

1 Introduced March 25, 2008, by Councilman  
2 Canada, seconded by Councilman Hursey, (by  
3 request of Administration)

4 **Item No. 08-03-2719**

5 **ORDINANCE NO. 3467**

6  
7 An ordinance ratifying and approving the levy of a one percent (1%) sales  
8 and use tax in the area comprising the Fremaux Economic Development District, State of  
9 Louisiana, and taking other actions on behalf of the District.

10  
11 WHEREAS, the Slidell City Council (the "Council"), acting as the governing  
12 authority of the City of Slidell, State of Louisiana (the "City"), on March 25, 2008, approved  
13 the creation of the Fremaux Economic Development District, State of Louisiana (the  
14 "District"); and

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17 WHEREAS, the Council, acting as the governing authority of the District, in  
18 order to finance and fund certain projects, approved the levy of an additional one percent  
19 (1.00%) sales and use tax and an additional one percent (1.00%) hotel occupancy tax  
20 (collectively, the "District Tax") in the District; and

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24 WHEREAS, the Council, acting as the governing authority of the District, now  
25 desires to ratify and approve the levy of the District Tax; and

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28 WHEREAS, the Council now desires to take other action on behalf of the  
29 District;

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31 NOW THEREFORE BE IT ORDAINED by the Slidell City Council, acting as  
32 the governing authority of the Fremaux Economic Development District, State of Louisiana,  
33 that:

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35 SECTION 1. Levy of Sales and Use Tax. That in accordance with La. R.S.  
36 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is  
37 hereby ratified and authorized to be levied in the District, effective April 1, 2008, an  
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4 additional sales tax of one percent (1.00%), upon the sale at retail, the use, the lease or  
5 rental, the consumption, and the storage for use or consumption, of tangible personal  
6 property, upon the lease or rental of tangible personal property and on the sales of  
7 services in the District, as defined by law (the "District Sales Tax").  
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10 The proceeds of the District Sales Tax shall be used to pay the costs of  
11 economic development projects, as defined in the Act, particularly in La. R.S. 33:  
12 9038.34(M) and La. R.S. 33:9038.36. The Uniform Local Sales Tax Code, as enacted by  
13 Act No. 73 of the 2003 Regular Session of the Louisiana Legislature, and as it may be  
14 amended from time to time, shall apply in the assessment, collection, administration and  
15 enforcement of the District Sales Tax, the provisions of which Uniform Local Sales Tax  
16 Code are hereby incorporated by reference.  
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19 As provided by La. R.S. 33:9038.39, no election shall be required in  
20 connection with the levy of the District Sales Tax, since there are no qualified electors in  
21 the District.  
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23 **SECTION 2. Levy of Hotel Occupancy Tax.** That in accordance with La. R.S.  
24 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is  
25 hereby ratified and authorized to be levied within the District, effective April 1, 2008, a tax  
26 (the "District Hotel Tax") upon the occupancy of hotel rooms, motel rooms and overnight  
27 camping facilities, including campgrounds, to be used to reimburse costs of economic  
28 development projects as defined in the Act. The District Hotel Tax is fixed at the rate of  
29 one percent (1.00%) of the rental or fee charged for such occupancy as defined in  
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4 Ordinance No. 3461. The Council hereby ratifies all other provision of Ordinance No. 3461  
5 pertaining to the District Hotel Tax.  
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7           SECTION 3. Official District Matters. That the domicile of the District shall be  
8 the City Hall, Slidell, Louisiana; the official journal of the City shall be the official journal of  
9 the District; the Council Administrator shall serve as Secretary-Treasurer of the District; the  
10 fiscal agent bank of City shall be the fiscal agent bank of the District; the regular meeting  
11 dates of the City shall be the regular meeting dates of the District (provided, however, that  
12 such meeting is not required to be held if there is no business to come before the Council  
13 acting as governing authority of the District); and the fiscal year of the City shall be the  
14 fiscal year of the District.  
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20           SECTION 4. Seal of the District. That the Secretary-Treasurer of the District  
21 is hereby authorized to procure an official seal be adopted for the District when necessary,  
22 which seal shall be in the following form and description, to-wit:  
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25           Around the edge of the die, the words "**Fremaux Economic Development**  
26 **District, State of Louisiana**", and in the center of the word "**SEAL**".  
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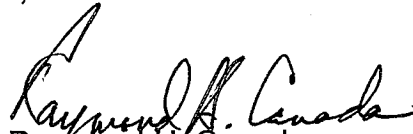
28           SECTION 5. Ratification of Other Matters. That any and all other matters  
29 taken by the Council on behalf of the District, as its governing authority, are hereby  
30 approved and ratified to the extent necessary, including but not limited to all matters in  
31 Ordinance No. 3461 adopted on March 25, 2008.  
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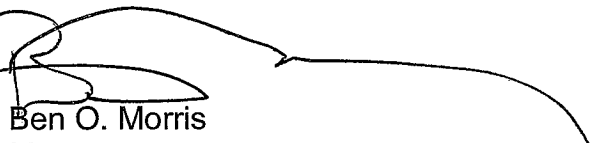
35           SECTION 6. Introduction of Ordinance. This Ordinance having been  
36 introduced at a duly convened meeting on March 25, 2008, in compliance with a duly  
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4 published agenda item and notice of introduction hereof having been published once in the  
5 official journal of the Issuer at least seven (7) days prior to the date of adoption hereof and  
6 having been duly adopted by the Slidell City Council on April 22, 2008, pursuant to a duly  
7 published agenda item, in compliance with the provisions of the City Charter, this  
8 Ordinance shall take effect immediately upon approval by the Mayor of the City.  
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12 **ADOPTED** this 22nd day of April, 2008.

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14   
15 Raymond H. Canada  
16 President of the Council  
17 Councilman, District E  
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21 Ben O. Morris  
22 Mayor

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24 Thomas P. Reeves  
25 Council Administrator  
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DELIVERED	12:30 p.m.
4/24/08	to the Mayor
RECEIVED	9:00 a.m.
4/30/08	from the Mayor

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4 STATE OF LOUISIANA  
5  
6 PARISH OF ST. TAMMANY

7 I, the undersigned Council Administrator of the Slidell City Council (the "Governing  
8 Authority"), the governing authority of the Fremaux Economic Development District, State  
9 of Louisiana (the "District"), do hereby certify that the foregoing four (4) pages constitute a  
10 true and correct copy of an ordinance adopted by said Council on April 22, 2008, ratifying  
11 and approving the levy of a one percent (1%) sale and use tax in the area comprising the  
12 Fremaux Economic Development District, State of Louisiana, and taking other actions on  
13 behalf of the District.  
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18 IN FAITH WHEREOF, witness my official signature and the impress of the official  
19 seal of said District on this 22nd day of April, 2008.  
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24 [SEAL]



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Thomas P. Reeves  
Council Administrator

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