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The following ordinance, having been introduced at a meeting of the Mayor and Board of Aldermen of the Town of Lecompte, State of Louisiana, and a Notice of Introduction having been published in the official journal and a public hearing been held in connection prior to the adoption hereof, was presented by Alderman Charles Davis who moved its adoption, as amended, and was seconded by Alderman H. L. Harrell :

ORDINANCE # 1 1 3 7

An ordinance levying within the Town of Lecompte, State of Louisiana, a one per cent (1%) sales and use 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 on the sales of services; levying and providing for the assessment, collection, payment and dedication of such tax and the purposes for which the proceeds of said tax may be expended, such tax having been authorized at a special election held in the Town on Saturday, April 29, 1989.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974 and other constitutional and statutory authority supplemental thereto, and a special election held in the Town of Lecompte, State of Louisiana (the "Town"), on April 29, 1989, this Mayor and Board of Aldermen, acting as the governing authority of the Town, now desires to levy the one per cent (1%) sales and use tax authorized at said election by virtue of the favorable passage of the proposition attached hereto as Exhibit A; and

WHEREAS, in compliance with the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority supplemental thereto, and said special election of April 29, 1989, it is the desire of this Mayor and Board of Aldermen (the "Governing Body") to levy said tax and provide for the collection thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen of the Town of Lecompte, State of Louisiana, acting as the governing authority thereof:

SECTION 1. That pursuant to the authority of a special election held in the Town on April 29, 1989, there be and there is hereby levied within the Town beginning July 1, 1989, for the purposes stated in the proposition attached hereto as Exhibit A to this ordinance, a one per cent (1%) sales and use tax upon the sale at retail, the use, the lease or rental, the consumption and storage for use or

SECTION 5. The Clerk of the Town be and he is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist him in the performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary, subject to the action of the Authority.

SECTION 6. That the sales and use tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean and include the Treasurer or his duly authorized assistant or assistants or such other person or persons, agency or instrumentality designated by the Governing Body to handle and accomplish the collection, enforcement and administration of sales and use taxes on behalf of the Town.

SECTION 7. That for the purpose of compensating the dealer in accounting for and remitting the tax levied by this ordinance, each dealer shall be allowed two per cent (2%) of the amount of tax due and accounted for and remitted to the Collector 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 8. That if any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not be contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 9. That this ordinance shall be published in one (1) issue of the official journal of the Town, as soon as possible and shall be in full force and

consumption of tangible personal property and on sales of services in the Town, all in the manner and subject to the provisions and terms of those portions of Chapter 2, Title 47 of the Louisiana Revised Statutes of 1950, as amended (the "Sales Tax Law"), applicable to sales and use taxes levied by local governments.

SECTION 2. That the one per cent (1%) sales and use tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (R.S. 47:304). The dealers shall remit to the respective taxing authorities the proportionate part of the sales tax collected in accordance with said integrated bracket schedule.

SECTION 3. That the tax levied hereby shall be assessed, imposed, collected, paid and enforced in the manner as provided in the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforceability of sales and use tax of local governments. The provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local governments, shall apply to the assessment, collection, payment and enforcement of the tax herein levied as though all such provisions were set forth in full herein. Penalties and interest applicable to taxpayers and dealers in connection with the assessment, collection, payment and enforcement of said tax shall be in accordance with the provisions of the Rapides Parish Sales and Use Tax Ordinance adopted by the Police Jury of Rapides Parish, State of Louisiana, on October 10, 1967, as amended, which are in accordance with the provisions of law.

SECTION 4. The obligations and rights of taxpayers and dealers in connection with the sales and use tax levied hereby shall be as provided taxpayers and dealers by the provisions of the Sales Tax Law applicable to sales and use taxes levied by local governments.

EXHIBIT "A"

SALES TAX PROPOSITION

Shall the Town of Lecompte, State of Louisiana, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority supplemental thereto, be authorized to levy and collect, and adopt an ordinance providing for such levy and collection, a tax of one per cent (1%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on sales of services within the Town, all as defined in La. R.S. 47:301 through La. R.S. 47:317, inclusive, with the avails or proceeds of said Tax (after paying the reasonable and necessary costs and expenses of collecting and administering the Tax) to be used for the purpose of constructing, acquiring, improving, operating and maintaining garbage collection and disposal facilities, fire protection facilities and civil defense facilities, including all necessary sites, furnishings, equipment and vehicles in connection therewith, and further, shall the Town be authorized to fund the proceeds of the Tax into bonds to be issued in series from time to time to pay the capital cost thereof to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended?

effect immediately upon its adoption, being an ordinance affecting the public peace, health and safety.

This ordinance having been submitted to vote, the vote thereon being as follows:

YEAS: Alderman Charles V. C. Davis, Melford Jones, Robert Clark, Jr., Marshall Vidrine and H. L. Harrell

NAYS: None.

ABSENT: None.

And the resolution was declared adopted, on this, the 22nd day of May, 1989.


Clerk


Mayor

C E R T I F I C A T I O N

Certified to be a true and correct copy of the original ordinance on file in the office of the Town Clerk, 1302 Weem Street, Lecompte, Louisiana.


Dean Buller, Clerk

Parish Governing Authority or Municipality.....Town of Lecompte
Ordinance to be Revised.....Ordinance #1137
Section to be revised.....§7 (Vendor's Compensation)

ORDINANCE NO. _____

AN ORDINANCE TO AMEND AND REENACT §7 OF
ORDINANCE #1137 OF THE CODE OF ORDINANCES OF THE
TOWN OF LECOMPTE:

BE IT ORDAINED by the Board of Aldermen of the Town of Lecompte that §7 of
Ordinance #1137 of the Code of Ordinances of the Town of Lecompte is hereby amended and
reenacted, said amended section to provide as follows:

That 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 Collector 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.

BE IT FURTHER ORDAINED that all other provisions of the ordinances of the Town of
Lecompte, shall remain in full force and effect except as specifically amended herein.

Parish Governing Authority or Municipality.....Town of Lecompte
Ordinance to be Revised.....Ordinance #1137
Section to be revised.....§3 (Interest Penalty)

ORDINANCE NO. _____

AN ORDINANCE TO AMEND AND REENACT §3 OF
ORDINANCE #1137 OF THE CODE OF ORDINANCES OF THE
TOWN OF LECOMPTE;

BE IT ORDAINED by the Board of Aldermen of the Town of Lecompte that §3 of Ordinance #1137 of the Code of Ordinances of the Town of Lecompte is hereby amended and reenacted, said amended section to provide as follows:

The tax levied hereby shall be assessed, imposed, collected, paid and enforced in the manner as provided in the provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforceability of sales and use tax of local governments. The provisions of the Sales Tax Law applicable to the assessment, imposition, collection, payment and enforcement of sales and use taxes by local governments, shall apply to the assessment, collection, payment and enforcement of hte tax herein levied as though all such provisions were set forth in full herein. Penalties and interest applicable to taxpayers and dealers in connection with the assessment, collection, payment and enforcement of said tax shall be in accordance with §23-33 (9.03) of the Rapides Parish Police Jury Code of Ordinances, as amended from time to time, which are in accordance with the provisions of law

BE IT FURTHER ORDAINED that all other provisions of the ordinances of the Town of Lecompte, shall remain in full force and effect except as specifically amended herein.