

1 Introduced December 14, 1999, by
2 Councilman Binder, seconded by
3 Councilman Smith
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6 **Item No. 99-12-2138**
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9 **ORDINANCE NO. 2934**
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12 An ordinance amending the Code of Ordinances of the City of Slidell, Chapter
13 3 Alcoholic Beverage Control and Chapter 17 Taxation and Licenses, to restrict the
14 issuance of alcoholic beverage or occupational licenses to businesses with delinquent
15 sales taxes.
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17 WHEREAS, the City of Slidell requires an annual occupational license for any
18 person pursuing and conducting any business, trade, calling, profession or vocation within
19 the corporate limits of the City of Slidell in accordance with Section 17-11 of the Code of
20 Ordinances; and

21 WHEREAS, the City of Slidell further requires an alcoholic beverage permit
22 for all persons engaged in the business of dealing in alcoholic beverages in accordance
23 with Section 3.3 of the Code of Ordinances; and

24 WHEREAS, these licenses must be renewed annually; and

25 WHEREAS, the same businesses remit sales taxes to the City of Slidell; and

26 WHEREAS, various businesses may be delinquent from time to time in their
27 sales taxes to the City of Slidell; and

28 WHEREAS, businesses that are delinquent in their sales taxes should not
29 be permitted to continue operations in the City without bringing delinquent sales taxes
30 current.

31 NOW THEREFORE BE IT ORDAINED by the Slidell City Council that it does
32 hereby amend Chapter 3 Alcoholic Beverage Control of its Code of Ordinances by adding
33 a new section as follows:

34 "Sec. 3-3.1. License Prohibitions.

35 No alcoholic beverage license shall be issued or renewed by the City of
36 Slidell without a verification that all City of Slidell sales taxes owed by the applicant are
37 paid in full. The City of Slidell will provide a form to the applicant to be attached to the
38 original or renewal application certifying that all sales tax owed the City of Slidell is paid or
39 indicating the extent of the delinquency. The City will revoke alcoholic beverage licenses

6 with any establishment doing business within the City limits and owing taxes or license fees
7 to the City if said taxes or license fees are delinquent for sixty (60) days. The revocation
8 may be suspended if a payment schedule is worked out with the City Finance Director's
9 approval. If for any reason the current taxes or license fees become delinquent or a
10 payment on a payment schedule becomes more than thirty (30) days delinquent, the
11 payment agreement will be null and void and the current license will be revoked. The City
12 Finance Director will notify the Slidell City Council in writing through the Council
13 Administrator of any arrangements or revocations made by the City of Slidell and the
14 delinquent party."

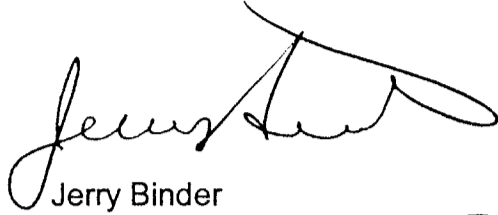
15 BE IT FURTHER ORDAINED that Chapter 17 Taxation and Licenses of the
16 Code of Ordinances is hereby amended by adding a new section as follows:

17 "Sec. 17-11.1. Prohibition.

18 No occupational license shall be issued or renewed by the City of Slidell
19 without a verification that all City of Slidell sales taxes owed by the applicant are paid in full.
20 The City of Slidell will provide a form to the applicant to be attached to the original or
21 renewal application certifying that all sales tax owed the City of Slidell is paid or indicating
22 the extent of the delinquency. The City will revoke occupational licenses with any
23 establishment doing business within the City limits and owing taxes or license fees to the
24 City if said taxes or license fees are delinquent for sixty (60) days. The revocation may be
25 suspended if a payment schedule is worked out with the City Finance Director's approval.
26 If for any reason the current taxes or license fees become delinquent or a payment on a
27 payment schedule becomes more than thirty (30) days delinquent, the payment agreement
28 will be null and void and the current license will be revoked. The City Finance Director will
29 notify the Slidell City Council in writing through the Council Administrator of any
30 arrangements or revocations made by the City of Slidell and the delinquent party."

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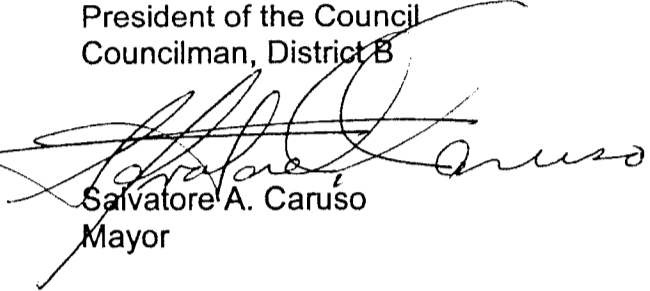
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6 ADOPTED this 11th day of January, 2000.

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10 Jerry Binder
11 President of the Council
12 Councilman, District B

13 DELIVERED
14 1/14/00 8:55am
15 Mayor

16 RECEIVED
17 1/21/00 3:55pm
18 Mayor

19 
20 Salvatore A. Caruso
21 Mayor

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Davis Dautreuil
Council Administrator/Clerk of the Council