

Introduced November 24, 1992, by
Councilman Barthelemy, seconded by
Councilman Schedler (both by request of
Administration)

Item No. 92-11-1636

Existing
Ordinance
(Excerpts)

ORDINANCE NO. 2487

An ordinance amending the sales tax collection procedures in Chapter 17
Taxation and Licenses of the Code of Ordinances of the City of Slidell to comply with
centralized tax collection provisions.

WHEREAS, by a constitutional amendment, St. Tammany parish is required
to have a single sales tax collector; and

WHEREAS, St. Tammany Parish has chosen its Sheriff as said tax collector;
and

WHEREAS, the City of Slidell chooses to amend its sales tax collection
ordinances to provide for the herein stated changes.

NOW THEREFORE BE IT ORDAINED by the Slidell City Council that it
does hereby amend Chapter 17 Taxation and Licenses of the Code of Ordinances of the
City of Slidell as follows:

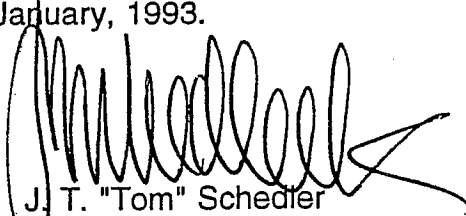
In Sec. 17-33 Manner of citation., delete "1963" and replace with "adopted in 1963,
amended in 1993".

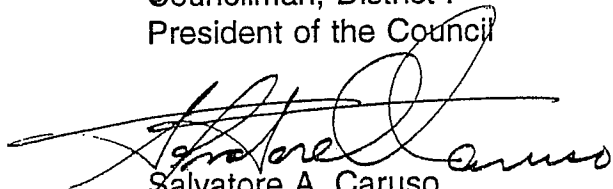
Delete Section 17-34 through 17-80 and replace with Exhibit A attached hereto and
made a part hereof.

ADOPTED this 26th day of January, 1993.

DELIVERED
01/29/93 2:10 pm.
to the Mayor

RECEIVED
02/01/93 3:35 pm.
from the Mayor


J. T. "Tom" Schedler
Councilman, District F
President of the Council


Salvatore A. Caruso
Mayor


Davis Dautreuil
Council Administrator/Clerk of the Council

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Mayo
Existing
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THE CITY OF SLIDELL
GENERAL SALES AND USE TAX

Issued by THE CITY OF SLIDELL
Slidell, Louisiana

Effective
January 1, 1992

1 **SECTION 1. DEFINITIONS** - As used in this ordinance the following words, terms
2 and phrases have the meaning ascribed to each in this Section, unless the contents clearly
3 indicate a different meaning:
4

5 SECTION 1.01 "Business" includes any activity engaged in by any person or
6 cause to be engaged in by him with the object of gain, benefit, or advantage, either direct
7 or indirect. The term "business" shall not be construed to include the occasional and
8 isolated sales by a person who does not hold himself out as engaged in business.
9

10 SECTION 1.02 "Collector" means the Sheriff and Ex-Officio Tax Collector
11 for the Parish of St. Tammany, State of Louisiana, and includes his duly authorized
12 assistants.
13

14 SECTION 1.03 "Cost price" means the actual cost of the articles of tangible
15 personal property without any deductions therefrom on account of the costs of materials
16 used, labor, or service cost, except those service costs for installing the articles of
17 tangible personal property if such cost is separately billed to the customer at the time of
18 installation, transportation charges, or any other expenses whatsoever, or the reasonable
19 market value of the tangible personal property at the time it becomes susceptible to the
20 use tax, whichever is less. In the case of tangible personal property which has acquired
21 a City of Slidell tax situs and is thereafter transported outside the City of Slidell for
22 repairs performed outside the City of Slidell and is thereafter returned to the City of
23 Slidell, the cost price shall be deemed to be the actual cost of any parts and/or materials
24 used in performing such repairs, if applicable labor charges are separately stated on the
25 invoice. If the applicable labor charges are not separately stated on the invoice, it shall
26 be presumed that the cost price is the total charge reflected on the invoice.
27

28 SECTION 1.04 "Dealer" includes every person who manufactures or produces
29 tangible personal property for sale at retail, for use, or consumption, or distribution, or
30 for storage to be used or consumed in this District. "Dealer" is further defined to mean:
31

32 (A) Every person, who imports, or causes to be imported, tangible personal property
33 from outside this District for sale at retail, for use, or consumption, or distribution, or
34 for storage to be used or consumed in this District.

35 (B) Every person who sells at retail, or offers for sale at retail, or who has in his
36 possession for sale at retail, or for use, or consumption, or distribution, or storage to be
37 used or consumed in this District, tangible personal property as defined herein.

38 (C) Any person who has sold at retail, or used, or consumed, or distributed, or
39 stored for use or consumption in this District, tangible personal property and who can not
40 prove that the tax levied by this ordinance has been paid on the sale at retail, the use, the
41 consumption, the distribution or the storage of said tangible property.

42 (D) Any person who leases or rents tangible personal property for a consideration,
43 permitting the use or possession of the said property without transferring title thereto.

44 (E) Any person who is the lessee or renter of tangible personal property and who
45 pays to the owner of such property a consideration for the use or possession of such

1 first day of the month next following the month for which the tax is due until it is paid;
2 and in addition to the interest that may be so due there shall also be collected a penalty
3 equivalent to five percent (5%) for each thirty (30) days, or fraction thereof, of
4 delinquency, not to exceed twenty-five percent (25%) in aggregate, of the tax due, when
5 such tax is not paid within thirty (30) days of the date the tax first becomes due and
6 payable, and in the event of suit, attorneys' fees at the rate of twenty five (25%) percent
7 of the aggregate of tax, interest and penalty.
8

9 Section 9.04 In the event any dealer fails to make a report and pay the tax as provided
10 by this ordinance, or in case the dealer makes a grossly incorrect report, or a report that
11 is false or fraudulent, it shall be the duty of the Collector to make an estimate for the
12 taxable period of the retail sales, or sales of services, of such dealer, or of the gross
13 proceeds from rentals or leases of tangible personal property by the dealer, and an
14 estimate of the cost price of all articles of tangible personal property imported by the
15 dealer for use or consumption or distribution or storage to be used or consumed in this
16 District and assess and collect the tax and interest, plus penalty, if such have accrued, on
17 the basis of such assessment, which shall be considered prima facie correct, and the
18 burden to show the contrary shall rest upon the dealer. In the event such estimate and
19 assessment requires an examination of books, records, or documents, or an audit thereof,
20 then the Collector shall add to the assessment the cost of such examination, together with
21 an penalties accruing thereon. (Where it ends.)
22

23 If any dealer fails to make any return required by this ordinance or makes an
24 incorrect return, and the circumstances indicate willful negligence or intentional disregard
25 of rules and regulations, but no intent to defraud, there shall be imposed in addition to
26 any other penalties provided herein, a specific penalty of five percent (5%) of the tax or
27 deficiency found to be due, or Ten Dollars (\$10.00), whichever is greater. This specific
28 penalty shall be an obligation to be collected and accounted for in the same manner as if
29 it were a part of the tax due and can be enforced either in a separate action or in the same
30 action for the collection of the tax.
31

32 Section 9.05 If any dealer liable for any tax, interest, or penalty hereunder shall sell
33 out his business or stock of goods or shall quit the business, he shall make a final return
34 and payment within fifteen (15) days after the date of selling or quitting business. His
35 successor, successors, or assigns, if any, shall withhold sufficient of the purchase money
36 to cover the amount of such taxes, interest and penalties due and unpaid until such time
37 as the former owner shall produce a receipt from the Collector showing that they have
38 been paid, or a certificate stating that no taxes, interest, or penalties are due. If the
39 purchaser of a business or stock of goods shall fail to withhold purchase money as
40 provided, he shall be personally liable for the payment of the taxes, interest and penalties
41 accrued and unpaid on account of the operation of the business by any former owner,
42 owners, or assignors.
43

44 In the case of a dealer who has quit business, and who subsequently opens another similar
45 business under the same ownership, whether that ownership is individual, partnership,
46 corporation, or other, that dealer shall be liable for any tax, interest, penalty, cost or fee
47 owed by the original business.
48

49 Section 9.06 In the event that any dealer is delinquent in the payment of the tax herein
50 provided for, the Collector may give notice of the amount of such delinquency by
51 registered mail to all persons having in their possession, or under their control, any
52 credits or other personal property belonging to such dealer, or owing any debts to such
53 dealer at the time of receipt by them of such notice and thereafter any person so notified
54 shall neither transfer nor make any other disposition of such credits, other personal
55 property, or debts until the Collector shall have consented to a transfer or disposition, or
56 until thirty (30) days shall have elapsed from and after the receipt of such notice. All
57 persons so notified must, within five (5) days after receipt of such notice, advise the
58 Collector of any and all such credits, other personal property, or debts, in their
59 possession, under their control or owing by them, as the case may be.
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