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7 Introduced March 28, 1989, by
8 Councilman Salvaggio, seconded by
9 Councilman-at-Large Singletary
10 (both by request)

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12 Item No. 89-02-1337
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15 **ORDINANCE NO. 2247**
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18 An Ordinance adding Sec. 17-36.(c) to the Code of
19 Ordinances of the City of Slidell, authorizing special collection
20 procedures for Business and Construction Projects subject to the
21 terms of the City/District Sales Tax Enhancement Plan.
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23 WHEREAS, the City of Slidell entered into a sales tax
24 enhancement agreement with the Parish of St. Tammany and Sales Tax
25 District No. 3; and
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28 WHEREAS, the tax collectors for the City and the
29 Parish have determined that special collection procedures are
30 necessary to properly account for the funds collected pursuant to
31 this agreement.
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37 NOW THEREFORE BE IT ORDAINED by the Slidell City Council
38 that Chapter 17 of the Code of Ordinances is hereby amended by
39 adding thereto the following:
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44 Sec. 17-36.(c) Additional collection procedures for Business
45 and Construction Projects in Sales Tax District No. 3.

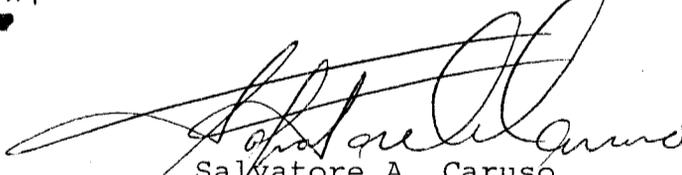
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48 1. The tax collector may require that a business or
49 contractor file a use tax return on purchases
50 rather than payment of sales tax directly to the
51 vendor. The tax collector is authorized to issue
52 exemption certificates or such other documents that
53 might be necessary to implement this procedure.
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55 2. The tax collector may require that applicants for
56 building permits complete a registration and use tax
57 application form prior to issuance of the building
58 permit.
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60 3. The tax collector may require that all use tax be
61 paid on a construction project or that a bond be
62 filed in lieu thereof prior to issuance of an
63 occupancy permit.
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- 13 4. Tax Collector for the City of Slidell is hereby
14 authorized to enter into an administrative agreement
15 with the Tax Collector for Sales Tax District No. 3
16 concerning the collection of sales taxes from
17 business subject to the Sales Tax Enhancement Plan
18 provided that the gross commission charged by the
19 Sheriff for collection of taxes subject to the
20 agreement shall not exceed 1.75% of the total amount
21 collected.
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23 5. This ordinance shall not apply to single family
24 residential properties for a period of 120 days
25 from the date of its enactment.
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27 6. This ordinance shall become effective at 7:00 a.m.,
28 April 12, 1989.
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45 ADOPTED this 11th day of April, 1989.
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49 **DELIVERED**
50 4/14/89 11:25 a.m.
51 as the Mayor
52 4/18/89
53 **RECEIVED**
54 10:15 a.m.
55 from the Mayor

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59 Philip M. Salvaggio
60 Councilman, District F
61 President of the Council

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64 Salvatore A. Caruso
65 Mayor

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69 Davis Dautreuil
70 Council Administrator/Clerk of the Council
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