

1
2
3
4
5
6
7 Introduced May 10, 1988 by Councilman
8 Van Sandt, seconded by Councilman
9 Callahan (both by request)

10
11 **Item No. 88-05-1272**

12
13
14 **ORDINANCE NO. 2193**

15
16
17 An ordinance rescinding and reenacting Section 17-68.1.
18 Requirement of Bond. and adding new Section 17-49.1. Alternative
19 Means of Enforcing Collections. to Taxation and Licenses of the
20 Code of Ordinances of the City of Slidell.

21
22 BE IT ORDAINED by the Slidell City Council that Section
23
24 17-68.1. Requirement of Bond. is hereby rescinded and reenacted
25
26 and Section 17-49.1. Alternative Means of Enforcing Collections
27
28 is added to Taxation and Licenses of the Code of Ordinances as
29
30 follows:

31
32 17-68.1. Requirement of Bond.

33
34 Notwithstanding any other provision of law to the
35
36 contrary, for any business located outside of St. Tammany Parish
37
38 or any business failing to file returns or to remit the sales and
39
40 use taxes under this ordinance in a timely manner, the collector
41
42 is authorized, as an alternative means of insuring and enforcing
43
44 collection, to require a deposit by the business in the amount to
45
46 be determined by the collector to cover no less than two (2) months
47
48 estimated taxes. The deposit will be held until such time as the
49
50 business closes, at which time any delinquent taxes together with
51
52 any interest, penalties and fees accruing thereon may be paid from
53
54 the deposit. The balance, if any, will be refunded within thirty
55
56 (30) days after notification of closing or actual closing,
57
58 whichever is latest.

59
60
61 Add new Section 17-49.1. Alternative Means of Enforcing
62
63 Collections as follows:

64
65 17-49.1. Alternative Means of Enforcing Collections.

66
67 Notwithstanding any other provision of law to the
68
69 contrary, if any corporation fails to file returns or to remit the
70
71 sales and use taxes under this ordinance, the collector is
72
73 authorized, as an alternative means of enforcing collection, to
74
75 hold liable the officers or directors of that corporation with the
76
77 responsibility of filing such taxes together with any interest,
78
79 penalties and fees accruing thereon. Collection of the total
80
81
82
83
84

10
11
12
13
14 amount due may be made from any one or any combination of such
15 officers or directors, who fail to remit or account for such
16 taxes, by use of any of the alternative remedies for collection of
17 taxes as provided by law. A corporation by resolution of the
18 board of directors may designate an officer or director having
19 direct control or supervision of such taxes, and such resolution
20 shall be filed with the Tax Collector for the City of Slidell.
21
22
23
24
25
26
27

28
29 ADOPTED this 14th day of June , 1988.
30
31

32
33
34 **DELIVERED** 6-16-88
35 9:00 A.M. to the Mayor
36
37
38 **RECEIVED** 6-17-88
39 8:30 AM from the Mayor
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83

Richard B. Van Sandt
Richard B. Van Sandt
Councilman, District C
President of the Council

Salvatore A. Caruso
Salvatore A. Caruso
Mayor

Davis Dautreuil
Davis Dautreuil
Council Administrator/Clerk of the Council