

1 Introduced November 14, 2000, by
2 Councilman Binder, seconded by
3 Councilman Cerny (both by request of
4 Administration)

5 **Item No. 00-11-2189**

6
7 **ORDINANCE NO. 2977**

8 An ordinance amending the Code of Ordinances of the City of Slidell,
9 Chapter 8 Businesses, to provide for the imposition of a tax on insurance premiums, as
10 authorized by L.R.S. 22:1076, and to provide for related matters.

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12 BE IT ORDAINED by the City of Slidell, Louisiana, that Chapter 8
13 Businesses, of the Code of Ordinances of the City of Slidell, is hereby amended by
14 deleting Sec. 8-41 through 8-43 and replace with the following:
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16 Sec. 8-41. Tax on insurers.

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18 Section 1. There is hereby imposed and levied an annual license tax on
19 any insurer engaged in the business of issuing any form of insurance policy or contract
20 which may now or hereafter be subject to the payment of any license tax for state
21 purposes, all as authorized by section 1076 of Title 22 of the Louisiana Revised
22 Statutes of 1950 on risks located in this municipality as follows:
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26 (1) On any insurer engaged in the business of issuing life or accident or
27 health insurance policies, other than programs of benefits authorized or
28 provided pursuant to the provisions of Parts I and II of Chapter 12 of Title
29 42 of the Louisiana Revised Statues of 1960, or other forms of contracts
30 or obligations covering such risks, or issuing endowment or annuity
31 policies, or contracts, or other similar forms of contract obligations in
32 consideration of the payment of a premium or other consideration for the
33 issuance of such policies, contracts or obligation whether such insurer by
34 operating in the state or through an agent or other representative, or
35 otherwise;
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39 a. Ten dollars on gross annual premiums up to two thousand dollars
40 and an additional license thereafter of seventy dollars on each ten
41 thousand dollars, or fraction thereof, of gross annual premiums in
42 excess of two thousand dollars;
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4 b. The maximum license on such businesses, payable to this
5 municipality by any one insurer, shall not exceed twenty-one
6 thousand dollars.
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9 (2) On any insurer, engaged in the business of issuing policies, contracts or
10 other forms of obligations covering the risk of fire, marine, transportation,
11 surety, fidelity, indemnity, guaranty, worker's compensation, employers'
12 liability, property damage, live stock, vehicle, automatic sprinkler,
13 burglary, or insurance business of any other kind whatsoever in this state,
14 whether such insurer is operating in this state through agents or other
15 representative or otherwise, not more than the following:
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20 a. 1st Class: When the gross receipts are not more than two thousand
21 dollars, the license shall be forty dollars;
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23 b. 2nd Class: When the gross receipts are more than two thousand
24 dollars, and not more than four thousand dollars, the license shall be
25 sixty dollars;
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27 c. 3rd Class: When the gross receipts are more than four thousand
28 dollars, and not more than six thousand dollars, the license shall be
29 eighty dollars;
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31 d. 4th Class: When the gross receipts exceed six thousand dollars, the
32 additional license thereafter shall be seventy dollars for each ten
33 thousand dollars, or fraction thereof, in excess of six thousand
34 dollars;
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36 e. The maximum license tax on such businesses, payable to this
37 municipality by any insurer shall not exceed the maximum limit of
38 nine thousand dollars, as provided for by L.R.S. 22:1076, above
39 referred to;
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41 f. Provided, that plate glass and steam boiler inspection insurers shall
42 pay only one-third of the above rated provided in said Subsection (2);
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4 and provided further, that the amount of license payable to this
5 municipality as fixed by this Section, shall be one-third of the amount so
6 fixed if the payer shall file a sworn statement with the annual report
7 required by L.R.S. Title 22, Chapter 1, Part XXIII, showing that at least
8 one-sixth of the total admitted assets of the payer, less assets in an
9 amount equal to the reserves on its policies issued in foreign countries in
10 which it is authorized to do business and which countries require an
11 investment therein as a condition of doing business, is invested and
12 maintained, either in bonds of the state, or in bonds of municipal, school,
13 road or levee district, or other political subdivisions of this state or in
14 mortgages on property located in the state, or in real property in this state
15 which shall be requisite for the convenient accommodation of the
16 transaction of its own business, or in policy loans, or other loans to
17 residents of this state, or to corporations organized under the laws of this
18 state and domiciled in the state, or in stock of homestead building or loan
19 associations organized under the laws of this state, to the extent such
20 stock is guaranteed or insured by the Federal Deposit Insurance
21 Corporation or other federal or state agency.

22 Section 2. All license taxes levied herein shall be due and payable on
23 January 1st of each year and all unpaid license taxes shall become delinquent on
24 June 1st. A penalty of five percent per month shall be added to the amount of tax due
25 and payable to this municipality along with the tax due. The amount of any monetary
26 penalty assessed pursuant to this Section shall not be greater than twenty-five
27 percent of the total amount of the tax due. The collection of delinquent accounts shall
28 be enforced in accordance with L.R.S. 22:1076 and 47:1601.

29 Section 3. All ordinances in conflict herewith are hereby repealed.

30 Section 4. Should any provision of this ordinance or the application
31 thereof be held invalid, such invalidity shall not affect the validity of the remaining
32 portions of this ordinance.
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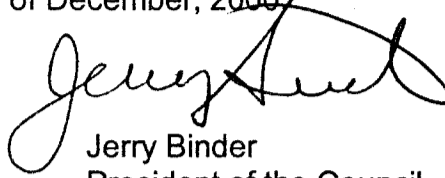
6 ADOPTED this 12th day of December, 2000

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9 DELIVERED 9:00 a.m.

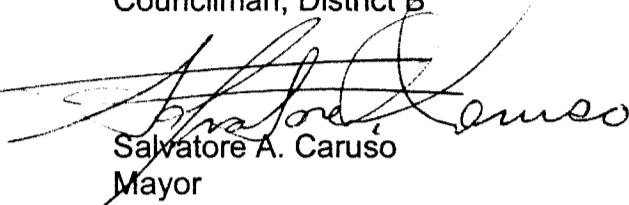
10 12/14/00 to the Mayor

11 RECEIVED 10:05 a.m.

12 12/20/00 to the Mayor



Jerry Binder
President of the Council
Councilman, District B



Salvatore A. Caruso
Mayor



Davis Dautreuil
Council Administrator/Clerk of the Council

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