

Introduced August 11th, 1981 by
Councilwoman Gallinghouse Hoppe;
Co-sponsored by Councilman Caruso;
seconded by Councilwoman Wood

Item No. 81-8-355

ORDINANCE NO. 1434

An ordinance amending Section 3-61, Gallonage Tax on
Beverages of Low Alcoholic Content - Delinquency; Penalty,
of the City of Slidell Code of Ordinances.

BE IT ORDAINED by the Slidell City Council, in legal session convened,
that Section 3-61, Gallonage tax on beverages of low alcoholic content -
Delinquency; Penalty, of the City of Slidell Code of Ordinances, is amended
as follows:

Section 3-61. Gallonage Tax on Beverages of Low Alcoholic
Content - Delinquency; Penalty: Repeal the present section in its entirety
and replace with the following new section:

If a dealer in beverages of low alcoholic content fails to
file a return and pay the tax due on the beverages within the time provided in
Louisiana Revised Statutes 26:345, he shall be subject to a penalty of five
percent on the amount of the tax if the period of delinquency is ten days or
less or twenty percent on the amount of the tax if the period of delinquency
is greater than ten days. If an attorney is called on to assist in collection,
there shall be an additional sum due equal to ten percent of both the amount
of the penalties and tax due.

ADOPTED this 8th day of September, 1981.

DELIVERED 9-9-81

2:45^P m to the Mayor

RECEIVED 9-11-81

11:45^A m from the Mayor

Emily M. Mills

Emily M. Mills
Clerk of the Council

Joe Martinez
Joe Martinez
Councilman-at-Large
President of the Council

M. W. "Webb" Hart
M. W. "Webb" Hart
Mayor