

MAR 27 2019

  
COUNCIL ADMINISTRATOR TREASURER

19-00334

RESOLUTION 54183

AMENDING SALES AND USE TAX ORDINANCE 10127, ADOPTED DECEMBER 14, 1994, SO AS TO AMEND SECTION 2 THEREOF BY ADDING A PARAGRAPH E TO LEVY A ONE-HALF OF ONE PERCENT ( $\frac{1}{2}\%$ ) SALES AND USE TAX FOR THIRTY YEARS, BEGINNING APRIL 1, 2019, RELATIVE TO THE REPAIR, IMPROVEMENT AND CONSTRUCTION OF PUBLIC ROADS AND STREETS.

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

Section 1. Sales and Use Tax Ordinance 10127, adopted December 14, 1994, is hereby amended so as to amend and re-enact Section 2 thereof to add sub-section (e), which shall read as follows:

"Section 2. Imposition of Taxes.

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- e. There is hereby levied for a period of thirty (30) years, commencing on April 1, 2019, to and including March 31, 2049, for the purpose of providing funds to be used (A) (i) to construct or improve public roads and streets, including the necessary engineering services and related improvements, and including drainage projects and traffic signal synchronization and aesthetic improvements; (ii) to construct road and street community enhancement projects, including ditches and drainage, lights, curbs, landscaping and sidewalks; and (iii) to improve existing corridors to increase mobility, including signal synchronization, sidewalks and cycling paths, all within the cities of Baton Rouge, Baker, Central and Zachary, and the Parish of East Baton Rouge; and (B) to improve the Advance Traffic Management Center, a sales and use tax equal to one-half of one percent ( $\frac{1}{2}\%$ ), subject to an exemption for food and prescription drugs in accordance with the requirements of R.S. 47:305. Such tax is levied under the authority of Article 6, Section 29 of the Louisiana Constitution of 1974, as amended, and R.S. 33:2721.6, the taxpayers of the Parish of East Baton Rouge having approved same at a special election held December 8, 2018.
- f. Each of the taxes specified herein shall be levied upon the following:
- (1) The Sales Price of each item or article of tangible personal property when sold at retail in the taxing jurisdiction, the tax to be computed on gross sales for the purpose of

remitting the amount of tax due the taxing jurisdiction, and to include each and every retail sale.

- (2) 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 taxing jurisdiction, provided there shall be no duplication of the tax.
  - (3) The gross proceeds derived from the lease or rental of tangible personal property, where the lease or rental of such property is an established business, or part of the same is incidental or germane to the business.
  - (4) The monthly lease or rental price paid by the lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.
  - (5) The gross proceeds derived from the sale of services.
  - (6) Interstate sales to the extent authorized by Act 155 of 1990 (R.S. 47:305(E)).
  - (7) Refinery gas to the extent and in the manner authorized by Act 476 of 1990 (R.S. 47:305D(1)(b)).
- g. The taxes shall be collected from the dealer and paid at the time and in the manner hereinafter provided. The taxes so levied are, and shall be, in addition to all other taxes, whether levied in the form of sales, excise, license, privilege or property taxes levied by any city, school board or parish ordinance.
- h. The collection of the taxes herein levied shall be made in the name of the taxing jurisdiction by the Director.
- i. The Director will use the integrated bracket schedules provided by the Secretary of Revenue and Taxation, State of Louisiana, pursuant to Louisiana Revised Statutes, Title 47, Section 304, for the purpose of tax collection within the meaning of this ordinance."

Section 2. All ordinance or parts of ordinance in conflict herewith are hereby repealed.