

By Marcelle
Introduced 12-12-12
P.H. 1-9-13

ADOPTED
METROPOLITAN COUNCIL

JAN 09 2013

ORDINANCE 15435
Brian Maynard
COUNCIL ADMINISTRATOR TREASURER

335

AMENDING SALES AND USE TAX ORDINANCE
10127, ADOPTED DECEMBER 14, 1994, SO
TO ADD SUBSECTION 1.M(10), IN ORDER
TO EXCLUDE CUSTOM COMPUTER SOFTWARE
FROM THE CATEGORY OF SALE AT RETAIL.

BE IT ORDAINED by the Metropolitan Council of the Parish
of East Baton Rouge and the City of Baton Rouge that:

SECTION 1. Ordinance 10127, adopted December 14, 1994,
Section 1.m. is hereby amended so as to add Subsection 1.m.(10),
which shall read as follows:

"Section 1. Definitions

- m. (1) ***
- (2) ***
- (3) ***
- (4) ***
- (5) ***
- (6) ***
- (7) ***
- (8) ***
- (9) ***
- (10) "Sale at retail" does not include the sale of custom computer software, as defined in La. R.S. 47:301(23)."

Section 2. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section or portion of this ordinance, or the invalidity of the application thereof to any person or circumstances shall not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

Section 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.