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6 Introduced May 13, 1986 by
7 Councilwoman Williams, seconded by
8 Councilman Salvaggio
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12 Item No. 86-5-1018
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16 ORDINANCE NO. 1996
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20 An ordinance amending Chapter 17. Taxation and Licenses,
21 Article I. In General, of the Code of Ordinances of the City of
22 Slidell by adding thereto a new section, Section 17-41.1. Exclusions
23 and exemptions; nonprofit organizations; nature of exemption;
24 limitations; qualifications.
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26 BE IT ORDAINED by the Slidell City Council that Chapter 17.
27 Taxation and Licenses, Article I. In General, of the Code of Ordinances
28 of the City of Slidell by adding thereto a new section, Section
29 17-41.1. Exclusions and exemptions; nonprofit organizations; nature of
30 exemption; limitations; qualifications. as follows:
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33 Section 17-41.1. Exclusions and exemptions; nonprofit
34 organizations; nature of exemption; limitations; qualifications.
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36 A. The sales and use taxes imposed herein shall not apply to sales
37 of tangible personal property at, or admission charges for, events
38 sponsored by domestic, civic, educational, historical, charitable,
39 recreational, fraternal or religious organizations, which are
40 nonprofit, when the entire proceeds, except for the necessary expense
41 connected therewith, are retained by the organization for use for edu-
42 cational, charitable, recreational, religious or historical restoration
43 purposes.
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45 The exemption provided herein shall not apply to any event
46 intended to yield a profit to the promoter or to any individual
47 contracted to provide services or equipment, or both for the event.
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50 This section shall not be construed to exempt any organization
51 or activity from the payment of sales or use taxes otherwise required
52 by law to be made on purchases made by these organizations.
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55 This section shall not be construed to exempt regular commer-
56 cial ventures of any type such as bookstores, restaurants, gift
57 shops, commercial flea markets and similar activities that are
58 sponsored by organizations qualifying hereunder which are in com-
59 petition with retail merchants.
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12 B. This sponsorship of any event by any organization applying for an
13 exemption hereunder must be genuine. Sponsorship will not be
14 genuine in any case in which exemption from taxation is a major
15 consideration leading to such sponsorship.

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20 C. An exemption certificate must be obtained from the collector,
21 under such regulations as he shall prescribe, in order for nonprofit
22 organizations to qualify for the exemption provided in this section.

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26 In the event the collector denies tax exempt status under this
27 section, the organization may appeal such ruling to the Slidell City
28 Council, which may overrule the collector and grant tax exempt status
29 if the Slidell City Council determines that the denial of tax exempt
30 status by the collector was arbitrary, capricious or unreasonable.
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43 ADOPTED this 22nd day of July, 1986.
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48 *Pearl Williams*

49 Pearl Williams
50 Councilwoman, District G
51 President of the Council

52 **DELIVERED**

53 7-25-86 9:30 a.m.
54 to the Mayor

55 **RECEIVED**

56 7-27-86 11:59 p.m.
57 from the Mayor

58 *Salvatore A. Caruso*
59 Salvatore A. Caruso
60 Mayor
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63 *Barbara Manteris Penton*
64 Barbara Manteris Penton
65 Clerk of the Council
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