

Introduced September 9, 1986 by
Councilwoman Williams
seconded by Councilman Salvaggio

ITEM NO. 86-9- 1072

ORDINANCE NO. 2017

An ordinance levying within the City of Slidell, State of Louisiana (the "City"), a tax of one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on sales of services in said City, all as defined herein in accordance with R.S. 47:301 through 47:317, inclusive; defining the terms "tangible personal property," "dealers," "sale," "retail sales," "lease or rental," "storage," "use," "sales of services," and other terms used herein, levying and providing for the assessment, collection, payment and dedication of such tax and the purpose for which the proceeds of said tax may be expended; providing for an adequate remedy at law; defining violations of the provisions of this ordinance and prescribing penalties therefor; providing for rules and regulations for the enforcement of the provisions of this ordinance and the collection of the tax levied thereby; providing that any part of this ordinance which may be held invalid or unconstitutional shall not affect or impair any other provisions thereof; and repealing all resolutions and ordinances or parts thereof as may conflict herewith.

WHEREAS, a special election held in the City of Slidell, State of Louisiana (the "City"), on September 27, 1986, authorized said City to levy and collect a sales and use tax not exceeding one percent (1%) upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property, and on sales of services within the City all as presently defined in R.S. 47:301 through R.S. 47:317, inclusive; and

WHEREAS, pursuant to said special election on September 27, 1986, the following proposition was submitted at said election and duly approved by a majority of the qualified electors voting in said election, viz:

CITY OF SLIDELL ONE PER CENT (1%) SALES AND USE TAX
FOR PUBLIC SAFETY, PUBLIC WORKS AND CAPITAL IMPROVEMENTS
PROGRAM PROPOSITION

Shall the City of Slidell, State of Louisiana (the "City"), under the provisions of Article VI, Section 29, of the Constitution of the State of Louisiana of 1974, Sub-Part D, Part I, Chapter 6, Title 33 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect, and adopt an ordinance providing for such levy and collection, an additional tax of one per cent (1%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption, of tangible personal property and on sales of services in the City, all as defined in La.R.S. 47:301 through La.R.S. 47:317, with the proceeds of the Tax (after paying the reasonable and necessary expenses of collecting and administering the Tax) to be dedicated and used for purchasing, constructing, acquiring, extending, improving, maintaining, and/or operating public facilities, public works or capital improvements and paying the capital costs of police protection and public safety for said City or any sites, equipment and furnishings therefor, as established and set forth in the City's then current budget adopted after public hearings held in the manner contemplated by the Home Rule Charter of said City, and further shall the City be further authorized to fund the proceeds of the Tax into bonds for the capital purposes set forth above, for providing a reserve for said bonds and for paying the

14 costs of issuance therefor, said bonds to mature over a term
15 not exceeding twenty-five (25) years from date thereof, to
16 bear interest at a rate or rates of interest not exceeding
17 twelve per centum (12%) per annum and to be issued in
18 accordance with the provisions of and subject to the
19 limitations of Sub-Part F, Part III, Chapter 4, Title 39 of the
20 Louisiana Revised Statutes of 1950 and other constitutional
21 and statutory authority supplemental thereto, as the same
22 now exist or may hereafter be amended?
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24 WHEREAS, in compliance with said election of September 27, 1986, it
25 is the desire of the Slidell City Council, acting as the governing authority of the
26 City of Slidell, State of Louisiana, to levy said tax and provide for the collection
27 thereof and other matters in connection therewith as hereinafter provided in this
28 Ordinance;
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30 NOW, THEREFORE, BE IT ORDAINED by the Slidell City Council,
31 acting as the governing authority of the City of Slidell, State of Louisiana, as
32 follows:
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34 follows:
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36 SECTION 1. That pursuant to the authority granted by the electorate
37 of the City of Slidell, State of Louisiana, at a special election held therein on
38 Saturday, September 27, 1986, there is hereby levied from and after November 1,
39 1986, for the purposes stated in the proposition set forth in the preamble to this
40 ordinance, a tax of one percent (1%) upon the sale at retail, the use, the lease or
41 rental, the consumption and storage for use or consumption of tangible personal
42 property and on sales of services in said City, all as defined in R.S. 47:301 through
43 47:317, inclusive.
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52 SECTION 2. That the one percent (1%) sales and use tax shall be
53 collected on the basis of the applicable integrated bracket schedule prescribed by
54 the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of
55 the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealers shall remit to
56 the respective taxing authorities the part of the sales taxes collected in
57 accordance with said integrated bracket schedule.
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64 SECTION 3. That the tax levied hereby shall be assessed, collected,
65 paid and enforced in the same manner as the one percent (1%) sales and use tax
66 authorized at a special election held in the City of Slidell on November 27, 1962,
67 and the provisions set forth in the ordinance adopted by the Mayor and Board of
68 Aldermen of the City of Slidell, State of Louisiana, on November 28, 1962, as
69 amended from time to time to comply with State law, for the assessment,
70 collection, payment and enforcement of the existing sales and use taxes in the City
71 of Slidell shall apply to the assessment, collection, payment and enforcement of
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14 the tax herein levied as though all of the provisions of said ordinance of November
15 28, 1962, as amended, were set forth herein.
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18 SECTION 4. That the Director of Finance of the City of Slidell, State
19 of Louisiana, be and he is hereby authorized, empowered and directed to collect
20 the tax herein levied and in so doing to follow the procedures, rules and regulations
21 set forth in said ordinance of November 28, 1962, as amended. That the Director
22 of Finance, as Collector, be and he is hereby further authorized, empowered and
23 directed to prepare such forms and documents and to take such administrative
24 actions as may be desirable or necessary to accomplish the collection of the tax
25 levied hereby in conjunction with all other sales and use taxes now being collected
26 by the said Slidell City Council.
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29 SECTION 5. The sales and use tax levied hereby shall be in addition to
30 all other sales and use taxes lawfully levied and collected in the City of Slidell,
31 State of Louisiana.
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34 SECTION 6. The appropriate officials of the City of Slidell, State of
35 Louisiana, be and the same are hereby authorized, empowered and directed to
36 carry into effect the provisions of this ordinance, and in pursuance thereof to make
37 and enforce such rules as they may deem necessary, subject to the action of the
38 said Slidell City Council.
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41 SECTION 7. That if any one or more of the provisions of this ordinance
42 shall for any reason be held to be illegal or invalid, such legality or invalidity shall
43 not affect any other provisions of this ordinance, but this ordinance shall be
44 construed and enforced as if such illegal or invalid provisions had not been
45 contained herein. Any constitutional or statutory provisions enacted after the date
46 of this ordinance which would not otherwise be valid or legal, shall be deemed to
47 apply to this ordinance.
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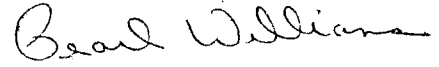
50 SECTION 8. That a certified copy of this ordinance shall be recorded
51 as soon as possible in the Mortgage Records of the Parish of St. Tammany, State of
52 Louisiana.
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55 SECTION 9. That this ordinance shall be published in one (1) issue of
56 the official journal of this Slidell City Council as soon as possible, and shall be in
57 full force and effect immediately upon its adoption, being an ordinance affecting
58 the public peace, health and safety.
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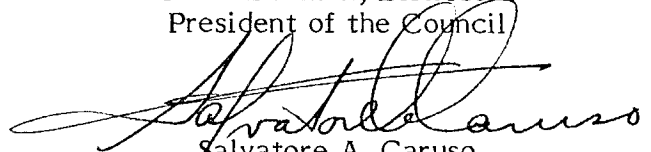
Adopted on this, the 14th day of October, 1986.



Pearl Williams
Councilwoman, District G
President of the Council



Barbara Manteris Penton
Clerk of the Council



Salvatore A. Caruso
Mayor, City of Slidell

DELIVERED

10-17-86 10:30 a.m.
to the Mayor

RECEIVED

10-17-86 5:00 p.m.
from the Mayor