

1 Introduced June 14, 2022, by Councilwoman Denham,
2 seconded by Councilman Dunham, (by request of
3 Administration)

4 **Item No. 22-06-3434**

5 **ORDINANCE NO. 4096**

6
7 An ordinance to adopt the St. Tammany Parish Sales and Use Tax Uniform
8 Collection Procedures on the collection of sales and use tax upon the sale at retail, the
9 use, the lease or rental, the consumption and the storage for use or consumption, of
10 tangible personal property and on the sales of services, levying and providing for the
11 assessment, collection, payment, dedication and purpose for which the proceeds of
12 said tax may be expended, such tax having been previously authorized by the Slidell
13 City Council of the City of Slidell, State of Louisiana, as the governing authority for the
14 Camellia Square Economic Development District, State of Louisiana (the "District"), and
15 to provide for ancillary matters in connection therewith.

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

20
21 WHEREAS, the substantive and procedural statutes comprising the
22 Uniform Local Sales Tax Code provide controlling authority for local tax collectors in the
23 assessment, collection, administration, and enforcement of the sales and use taxes
24 imposed by taxing authorities, except as specifically limited by LA R.S. 47:337.2; and

25
26 WHEREAS, the provisions of the Uniform Local Sales Tax Code apply in
27 the assessment, collection, administration, and enforcement of the sales and use taxes
28 of any political subdivision, notwithstanding any conflicting provision of law or local
29 ordinance; and

30
31 WHEREAS, in order to promote consistency in the application and
32 enforcement of the state statutes and the District's general sales and use tax
33 ordinance, Ordinance No. 3686, as amended, it is advisable for the District to adopt the
34 St. Tammany Parish Sales and Use Tax Uniform Collection Procedures, as set forth
35 below, to conform with and adopt the provisions of the Uniform Sales Tax Code, LA
36 R.S. 47:337.1 *et seq.*

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4 NOW, THEREFORE, BE IT ORDAINED by the Slidell City Council of the
5 City of Slidell, State of Louisiana, acting as Governing Authority of said District, that the
6 St. Tammany Parish Sales and Use Tax Uniform Collection Procedures are adopted for
7 the District as follows:

8
9 **SECTION 1. UNIFORM LOCAL SALES TAX CODE AND DEFINITIONS**

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11 **SECTION 1.01. Adoption of Uniform Local Sales Tax Code**

12
13 Pursuant to the authority conferred by LA R.S. 47:337.4 (Levy of sales
14 and use tax), the provisions of Chapter 2-D of Subtitle II of Title 47, Louisiana
15 Revised Statutes 47:337.1, *et seq.*, as amended, entitled the "Uniform Local
16 Sales Tax Code", are hereby adopted and incorporated herein as if set out fully,
17 and shall apply in the assessment, collection, administration, and enforcement of
18 the tax.

19
20 **SECTION 1.02. Definitions**

21
22 The definitions set forth in LA R.S. 47:301 (Sales Tax-Definitions), as
23 amended, shall be effective as definitions of the words, terms, and phrases used
24 in this ordinance. All words, terms, and phrases used herein, other than those
25 specifically defined elsewhere in this ordinance, shall have the respective
26 meanings ascribed to them in LA R.S. 47:301, as amended, and shall have the
27 same scope and effect that the same words, terms, and phrases have where
28 used in LA R.S. 47:301, as amended. As used in this ordinance, the following
29 words, terms, and phrases have the meaning ascribed to each in this section,
30 unless the contents clearly indicate a different meaning:

- 31
32 A. *Collector* means the Sheriff and Ex-Officio Tax Collector for the Parish of
33 St. Tammany, State of Louisiana, and includes his or her duly authorized
34 assistants.
35 B. *Authority* means the Slidell City Council of the City of Slidell, State of
36 Louisiana, as the governing authority for the Camellia Square Economic
37 Development District, State of Louisiana.
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4 **SECTION 2. VENDOR'S COMPENSATION**

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6 For the purpose of compensating the dealer in accounting for and remitting the
7 tax levied by this ordinance, each dealer shall be allowed one and one-tenth percent
8 (1.10 %) of the amount of tax due and accounted for and remitted to the District's
9 collector in the form of a deduction in submitting his or her report and paying the
10 amount due by the dealer, provided the amount due was not delinquent at the time of
11 payment, and provided the amount of any credit claimed for taxes already paid to a
12 wholesaler shall not be deducted in computing the commission allowed the dealer
13 hereunder.
14

15 **SECTION 3. EXCLUSIONS AND EXEMPTIONS**

16
17 The District adopts none of the optional exclusions or exemptions allowed by
18 State sales and use tax law, nor does the District adopt any exclusions or exemptions
19 authorized by legislation enacted under Article VI, Section 29 (D)(1) of the Constitution
20 of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption
21 from State sales and use tax. Included within the base of the tax is every transaction,
22 whether sales, use, lease or rental, consumption, storage or service, with no exclusions
23 or exemptions except for those mandated upon political subdivisions by the
24 Constitution or statutes of the State of Louisiana.
25

26 **SECTION 4. DELINQUENT TAXES**

27
28 **SECTION 4.01. Interest on Unpaid Amount of Tax Due**

29
30 As authorized by LA R.S. 47:337.69, and except as otherwise provided
31 therein, the interest on unpaid amounts of the tax which are due shall be at the rate
32 of one and one-fourth percent (1-1/4%) per month.
33

34 **SECTION 4.02. Delinquency Penalty**
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4 The delinquency penalty, as provided by LA R.S. 47:337.70, shall be five
5 percent (5%) per month on the unpaid amount of the tax due for each thirty-day
6 period, not to exceed five thirty-day periods, when such tax is not paid.
7

8 **SECTION 4.03. Penalty for False, Fraudulent or Grossly Incorrect Return**
9

10 The penalty as authorized by LA R.S. 47:337.72 shall be fifty percent (50%)
11 of the amount of the tax found to be due.
12

13 **SECTION 4.04. Negligence Penalty**
14

15 The penalty as authorized by LA R.S. 47:337.73 shall be five percent (5%) of
16 the unpaid amount of the tax found to be due, or ten dollars (\$10.00), whichever is
17 greater.
18

19 **SECTION 4.05. Nonsufficient Fund Checks**
20

21 A service charge as authorized by LA R.S. 47:337.74 shall be an amount not
22 to exceed twenty-five dollars (\$25.00) or five percent (5%) of the face amount of the
23 check, whichever is greater.
24

25 **SECTION 4.06. Attorney Fees**
26

27 The collector is authorized to employ private counsel to assist in the
28 collection of any taxes, penalties or interest due under this ordinance, or to
29 represent him in any proceeding under this ordinance. If any taxes, penalties or
30 interest due under this ordinance are referred to an attorney at law for collection, an
31 additional charge of attorney fees, in the amount of ten percent (10%) of the taxes,
32 penalties and interest due, shall be paid by the tax debtor permitted under LA R.S.
33 47:337.13.1(A).
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35 **SECTION 4.07. Examination and Hearing Costs**
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4 As provided by LA R.S. 47:337.75, and under the circumstances set forth
5 therein, a penalty shall be added to the amount of tax due in an amount as itemized
6 by the collector to compensate for all costs incurred in making an examination of
7 books, records or documents, or an audit thereof, or in the holding of hearings or
8 the subpoenaing and compensating of witnesses.

9
10 **SECTION 4.08. Distrainment Penalty**

11
12 The penalty as provided by LA R.S. 47:337.76 in cases where the distraint
13 procedure is used in the collection of the tax shall be ten dollars (\$10.00).
14

15 **SECTION 4.09. Limits on Interest, Penalty and Attorney Fees**

16
17 Should the interest, penalties or attorney fees herein, or the combined
18 interest, penalties and attorney fees, be declared to be in excess of limits provided
19 by other applicable law, including relevant jurisprudence, then the maximum
20 interest, penalties and attorney fees allowed by such other applicable law shall
21 apply.
22

23 **SECTION 5. POWERS OF THE COLLECTOR**

24
25 The collector is hereby authorized, empowered and directed under LA R.S.
26 13:5553 to carry into effect the provisions of this ordinance, to appoint deputies,
27 assistants or agents to assist him or her in the performance of his or her duties, and in
28 pursuance thereof to make and enforce such rules as he or she may deem necessary.
29

30 **SECTION 6. COLLECTION OF TAX ON VEHICLES**

31
32 With regard to the collection of the tax on any motor vehicle, automobile, truck,
33 truck trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to
34 the vehicle registration license tax, the District, acting through the collector, is
35 authorized to enter into an agreement or agreements with the Vehicle Commissioner,
36 Louisiana Office of Motor Vehicles, for the collection of the tax on such vehicles, as
37 provided by LA R.S. 47:303(B) and LA R.S. 13:5904.
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5 **SECTION 7. REVENUE OF TAX**

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7 All taxes, revenues, funds, assessments, moneys, penalties, fees or other
8 income which may be collected or come into the possession of the collector under any
9 provision or provisions of this ordinance relating to the tax shall be promptly deposited
10 by the collector in the account established and maintained for the deposit of such
11 proceeds, which fund shall be a separate bank account established and maintained
12 with the regularly designated fiscal agent of the collector, provided, however, any
13 amount which is paid under protest or which is subject to litigation may be transferred
14 to a separate account established by the collector with said fiscal agent pending the
15 final determination of the protest or litigation.
16

17 **SECTION 8. SEVERABILITY**

18
19 If any or more of the provisions of this ordinance shall for any reason be held to
20 be illegal or invalid, such illegality or invalidity shall not affect any other provision of this
21 ordinance, but this ordinance shall be construed and enforced as if such illegal or
22 invalid provisions had not been contained herein. Any constitutional or statutory
23 provision enacted after the date of this ordinance which validates or makes legal any
24 provision of this ordinance which would not otherwise be valid or legal, shall be
25 deemed to apply to this ordinance.
26

27 **SECTION 9. CONTROLLING PROVISIONS**

28
29 The provisions of this ordinance shall supersede and control over any contrary
30 or inconsistent provisions of past ordinances pertaining to tax collection procedures for
31 the District, including but not limited to those contained in Ordinance No. 3686, as
32 amended. To the extent not inconsistent with applicable state law, these tax collection
33 procedures shall also apply to any hotel occupancy tax or other tax levied within the
34 District which the collector collects, including but not limited to that in Ordinance No.
35 3687, as amended, and shall supersede and control over any contrary or inconsistent
36 provisions previously adopted for same.
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4 **SECTION 10. EFFECTIVE DATE**

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6 This ordinance shall be in full force and effect immediately upon its adoption,
7 being an ordinance affecting the public peace, health, and safety.
8

9 **SECTION 11. PUBLICATION AND RECORDATION**

10
11 Pursuant to LA R.S. 18:1281, *et seq.*, this ordinance shall be published in one
12 issue of the official journal of this Governing Authority as soon as is reasonably
13 possible. A certified copy of this ordinance shall be recorded in the mortgage records of
14 the Parish of St. Tammany, State of Louisiana.
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16
17 **ADOPTED** this 13th day of September, 2022.

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19 

20 Bill Borchert
21 President of the Council
22 Councilman at-Large
23

24 

25 Greg Cromer
26 Mayor
27

28 

29 Thomas P. Reeves
30 Council Administrator
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DELIVERED	9/15/22
8:00 am	to the Mayor
RECEIVED	9/20/22
11:30 am	from the Mayor