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ORDINANCE NO. 995

AN ORDINANCE RELATING TO THE LEVYING AND COLLECTION OF A CHAIN STORE TAX

SECTION 1. TITLE

This ordinance may be referred to as the "Chain Store Tax Ordinance".

SECTION 2. EFFECTIVE DATE

The effective date of this Ordinance shall be January 1, 1976.

SECTION 3. DEFINITION, LEVY OF TAX

Because of the advantages accruing from the operation of multiple stores wherever situated and because of the basic difference inherent in such character of operations, the City of Slidell does hereby levy an annual license tax for the year 1976 and for each subsequent year upon each person engaged in the business of operating or maintaining, as part of a group or chain, any store or stores within their respective boundaries, where goods, wares, merchandise or commodities of every description whatsoever are sold of offered for sale at retail under the same general management, supervision, ownership and control, and who are commonly recognized as a member of a chain and as a branch store.

The license herein authorized shall be in addition to ad valorem taxes and any other licenses prescribed or authorized under laws of this state and ordinances of this City.

SECTION 4. RATES OF LICENSE TAX

The license tax for the business described in this ordinance levied upon the store or stores operated within the City Of Slidell shall be based on the number of stores or merchandise establishments included under the same general management, supervision, ownership and control, whether within the City Of Slidell or not, and whether within this state or not; the maximum license for each store or establishment shall be as follows:

No. of Stores in Group at least	but not more than	License
2	10	$10
11	35	15
36	50	20
51	75	25
76	100	30
101	125	50
126	150	100
151	175	150
176	200	200
201	225	250
226	250	300
251	275	350
276	300	400
301	400	450
401	500	500
501 and over		550

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