

CHAPTER 5

TAXATION

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ARTICLE A - PROPERTY TAX

SECTION 5.1 Millage and Rate of Taxation.

- (a) In order to collect the general revenue and special taxes and pay the expenses of the municipality, the following mills are assessed and fixed for the various purposes for the year July 1, 19__, through June 30, 19__.
- (b) There is hereby levied a tax of _____ mills on the property subject to taxation in the municipality to pay the general expenses of the municipality for the year July 1, 19__through June 30, 19__.

SECTION 5.2 Assessment and Collection.

The tax collector of the municipality is instructed and is hereby authorized to assess the taxes and to extend all the taxes on the assessment roll and is hereby instructed and directed to collect the taxes.

SECTION 5.3 Through Section 10 Reserved.

ARTICLE B - SALES AND USE TAX

SECTION 5.11 Sales Tax.

In compliance with the election of May 3, 1997, it is the desire of the Mayor and Board of Aldermen of the Town of Blanchard, LA to levy said one (1%) per cent sales and use tax in the authority and provide for the collection and distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance.

SECTION 5.11-1.1

As used in this ordinance, the words, terms and phrases “business”, “cost price”, “dealer”, “gross sales”, “hotel”, “lease or rental”, “person”, “purchaser”, “retail sale”, “sale at retail”, “retailer”, “sale”, “sales price”, “sales of services”, “storage”, “tangible personal property”, “off road vehicle”, “use”, “use tax”, and “drugs” have the meanings ascribed to them in La. R. S. 47:301, unless the context clearly indicates a different meaning. In addition, the following words have the meanings as hereinafter set forth unless the context clearly indicates a different meaning, to wit:

(1) “Agricultural Commodity” means horticultural, viticulture, poultry, farm and live stock and livestock products.

(2) “Authority” means the Town of Blanchard, State of Louisiana, as is appropriate in the context used and with the understanding that the Tax will be levied throughout the Town.

(3) “Administrator” means and includes the Administrator of the Caddo-Shreveport Sales and Use Tax Commission, who shall be in charge of the administration and collection of the tax herein levied, or the duly authorized assistants of said Administrator.

(4) “Commission” means the Caddo-Shreveport Sales and Use Tax Commission which is the agency designed by the Governing Body to handle and accomplish the collection, enforcement and administration of sales and use taxes on behalf of the Governing Body.

SECTION 5.11 -2 Imposition of Tax

SECTION 5.11 – 2.1

There is hereby levied from and after July 1, 1997, for the purposes stated in the proposition attached hereto as Exhibit A, a tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption of tangible personal property and upon the sale of services within the Town of Blanchard, State of Louisiana, as defined herein: and the levy of such tax shall be as follows:

(1) At the rate of one (1%) per cent of the sales price of each item or article of tangible personal property when sold at retail in the Authority, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Authority and to include each and every retail sale.

(2) At the rate of one (1%) per cent of the cost price of each item or article of tangible personal property when the same is not sold, but is used,

consumed, distributed, or stored for use or consumption in the Authority provided there shall be no duplication of the tax.

(3) At the rate of one (1%) per cent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(4) At the rate of one (1%) per cent of the gross proceeds derived from the sale of services, as defined herein.

(5) At the rate of one (1%) per cent of the gross proceeds derived from the sale of services, as defined herein.

SECTION 5.11 – 2.2

The tax shall be collected from the dealer, as defined herein, and paid at the time and in the manner hereinafter provided.

SECTION 5.11 – 2.3

The tax so levied is, and shall be in addition to all other taxes, whether levied in form of sales, excise or license, privilege or property taxes levied by any other ordinance or resolution of this Governing Body.

SECTION 5.11 – 2.4

The dealer shall collect the tax levied by this ordinance, together with all other applicable sales and use taxes, in accordance with the integrated bracket schedule or schedules prepared and furnished by the Collector of Revenue of the State of Louisiana under the authority of Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended S. 47:304. Such schedule or schedules shall include, in addition to the tax hereby levied pursuant to the election held on May 3, 1997, all sales taxes levied by the State of Louisiana, any sales tax levied by the Authority and any sales taxes levied by any other political subdivision applicable in the Authority. The dealer will remit that portion of such total taxes representing the tax levied by this ordinance to the Administrator. Copies of said integrated bracket schedules are available to dealers on request to the Authority or the Administrator.

SECTION 5.11 - 2.5

The collection of the tax herein levied shall be made in the name of the Authority by the Administrator.

SECTION 5.11 -3 EXEMPTIONS AND EXCLUSIONS FROM TAX

SECTION 5.11 -3.1

The levy of the tax imposed by this ordinance shall not apply to those transactions which are exempted or excluded from the levy of local sales and use taxes pursuant to the provisions LSA R.S. 47:301(8)(c), as amended, and other applicable statutory authority.

SECTION 5.11 - 3.2

It is not the intention of this ordinance to levy taxes upon articles of tangible personal property imported into the Authority or produced or manufactured in the Authority for export; nor is it the intention of this ordinance to levy taxes on a bona fide transaction in interstate commerce; however, nothing herein shall prevent the collection of the taxes imposed by the use of catalogs and other means of sales promotion and for which federal legislation or federal jurisprudence enable the enforcement of this ordinance upon the conduct of such business. It is however, the intention of this ordinance to levy taxes on the sale at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the Authority of tangible personal property after it has come to rest in the Authority and has become a part of the mass of property in the Authority. At such time as federal legislation or federal jurisprudence as to sales in interstate commerce promoted through the use of catalogs and other means of sale promotions enables the enforcement of this ordinance against vendors that have no nexus to the State of Louisiana or the Authority, the provisions of this ordinance shall apply to such sales on which sales and use tax would not otherwise be collected

SECTION 5.11 - 3.3.

No tax shall be due under this ordinance on the sale of any goods or personal tangible property delivered or services performed outside the territorial limits of the Authority.

SECTION 5.11 - 3.4.

No tax shall be levied or collected on the storage of property which has been documented for use outside the Authority although the property may be stored within the Authority if the owners of such property which is to be stored for exclusive use outside the Authority have acquired a tax exemption certificate from the Administrator. When a vendor is presented with a copy of a tax exemption certificate from a purchaser, the vendor shall be relieved from liability for the collection of use tax on such property. If the property is removed from storage and is used within the Authority, the property shall be subject to taxation.

SECTION 5.11 - 4 COLLECTION OF TAX BY DEALER

SECTION 5.11 - 4.1.

The tax levied by this ordinance shall be collected by the dealer from the purchaser or consumer. The dealer shall have the same right in respect to collecting the tax from the purchaser, or in respect to non-payment of the tax by the purchaser, as if the tax were a part of the purchase price of the property, or charges for services and payable at the time of the sale; provided, however, that this Governing Body shall be joined as a party plaintiff in any action or proceeding brought by the dealer to collect the tax.

SECTION 5.11 - 4.2.

Every dealer located outside the Authority making sales of tangible personal property for distribution, storage, use or other consumption in the Authority, shall, at the time of making sales, collect the tax imposed by this ordinance from the purchaser.

SECTION 5.11 - 4.3.

The dealer shall, as far as practicable, add the exact amount of the tax imposed under this ordinance, or the average equivalent thereof, to the sale price or charge, which shall be a debt from the purchaser or consumer to the dealer, until paid, and shall be recoverable at law in the same manner as other debts. Any dealer who neglects, fails or refuses to collect the tax herein provided, shall be liable for and pay the tax himself.

SECTION 5.11 - 4.4.

In order to aid in the administration and enforcement of the provisions of this ordinance, and to collect the tax imposed by this ordinance, on or before July 1, 1997, or in the case of dealers commencing business after July 1, 1997, or opening new places of business after such date, within three (3) days after such commencement or opening, every dealer purchasing or importing tangible personal property for resale shall file with the Administrator a certificate of registration in a form prescribed by the Administrator, provided any dealer that has heretofore made such filing is not required to make an additional filing hereunder. The Administrator shall, within five (5) days after such registration, issue without charge to each dealer who purchases or imports for resale, a certificate of authority empowering such dealer to collect the tax from the purchaser, and duplicates therefore, for each additional place of business of such dealer. Each certificate or duplicate shall state the place of business to which it is applicable. Such certificate of authority shall be prominently displayed in all places of business of the dealer. A dealer who has no regular place of doing business shall attach such certificate to his cart, stand, truck or other merchandising device. Such certificate shall be non-assignable and non-transferable and shall be surrendered immediately to the Administrator upon the dealer's ceasing to do business at the place therein named.

SECTION 5.11 - 4.5.

A manufacturer, wholesaler dealer, jobber or supplier shall refuse to accept a certificate that any property upon which a tax is imposed by this ordinance is purchased for resale, and shall collect the tax imposed by this ordinance, unless the purchaser shall have filed a certificate of registration and received a certificate of authority to collect the tax imposed by this ordinance; provided, however, that the payment of the tax by such purchaser shall not relieve the purchaser of the duty herein imposed upon such purchaser to collect the tax upon any resale made by him; but such purchaser who shall thereafter file a certificate of registration and receive a certificate of authority to collect the tax may, upon application therefore, receive a refund of the taxes paid by him upon property thereafter resold by him, and upon the receipts from which he shall have collected and paid over to this Governing Body the tax herein imposed.

SECTION 5.11 - 4.6.

The tax imposed by this ordinance upon the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor, trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the Louisiana Vehicle Registration License Tax of the State of Louisiana

shall be collected as provided in this Section.

(1) Every vendor of such a vehicle shall furnish to the purchaser at the time of sale a sworn statement showing the serial number, motor number, type, year and model of the vehicle sold, the total sales price, any allowance for and description of any vehicle taken in trade, and the total cash difference paid or to be paid by the purchaser between the vehicles purchased and traded in and the sales or use tax to be paid, along with such other information as may be required.

(2) All labor, parts, accessories and other equipment which are attached to the vehicle at the time of the sale and which are included in the sale price are to be considered a part of the vehicle.

It is not the intention of this Section to grant an exemption from the tax levied by this ordinance to any sale, use, item or transactions which has heretofore been taxable and this Section shall not be construed as so doing.

(3) The provision contained in R.S. 47:30 1(10) which excludes isolated or occasional sales from the definition of a sale at retail is not to apply to the sale of vehicles which are the subject to this subsection. Isolated or occasional sales of vehicles are hereby defined to be sales at retail and as such are subject to the tax.

SECTION 5.11 - 4.7.

All auctioneers shall register as dealers and shall display their registration to the public as a condition of doing business in this Governing Body. Such auctioneers or the company which they represent shall be responsible for the collection of the tax authorized herein and shall report and remit same as provided by this ordinance.

SECTION 5.11 - 4.8.

Contracts for the membership in health and fitness clubs are subject to the tax authorized herein and shall be due and payable on a monthly basis computed on the amount paid each month less any actual imputed interest or collection fees or unpaid reserve amounts not received by a health and fitness club, provided no tax shall be due or payable on amounts collected on such contracts prior to the effective date of the tax.

SECTION 5.11 - 4.9.

A person engaged in any business taxable under this ordinance shall not advertise or hold out to the public, in any manner directly or indirectly, that he will absorb all or any part of the tax, or that he will relieve the purchaser from the payment of all or any part of the tax. The dealer shall state and collect the tax separately from the price paid by the purchaser, but his failure to do so shall not be available as a defense to the purchaser in any proceedings brought under this ordinance.

SECTION 5.11 - 4.10

Where the tax collected for any period is in excess of one (1%) per cent, the total collected must be paid over to the Administrator, less the commission to be allowed the dealer as hereinafter set forth.

SECTION 5.11 - 4.11.

Where the purchaser has failed to pay and a dealer has failed to collect a tax upon a sale, as imposed by this ordinance, then in addition to all other rights, obligations and remedies provided, such tax shall be payable by the purchaser directly to the Commission, and it shall be the duty of this purchaser to file a return thereof with the Administrator and to pay the tax imposed thereon to the Commission within fifteen (15) days after such sale was made or rendered.

SECTION 5.11 - 4.12.

For the purpose of compensating the dealer in accounting for and remitting the tax levied by this ordinance, each dealer shall be allowed one percent (1%) of the amount of tax due and accounted for and remitted to the Administrator in the form of a deduction in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment.

SECTION 5.11 – 5

SECTION 5.11 – 5.1

The tax imposed by this ordinance shall be collectible by the Administrator on behalf of this Governing Body from all persons engaged as dealers.

(1) The Administrator is duly authorized and empowered to carry into effect the provisions of this ordinance, and in pursuance thereof to make and enforce such rules as he may deem necessary. Such regulations when promulgated shall have the full force and effect of law. Promulgation shall be accomplished by publication at least one time in the official journal of the Authority.

(2) The Administrator may employ such personnel, including legal counsel on a fee or salary basis, as are necessary to assist in the collection of the tax imposed hereunder.

(3) Any duly authorized representative or deputy of the Administrator, when acting under his authority and direction, shall have the same power as is conferred upon the Administrator by this ordinance.

(4) The Administrator may conduct hearings and administer oaths, and

examine under oath, any dealer and the directors, officers, agents and employees of any dealer, and any other witness, relative to the business of such dealer in respect to any matter incident to the administration of this ordinance.

SECTION 5.11 5.2

All tangible personal property imported or caused to be imported from other states or other political subdivisions of this State, or any foreign country and used by them, the dealer shall pay the tax imposed by this ordinance on all articles of tangible personal property so imported and used, the same as if the said articles had been sold at retail for use or consumption in the Authority. For the purpose of this ordinance, use or consumption, or distribution, or storage to be used or consumed in the Authority of tangible personal property, shall each be equivalent to a sale at retail, and the tax shall thereupon immediately be levied and be collected in the manner provided herein, provided there shall be no duplication of the tax in any event.

SECTION 5.11 – 5.3

A credit against the use tax imposed by this ordinance shall be granted to taxpayers who have paid a similar tax upon the sale or use of the same tangible personal property in another city or parish in the State of Louisiana, or city or county in a state other than Louisiana. The credit provided herein shall be granted only in the case where the city or parish in the State of Louisiana, or the city or county in a state other than Louisiana to which a similar tax has been paid, grants a similar credit as provided herein. The proof of payment of the similar tax to another city or parish in the state of Louisiana, or to a city or county in a state other than Louisiana, shall be made according to rules and regulations promulgated by the Administrator. In no event shall the credit be greater than the tax imposed by this Governing Body upon the said tangible personal property which is the subject of the use tax imposed by this ordinance.

SECTION 5.11 - 6. RETURNS AND PAYMENT OF TAX

SECTION 5.11 - 6.1.

The tax levied under this ordinance shall be due and payable by all dealers monthly on the first day of the month.

SECTION 5.11 - 6.2.

For the purpose of ascertaining the amount of tax payable under this ordinance, it shall be the duty of all dealers on or before the twentieth (20th) day of the month following the month in which this tax shall become effective to transmit to the Administrator, upon forms prescribed, prepared and furnished by the Administrator, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payment for services, as the case may be, arising from all taxable transactions during the preceding calendar month or during the part of the preceding calendar month, running from the effective date of this ordinance to the end of such month.

Thereafter, like returns shall be prepared and transmitted to the collector by all dealers, on or before the twentieth (20th) day of each month, for the preceding calendar month. Said returns shall show such further information as the Administrator may require, to enable him to correctly compute and collect the tax herein levied. Such returns shall be signed by the dealer filing the same, and his signature thereon shall constitute a warranty on the part of the dealer that he has read and examined the said returns and that, to the best of his knowledge and belief, the same are true, correct and complete. Every dealer at the time of making the return required hereunder shall compute and remit to the Commission the required tax due for the preceding calendar month.

SECTION 5.11 - 6.3.

At the time of transmitting the return required hereunder to the Administrator, the dealer shall remit to the Commission therewith, the amount of the tax due under the applicable provisions of this ordinance, and failure to so remit such tax shall cause said tax to become delinquent. All taxes, interest and penalties imposed under this ordinance shall be paid to the Commission in the form of remittance required by the Administrator.

SECTION 5.11 - 6.4.

Gross proceeds from rentals or leases of tangible personal property where the lease or rental is part of a regularly established business, or the same is incidental or germane thereto, shall be reported and the tax shall be paid with respect thereto, in accordance with such rules and regulations as the Administrator may prescribe.

SECTION 5.11 – 6.5.

The Administrator, for good cause, may extend for not to exceed thirty (30) days the time for making any returns required under the provisions of this ordinance.

SECTION 5.11 - 6.6.

For the purpose of collecting and remitting to the Commission the tax imposed herein, the dealer is hereby declared to be the agent of this Governing Body.

SECTION 5.11 - 7. RECORDS AND INSPECTION THEREOF

SECTION 5.11 - 7.1.

It shall be the duty of every dealer to make a report and pay any tax under this ordinance, to keep and preserve suitable records of the sales or purchases or sales of services, as the case may be, taxable under this ordinance, and such other books of account as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the Administrator and it shall be the duty of every such dealer moreover, to keep and preserve, for the period provided in R.S. 47:309, all invoices and other records of goods, wares and merchandise or other subjects of taxation under this ordinance; and all such books, invoices,

and other records shall be open to examination at all reasonable hours, by the Administrator.

SECTION 5.11 - 7.2.

Each dealer shall secure, maintain and keep, for the period provided in LSA RS. 47:309, a complete record of sales and services and tangible personal property received, used, sold at retail, distributed, or stored, leased or rented within the Authority by said dealer, together with invoices, bills of lading, and other pertinent records and papers as may be required by the Administrator for the reasonable administration of this ordinance, and all such records shall be open for inspection to the Administrator at all reasonable hours.

SECTION 5.11 - 7.3.

In order to aid in the administration and enforcement of the provisions of this ordinance, and to collect all of the tax imposed by this ordinance, all wholesale dealers and jobbers in the Authority are hereby required to keep a record of all sales of tangible personal property made in the Authority, whether such sales be for cash or on terms of credit. The record required to be kept by all wholesale dealers and jobbers shall contain and include the name and address of the purchaser, the date of the purchase, the article or articles purchased and the price at which the article is sold to the purchaser. These records shall be open to inspection of the Administrator at all reasonable hours.

SECTION 5.11 - 7.4.

For the purpose of administering this ordinance, the Administrator, whenever he deems it expedient, may make or cause to be made by an employee of the department engaged in the administration of this ordinance, an examination or investigation of the place of business, if any, the tangible personal property and the books, records, papers, vouchers, accounts and documents of any dealer. It shall be the duty of every dealer and every director, official, agent or employee of every dealer, to exhibit to the Administrator or to any such employee of his department charged with the collection of the tax imposed by this ordinance, hereafter referred to as a "deputy", the tangible personal property and all of the books, records, papers, vouchers, accounts and documents of the dealer and to facilitate any such examination or investigation as far as it may be in his or their power so to do.

SECTION 5.11- 7.5

For the purpose of enforcing the collection of the tax levied herein, the Administrator is hereby specifically authorized and empowered to examine, at all reasonable hours, the books, records and other documents of all transportation companies, agencies or firms operating in the Authority whether said companies, agencies or firms conduct their business by truck, rail, water, airplane or otherwise, in order to determine what dealers, as provided in this ordinance, are importing or are otherwise shipping articles of tangible personal property which are liable for said tax.

SECTION 5.11 - 7.6.

The Administrator shall keep a record of all of his official acts and shall preserve copies of all rules, decisions and orders made by him or by any deputy of his department in charge of the collection of the tax imposed by this ordinance. Copies of such rules, decisions or orders and of any paper or papers filed in any office maintained by him in the administration of this ordinance, may be authenticated under his official signature, and when so authenticated, shall be evidence in all court of the state of the same weight and force as the original thereof.

SECTION 5.11 - 7.7.

The records and files of the Administrator respecting the administration of this ordinance shall be considered confidential and privileged and neither the Administrator nor any employee engaged in the administration thereof or charged with the custody of any such records or files, shall divulge or disclose any information obtained from such records or files or from any examination or inspection of the premises or property of any dealer, except in the administration and enforcement of this ordinance and applicable tax laws, all as provided in R.S. 47:1508. Neither the Administrator nor any employee engaged in such administration or charged with the custody of any such records or files shall be required to produce any of them for the inspection of any person or for use in any action or proceeding except: (a) in an action or proceeding under the provisions of this ordinance; and, (b) when the records or files or the facts shown thereby are directly involved in such action or proceedings.

SECTION 5.11 - 7.8.

Nothing contained in this ordinance shall be construed to prevent:

- (1) The delivery to a dealer or his duly authorized representatives of a copy of any return, report or other paper filed by him pursuant to the provisions of this ordinance;
- (2) The publication of statistics so classified as to prevent the identification of any return or report and the items thereof,
- (3) The inspection by the legal representative of the Commission of the returns, reports or files relating to the claim of any dealer who shall have brought an action to review or set aside any tax imposed under this ordinance or against whom an action or proceeding has been instituted in accordance with the provisions hereof,
- (4) The examination of the records and files by the Administrator; or
- (5) The furnishing, in the discretion of the Administrator, of any information disclosed by the records or files to any official person or body of any other state or of the United States who shall be concerned with the administration of any

similar tax by that state or the United States.

SECTION 5.11 - 8. IMPORTED GOODS - PERMITS

SECTION 5.11 - 8.1.

In order to prevent the illegal importation into the Authority of tangible personal property which is subject to the tax, and to strengthen and make more effective the manner and method of enforcing payment of the tax imposed by this ordinance, the Administrator is hereby authorized and empowered to put into operation a system of permits whereby any person or dealer may import tangible personal property by truck, automobile or other means of transportation other than a common carrier, without having said truck, automobile or other means of transportation seized and subjected to legal proceedings for its forfeiture. Such system of permits shall require the person or dealer who desires to import tangible personal property into the Authority, which property is subject to tax imposed by this ordinance, to apply to the Administrator for a permit stating the kind of vehicle to be used, the name of the driver, the license number of the vehicle, the kind or character of tangible personal property to be imported, the date, the name and address of the consignee, and such other information as the Administrator may deem proper or necessary. Such permit shall be free of cost to the applicant and may be obtained at the office of the Administrator.

SECTION 5.11 - 9.

SECTION 5.11 - 9.1.

For the purpose of the enforcement of this ordinance and the collection of the tax levied hereunder, it is presumed that all tangible personal property, subject to the provisions of this ordinance imported into the Authority or held in the Authority by any dealer, is to be sold at retail, used or consumed, or stored for use or consumption in the Authority, and is subject to the tax herein levied, provided that such presumption shall be prima facie only and subject to proof furnished to the Administrator.

SECTION 5.11 - 9.2.

Failure to pay any tax due as provided in this ordinance shall ipso facto, without demand or putting in default, cause said tax interest, penalties and costs to become immediately delinquent, and the Commission is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the dealer to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why such dealer should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the Commission, prohibiting such dealer from the further pursuit of said business until such time as he has paid the said delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court and punished according to law.

SECTION 5.11 - 9.3.

Interest, penalties and attorney's fees on delinquent taxes:

(1) If the amount of tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the tax is due, interest shall be added to the amount of tax due and such interest shall be computed from the first day of the month next following the month for which the tax is due until it is paid; the rate of interest charged on any delinquent taxes shall be equal to the rate on interest provided for in LSA 47:1601 and any subsequent amendments that may be made thereto. Notwithstanding any provision of this section of this ordinance, the interest on any amount of tax outstanding on a specific date shall be computed at the rate such date.

(2) When any dealer fails to make a report and pay the tax as provided by this ordinance at the time such report becomes due, there shall be imposed, in addition to any other penalty provided, a specific penalty to be added to the tax; the amount of the specific penalty shall be equal to and applied in the same manner as that set forth in LSA R.S. 47:1602 and any subsequent amendments that may be made thereto. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were part of the tax due, and can be enforced either in a separate action or in the same action for the collection of the tax.

(3) In the event it becomes necessary to file suit for the collection of any unpaid tax, interest and penalty, the dealer shall also be liable for attorney's fees at the rate of ten (10%) per cent of the aggregate of tax, interest and penalty.

SECTION 5.11 - 9.4.

In the event any dealer fails to make a report and pay the tax as provided by this ordinance, or in case the dealer makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the Administrator to make an estimate for the taxable period of the retail sales, or sales of services of such dealer, or of the gross proceeds from rentals or leases of tangible personal property by the dealer, and an estimate of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in the Authority and assess and collect the tax and interest plus penalty, if such have accrued, on the basis of such assessment, which shall be considered prima facie correct, and the burden to show the contrary shall rest upon the dealer.

In the event the dealer has imported tangible personal property and he fails to produce an invoice showing the cost price of the articles which are subject to tax or the invoice does not reflect the true or actual cost price, then the Administrator shall ascertain, in any manner feasible, the true cost price and assess and collect the tax with interest, plus penalties if such have accrued, on the true cost price as assessed by him. The assessment so made shall be considered

prima facie correct, and the burden shall be on the dealer to show the contrary.

In the case of the lease or rental of tangible personal property, if the consideration given or reported by the dealer does not, in the judgment of the Administrator, represent the true or actual consideration, then the Administrator is authorized to fix the same and collect the tax thereon for this Governing Body in the same manner as above provided in the foregoing paragraph.

In the event such estimate and assessment requires an examination of books, records or documents, or an audit thereof, then the Administrator shall add to the assessment the cost of such examination, together with any penalties accruing thereon. Such costs and penalties when collected shall be placed to the account of the "1997 Sales Tax Account" in the same manner as are the taxes collected under this ordinance.

If any dealer fails to make any return required by this ordinance or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty as provided in LSA R.S. 47:1604.1. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the tax due and can be enforced either in a separate action or in the same action for the collection of the tax.

SECTION 5.11 – 9.5.

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

SECTION 5.11 - 9.6.

In the event that any dealer is delinquent in the payment of the tax herein provided for, the Administrator may give notice of the amount of such delinquency by registered mail to all persons having in their possession or under their control, any credits or other personal property belonging to such dealer, or owing any debts to such dealer at the time of receipt by them of such notice and thereafter, any person so notified shall neither transfer nor make any other disposition of such credits, other personal property or debts until the Administrator shall have consented to a transfer or disposition, or until thirty (30) days shall have elapsed from and after the receipt of such notice. All persons so notified must, within five (5) days after receipt of

such notice, advise the Administrator of any and all such credits, other personal property, or debts in their possession, under their control or owing by them, as the case may be.

SECTION 5.11 - 9.7.

In the event any transportation company, agency, or firm shall refuse to permit examination of its books, records and other documents by the Administrator, the Administrator may proceed by rule, in term or in chambers, in any court of competent jurisdiction and require said transportation company, agency or firm to show cause why the Administrator should not be permitted to examine its books, records or other documents, and in case said rule be made absolute, the same shall be considered judgment of the Court and every violation of said judgment as a contempt thereof and punished according to law.

SECTION 5.11 - 9.8.

If any dealer, subject to make and file a return required by any of the provisions of this ordinance, fails to render such return within the time required, or renders a return which is false or fraudulent in that it contains statements which differ from the true gross sales, purchases, leases, or rentals, or other transactions, taxable under this ordinance, or otherwise fails to comply with the provisions of this ordinance, for the taxable period for which said return is made, the Administrator shall give such dealer fifteen (15) days notice, in writing, requiring such dealer to appear before him or his assistant, with such books, records and papers as he may require, relating to the business of such dealer, for such taxable period; and the Administrator may require such dealer, or other agents or employees of such dealer, to give testimony or to answer interrogatories, under oath administered by the Administrator, respecting the sale at retail, the use, or consumption, or distribution, or storage for use or consumption, in the Authority, or lease or rental of tangible personal property, or other transactions, subject to tax, or the failure to make report thereof, as provided in this ordinance.

SECTION 5.11 - 9.9.

If any dealer fails to make a return, or refuses to permit an examination of his (the dealer's) books, records, or papers, or to appear and answer questions within the scope of such investigation relating to the sale, use, consumption, distribution, storage, lease or rental of tangible personal property, or sale of services, the Administrator may apply to any Court of competent jurisdiction, for an order requiring such dealer to make such return or requiring the dealer, or his agents or employees, to appear and answer any such questions or permit such examination, and the court or any judge thereof, shall thereupon issue an order, upon such reasonable notice as shall be prescribed therein, to be served upon said dealer or the agents or employees of such dealer, directing him or them to so appear and testify and to produce such books, records and papers as may be required. Any person, or any member of any firm, co-partnership, joint venture, association or corporation, or any agent or employee thereof, failing to comply with any such order shall be guilty of contempt, and shall be punished as provided by law in cases of contempt.

SECTION 5.11 - 9.10.

The importation into the authority of tangible personal property which is subject to the tax, by truck, automobile, or other means of transportation other than a common carrier, without having first obtained a permit as described in Section 8.1 (if the tax imposed by this ordinance on said tangible personal property has not been paid), shall be construed as an attempt to evade payment of said tax and the same is hereby prohibited, and the said truck, automobile, or means of transportation other than a common carrier, and said taxable property may be seized by the Commission in order to secure the same as evidence in a trial and the same shall be subject to forfeiture and sale in the manner provided for in this ordinance.

SECTION 5.11 - 9.11.

The failure of any dealer who imports tangible personal property from outside the Authority into the Authority for use or consumption or distribution or storage to be used or consumed in the Authority, or who imports for lease or rental any tangible personal property subject to the provisions of this ordinance to pay the required tax on such transactions, shall ipso facto make the said tax, interest, penalties and costs delinquent and shall be construed as an attempt to avoid the payment of same which shall be sufficient grounds for attachment of such tangible personal property wherever the same may be located or found, whether said delinquent dealer be a resident or non-resident of the Authority, and whether said tangible personal property is in the possession of said delinquent dealer or in the possession of other persons, corporations or association of persons, provided that it is the intention of this ordinance to prevent the disposition of the said tangible personal property in order to insure payment of the tax imposed by this ordinance, together with interest, penalties, and costs, and authority to attach is hereby specifically authorized and granted to this Governing Body.

In addition to the penalties prescribed in this and the preceding Section 9.10, any person or dealer who shall violate the provisions thereof, upon conviction, shall be fined and/or imprisoned as provided in LSA R.S. 33:2845 and 2846, in the discretion of the Court. And each importation or shipment by truck, automobile, or other means of transportation, other than a common carrier, found to be in violation of the provisions of these sections shall constitute a separate offense.

SECTION 5.11 - 9.12.

The liability of any person or dealer arising from any tax, interest and penalty, or any of them imposed by this ordinance from the time they are due, shall be a personal debt of such person or dealer to the Commission, recoverable in any court of competent jurisdiction in an action at law by this Governing Body. Such debts, whether sued upon or not, shall be a lien on all the property of such delinquent person or dealer, except as against an innocent purchaser for value without notice in the actual course of business, and shall have preference in any distribution of the assets of the person, or dealer, whether in bankruptcy, insolvency, or otherwise. The proceeds of any judgment or order obtained hereunder shall be paid to the Commission.

SECTION 5.11 - 9.13.

The Commission may require a bond or other security satisfactory to the Administrator for the payment of any taxes, fees, interest and penalties, or any of them, imposed pursuant to this ordinance when he shall find that the collection thereof may be prejudiced without such security.

SECTION 5.11 - 9.14.

If any person, or dealer, shall fail to make a return or report as required by this ordinance, the Administrator, subject to the prescriptive period set forth in LSA R.S.33:2718.4, may make an estimate of the amount of taxes such person or dealer is liable to pay under the terms of this ordinance, from any information he is able to conveniently obtain, and according to such estimate so made by him, assess the taxes, fees, penalties and interest due this Governing Body from such person or dealer, give notice of such assessment to such person or dealer, and must make demand upon him for payment, or otherwise the said claim shall prescribe.

SECTION 5.11 – 9.15.

After a return or report is filed under the provisions of this ordinance, the Administrator shall cause to be examined and make such further audit or investigation as he may deem necessary, and if there from, he shall determine that there is a deficiency with respect to the payment of any tax due under this ordinance, he shall assess the additional amount of tax and any penalties and interest, or either of them due this Governing Body from such person or dealer, and make demand upon him for payment.

SECTION 5.11 – 9.16.

If the Administrator finds that any person or dealer liable for the payment of any tax under this ordinance designs quickly to depart from the Authority or to remove therefrom his or its property, subject to any lien under the provisions of this ordinance, or to discontinue business, or to do any other act tending to prejudice or render wholly or partly ineffectual any proceedings that might be instituted to collect such tax, whereby it shall have become important that such proceedings be instituted without delay, the Administrator may make an arbitrary assessment as herein provided, whether or not any return or report is then due by law, and may proceed under such arbitrary assessment to collect the tax, or demand security for it, and thereafter shall cause notice of such findings to be given to such a dealer, together with a demand for an immediate return or report, and immediate payment of such tax.

All taxes, penalties and interest assessed pursuant to the provisions of the last three preceding sections, shall be paid within fifteen (15) days after notice and demand shall have been mailed to the dealer liable therefore by the Commission. If such taxes, penalties and interest so assessed shall not be paid within such fifteen (15) days, there shall be added to the amount assessed, in addition to interest as hereinbefore provided, and any other penalties provided by this ordinance, a sum equivalent to five (5%) per cent of the tax.

SECTION 5.11 - 9.17.

If any dealer against whom taxes have been assessed under the provisions of this ordinance shall refuse or neglect to pay such taxes within the time prescribed in this ordinance, it shall be lawful for the Administrator or his duly authorized representative who is charged with the enforcement of collection of such taxes, to enforce collection of such taxes, together with such interest and other additional amounts as are added by law, by distraint and sale of any property or rights to property belonging to the delinquent dealer.

SECTION 5.11 - 9.18.

Any dealer who shall neglect, fail or refuse to collect the tax as provided in Sections 4.1 through 4.10 of this ordinance, upon any, every and all retail sales made by him or his agent or employee, which is subject to tax, shall be liable for and pay the tax himself.

SECTION 5.11 - 9.19.

For any one of the following violations, in addition to being liable for the other penalties provided herein, the party named shall be guilty of a misdemeanor and upon conviction, be punished as provided for in LSA R.S. 33:2845, in the discretion of the court:

(1) Any person who as a purchaser is obligated to report and pay the tax imposed upon any purchase made by him under Sections 4.1 through 4.10 of this ordinance and who fails, neglects, and refuses to file a return thereof with the Administrator and pay the tax imposed thereon, within the time stated after such sale is made;

(2) Any dealer who shall fail, neglect, or refuse to collect the tax as provided in Sections 4.1 through 4.10 of this ordinance, whether by himself or through his agents or employees;

(3) Any dealer violating the provisions of Sections 9.5 and 9.6 of this ordinance;

(4) Any dealer who fails to permit an inspection of records by the Administrator as provided in Section 7.1 of this ordinance;

(5) Any wholesale dealer or jobber in the Authority who fails to keep records, or fails to permit an inspection thereof by the Administrator as provided in Section 7.3 of this ordinance;

(6) Any dealer, wholesale dealer or jobber who violates the provisions of Sections 4.4 and 4.5 of this ordinance;

(7) Any dealer who violates the provisions of Section 7.2 of this

ordinance;

(8) Any dealer failing or refusing to furnish any return as provided in through Sections 6.1 through 6.6 of this ordinance, or failing or refusing to furnish a return, or supplemental data required by the Administrator;

(9) Any dealer required to make, render, sign or verify any return as provided in Sections 6.1 through 6.6 of this ordinance, who makes a false or fraudulent return, with intent to evade a tax hereby levied;

(10) The president, executive officers, managers and directors of any corporation, who shall violate the provisions of Section 9.20 of this ordinance; provided that such fine and imprisonment shall not prevent other action against the corporation as otherwise provided in this ordinance for the recovery of the tax, interest and penalties that may be due; and

(11) Any person who shall violate any other provisions of this ordinance, punishment for which is not otherwise herein provided.

SECTION 5.11 - 9.20.

No corporation organized under the laws of this state shall hereafter be dissolved, or effect a merger, reorganization, or consolidation under any law of this State by the action of the stockholders or by the decree of any Court until all taxes, fees, penalties and interest imposed on the corporation in accordance with provisions of this ordinance shall have been paid in full. No foreign corporation which has obtained authority from this State to transact business in the Authority may surrender such authority and withdraw from this State until all taxes, fees, penalties, interest and other charges imposed upon said corporation in accordance with the provisions of this ordinance shall have been fully paid.

SECTION 5.11 - 9.21.

Any person or dealer who shall fail to pay any tax levied by this ordinance on or before the day when such tax shall be required by this ordinance to be paid, shall pay in addition to the tax, interest on the tax at the rate specified in Section 9.3 of this ordinance, for each month or fraction thereof that the tax remains unpaid, to be calculated from the date the tax was originally due to the date of actual payment. In addition, such person or dealer shall pay any special penalty or penalties provided by this ordinance.

SECTION 5.11 - 9.22.

All penalties and interest imposed by this ordinance shall be payable to and recoverable by the Commission in the same manner as if they were part of the tax imposed. If the failure to pay any such tax when due is explained to the satisfaction of the Administrator, he may remit or waive payment of the whole or any part of any penalty.

SECTION 5.11 – 10. REFUNDS AND REIMBURSEMENTS

SECTION 5.11 - 10.1.

In the event purchases are returned to the dealer by the purchaser or consumer after the tax imposed by this ordinance has been collected or charged to the account of the consumer or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by the Administrator, and in case the tax has not been remitted by the dealer to the Commission, the dealer may deduct the same in submitting his return. Upon receipt of a sworn statement of the dealer as to the gross amount of such refunds during the period covered by such sworn statement, which period shall be as provided in R.S. 33:2718.1, the Commission, through the Administrator, shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for such tax collected. Such memorandum shall be accepted by the Commission at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under the provisions of this ordinance.

SECTION 5.11 - 10.2.

If any dealer shall have given to the Administrator notice within the time provided in Section 10.1 of this ordinance, such dealer thereafter, within the period provided by LSA R.S. 33:2718.1, may file with the Administrator a claim under oath for refund, in such form as the Administrator may prescribe, stating the grounds thereof; however, no claim for refund shall be required or permitted to be filed with respect to a tax paid, after protest has been filed with the Administrator as hereinafter provided, or after proceeding on appeal has been finally determined.

SECTION 5.11 - 10.3.

If upon examination of such claim for refund, it shall be determined by the Administrator that there has been an overpayment of tax, the amount of such overpayment shall be credited against any liability of any dealer under this ordinance, and if there be no such liability, said dealer shall be entitled to a refund of the tax so overpaid. If the Administrator shall reject the claim for refund in whole or in part, he shall make an order accordingly and serve notice upon such dealer.

SECTION 5.11 - 10.4.

Where no question of fact or law is involved, and it appears that the records of this Governing Body that any moneys have been erroneously or illegally collected from any dealer, or have been paid by any dealer under a mistake of fact or law, the Administrator may, at any time within prescriptive period provided by LSA R.S. 33:2718.1, upon making a record in writing of his reasons therefore, certify that any dealer is entitled to such refund and thereupon the Administrator shall authorize the payment thereof from any appropriation available for such purposes.

SECTION 5.11 – 10.5.

When, to secure compliance with any of the provisions of this ordinance, any moneys shall have been deposited with the Commission by any dealer, and shall have been paid over to the Commission and the Administrator shall be satisfied that such dealer has fully complied with all such provisions, the Administrator shall so certify and authorize repayment from any appropriations available for such purpose to such dealer of such moneys, or such part thereof as the Administrator shall certify has not been applied by him to the satisfaction of any indebtedness arising under this ordinance.

SECTION 5.11 – 11. REMEDIES OF THE DEALER

SECTION 5.11 - 11.1.

A right of action is hereby created to afford a remedy at law for any dealer aggrieved by the provisions of this ordinance; and in case of any such dealer resisting the payment of any amount found due, or the enforcement of any provisions of such laws in relation thereto, such dealer shall pay the amount found due by the Administrator and shall give the Administrator notice, at the time of his intention to file suit for the recovery of the same; and upon receipt of such notice the amount so paid shall be segregated and held by the Administrator for a period as provided in LSA RS. 47:1576; and if suit be filed within such time for recovery of such amount, such funds so segregated shall be further held, pending the outcome of such suit. If the dealer prevails, the Administrator shall refund the amount to the claimant, with interest at the rate as provided in LSA R.S. 47:1576 covering the period from the date the said funds were received by this Governing Body to the date of refund.

SECTION 5.11 - 11.2.

This section shall afford a legal remedy and right of action in any State, Municipal or Federal Court having jurisdiction of the parties and subject matter, for a full and complete adjudication of any and all questions arising in the enforcement of this ordinance, as to the legality of any tax accrued or accruing or the method of enforcement thereof. In such actions service shall be upon the Administrator.

SECTION 5.11 - 11.3.

This section shall be construed to provide a legal remedy in the State, Municipal or Federal Courts, by action of law, in case such tax is claimed to be an unlawful burden upon interstate commerce, or the collection thereof, in violation of any Act of Congress or the United States Constitution, or in any case where jurisdiction is vested in any of the courts of the United States; provided that upon request of the dealer and upon proper showing by such dealer that the principal of law involved in an additional assessment is already pending before the courts for judicial determination, the said dealer, upon agreement to abide by the decision of the courts may pay the additional suit. In such cases the tax so paid under protest shall be segregated and held by the Administrator until the question of law involved has been determined by the courts and shall

then be disposed of as therein provided.

SECTION 5.11 - 11.4.

If any dealer shall be aggrieved by any finding or assessment of the Administrator, he may, within the period provided in R.S. 47:1563, file a protest in writing signed by him or his duly authorized agent, which shall be under oath and shall set forth the reasons therefore, and he may request a hearing. Thereafter, the Administrator shall grant a hearing to such dealer, if a hearing has been requested, and may make an order confirming, modifying or vacating any such finding or assessment. The filing of any such protest shall not abate any penalty for non-payment, nor shall it stay the right of the Administrator to collect the tax in any manner herein provided unless the dealer shall furnish security of a kind and in an amount satisfactory to the Administrator. Appeals from the decision of the Administrator shall be directed to any State, Municipal or Federal Court of competent jurisdiction as provided for in Section 11.2.

SECTION 5.11 – 12 OTHER ADMINISTRATIVE PROVISIONS

SECTION 5.11 - 12.1.

The Administrator is hereby authorized and empowered to carry into effect the provisions of this ordinance and in pursuance thereof to make and enforce such rules as he may deem necessary in administering the provisions of this ordinance and other policies or procedures established by this Governing Body.

SECTION 5.11 - 12.2.

The Administrator shall have the power to make and publish reasonable rules and regulations, not inconsistent with this ordinance or the laws and the Constitution of this State or of the United States, for the enforcement of the provisions of this ordinance and the collection of the revenues and penalties imposed by this ordinance.

SECTION 5.11 - 12.3.

The Administrator shall design, prepare, print and furnish to all dealers or make available to said dealers, all necessary forms for filing returns, and instructions to insure a full collection from dealers and an accounting for the tax due, but failure of any dealer to secure such forms shall not relieve such dealer from the payment of said tax at the time and in the manner herein provided.

SECTION 5.11 - 12.4.

The cost of preparing and distributing the report forms and paraphernalia for the collection of said tax, and of the inspection and enforcement duties required herein, shall be borne by the Administrator.

SECTION 5.11 - 12.5.

In any case where tangible personal property is sold at retail under a contract providing for such retail sale made and entered into prior to the effective date of this ordinance and containing the sale price, and delivery is made after the effective date of this ordinance, and such sale is taxable under this ordinance, the seller shall add the tax imposed by said ordinance to said sale price, and collect it from the buyer.

The provisions of this section shall also apply where such tangible personal property is not sold, but is used, consumed, distributed, stored, leased or rented, and where services taxable hereunder are contracted for before the effective date hereof, except no new or additional sales or use tax shall be applicable to sales of materials or services involved in lump sum or unit price construction contracts entered into and reduced to writing prior to the effective date of this ordinance or to sales or services involved in such contracts entered into and reduced to writing within ninety days thereafter, if such contracts involve contractual obligations undertaken prior to such effective date and were computed and bid on the basis of sales taxes at the rates effective and existing prior to such effective date.

The provisions of this section shall not apply to tangible personal property actually imported or caused to be imported into, or stored within the territorial limits of the unincorporated area of the Authority prior to the effective date of this ordinance, if the said tangible personal property is actually used or consumed by the person who imported and stored said tangible personal property.

SECTION 5.11 - 12.6.

It shall be lawful for the Administrator, or any deputy by him duly designated, to receive the written oath of any person signing any application, disposition, statement, or report required by the Administrator in the administration of this ordinance.

SECTION 5.11 - 12.7.

The Administrator, or any deputy by him duly designated, may conduct hearings and have administered and examined under oath, any dealer and the directors, officers, agents and employees of any dealer, and any other witnesses, relative to the business of such dealer in respect to any matter incident to the administration of this ordinance. Such examinations or hearings shall be at a time convenient to the dealer within fourteen (14) days after requested by the Administrator in writing.

SECTION 5.11 - 12.8.

Any notice required to be given by the Administrator pursuant to this ordinance, may be given by personal service on the dealer for whom it is intended, or be mailed to the dealer for whom it is intended, addressed to such dealer at the address given in the last report filed by him pursuant to the provisions of this ordinance, or if no report has been filed, then to

such address as may be obtainable. The mailing of such notice is evidence of its receipt by the dealer to whom it is addressed.

SECTION 5.11 - 12.9.

The Administrator shall keep a record of all of the official acts, and shall preserve copies of all rules, decisions, and orders made by him and by any deputy of his department in charge of the collection of the tax imposed by this ordinance. Copies of such rules, decisions or orders and of any paper or papers filed in any office maintained by him in the administration of this ordinance may be authenticated under his official signature, and when so authenticated, shall be evidence in all Courts of the State of the same weight and force as the original thereof. For authenticating any such copy, the Administrator shall be paid a fee to be established from time to time by him which shall be deposited in the "1997 Sales Tax Account".

SECTION 5.11 - 12.10.

Nothing in this ordinance shall be construed to deprive the dealer of any remedy in the review of any tax, or in any proceedings to collect the tax given such dealer by any other law, or to deprive this Governing Body of the Authority of any remedy for the enforcement of this ordinance through any procedure or remedies expressly provided in this ordinance imposing the tax herein levied or in any other law, nor shall this ordinance be construed as repealing or altering any such laws, ordinances, or resolutions.

SECTION 5.11 - 12.11.

If any section, subsection, sentence, clause, or phrase of this ordinance be held invalid, such decisions shall not affect the validity of the remaining portions of this ordinance. This Governing Body hereby declares that it would have passed this ordinance, and each section, subsection, sentence, clause and phrase thereof irrespective of the fact that any one or more section, subsections, sentences, clauses or phrases may be so declared invalid.

SECTION 5.11 - 12.12.

The tax levied herein is declared to be supplemental and in addition to all other taxes levied by and under the authority of this Governing Body of any kind or nature.

SECTION 13. DISPOSITION OF TAX PROCEEDS AND REVENUES

SECTION 5.11 - 13.1.

All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into possession of the Administrator as an agent of this Governing Body under any provision or provisions of this ordinance, shall be promptly deposited by the Administrator for the account of this Governing Body in a special fund designated "1997 Sales Tax Account", which fund shall be established and maintained as sacred funds of this

Governing Body, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to another account established by the Administrator pending final determination of the protest or litigation.

SECTION 5.11 – 13.2.

Out of the funds on deposit in said “1997 Sales Tax Account”, the Governing Body shall first pay all reasonable and necessary expenses of collecting and administering the tax levied hereby and administering the provisions of this ordinance as well as the various administrative procedures established herein.

SECTION 5.11 - 13.3.

In compliance with the said special election of May 3, 1997 authorizing said tax, after all reasonable and necessary costs and expenses of collecting and administering the tax have been paid as provided in Section 13.2, the remaining balance of the sales tax proceeds shall be available for appropriation and expenditure by this Governing Body, solely for the respective purposes designated in the proposition authorizing the levy of the tax (Exhibit “A” available at Blanchard Town Hall), as approved by a majority of the qualified electors of the Authority voting in said special election.

SECTION 14. ADMINISTRATOR AS AGENT AND TRUSTEE FOR GOVERNING BODY

SECTION 5.11 - 14.1.

It is hereby recognized that the tax herein levied is being levied by and on behalf of this Governing Body as herein provided and that the Administrator is acting as agent for this Governing Body for the purpose of administration and collection of the tax.

SECTION 5.11 - 15.1.

The provisions of Chapter 2 of Title 47 of the Louisiana Revised Statutes, as amended, and any other statutory authority are hereby made applicable to the levy and collection of the sales and use tax levied by this ordinance, and to the extent, if any, that the provisions set forth herein conflict with any statutory authority, the statutory authority shall be controlling.

SECTION 5.11 - 15.2.

This ordinance shall be published in one issue of the official journal of this Governing Body as soon as possible.

SECTION 5.11 - 15.3.

A certified copy of this ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of Caddo, State of Louisiana.

SECTION 5.11 - 15.4.

This ordinance shall be in full force and effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

(Ordinance 5 of 1997 - Adopted June 10, 1997)

ARTICLE C – OCCPATONAL LICENSE TAX

SECTION I. Amendments to Occupational License Tax Sections 5.21 through 5.24 of the Code of Ordinances of the Town of Blanchard are hereby amended and reenacted to read as follows:

SECTION 5.21 Occupational License Tax

There is hereby levied an occupational license tax for the year 2003 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or vocation within the corporate limits of the town of Blanchard, subject to license under the Louisiana Constitution and laws of this State.

SECTION 5.22 Adopting of State Laws

The amount of license tax levied in each case is hereby fixed, determined and ordained to be the same as that fixed, levied and collectable by the governing authority under, and shall be granted in accordance with, the provisions of Louisiana Revised Statutes, Title 47, Chapter 3, both inclusive, as amended, and all other applicable laws, all of which for all purposes of this ordinance are made a part hereof by reference as if written herein in extensio.

SECTION 5.23 Peddlers

All peddlers, defined by Louisiana Revised Statutes, Title 47 Section 359 (c) shall obtain a license costing fifty dollars.

SECTION 5.24 Penalty and Interest

All license taxes levied herein shall be due and payable on January 1st of each year and all unpaid license taxes shall become delinquent on March 1st.

(1) When any taxpayer fails to pay the tax, or any portion thereof, on or before March 1st, interest at the rate of one and one quarter percent per month shall be added to the amount of tax due and such interest shall be computed from the due date until the tax is paid.

(2) In addition to the interest charged on delinquent taxes there shall be imposed a penalty of five percent of the total tax due if the failure or delinquency is for not more than thirty days, with an additional five (5%) per cent for each thirty days or fraction thereof during which the failure or delinquency continues, not to exceed twenty-five percent of the tax in the aggregate.

SECTION II. Repealer.

All other ordinances or parts of ordinances in conflict herewith are hereby repealed in their entirety as of the effective date of this Ordinance.

SECTION III. Severability.

If any provision or item of this ordinance or the application thereof is held invalid, such invalidity shall not affect other provisions, items, or applications of this ordinance, which can be given effect without the invalid provisions, items, or application of this ordinance are hereby declared severable.

This ordinance shall become effective January 1, 2003