal property and he fails to produce an invoice showing the cost price of the articles which are subject to tax, or the invoice does not reflect the true or actual cost, then the Tax Collector shall ascertain in any manner feasible the true cost price and shall assess and collect the tax, together with any interest and penalties that may have accrued, on the basis of the true cost as assessed by him. The assessment so made shall be considered prima facie correct, and the burden shall be on the dealer to show the contrary.

C. In the case of the lease or rental of tangible personal property, if the consideration given or reported by the dealer does not, in the judgment of the Tax Collector, represent the true or actual consideration, then the Tax Collector is authorized to ascertain in any manner feasible the true or actual consideration and assess and collect the tax thereon together with any interest and penalties that may have accrued. The assessment so made shall be considered prima facie correct and the burden shall be on the dealer to show the contrary.

D. In the event such estimate and assessment requires an examination of books, records, or documents, or an audit thereof, then the Tax Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon, which shall be collected in the same manner as the Tax imposed by this Ordinance.

Section 8.308. Termination or transfer of business.

A. If any dealer liable for any tax, interest, or penalty levied hereunder sells his business or stock of goods or quits the business, he shall make a final return and payment within fifteen days after the date of selling or quitting the business. His successor, successors, or assigns, if any, shall withhold sufficient of the purchase money to cover the amount of such taxes, interest, and penalties due and unpaid until such time as the former owner shall produce a receipt from the Tax Collector showing that they have been paid, or a certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business or stock of goods fails to withhold purchase money as above provided, he shall be personally liable for the payment of the taxes, interest, and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assigns.

B. In the case of a dealer who has quit a business, and who subsequently opens another similar business under the same ownership, whether that ownership is individual, partnership, corporation, or other, that dealer shall be liable for any tax, interest, or penalty owed by the original business.

Section 9.309. Dealers required to keep records.

A. (1) Every dealer required to make a report and pay the Tax under this Ordinance shall keep and preserve suitable records of the sales, purchases, or leases taxable under this Ordinance, and such other books of accounts as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the Tax Collector; and each dealer shall secure, maintain and keep until the taxes to which they relate have prescribed, a complete record of tangible personal⁴ property received, used, sold at retail, distributed, or stored, leased or rented, within City by the said dealer, together with invoices, bills of lading, and other pertinent records and papers as may be required by the Tax Collector for the reasonable administration of this Ordinance, and a complete record of all sales or purchases of services taxable under this Ordinance until the taxes to which they relate have prescribed.

(2) These records shall be open for inspection to the Tax Collector at all reasonable hours.

(3) The Tax Collector is authorized to require all dealers who take deductions on their sales tax returns for total sales under the minimum taxable bracket prescribed by him pursuant to Section 4.304 to support their deductions by keeping written or printed detailed records of said sales in addition to their usual books and accounts.

B. Any dealer subject to the provisions of this Ordinance who violates the provisions of this Section shall be fined not more than two hundred dollars or imprisoned for not more than sixty days, or both, for any such offense.

Section 10.310. Wholesalers and jobbers required to keep records.

A. All wholesale dealers and jobbers in this state shall keep a record of all sales of tangible personal property made in this City whether such sales be for cash or on terms of credit. These records shall contain and include the name and address of the purchaser, the date of the purchase, the article purchased and the price at which the article is sold to the purchaser. These records shall be kept until the taxes to which they relate have prescribed and shall be open to the inspection of the Tax Collector at all reasonable hours.

B. Whoever violates the provisions of this Section shall be fined not less than fifty dollars nor more than two hundred dollars, or imprisoned for not less than ten days nor more than thirty days, or both, for the first offense. For the second or each subsequent offense, the penalty shall be double.

Section 11.311. Tax Collector's authority to examine records of transportation companies.

The Tax Collector is specifically authorized to examine at all reasonable hours, the books, records and other documents of all transportation companies, agencies, or firms operating in this City, whether they conduct their business by truck, rail, water, airplane, or otherwise, in order to determine what dealers are importing or are otherwise shipping articles of tangible personal property subject to the tax levied by this Ordinance. When any such transportation company refuses to permit the examination of its books, as provided in this Section, the Tax Collector may proceed by rule against it, in term time or in vacation, in any court of competent jurisdiction in the parish where such refusals occurred, to show cause why the Tax Collector should not be permitted to examine its books, records or other documents. This rule may be tried in open court or in chambers, and in case the rule is made absolute, the same shall be considered a judgment of the court, and every violation thereof shall be considered as a contempt of court and punished according to law.

Section 12.312. Failure to pay tax on imported tangible personal property; grounds for attachment.

The failure of any dealer to pay the Tax and any interest, penalties, or costs due under the

provisions of this Ordinance on any tangible personal property imported from outside the City for use, consumption, distribution or storage to be used in this City, or imported for the purpose of leasing or renting the same, shall make the tax, interest, penalties, or costs ipso facto delinquent. This failure shall moreover be a sufficient ground for the attachment of the personal property imported wherever it may be found, whether the delinquent taxpayer is a resident or nonresident, and whether the property is in the possession of the delinquent taxpayer or in the possession of other persons.

It is the intention of this law to prevent the disposition of the said tangible personal property in order to ensure payment of the Tax imposed by this Ordinance, together with interest, penalties and costs, and authority to attach is hereby specifically granted to the Tax Collector. The procedure prescribed by law in attachment proceedings shall be followed except that no bond shall be required of the City.

Section 13.313. System of import permits; seizure and forfeiture of vehicles used in importing without permit.

A. In order to prevent the illegal importation of tangible personal property which is subject to tax, and to strengthen and make more effective the manner and method of enforcing payment of the Tax imposed by this Ordinance, the Tax Collector is hereby authorized to put into operation a system of permits whereby any person or dealer may import tangible personal property by truck, automobile, or other means of transportation other than a common carrier, without having the truck, automobile or other means of transportation seized and subjected to legal proceeding for its forfeiture. Such system of permits shall require the person or dealer who desires to import tangible personal property subject to the Tax imposed by this Ordinance, to apply to the Tax Collector for a permit, stating the kind of vehicle to be used, the name of the driver, the license number of the vehicle, the kind or character of tangible personal property to be imported, the date, the name and address of the consignee, and such other information as the Tax Collector may deem proper or necessary. These permits shall be free of cost to the applicant and may be obtained at the offices of the Tax Collector.

B. The importation into this City of tangible personal property which is subject to tax, by truck, automobile, or other means of transportation other than a common carrier, without having first obtained a permit described above, (if the Tax imposed by this Ordinance has not been paid), is prohibited and shall be construed as an attempt to evade payment of the tax; and the truck, automobile, or means of transportation other than a common carrier, as well as the taxable property may be seized by the Tax Collector in order to secure the same as evidence in a trial, and it shall be subject to forfeiture and sale in the manner provided for in this Ordinance.

C. The Tax Collector is authorized in a summary proceeding, or by an action against the owner or operator of any truck, automobile or means of transportation other than a common carrier, used in the illegal importation and transportation of any article or articles of tangible personal property on which a tax is levied by this Ordinance, and on which the tax has not been paid, to demand the forfeiture and sale of the truck, automobile or other means of transportation, together with the said taxable property, used in the illegal importation and in violation of this Ordinance.

D. In all cases where it is made to appear by affidavit that the residence of the owner of the automobile, truck or other means of transportation is out of the state, or is unknown to the Tax Collector, the court having jurisdiction of the proceeding shall appoint an attorney at law to represent the absent owner against whom the proceeding shall be tried contradictorily within ten days after the filing of the same. The affidavit may be made by the Tax Collector or one of his assistants, or by the attorney representing the Tax Collector, if it is not convenient to obtain the affidavit of the Tax Collector or one of his assistants. The attorney appointed to represent the absent owner may waive service and citation of the petition or rule, but he shall not waive any legal defense. If, upon the trial of the proceeding, it is established that the automobile, truck, or

other means of transportation, has been used to transport any article of tangible personal property upon which a tax is levied by this Ordinance, and upon which the tax has not been paid, without first having obtained a permit from the Tax Collector as provided herein, then the court shall render judgment accordingly, declaring the forfeiture of the taxable property and of the automobile, truck, or other means of transportation and ordering the sale thereof after ten days' notice by advertisement in the official parish paper where the seizure is made, by the civil sheriff of the parish of Acadia, or by the sheriff of the parish in which the seizure is made; this sale shall be made at public auction at the court house, to the highest bidder, for cash, and without appraisalment. It is the intent and purpose of these proceedings to afford the owner of the automobile, truck or other means of transportation a fair opportunity for hearing in a court of competent jurisdiction. It is further the intent and purpose of these proceedings that the forfeiture and sale of the automobile, truck or other means of transportation, and of the taxable property being transported therein, shall be and operate as a penalty for the violation of this Ordinance by the illegal transportation and importation of tangible personal property subject to the tax; and the payment of the tax due on the article upon which a tax is levied by this Ordinance, at the moment of seizure or thereafter, shall not operate to prevent, abate, discontinue or defeat the forfeiture and sale of the property, All funds collected from the seized and forfeited property shall be paid to the Tax Collector, for credit to the City. The court shall fix the fee of the attorney representing the owner when appointed by the court, at a nominal sum not to exceed ten per centum (10%) to be taxed as costs and to be paid out of the proceeds of the sale of the property.

Section 14.314. Failure to pay tax; rule to cease business.

Failure to pay the Tax as provided in this Ordinance shall ipso facto, without demand or putting in default, cause the tax, interest, penalties, and costs to become immediately delinquent, and the Tax Collector has the authority, on motion in a court of competent jurisdiction, to take a rule on the dealer, to show cause in not less than two or more than ten days, exclusive of holidays, why the dealer should not be ordered to cease from further pursuit of business as a dealer. This rule may be tried out of term and in chambers, and shall always be tried by preference. If the rule is made absolute, the order rendered thereon shall be considered a judgment in favor of the Tax Collector, prohibiting the dealer from the further pursuit of said business until such time as he has paid the delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law. For the purpose of the enforcement of this Ordinance and the collection of the Tax levied hereunder, it is presumed that all tangible personal property imported or held in this City by any dealer is to be sold at retail, used or consumed, or stored for use or consumption in this City, or leased or rented within this City, and is subject to the Tax herein levied; this presumption shall be prima facie only, and subject to proof furnished to the Tax Collector.

Section 15.315. Sales returned to dealer; credit or refund of tax.

A. 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 Tax Collector; and in case the Tax has not been remitted by the dealer to the Tax Collector, 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 Tax Collector 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 Tax Collector 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 Tax Collector that the tax paid was not due.

B. (1) Whenever the unpaid balance of an account due to the dealer for the purchase of tangible personal property or the sale of services subject to sales taxation has been found to be bad in accordance with Section 166 of the United States Internal Revenue Code and has actually been charged off for federal income tax purposes, the dealer shall be entitled to reimbursement of the amount of tax previously paid by the dealer on such amounts.

(2) The prescription on such refund or credit shall begin to run from the date of signature on the federal income tax return charging off such debt.

(3) Whenever the balance of an account that had been determined to be worthless and sales tax refunded is recovered at a later date, the payment shall be reported as a new sale in the month recovered for sales tax purposes.

(4) This refund applies both to sales and use taxes imposed by the state of Louisiana and to such taxes authorized and levied by any school board, municipality, or other local taxing authority. All local taxing authorities shall grant such credit or refund as provided by Paragraph (B)(1) of this Section. The taxing authority shall provide for the granting of such refund either by ordinance or by local rule or regulation. Such credit or refund shall be granted whenever the Louisiana Department of Revenue and Taxation has found the dealer to be entitled to reimbursement in accordance with the provisions of Paragraph (B)(1) of this Section.

Section 15.315.1. Sales tax refund.

A. In the event tangible personal property, a part of and used in or about a person's home, apartment or homestead, in this state on which Louisiana sales tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in Louisiana subsequently determined by the president of the United States to warrant assistance by the federal government, the owner thereof who was the purchaser who paid the Louisiana sales tax shall be entitled to reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a sworn statement of the owner as to the amount of the taxes paid under the provisions of this Ordinance on tangible personal property destroyed as aforesaid, the Tax Collector shall make refund to said owner in the amount to which he is entitled.

B. No refund shall be made under the provisions of this Section unless a claim for refund covering the amount to which an owner is entitled is filed on or before the end of the third calendar year following the calendar year in which the property was destroyed.

C. The Tax Collector is authorized to prescribe the forms and regulations for use in carrying out the provisions of this Section.

Section 15.315.2. Sales tax refund; new housing construction.

A. Any person who restores, renovates, or rehabilitates an existing structure or builds or causes the building of a new house and associated improvements in an approved housing development area pursuant to the provisions of R.S. 40:582.1 through 582.7 shall be entitled to a refund of the amount of tax paid under the provisions of this Ordinance and under the provisions of Chapter 2-A and Chapter 2-13 of Sub-Title II of Title 47 of the Louisiana Revised Statutes of 1950 as a consequence of the purchase of materials used in the construction of such new house upon showing that he has complied with the provisions of R.S. 40:582.7.

B. The secretary of the Department of Revenue and Taxation is authorized to prescribe the forms and regulations for use in carrying out the provisions of this Section.

Section 15.315.3. Sales tax refund; sales and rentals covered by Medicare.

A. Any person who has paid the Tax upon the sale, lease, or rental of corporeal movable property when such sale, lease, or rental is paid by or under the provisions of Medicare, shall be entitled to reimbursement of the amount of tax paid on such property. Upon receipt of a sworn statement of such person as to the amount of taxes paid under the provisions of this Ordinance on such corporeal movable property and upon proof of payment by or under the provisions of Medicare, the Tax Collector shall make a refund to such person in the amount to which he is entitled.

B. No refund shall be made under the provisions of this Section unless a claim for refund covering the amount to which a person is entitled is filed on or before the end of the third calendar year from the date of the sale, lease, or rental of the property.

C. The secretary is authorized to prescribe forms and regulations for use in carrying out the provisions of this Section.

Section 16.316. Tax Collector to provide forms.

The Tax Collector shall design, prepare, print and furnish to all dealers, or make available to them, all necessary forms for filing returns, and instructions to insure a full collection from dealers and an accounting for the taxes due; but failure of any dealer to secure these forms shall not relieve the dealer from the payment of the tax at the time in the manner herein provided.

Section 17.317. Cost of collection.

The cost of preparing and distributing the report forms and paraphernalia for the collection of the tax, and of the inspection and enforcement duties required herein, shall be borne by the revenue produced by this Ordinance, and the Tax Collector shall withhold from the first sums realized on the collection of the tax levied hereunder, a sum not to exceed \$1,100,000 per annum.

Section 18.318. Disposition of collections.

The Tax, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come into the possession of the Tax Collector, as an agent of the City, under any provision or provisions of this Ordinance shall be deposited weekly by the Tax Collector for the account of the City in a special fund designated "City of Crowley Street Paving Fund", which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent or agents 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 Tax Collector with said fiscal agent pending the final determination of the protest of litigation.

All taxes collected under the provisions of this Ordinance in accordance with Section 3.303(B), and the proceeds of all such taxes, less the cost of collecting these taxes herein provided for, shall be paid by the vehicle commissioner to the Tax Collector on or before the tenth day of the month following the collection of the Tax; and on the same day that the vehicle commissioner transfers the proceeds of all taxes collected in accordance with Section 3.303(B) to the Tax Collector he shall render to the Tax Collector a full and accurate accounting of all such taxes collected and the disposition thereof in such form as the Tax Collector may require.

Chapter II- Administrative Provisions

Part I - General Powers and Duties of Tax Collector Section

19.401. Power and Duties of Tax Collector.

The Tax Collector is authorized and requested, in the enforcement of the collection of the tax imposed by this Ordinance, to employ all means prescribed by law for the collection and enforcement of the Tax imposed by this Ordinance and by Chapter 2 of Sub-Title I of Title 47 of the Louisiana Revised Statutes with or without, in the Tax Collector's discretion, combining and consolidating procedures for the enforcement and collection of the tax imposed by this Ordinance with the procedures for the enforcement and collection of the tax provided by said Chapter 2. These means include particularly the establishment of a system of permits, the seizure of trucks, automobiles, or other means of transportation than common carriers, and of the taxable property, the forfeiture and sale thereof, and the judicial proceedings prescribed by this Ordinance. Also, such means of collection and enforcement include all remedies and enforcement and collection procedures prescribed by Chapter 18 of Sub-Title II of Title 47 of the Louisiana Revised Statutes.

It shall not be necessary for the Tax Collector to give bond, before assuming the duties hereby provided, and any duly authorized representative of the Tax Collector, when acting under his authority and discretion, shall have the same power as is conferred upon the Tax Collector by this Ordinance. The Tax Collector shall keep accurate records showing the name of the remitter, amount and type of all taxes paid to him under this Ordinance, reports filed with him and such other records as are necessary to the proper administration and execution of this Ordinance. Said records and files shall enjoy the same confidential character as is provided by R.S. 47:1508 and R.S. 47:1509, and may be destroyed after five years from the last day of December of the year in which the Tax to which the records pertain become due, but not less than one year after the receipt of the last payment of tax to which such records pertain.

The Tax Collector is authorized to promulgate, make and publish reasonable rules and regulations for the purpose of the proper administration and enforcement of this Ordinance and the collection of taxes under it, to the extent not inconsistent with law and this Ordinance. Such rules and regulations may, in the discretion of the Tax Collector be consolidated with rules and regulations applicable to the collection of other taxes. In general the Tax Collector shall have the same right to employ counsel, administer oaths, and grant extensions of time as is provided by Part I of Chapter 18 of Sub-Title II of Title 47 of the Louisiana Revised Statutes. The powers and duties given to and imposed upon the Tax Collector by Part II of said Title 47 may be used and shall be observed with respect to the taxes hereby levied, including the duty to determine the correct tax, the power to examine records and premises, the power to examine records of taxpayers and other persons, the power to conduct hearings, administer oaths and examine witnesses, and to subpoena them and to compel attendance and testimony.

In addition to other remedies, the Tax Collector may proceed to enforce the collections of taxes due under this Ordinance by means of any of the following alternate remedies or procedures:

1. Assessment and distraint as provided in R.S. 47:1562 through 47:1573.
2. Summary court proceedings provided in R.S. 47:1574.
3. Ordinary suit under the provisions of the general laws regulating actions for the enforcement of obligations.
4. If any tax imposed by this Ordinance is referred to an attorney-at-law for collection, there shall be added thereto an additional amount of ten per centum (10%) of the tax, interest and other penalties.

Section 19.402. Confidential character of tax records.

A. (1) Except as otherwise provided by law, the records and files of the Tax Collector are confidential and privileged, and no person shall divulge or disclose any information obtained

from such records and files except in the administration and enforcement of the tax laws of this Parish or of a political subdivision of this Parish.

(2) No person shall divulge or disclose any information obtained from any examination or inspection of the premises or property of any person in connection with the administration and enforcement of the tax laws of this Parish or a political subdivision of this Parish except to the taxing jurisdiction of his employment or, in the case of an already existing independent contractor arrangement, to the contracting taxing jurisdiction.

Section 19.403. Preservation of returns and reports.

A. All returns and reports filed with the Tax Collector pursuant to the provisions of this Ordinance, except as otherwise provided for in this Section, may be destroyed by order of the Tax Collector after five years from the last day of December of the year in which the tax to which the records pertain became due, but not less than one year after the receipt of the last payment of tax to which such records pertain.

B. Subsection A of this Section shall not apply to internally generated reports used for the processing of tax information. The Tax Collector shall have the authority to establish procedures for the destruction of these reports.

Section 19.404. Power to employ counsel.

The Tax Collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any taxes, penalties or interest due under this Section are referred to an attorney at law for collection, an additional charge for attorney fees, in the amount of ten per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

Section 19.405. Power to extend time to file returns and pay tax.

Upon the written request of the taxpayer and for good cause shown, the Tax Collector may grant reasonable extensions of time for the filing of returns and payment of tax due under this Ordinance; provided that such extensions of time shall not exceed thirty calendar days. Whenever such an extension is granted, the return or tax for which the extension is granted shall not become delinquent until the expiration of the extension period; but interest will accrue on the tax during the period of the extension, such interest to be computed in all cases from the date the tax would have become delinquent in the absence of an extension.

Part II – Investigations and Hearings

Section 19.406. Tax Collector's duty to determine correct tax.

As soon as practicable after each return or report is filed under any of the provisions of this Ordinance the Tax Collector shall cause it to be examined and may make such further audit or investigation as he may deem necessary for the purpose of determining the correct amount of tax.

Section 19.407. Power to examine records and premises of taxpayer.

For the purpose of administering the provisions of this Ordinance, the Tax Collector, whenever he deems it expedient, may make or cause to be made by any of his authorized assistants or representatives an examination or investigation of the place of business, if any, the tangible personal property, and the books, records, papers, vouchers, accounts, and documents of any taxpayer. Every taxpayer and every director, officer, agent, or employee of every taxpayer, shall exhibit to the Tax Collector or to any of his authorized representatives, the place of business, the tangible personal property and all of the books, records, papers, vouchers, accounts, and

documents of the taxpayer and to facilitate any such examination or investigation so far as it may be in his or their power so to do.

Section 19.408. Retention of records by taxpayers.

Notwithstanding any other provision of this Ordinance, any document or record which a taxpayer is required to maintain in regard to a tax levied pursuant to this Ordinance, shall be retained by the taxpayer until the tax to which they relate have prescribed.

Section 19.409. Power to examine the records of third parties.

For the purpose of administering the provisions of this Ordinance, the Tax Collector whenever he deems it expedient may make or cause to be made by any of his authorized assistants or representatives an examination of the books, records, papers, vouchers, accounts and documents of any individual, firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver, bank, syndicate or other group or combination, in so far as said books, records, papers, vouchers, accounts and documents relate to, bear on, associate with, identify, clarify Or disclose, the liability of any person or group made liable for any tax, excise, permit, or license under this Ordinance of this Sub-title or assist in the enforcement or collection of any such liability. Every individual, director, officer, agent or employee of such individual, firm, co-partnership, joint adventure, association, corporation, estate, trust, business trust, receiver, bank, syndicate or other group or combination, shall exhibit to the Tax Collector or to any of his authorized assistants or representatives the pertinent books, records, papers, vouchers, accounts and documents and to facilitate any such examination and investigation so far as it may be in his or their power so to do.

Section 19.410. Power to conduct hearings.

The Tax Collector or any of his authorized assistants. may conduct hearings, administer oaths to, and examine under oath, any taxpayer, and the directors, officers, agents, and employees of any taxpayer, and any other witnesses, relative to the business of such taxpayer in respect to any matter incident to the administration of this Ordinance.

Section 19.411. Rule to show cause and examination of judgment debtor.

A. Whenever the Tax Collector finds that any person has failed to file or refuses to file any return required by any provision of this Ordinance, the Tax Collector may institute against that person:

(1) A rule to show cause why the return should not be filed, and

(2) A rule to examine a judgment debtor, as provided for in Article 2452 through 2456, Louisiana Code of Civil Procedure where the tax due has been duly and finally assessed as otherwise provided.

The proceedings outlined herein shall be consistent with Article 2592 of Louisiana Code of Civil Procedure.

Part III - Assessment and Collection Procedure

Section 19.412. Alternative remedies for the collection of taxes.

In addition to following any of the special remedies provided in the various Sections of this Ordinance, the Tax Collector may, in his discretion, proceed to enforce the collection of any taxes due under this Section by means of any of the following alternative remedies or procedures:

(1) Assessment and distraint, as provided in R.S. 47:1562 through 47:1573 and Sections 19.413 through 19.424 of this Ordinance.

(2) Summary court proceeding, as provided in R.S. 47:1574 and Section 19.425 of this Ordinance.

(3) Ordinary suit under the provisions of the general laws regulating actions for the enforcement of obligations.

The Tax Collector may choose which of these procedures he will pursue in each case, and the counter-remedies and delays to which the taxpayer will be entitled will be only those which are not inconsistent with the proceeding initiated by the Tax Collector, provided that in every case the taxpayer shall be entitled to proceed under R.S. 47:1576 and Section 19.427 of this Ordinance except (a) after he has filed a petition with the board of tax appeals for a redetermination of the assessment, or (b) when an assessment for the tax in question has become final or (c) when a suit involving the same tax obligation is pending against him; and provided further, that the fact that the Tax Collector has initiated proceedings under the assessment and distraint procedure will not preclude him from thereafter proceeding by summary or ordinary court proceedings for the enforcement of the same tax obligation.

Section 19.413. Determination and notice of tax due.

If a taxpayer falls to make and file any return or report required by the provisions of this Ordinance, or if the return or report made and filed does not correctly compute the liability of said taxpayer, the Tax Collector shall cause an audit, investigation or examination to be made to determine the tax, penalty and interest due, or he shall determine the tax, penalty or interest due by estimate or otherwise. Having determined the amount of tax, penalty and interest due, the Tax Collector shall send by mail a notice to the taxpayer at the address given in the last report filed by him pursuant to the provisions of this Ordinance or if no report has been filed, to any address that may be obtainable, setting out his determination and informing the person of his purpose to assess the amount so determined against him after fifteen calendar days from the date of the notice.

Section 19.414. Protest to Tax Collector's determination of tax due.

The taxpayer, within fifteen calendar days from the date of the notice provided in Section 1562, may protest thereto. This protest must be in writing and should fully disclose the reasons, together with facts and figures in substantiation thereof, for objecting to the Tax Collector's determination. The Tax Collector shall consider the protest, and in his discretion may grant a hearing thereon, before making a final determination of tax, penalty and interest due.

Section 19.415. Assessment of tax, interest and penalties.

At the expiration of fifteen calendar days from the date of the Tax Collector's notice provided in Section 19.413, or at the expiration of such time as may be necessary for the Tax Collector to consider any protest filed to such notice, the Tax Collector shall proceed to assess the tax, penalty and the interest that he determines to be due under the provisions of this Ordinance. The assessment shall be evidenced by a writing in any form suitable to the Tax Collector, which sets forth the name of the taxpayer, the amount determined to be due, the kind of tax, and the taxable period for which it is due. This writing shall be retained as a part of the Tax Collector's official records. The assessment may confirm or modify the Tax Collector's originally proposed assessment.

Section 19.416. Notice of assessment and right to appeal.

Having assessed the amount determined to be due, the Tax Collector shall send, by

registered mail, a notice to the taxpayer against whom the assessment lies, at the address given in the last report filed by said taxpayer, or if no report has been filed, to any such address as may be obtainable. This notice shall inform the taxpayer of the assessment made against him and notify him that he has sixty calendar days from the date of the notice within which to pay the amount of the assessment or that he may pay the tax under protest and file suit for recovery under R.S. 47:1576 or Section 19.427 of this Ordinance.

No assessment made by the Tax Collector shall be final if it is determined that the assessment was based on an error of fact or of law. An error of fact for this purpose means facts material to the assessment assumed by the Tax Collector at the time of the assessment to be true but which subsequently are determined by the Tax Collector to be false. Error of law for this purpose means that in making the assessment the Tax Collector applied the law contrary to the construction followed by the Tax Collector in making other assessments. The determination of an error of fact or of law under this Section shall be solely that of the Tax Collector, and no action against the Tax Collector with respect to the determination shall be brought in any court, and no court shall have jurisdiction of any such action, it being the intent of this subsection only to permit the Tax Collector to correct manifest errors of fact or in the application of the law made by the Tax Collector in making the assessment; provided however, that all reductions of assessment based on such errors must be approved and signed by the Tax Collector and shall then be approved in the manner provided by law for the collection of the tax imposed by this Ordinance. The remedies of a taxpayer aggrieved by any action of the Tax Collector are by payment of the disputed tax under protest and suit to recover as provided by R.S. 47:1576 and Section 19.427 of this Ordinance.

Section 19.416.1. Request for Review by Board of Appeals for Local Sales and Use Taxes.

A. Effective January 1, 1986, whenever a taxpayer is aggrieved by an assessment made by the Tax Collector or by the Tax Collector's action or failure to act on a claim for refund or credit of an overpayment, such taxpayer may request a review by the board for a redetermination of the assessment or a determination of the alleged overpayment, by filing a petition with the board.

B. When the Tax Collector notifies the taxpayer of an assessment, he shall also notify the taxpayer of the taxpayer's right to request a review by the board and shall notify the taxpayer of the time period within which such requests must be filed with the board.

C. In order for the board to hear disputes which fall within the jurisdiction of the board as delineated in Subsection A herein, a request must be filed with the board within thirty days of the date of the assessment. The filing of a request for review shall suspend the time within which suit must be instituted until ninety days after the filing.

D. Any taxpayer protesting the payment of any amount found due by the local sales Tax Collector shall remit to the Local sales tax jurisdiction the amount due and at that time shall give notice of intention to file a request for review with the board. Upon receipt of this notice, the amount remitted shall be placed in an escrow account and held by the Tax Collector for a period of thirty days. If the request for review is filed within the thirty-day period, the funds shall be held pending outcome of the review. If the taxpayer prevails, the Tax Collector shall refund the amount to the claimant, with interest at the legal rate from the date the funds were received by the local taxing jurisdiction to the date of the refund.

E. Rulings of the board shall be appealable. The appeal shall lie with the district court of competent jurisdiction.

Section 19.416.2. Waiver of restrictions and delays.

The taxpayer shall at any time have the right, by a signed notice in writing filed with

the Tax Collector, to waive the restrictions and delays prescribed in Sections 19.413 through 19.416 which must ordinarily be observed before an assessment may become final. When such a waiver is executed, the assessment is final when made and is immediately collectible by distraint and sale.

Section 19.417. Assessment and notice when tax is in jeopardy.

If the Tax Collector finds that a taxpayer designs quickly to depart from the Parish or state to remove therefrom any property subject to any tax or to any lien for a tax, or to discontinue business, or to do any other act tending to prejudice or render wholly or partly ineffectual any proceedings that might be instituted to collect such tax, whereby it shall have become important that such proceedings be instituted without delay, he may immediately make a determination, from any available information or by estimate or otherwise, of the amount of tax, penalty, and interest such taxpayer is liable to pay under this Ordinance. Having made such determination, the Tax Collector shall immediately assess said amount. and by a writing to be retained as part of his official records, indicate such assessment has been made, and without any notice, proceed to distraint any property belonging to the taxpayer. This type of assessment may be made whenever a tax becomes due under the provisions of this Ordinance, regardless of whether it is then payable or not.

As soon as is feasible after such assessment, and not later than two calendar days thereafter, the Tax Collector shall send by registered mail a notice to the taxpayer against whom the assessment lies, at the address given in the last report filed by said taxpayer, or if no such report has been filed, to any such address as may be obtainable. Such notice shall inform the taxpayer of the assessment, its basis, and jeopardous nature; make demand for immediate payment thereof; and give notice that any property distrained or to be distrained will be subject to sale as provided in this Ordinance, to satisfy the assessment.

The taxpayer against whom the assessment lies can stay distraint of his property, or sale of his property already distrained, as the case may be only by the immediate payment of the assessment. Such payment may be made under protest with the effect provided in R.S. 47:1576 and Section 19.427 of this Ordinance.

Section 19.418. Assessment and claims in bankruptcy and receivership.

Upon the adjudication of bankruptcy of any taxpayer in any bankruptcy proceeding, or the appointment of a receiver for any taxpayer in a receivership proceeding, before any court of this state or of the United States, the Tax Collector may immediately make a determination from any available information or by estimate or otherwise of the amount of tax, penalty and interest the taxpayer is liable to pay under this Ordinance, and immediately assess said amount, and by a writing to be retained as a part of his official records indicate that such assessment has been made. Such assessment may be made whenever a tax becomes due under the provisions of this Ordinance, regardless of whether it is then payable or not. Claims for such assessments, and additional interest and attorney's fees thereon, shall be presented for adjudication in accordance with law, to the court before which the bankruptcy or receivership proceeding is pending despite the pendency of delays before assessment provided in Sections 19.413 through 19.416.

Section 19.419. Assessment of tax shown on face of taxpayer's returns.

Whenever a taxpayer files returns and computes the amount of any tax due, such tax together with any penalty and interest due or accruing thereon, whether computed or not, shall be considered assessed and shall be entered by the Tax Collector as an assessment in his official records without the necessity of observing the delays or giving the notice ordinarily required prior to assessment.

If the taxpayer fails to accompany his return filed with a proper payment, as required by this Ordinance, the Tax Collector shall immediately send a notice by mail to such person,

addressed to the address appearing on the return or any available address if no address appears, informing him of the amount due, or the balance of the amount due if a partial payment has been made, and demanding payment of such amount within ten calendar days from the date of the notice. If payment has not been received at the expiration of such time, the assessment shall be collectable by distraint and sale as is herein provided.

Nothing in this Section shall be construed as denying the right of the taxpayer to pay the assessment under protest or to claim a refund of the assessment after payment, all in manner as is hereinafter set out in this Ordinance.

Section 19.420. Collection by distraint and sale authorized.

When any taxpayer fails to pay any tax, penalty and interest assessed, as provided in this Ordinance, the Tax Collector may proceed to enforce the collection thereof by distraint and sale.

Section 19.421 Distraint defined.

The words "distraint" or "distrain" as used in this Ordinance, shall be construed to mean the right to levy upon and seize and sell, or the levying upon or seizing and selling, of any property or rights to property of the taxpayer including goods, chattels, effects, stocks, securities, bank accounts, evidences of debt, wages, real estate and other forms of property, by the Tax Collector or his authorized assistants, for the purpose of satisfying any assessment of tax, penalty or interest due under the provisions of this Ordinance.

Property exempt from seizure by Articles 644 and 645 of the Louisiana Code of Practice is exempt from distraint and sale herein.

Section 19.422 Distraint procedure.

Whenever the Tax Collector or his authorized assistants shall distraint any property of a taxpayer, he shall cause to be made a list of the property or effects distrained, a copy of which, signed by the Tax Collector or his authorized assistants shall be sent by registered mail to the taxpayer at his last known residence or business address, or served on the taxpayer in person. This List shall be accompanied with a note of the sum demanded and a notice of the time and place where the property will be sold. Thereafter, the Tax Collector shall cause a notice to be published in the official journal of the parish wherein the distraint is made, specifying the property distrained, and the time and place of sale. The sale shall be held not less than fifteen calendar days from the date of the notice mailed or served on the taxpayer or the date of publication in the official journal, whichever is later. The Tax Collector may postpone such sales from time to time, if he deems it advisable, but not for a time to exceed thirty calendar days in all. If the sale is continued to a new date it shall be readvertised.

Section 19.423. Surrender of property subject to distraint.

Any person subject to distraint, or whom a levy has been served, shall, upon demand by the Tax Collector or his authorized assistants, making such levy, surrender such property, or rights of property of which he is in possession, or which he subsequently comes into possession, until such time as the levy is recalled, subject to distraint, to the Tax Collector or his authorized assistant, unless such property or right is, at the time of demand, subject to an attachment or execution under any judicial process. Any such person failing or refusing to- surrender any such property or rights shall be liable to the Parish in a sum equal to the value of the property or rights not so surrendered, but not exceeding the amount of the taxes, penalties, and interest and other cost and charges which are due.

Section 19.424. Sale of distrained property.

The Tax Collector, or his authorized assistants, shall sell at public auction for cash to the highest bidder so much of the property distrained by him as may be sufficient to satisfy the tax, penalties, interest, and costs due. He shall give to the purchaser a certificate of sale which will be prima facie evidence of the right of the Tax Collector to make the sale, and conclusive evidence of the regularity of his proceedings in making the sale, and which will transfer to the purchaser all right, title and interest of the taxpayer in and to the property sold.

Out of the proceeds of the sale, the Tax Collector shall first pay all costs of the sale and then apply so much of the balance of the proceeds as may be necessary to pay the assessment. Any balance beyond this shall be paid to the taxpayer.

Section 19.425. Collection by summary court proceeding authorized.

In addition to any other procedure provided in this Ordinance or elsewhere in the laws of this Parish or state and for the purpose of facilitating and expediting the determination and trial, of all claims for taxes, penalties, interest, attorney fees, or other costs and charges arising under this Ordinance, there is hereby provided a summary proceeding for the hearing and determination of all claims by or on behalf of the Parish, or by or on behalf of the Tax Collector, for taxes, excises, and licenses and for the penalties, interest, attorney fees, costs or other charges due thereon, by preference in all courts, all as follows:

(1) All such proceedings, whether original or by intervention or third opposition, or otherwise, brought by or on behalf of the Parish, or by or on behalf of the Tax Collector, for the determination or collection of any tax, excise, license, interest, penalty, attorney fees, costs or other charge, claimed to be due under any provision of this Ordinance, shall be summary and shall always be tried or heard by preference, in all courts, original and appellate, whether in or out of term time, and either in open court or chambers, at such time as may be fixed by the court, which shall be not less than two nor more than ten days after notice to the defendant or opposing party.

(2) All defenses, whether by exception or to the merits, made or intended to be made to any such claim, must be presented at one time and filed in the court of original jurisdiction prior to the time fixed for the hearing, and no court shall consider any defense unless so presented and filed. This provision shall be construed to deny to any court the right to extend the time for pleading defenses; and no continuance shall be granted by any court to any defendant except for legal grounds set forth in the Louisiana Code of Practice.

(3) That all matters involving any such claim shall be decided within forty-eight hours after submission, whether in term time or in vacation, and whether in the court of first instance or in an appellate court, and all judgments sustaining any such claim shall be rendered and signed the same day, and shall become final and executory on the fifth calendar day after rendition. No new trial, rehearing or devolutive appeal shall be allowed. Suspensive appeals may be granted, but must be perfected within five calendar days from the rendition of the judgment by giving of bond, with good and solvent security, in a sum double that of the total amount of the judgment, including costs. Such appeals, whether to a court of appeals or to the Supreme Court, shall be made returnable in not more than fifteen calendar days from the rendition of the judgment.

(4) Whenever the pleadings filed on behalf of the Parish, or on behalf of the Tax Collector, shall be accompanied by an affidavit of the Tax Collector or of one of his assistants or representatives or of the counsel or attorney filing the same, that the facts as alleged are true to the best of the affiant's knowledge or belief, all of the facts alleged in said pleadings shall be accepted as prima facie true and as constituting a prima facie case, and the burden of proof to establish anything to the contrary shall rest wholly on the defendant or opposing party.

Section 19.426. Injunctions prohibited.

No court of this state shall issue any process whatsoever to restrain the collection of any tax, penalty, interest, or other charge imposed in this Ordinance.

Section 19.427. Remittance of tax under protest; suits to recover.

A. Any taxpayer protesting the payment of any amount found due by the Tax Collector, or the enforcement of any provision of the tax laws in relation thereto, shall remit to the Tax Collector the amount due and at that time shall give notice of intention to file suit for the recovery of such tax. Upon receipt of this notice, the amount remitted shall be placed in an escrow account and held by the Tax Collector or his duly authorized representative for a period of thirty days. If suit is filed for recovery of the tax within the thirty-day period, the funds in the escrow account shall be further held pending the outcome of the suit. If the taxpayer prevails, the Tax Collector shall refund the amount to the claimant.

B. This Section shall afford a legal remedy and right of action in any Parish court having jurisdiction of the parties and subject matter, for a full and complete adjudication of any and all questions arising in the enforcement of this Ordinance as to the legality of any tax accrued or accruing or the method of enforcement thereof. In such action, service of process upon the Tax Collector shall be sufficient service, and he shall be the sole necessary and proper party defendant in any such suit.

C. This Section shall be construed to provide a legal remedy in the Parish courts in case such taxes are claimed to be an unlawful burden upon interstate commerce, or the collection thereof, in violation of any Act of Congress or the United States Constitution, or the Constitution of Louisiana.

D. Upon request of a taxpayer and upon proper showing by such taxpayer that the principle of law involved in an additional assessment is already pending before the courts for judicial determination, the taxpayer, upon agreement to abide by the decision of the courts, may remit the additional assessment under protest, but need not file an additional suit. In such cases, the tax so paid under protest shall be placed in an escrow account and held by the Tax Collector until the question of law involved has been determined by the courts and shall then be disposed of as therein provided.

Section 19.428. Tax obligation to constitute a lien, privilege and mortgage.

Except as is specifically provided in the laws regulating building and loan associations, any tax, penalty, interest or attorney fee due under the provisions of this Ordinance shall operate as a lien, privilege and mortgage on all of the property of the tax debtor, both movable and immovable; which said lien, privilege and mortgage shall be enforceable in any court of competent jurisdiction in an action, at law, or may be enforced as otherwise provided by this Ordinance. The Tax Collector may cause notice of such lien, privilege and mortgage to be recorded at any time after the tax becomes due, whether assessed or not, and regardless of whether or not then payable, in the mortgage records of this Parish wherein the Tax Collector has reason to believe the tax debtor owns property. The lien, privilege and mortgage created by this Section shall affect third parties only from the date of recordation and shall take their respective ranks by virtue of recordation.

Section 19.429. Cancellation of lien, privilege and mortgage.

In any case where the tax, penalty or interest secured by a recorded lien, privilege and mortgage have been paid, the Tax Collector or his authorized assistants or attorneys may authorize the cancellation thereof.

In other cases, the Tax Collector may authorize the cancellation or release of a lien, privilege or mortgage subject to the following terms and conditions:

(1) The Tax Collector, upon application of a taxpayer, may authorize the cancellation of any lien, privilege or mortgage or other encumbrance recorded by virtue of this Ordinance, provided the taxpayer furnishes a surety bond in favor of the Tax Collector executed by a surety company duly qualified to do business in this state in an amount of not less than one and one-half (1-1/2) times the amount of the obligation due, including penalties, interest, and other costs incurred.

(2) The Tax Collector may authorize the release of any real property from the effect and operation of any lien, privilege, mortgage or other encumbrance, recorded by virtue of this Ordinance, provided, that the Tax Collector is satisfied that the remaining real property belonging to the tax debtor and upon which said lien, privilege and mortgage bears is valued at not less than the amount of the remaining tax obligation, including all penalties, interest and other costs incurred, and the amount of all prior liens upon such property. In determining the value of the remaining property due consideration shall be given to prior ranking encumbrances, if any exist on said property.

(3) The Tax Collector may issue a certificate of release of any part of the property subject to any lien, privilege, mortgage, or other encumbrance recorded by virtue of this Ordinance, if there is paid over to the Tax Collector in part satisfaction of liability an amount determined by the Tax Collector.

Section 19.430. Prescriptive period for taxes, interest, and penalties interruption and suspension of prescription period.

A. Sales and use taxes levied by this tax authority shall prescribe as of three years from the thirty-first day of December in the year in which such taxes became due.

B. The prescriptive period running against any such sales and use tax shall be interrupted by:

(1) the action of the Tax Collector in assessing the amounts of such taxes in the manner prescribed by law;

(2) filing of a summary proceeding in court.

(3) filing of any pleadings by the Tax Collector or by the taxpayer with any state or federal court.

(4) filing of a false or fraudulent tax return.

(5) failure to file a tax return, with intent to defraud.

C. The running of such prescriptive period may also be suspended by means of a written agreement between any taxpayer and the Tax Collector made prior to the lapse of such period.

Part 1V - Interest and Penalties

Section 19.435. Failure to pay tax, interest on unpaid taxes.

Failure to pay any tax and any interest, penalties or costs due as provided in this Ordinance shall ipso facto, without demand or putting in default, cause the tax, interest, penalties, and costs to become immediately delinquent in the manner and with the effect provided herein.

Whenever any taxpayer fails to pay any tax, or any portion thereof, due under the

provisions of this Ordinance on or before the day when it shall be required by law to be paid, there shall be added to the amount of tax due interest at the rate of one and one-quarter per centum (1-1/4%) per month from the due date until paid, except in the case of a waiver under Section 1565.1, if the tax is paid within ten days after notice of the assessment is mailed to the taxpayer, the interest shall be computed to the thirtieth day after the filing of such waiver or to the date the deficiency is paid, whichever is earlier. Such interest shall be an obligation to be collected and accounted *for* in the same manner as if it were part of the, tax due and can be enforced in a separate action or in the same action for the collection of the tax, and shall not be waived or remitted.

Section 19.436. Penalty for failure to make timely return.

When any taxpayer fails to make and file any return required to be made under the provisions of this Ordinance at the time such return becomes due, there shall be imposed, in addition to any other penalties provided, a specific penalty to be added to the tax in the amount of five per centum (5%) of the tax if the failure is for not more than thirty days, with an additional five per centum (5%) for each additional thirty days or fraction thereof during which the failure continues, not to exceed twenty-five per centum (25%) of the tax in the aggregate. The specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

Section 19.437. Waiver of penalty when return is not timely filed.

If the failure to make any return at the time such return becomes due is attributable, not to the negligence of the taxpayer, but to other causes set forth in written form and considered reasonable by the Tax Collector, the Tax Collector may remit or waive payment of the whole or any part of the specific penalty provided for such failure; but in any case where the penalty exceeds one thousand dollars, it can be waived by the Tax Collector only after approval by the taxing authority.

Section 19.438. Penalty for false or fraudulent return.

When the taxpayer files a return that is false or fraudulent or grossly incorrect and the circumstances indicate that the taxpayer had intent to defraud the tax authority of any tax due under this Ordinance, there shall be imposed, in addition to any other penalties provided, a specific penalty of fifty per centum (50%) of the tax found to be due. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

Section 19.439. Negligence penalty.

If any taxpayer fails to make any return required by this Ordinance or makes an incorrect return, and the circumstances indicate willful! negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided, a specific penalty of 5% of the tax or deficiency found to be due, or ten dollars whichever is the greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

Section 19.440. Insufficient funds check in payment of taxes; penalty.

In the event a check used to make payment of a tax, interest or penalty due under this Ordinance is returned unpaid by the bank on which it is drawn because of insufficient funds in the account on which it is drawn, such shall constitute a failure to pay the tax, interest or penalty due and a specific penalty shall be imposed on the taxpayer in addition to all other penalties provided by law. This specific penalty shall be an obligation to be collected and

accounted for in the same manner as if it were part of the tax, interest or penalty, in payment of which the check was given and may be enforced in a separate action or in any action instituted for the collection of the tax, interest or penalty. The specific penalty imposed under this Section shall be an amount equal to the greater of one percent of the check or five dollars. After receipt of three insufficient fund checks during any two-year period, the Tax Collector may require payment of the taxes, interest or penalties due by the taxpayer to be paid by certified check, money order or cash.

Section 19.441. Examination and hearing costs.

If any taxpayer fails to make any return required by this Ordinance, or makes a grossly incorrect report, or a false or fraudulent report, and the Tax Collector, in performance of his duty to ascertain the amount of tax due, makes an examination of books, records, or documents, or an audit thereof, or conducts a hearing, or subpoenas witnesses, then there may be added to the amount of tax found to be due, a specific penalty, in addition to any other penalty provided, in an amount as itemized by the Tax Collector to compensate for all costs incurred in making such examination or audit, or in holding such hearing, or in subpoenaing and compensating witnesses. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

Section 19.442. Distraint cost penalty.

Whenever the Tax Collector uses the distraint procedure to enforce the collection of any tax, there shall be imposed with respect to the tax for the collection of which the distraint procedure is used, a specific penalty of ten dollars to compensate for the costs of the distraint procedure. This specific penalty shall be in addition to any penalty assessed as provided by law and shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and may be enforced either in a separate action or in the same action for the collection of the tax.

Section 19.443. Penalty for nonpayment of tax.

Upon taxes not paid and delinquent thirty days after the date upon which the tax is due, there shall be an interest penalty of one and one-quarter percent per month on the amount of the tax due, which shall be collected by the Tax Collector, together with and in the same manner as the tax.

Part V - Refunds for Overpayments

Section 19.450. Refunds of overpayments authorized.

A. For the purpose of this Ordinance, the "overpayment" means a payment of tax, penalty or interest when none was due, or the excess of the amount of tax, penalty or interest paid over the amount due; provided that the power of the Tax Collector to refund overpayments shall be as prescribed and limited in this Section.

B. The Tax Collector shall make a refund of each overpayment where it is determined that:

- (1) The tax was overpaid because of an error in mathematical computation; or
- (2) The tax was overpaid because of a construction of the law contrary to the Tax Collector's construction of the law at the time of payment; or
- (3) The overpayment resulted from a change made by the Tax Collector in an assessment under the provisions of Section 19.416.

Such refunds shall be made out of current collections; except where judgment has been obtained by a taxpayer against this taxing authority, no public property or public funds shall be subject to seizure and no judgment shall be exigible, payable, or paid, except from funds appropriated by the Legislature or by this tax authority against which judgment has been rendered (Article 12, Section 10 of the 1974 Louisiana Constitution).

This Section shall not be construed to authorize any refund of tax overpaid through a mistake of law arising from the misinterpretation by the Tax Collector of the provisions of any law or of the rules and regulations promulgated thereunder. In the event a taxpayer believes that the Tax Collector has misinterpreted the law or promulgated rules and regulations contrary therewith, his remedy is by payment under protest and suit to recover as provided in Section 19.427.

Section 19.451. Interests on refunds or credits.

A. The Tax Collector shall compute on all refunds or credits and allow interest as part of the refund or credit as follows:

(1) From date of payment of the taxes, but prior to submission by the taxpayer of a claim for refund, interest shall be computed at a rate of two per cent per annum.

(2) From date of submission by the taxpayer of a claim for refund, or from payment under protest, or from the date that the taxpayer gave the Tax Collector notice of the taxpayer's intention to file suit for the recovery of any taxes paid, interest shall be at the same rate as that imposed herein upon taxes not paid and delinquent.

(3) The interest rate provided for in Paragraph (2) of this Section shall not be applicable for a sixty day period from the date the taxpayer makes a claim for refund, if a refund is the result of the taxpayer's administrative error; however, the interest for this sixty day period shall be computed under the provisions of Paragraph (1) of this Section.

B. No interest on refunds or credits shall be allowed if it is determined that a person has deliberately overpaid a tax in order to derive the benefit of the interest allowed by this Section. Payments of interest authorized by this Section shall be made from funds derived from current collections of the tax to be refunded or credited.

Section 19.452. Prescription of refunds and credits.

A. (1) After three years from December 31 of the year in which the local sales and use tax becomes due or after one year from the date the sales and use tax is paid, whichever is later, no refund or credit for overpayment shall be made unless a claim for credit or refund has been filed by the taxpayer with the Tax Collector before the expiration of such period.

(2) The maximum amount that shall be refunded or credited shall be the amount paid within said three-year or one-year period.

(3) The Tax Collector shall prescribe the manner of filing claims for refund or credit.

(4) In any case where a taxpayer and the Tax Collector consent in writing to an extension of the period during which an assessment of tax may be made, the period for refunding or crediting overpayments as provided in this Section shall be extended in accordance with the terms of the agreement between the taxpayer and the Tax Collector.

Part VI- Criminal Penalties

Section 19.455. Criminal penalty for failing to account for Parish tax monies.

Any person required under this Ordinance to collect, account for, or pay over any tax, penalty, or interest imposed by this Ordinance, who willfully fails to collect or truthfully account for or pay over such tax, penalty, or interest, shall in addition to other penalties provided by law, be fined not more than ten thousand dollars or imprisoned, with or without hard labor, for not more than five years, or both.

Section 19.456. Criminal penalty for evasion of tax.

Any person who willfully fails to file any return or report required to be filed by the provisions of this Ordinance, or who willfully files or causes to be filed, with the Tax Collector, any false or fraudulent return, report or statement, or who willfully aids or abets another in the filing with the Tax Collector of any false or fraudulent return, report or statement, with the intent to defraud the Parish or evade the payment of any tax, fee, penalty or interest, or any part thereof, which shall be due pursuant to the provisions of this Ordinance, shall be fined not more than one thousand dollars (\$1,000.00) or imprisoned for not more than one year, or both.

Part VII - Miscellaneous Provisions

Section 19.459. Effective Date of Ordinance.

This Ordinance, being an ordinance affecting the public health, welfare and safety of the citizens of Crowley, Louisiana, shall be and become effective on the day of its enactment, provided that the effective date of the Tax herein levied shall become effective on July 1, 2012, and the payments by the dealers hereunder to the Tax Collector for the first monthly report and remittances of the avails of the Tax to the Tax Collector falls due on September 20, 2012, all as hereinabove provided.

Section 19.460. Citation.

This Ordinance may be cited or otherwise referred to as the "City of Crowley Fifteen-Year One-Half of One Percent (1/2 of 1%) Sales and Use Tax Ordinance No. 1437."

Section 19.461. Venue.

An action to enforce the collection of taxes, including any applicable interest, penalties, or other charges, levied by this Ordinance shall be brought in the court of competent jurisdiction of this Parish.

Section 19.462. Publication.

This Ordinance shall be published in one (1) issue of the Crowley Post Signal, the official journal of the City of Crowley and in one issue of the Rayne Acadian Tribune, the official journal of the Acadia Parish School Board, as soon as possible and shall be in full force and effect immediately upon its adoption.

Section 19.463. Recordation.

A certified copy of this Ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish.

Section 19.464. Section numbers in this Ordinance correspond to the Acadia Parish School Board ordinance and in Chapter I to the corresponding articles herein appearing in Section 301 to Section 318 of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

Section 19.465. This Ordinance shall be incorporated in Chapter 11 of the City Code of Ordinances of the City of Crowley, Louisiana.

Section 19.466. Severability.

If any one or more provisions, clauses, paragraphs or sections of this Ordinance or the application thereof to any set of circumstances shall be held to be invalid or unenforceable for any reason, such holding shall not affect the validity or enforceability of the remaining provisions, clauses, paragraphs and sections hereof nor the application of this entire Ordinance to other sets of circumstances.

Section 19.467. All Ordinances or part of Ordinances in conflict with this Ordinance be and the same are hereby repealed.

THUS DONE AND ADOPTED in special session duly convened on the 24th day of May, 2012, in Crowley, Acadia Parish, Louisiana, at which a quorum was present and acting throughout, after a roll call vote as follows:

YEAS: Bryan Borill, J. Elliot Doré, Jeff Doré, Vernon Martin, Mary Melancon, and Steven Premeaux

NAYS: None.

ABSTAIN: None.

ABSENT: Lyle Fogleman, Laurita Pete and Kitty Valdetero.

GREG A. JONES, MAYOR

ATTEST:

JUDY L. ISTRE, CITY CLERK

There being no further business to come before the Council upon motion duly made by Alderwoman Mary Melancon and seconded by Alderman Steven Premeaux the meeting was adjourned at 4:10 p.m.

GREG A. JONES, Mayor

ATTEST:

JUDY L. ISTRE, City Clerk

Presented rough draft to Mayor on May 24, 2012 at 5:30 p.m.
Presented for Mayor's signature on May 24, 2012 at 5:30 p.m.
Mayor signed & returned to City Clerk on May 25, 2012 at .m.

Publish on May 31, 2012