

Introduced September 13, 2022, by Councilman  
Borchert, seconded by Councilman Tamborella,  
(by request of Administration)

**Item No. 22-06-3432**

**ORDINANCE NO. 4094**

An ordinance to amend certain provisions of Chapter 26, Article III of the Code of Ordinances of the City of Slidell to make them consistent with the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures on the collection of sales and use 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 the sales of services, levying and providing for the assessment, collection, payment, dedication and purpose for which the proceeds of said tax may be expended, and to provide for ancillary matters in connection therewith.

WHEREAS, the Uniform Local Sales Tax Code, LA R.S 47:337.1 *et seq.*, was enacted in 2003 to promote uniformity in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities; and

WHEREAS, the substantive and procedural statutes comprising the Uniform Local Sales Tax Code provide controlling authority for local tax collectors in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities, except as specifically limited by LA R.S. 47:337.2; and

WHEREAS, the provisions of the Uniform Local Sales Tax Code apply in the assessment, collection, administration, and enforcement of the sales and use taxes of any political subdivision, notwithstanding any conflicting provision of law or local ordinance; and

WHEREAS, in order to promote consistency in the application and enforcement of the state statutes and the City's general sales and use tax ordinance, it is advisable to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures, as set forth below, to conform with and adopt the provisions of the Uniform Sales Tax Code, LA R.S. 47:337.1 *et seq.*

NOW, THEREFORE, BE IT ORDAINED by the Slidell City Council of the City of Slidell, State of Louisiana, acting as Governing Authority of said City, that it hereby adopts the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures by amending Chapter 26, Article III of the City's Code of Ordinances, as follows:

1. Section 26-51 of Division 1, previously reserved, in Article III of Chapter 26 is added to read:

**Sec. 26-51. - Adoption of Uniform Local Sales Tax Code.**

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4 Pursuant to the authority conferred by LA R.S. 47:337.4 (Levy of sales and use tax),  
5 the provisions of Chapter 2-D of Subtitle II of Title 47, Louisiana Revised Statutes  
6 47:337.1, *et seq.*, as amended, entitled the "Uniform Local Sales Tax Code", are  
7 hereby adopted and incorporated herein as if set out fully, and shall apply in the  
8 assessment, collection, administration, and enforcement of the tax.

- 9 2. 26-52 of Division 1, previously reserved, in Article III of Chapter 26 is added to read:

10 **Sec. 26-52. – Definitions.**

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12 The definitions set forth in LA R.S. 47:301 (Sales Tax-Definitions), as amended,  
13 shall be effective as definitions of the words, terms, and phrases used in this article.  
14 All words, terms, and phrases used herein, other than those specifically defined  
15 elsewhere in this article, shall have the respective meanings ascribed to them in LA  
16 R.S. 47:301, as amended, and shall have the same scope and effect that the same  
17 words, terms, and phrases have where used in LA R.S. 47.301, as amended. As  
18 used in this article, the following words, terms, and phrases have the meaning  
19 ascribed to each in this section, unless the contents clearly indicate a different  
20 meaning:

- 21 A. *Collector* means the Sheriff and Ex-Officio Tax Collector for the Parish of St.  
22 Tammany, State of Louisiana, and includes his or her duly authorized  
23 assistants.  
24 B. *Authority, city, or district* means the City of Slidell, State of Louisiana.

- 25 3. Section 26-53 of Division 1, previously reserved, in Article III of Chapter 26 is added  
26 to read:

27 **Sec. 26-53. – Powers of the Collector**

28 The collector is hereby authorized, empowered and directed under LA R.S. 13:5553  
29 and other applicable law to carry into effect the provisions of this article, to appoint  
30 deputies, assistants or agents to assist him or her in the performance of his or her  
31 duties, and in pursuance thereof to make and enforce such rules as he or she may  
32 deem necessary.

- 33 4. The provisions of section 26-66 of Division 2 in Article III of Chapter 26 are deleted  
34 and the section is reserved for future use.  
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36 5. Sections 26-67(d) and (e) of Division 2 in Article III of Chapter 26 are amended and  
37 restated to read:  
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4 (d) With regard to the collection of the tax on any motor vehicle, automobile,  
5 truck, truck trailer, trailer, semi-trailer, motor bus, home trailer, or any other  
6 vehicle subject to the vehicle registration license tax, the district, acting  
7 through the collector, is authorized to enter into an agreement or agreements  
8 with the Vehicle Commissioner, Louisiana Office of Motor Vehicles, for the  
9 collection of the tax on such vehicles, as provided by LA R.S. 47:303(B) and  
10 LA R.S. 13:5904.

11 (e) The two percent levy referenced in this section is inclusive of the one percent  
12 levy authorized at a special election in the city held on November 27, 1962,  
13 and the one percent levy authorized at a special election in the city held on  
14 September 27, 1986.

15 6. Sections 26-67(f) of Division 2 in Article III of Chapter 26 is deleted.

16 7. Section 26-68 of Division 2 in Article III of Chapter 26 is amended and restated to  
17 read:

18 **Sec. 26-68. – Exclusions and Exemptions.**

19 The district adopts none of the optional exclusions or exemptions allowed by State  
20 sales and use tax law, nor does the district adopt any exclusions or exemptions  
21 authorized by legislation enacted under Article VI, Section 29 (D)(1) of the  
22 Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion  
23 or exemption from State sales and use tax. Included within the base of the tax is  
24 every transaction, whether sales, use, lease or rental, consumption, storage or  
25 service, with no exclusions or exemptions except for those mandated upon political  
26 subdivisions by the Constitution or statutes of the State of Louisiana.

27 8. Section 26-69 of Division 2 in Article III of Chapter 26 is amended and restated to  
28 read:

29 **Sec. 26-69. – Collection of tax by dealers.**

30 (a) In order to aid in the administration and enforcement of the provisions of  
31 this article, and to collect all of the taxes imposed by this article, within  
32 three days after commencement or opening, every dealer purchasing or  
33 importing tangible personal property for resale shall file with the collector an  
34 application for a registration certificate in a form prescribed by him/her. The  
35 collector shall issue without charge to each dealer who purchases or  
36 imports for resale, a registration certificate empowering such dealer to  
37 collect the tax from the purchaser. A separate application must be  
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4 submitted for each additional place of business of such dealer. Each  
5 certificate shall state the place of business to which it is applicable. Such  
6 registration certificate shall be prominently displayed in all places of  
7 business of the dealer. A dealer who has no regular place of doing  
8 business shall attach such certificate to his cart, stand, truck, or other  
9 merchandising device. Such certificate shall be nonassignable and  
10 nontransferable and shall be surrendered immediately to the collector upon  
the dealer's ceasing to do business therein named.

11 (b) A manufacturer, wholesaler dealer, jobber or supplier shall refuse to accept a  
12 certificate that any property upon which a tax is imposed by the ordinance is  
13 purchased for resale, and shall collect the tax imposed by this article, unless  
14 the purchaser shall have a registration certificate to collect the tax imposed  
15 by this article; provided, however, that the payment of the tax by such  
16 purchaser shall not relieve the purchaser of the duty imposed in this section  
17 upon such purchaser to collect the tax upon any resale made by him.

18 (c) For the purpose of compensating the dealer in accounting for and remitting  
19 the tax levied in this article, each dealer shall be allowed one and one-tenth  
20 percent (1.10 %) of the amount of tax due and accounted for and remitted to  
21 the district's collector in the form of a deduction in submitting his or her report  
22 and paying the amount due by the dealer, provided the amount due was not  
23 delinquent at the time of payment, and provided the amount of any credit  
24 claimed for taxes already paid to a wholesaler shall not be deducted in  
computing the commission allowed the dealer hereunder.

25 9. Section 27-70 of Division 2 in Article III of Chapter 26 is amended and restated to  
26 read:

27  
28 **Sec. 26-70. – Collection of tax from dealers.**

29 The tax imposed by this article shall be collected by the collector on behalf of the  
30 district from all dealers in the district. The collector is duly authorized and  
31 empowered to carry into effect the provisions of this article, and in pursuance  
32 thereof to make and enforce such rules as he or she may deem necessary. Such  
33 regulations when promulgated shall have the full force and effect of law.  
34 Promulgation shall be accomplished by publication at least one time in the official  
35 journal of the district.

36 10. The provisions of section 26-71 of Division 2 in Article III of Chapter 26 are deleted  
37 and the section is reserved for future use.  
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5 11. Section 26-72 of Division 2 in Article III of Chapter 26 is amended and restated to  
6 read:

7 **Section 26-72. – Records; confidentiality.**  
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- 9 (a) The collector shall preserve records created or collected by him/her in  
10 connection with the provisions of this article in accord with applicable law.  
11  
12 (b) Tax records maintained by the authority or the collector shall be subject to  
13 confidentiality provisions of applicable law, including LA R.S. 44:4(1) and LA  
14 R.S. 47:1508, as amended.

15 12. Section 26-73 of Division 2 in Article III of Chapter 26 is amended and restated to  
16 read:

17 **Section 26-73. – Imported goods; permits.**  
18

19 In order to prevent the illegal importation into the district of tangible personal  
20 property which is subject to the tax, and to strengthen and make more effective the  
21 manner and method of enforcing payment of the tax imposed by this article, the  
22 collector is hereby authorized and empowered to put into operation a system of  
23 permits whereby any person, or dealer, may import tangible personal property by  
24 truck, automobile, or other means of transportation other than a common carrier,  
25 without having the truck, automobile or other means of transportation seized and  
26 subjected to legal proceedings for its forfeiture. Such system of permits shall require  
27 the person, or dealer, who desires to import tangible personal property into the  
28 district, which property is subject to tax imposed by this division, to apply to the  
29 collector for a sales tax registration certificate. The dealer may make as many  
30 copies of the certificate as necessary in order to ensure that one copy is  
displayed in every vehicle of the dealer which operated or may operate within the  
boundaries of the district.

31 13. Section 26-74 of Division 2 in Article III of Chapter 26 is amended and restated to  
32 read:

33 **Section 26-74. – Collection remedies.**  
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- 35 (a) Interest on Unpaid Amount of Tax Due. As authorized by LA R.S. 47:337.69,  
36 and except as otherwise provided therein, the interest on unpaid amounts of  
37 the tax which are due shall be at the rate of one and one-fourth percent (1-  
38 1/4%) per month.  
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- 5 (b) Delinquency Penalty. The delinquency penalty, as provided by LA R.S.  
6 47:337.70, shall be five percent (5%) per month on the unpaid amount of the  
7 tax due for each thirty-day period, not to exceed five thirty-day periods.
- 8 (c) Penalty for False, Fraudulent, or Grossly Incorrect Return. The penalty as  
9 authorized by LA R.S. 47:337.72 shall be fifty percent (50%) of the amount of  
10 the tax found to be due.
- 11 (d) Negligence Penalty. The penalty as authorized by LA R.S. 47:337.73 shall be  
12 five percent (5%) of the unpaid amount of the tax found to be due, or ten  
13 dollars (\$10.00), whichever is greater.
- 14 (e) Nonsufficient Fund Checks. A service charge as authorized by LA R.S.  
15 47:337.74 shall be an amount not to exceed twenty-five dollars (\$25.00) or  
16 five percent (5%) of the face amount of the check, whichever is greater.
- 17 (f) Attorney Fees. The collector is authorized to employ private counsel to assist  
18 in the collection of any taxes, penalties or interest due under this article, or to  
19 represent him in any proceeding under this article. If any taxes, penalties or  
20 interest due under this article are referred to an attorney at law for collection,  
21 an additional charge of attorney fees, in the amount of ten percent (10%) of  
22 the taxes, penalties and interest due, shall be paid by the tax debtor  
23 permitted under LA R.S. 47:337.13.1(A).
- 24 (g) Examination and Hearing Costs. As provided by LA R.S. 47:337.75, and  
25 under the circumstances set forth therein, a penalty shall be added to the  
26 amount of tax due in an amount as itemized by the collector to compensate  
27 for all costs incurred in making an examination of books, records or  
28 documents, or an audit thereof, or in the holding of hearings or the  
29 subpoenaing and compensating of witnesses.
- 30 (h) Distrain Penalty. The penalty as provided by LA R.S. 47:337.76 in cases  
31 where the distraint procedure is used in the collection of the tax shall be ten  
32 dollars (\$10.00).
- 33 (i) Limits on Interest, Penalty, and Attorney Fees. Should the interest, penalties  
34 or attorney fees in this article, or the combined interest, penalties, and  
35 attorney fees, be declared to be in excess of limits provided by other  
36 applicable law, including relevant jurisprudence, then the maximum interest,  
37 penalties, and attorney fees allowed by such other applicable law shall apply.  
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4 14. The provisions of section 26-75 of Division 2 in Article III of Chapter 26 are deleted  
5 and the section is reserved for future use.

6 15. The provisions of section 26-76 of Division 2 in Article III of Chapter 26 are deleted  
7 and the section is reserved for future use.

8 16. Section 26-77 of Division 2 in Article III of Chapter 26 is amended and restated to  
9 read:

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11 **Section 26-77. – Other administrative provisions.**  
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13 The collector is empowered to carry into effect the provisions of this article and, in  
14 pursuance of such power, to make and enforce such rules, not inconsistent with this  
15 article or the laws and constitution of this state or the United States, as he or she  
16 may deem necessary in administrating the provisions of this article and other  
17 policies or procedures established by his/her office.

18 17. Section 26-78 of Division 2 in Article III of Chapter 26 is amended and restated to  
19 read:

20 **Section 26-78. – Revenue of Tax.**  
21

22 All taxes, revenues, funds, assessments, moneys, penalties, fees or other income  
23 which may be collected or come into the possession of the collector under any  
24 provision or provisions of this ordinance relating to the tax shall be promptly  
25 deposited by the collector in the account established and maintained for the deposit  
26 of such proceeds, which fund shall be a separate bank account established and  
27 maintained with the regularly designated fiscal agent of the collector, provided,  
28 however, any amount which is paid under protest or which is subject to litigation  
29 may be transferred to a separate account established by the collector with said  
fiscal agent pending the final determination of the protest or litigation.

30 18. Section 26-80 of Division 2 in Article III of Chapter 26 is amended to add section 26-  
31 80(i), as follows:

- 32  
33 (i) The provisions of this section and of section 26-81 are subject to the terms  
34 and conditions of that certain Sales Tax Enhancement Plan by and between  
35 the City, the Parish of St. Tammany, and Sales Tax District No. 3 of the  
36 Parish of St. Tammany, as made effective December 1, 2006, and as maybe  
37 amended from time to time. In the event of any conflict or inconsistency  
38 between any terms of said sections and the terms of the Sales Tax  
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4 Enhancement Plan, the terms of the Sales Tax Enhancement Plan shall  
5 control.

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7 BE IT FURTHER ORDAINED by the Slidell City Council that if any one or more of  
8 the provisions of this ordinance shall for any reason be held to be illegal or invalid, such  
9 illegality or invalidity shall not affect any other provision of this ordinance, but this  
10 ordinance shall be construed and enforced as if such illegal or invalid provisions had not  
11 been contained herein. Any constitutional or statutory provision enacted after the date of  
12 this ordinance which validates or makes legal any provision of this ordinance which would  
13 not otherwise be valid or legal, shall be deemed to apply to this ordinance. The provisions  
14 of this ordinance shall supersede and control over any contrary or inconsistent provisions  
15 of Chapter 26, Article III of the Code of Ordinances of the City of Slidell and of any contrary  
16 or inconsistent provisions of other past ordinances of the City pertaining to tax collection  
17 procedures within the City. To the extent not inconsistent with applicable state law, these  
18 tax collection procedures shall also apply to any hotel occupancy tax or other tax levied  
19 within the City which the collector collects and shall supersede and control over any  
20 contrary or inconsistent collection procedures previously adopted for same.

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22 BE IT FURTHER ORDAINED by the Slidell City Council that this ordinance shall be  
23 in full force and effect immediately upon its adoption, being an ordinance affecting the  
24 public peace, health, and safety.

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26 BE IT FINALLY ORDAINED by the Slidell City Council that, pursuant to LA R.S.  
27 18:1281, *et seq.*, this ordinance shall be published in one issue of the official journal of this  
28 Governing Authority as soon as is reasonably possible. A certified copy of this ordinance  
29 shall be recorded in the mortgage records of the Parish of St. Tammany, State of  
30 Louisiana.  
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4 **ADOPTED** this 13<sup>th</sup> day of September, 2022.

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7 Bill Borchert  
8 President of the Council  
9 Councilman at-Large

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12 Greg Cromer  
13 Mayor

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15 

16 Thomas P. Reeves  
17 Council Administrator

DELIVERED	9/15/22
8:00 am	to the Mayor
RECEIVED	9/20/22
11:30 am	from the Mayor