

1 Introduced May 14, 2024, by Councilman  
2 Tamborella, seconded by Councilwoman  
3 Haggerty, (by request of Police Department)

4 **Item No. 24-05-3529**

5  
6 **ORDINANCE NO. 4179**

7 An Ordinance directing the levy and collection of a .38% sales and use tax, in  
8 perpetuity, commencing January 1, 2025, upon the sale at retail, the use, lease,  
9 rental, consumption and storage for use or consumption, of tangible personal  
10 property and on sales of services in the City of Slidell, State of Louisiana, with  
11 the proceeds to be used for the purpose of equipping, maintaining and  
12 operating the Slidell City Police Department, including but not limited to capital  
13 improvements, equipment acquisition, salaries and benefits, and any other  
14 lawful purpose of such department and amending Chapter 26 of the City's Code  
15 of Ordinances in conformity therewith.

16 WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the  
17 State of Louisiana of 1974, La. R.S 47:338.1 and other constitutional and statutory authority  
18 supplemental thereto, including an election held in the City of Slidell, State of Louisiana (the  
19 "City") on Saturday, April 27, 2024, the Slidell City Council (the "Governing Authority"), as  
20 the governing authority for the City, desires to levy and collect the sales and use tax as  
21 authorized at the election by virtue of the favorable passage of the proposition attached  
22 hereto as **Schedule A** setting forth the rate and duration of the tax;

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27 WHEREAS, in compliance with the provisions of said authority and other applicable  
28 constitutional and statutory authority, an election was held in the City on Saturday, April 27,  
29 2024, to authorize the levy and collection of the sales and use tax, it is now the desire of the  
30 City to levy the sales and use tax and to provide for the collection thereof and other matters  
31 in connection therewith as hereinafter provided in this Ordinance.

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35 NOW, THEREFORE, BE IT ORDAINED by the Slidell City Council, acting as the  
36 governing authority of the City, that:  
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4 SECTION 1. Pursuant to the authority of an election held in the City on Saturday,  
5 April 27, 2024, there be and there is hereby levied within the geographic boundaries of the  
6 City, for the purposes stated in the proposition attached hereto as **Schedule A**, a sales and  
7 use tax of .38% upon the sale at retail, the use, lease, rental, consumption and storage for  
8 use or consumption, of tangible personal property and on sales of services in the City, in  
9 perpetuity, commencing on January 1, 2025, all in the manner and subject to the provisions  
10 and terms of those portions of Title 47 of the Louisiana Revised Statutes of 1950, as  
11 amended, and the City's Code of Ordinances applicable to sales and use taxes levied by  
12 the City.  
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18 SECTION 2. That the levy of the sales and use tax described in Section 1 above  
19 shall be levied, imposed, collected, paid and enforced according to law.  
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22 SECTION 3. The obligations and rights of taxpayers in connection with the sales and  
23 use tax levied hereby shall be as provided by the provisions of law applicable to sales and  
24 use taxes levied by the City.  
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27 SECTION 4. Chapter 26, Article III of the City's Code of Ordinances is hereby  
28 amended to add the following provisions:  
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30 DIVISION 4. – TAX OF 2024  
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32 Sec. 26-103. – Tax levied.  
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34 Pursuant to the authority of an election held in the city on Saturday, April 27, 2024,  
35 there be and there is hereby levied within the geographic boundaries of the city, for  
36 the purpose of equipping, maintaining and operating the Slidell City Police  
37 Department, including but not limited to capital improvements, equipment acquisition,  
38 salaries and benefits, and any other lawful purpose of such department, a sales and  
39 use tax of .38% upon the sale at retail, the use, lease, rental, consumption and

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4 storage for use or consumption, of tangible personal property and on sales of services  
5 in the city, in perpetuity, commencing on January 1, 2025, all in the manner and  
6 subject to the provisions and terms of this article and those portions of Title 47 of the  
7 Louisiana Revised Statutes of 1950, as amended, applicable to sales and use taxes  
8 levied by the City.

9 Sec. 26-204. – Tax declared additional.

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11 The sales and use tax levied in this division shall be in addition to all other sales and  
12 use taxes lawfully levied and collected in the city, including the one percent levy  
13 authorized at a special election in the city held on November 27, 1962, and the one  
14 percent levy authorized at a special election in the city held on September 27, 1986.  
15 The sales and use tax levied in this division shall not be subject to the December 1,  
16 2006 Sales Tax Enhancement Plan between the Parish of St. Tammany, Sales Tax  
17 District No. 3 of the Parish of St. Tammany, and the City of Slidell.

18 SECTION 5. If any one or more of the provisions of this Ordinance shall for any  
19 reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other  
20 provision of this Ordinance, but this Ordinance shall be construed and enforced as if such  
21 illegal or invalid provisions had not been contained herein. Any constitutional or statutory  
22 provision enacted after the date of this Ordinance which validates or makes legal any  
23 provision of this Ordinance which would not otherwise be valid or legal, shall be deemed to  
24 apply to this Ordinance.  
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28 SECTION 6. Upon adoption, this Ordinance shall be published in full in one (1) issue  
29 of the *St. Tammany Farmer* and shall be recorded in the mortgage records of the St.  
30 Tammany Parish Clerk of Court.  
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32 SECTION 7. The Council Administrator of the Governing Authority be and he is  
33 hereby authorized, empowered and directed to take any and all such action as may be  
34 necessary to carry into effect the provisions of this Ordinance.  
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4 SECTION 8. This Ordinance shall immediately take effect upon adoption.

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6 This Ordinance having been submitted to a vote, the vote thereon was as follows:

7 YEAS: 8

8 NAYS: 0

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10 ABSENT: 1 (Tamborella)

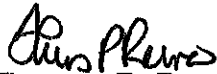
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12 **ADOPTED** this 11th day of June, 2024.

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16 Megan Haggerty  
17 Vice President of the Council  
18 Councilwoman, District C

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21 Greg Cromer  
22 Mayor

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24 Thomas P. Reeves  
25 Council Administrator

DELIVERED	6/12/24
3:37 pm	To the Mayor
RECEIVED	6/17/24
2:28 pm	From the Mayor

**SCHEDULE A**

**PROPOSITION**

Shall the City of Slidell, State of Louisiana (the "City"), in lieu of the existing ad valorem taxes approved by the voters on April 4, 1981 and October 19, 2013 and currently being levied to support the Slidell City Police Department, be authorized to levy and collect a tax of .38% (an estimated \$4,560,000 reasonably expected to be collected from the levy of the tax for an entire year) upon the sale at retail, the use, lease, rental, consumption and storage for use or consumption, of tangible personal property and on sales of services in the City, with the proceeds to be dedicated solely for the purpose of equipping, maintaining and operating the Slidell City Police Department, including but not limited to capital improvements, equipment acquisition, salaries and benefits, and any other lawful purpose of such department, commencing on January 1, 2025 and being levied in perpetuity?


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4 STATE OF LOUISIANA

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6 PARISH OF ST. TAMMANY

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8 I, the undersigned Council Administrator of the Slidell City Council (the "*Governing*  
9 *Authority*"), the governing authority of the City of Slidell, State of Louisiana (the "*City*"), do  
10 hereby certify that the foregoing constitutes a true and correct copy of the proceedings taken  
11 by the Governing Authority on June 11, 2024, directing the levy and collection of a .38%  
12 sales and use tax, in perpetuity, commencing January 1, 2025, upon the sale at retail, the  
13 use, lease, rental, consumption and storage for use or consumption, of tangible personal  
14 property and on sales of services in the City of Slidell, State of Louisiana, with the proceeds  
15 to be used for the purpose of equipping, maintaining and operating the Slidell City Police  
16 Department, including but not limited to capital improvements, equipment acquisition,  
17 salaries and benefits, and any other lawful purpose of such department and amending  
18 Chapter 26 of the City's Code of Ordinances in conformity therewith.  
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23 IN WITNESS WHEREOF, I have subscribed my official signature of the Slidell City  
24 Council on this, the 11th day of June, 2024.  
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31 Thomas P. Reeves  
32 Council Administrator

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(SEAL)