

CITY OF ST. GEORGE

BY COUNCIL MEMBER HECK:

RESOLUTION NO. 2024-006

RESOLUTION TO AMEND RESOLUTION NO. 2024-003
AUTHORIZING AN ELECTION TO LEVY AND COLLECT A 2%
SALES AND USE TAX FOR GENERAL MUNICIPAL PURPOSES
AND PROVIDE FOR RELATED MATTERS

WHEREAS, La. R.S. 33:3079(D)(1) authorized the St. George Transition District to levy a temporary 2% sales and use tax, “to provide funds for the purpose of assisting the municipality to fund the delivery of essential public services to its citizens, reduce or eliminate its cash flow deficit or remedy cash flow shortfalls, pay obligations in connection therewith, or any combination of these, the district is hereby authorized to levy and collect a sales and use tax not to exceed two percent”;

WHEREAS, La. R.S. 33:3079(D)(2) provides, “[t]he tax shall be levied upon the sale at retail, the use, the lease or rental, the distribution, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services in the state, as presently defined in and as provided by Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, subject to the tax exemptions provided in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950”;

WHEREAS, La. R.S. 33:3079(D)(2) further provides, “the tax shall be payable beginning on such date as shall be provided by the district”;

WHEREAS, on June 24, 2024, by Resolution No. 2024-002 the St. George Transition District levied a temporary 2% sales and use tax to replace the 2% sales and use tax previously levied by the Consolidated Government for the City of Baton Rouge and Parish of East Baton Rouge (“City-Parish”) within the area now incorporated as the City of St. George;

WHEREAS, La. R.S. 33:3079(D)(5) provides the St. George Transition District “shall cease existence, and any sales and use taxes levied by the district shall expire at such time as the municipality levies and collects a two percent sales and use tax, the end of the quarter following the election to impose the municipal tax if the proposition is not approved by the electorate, or twelve months after the incorporation becomes final, whichever occurs first”; and

WHEREAS, the City of St. George seeks to call an election at the earliest date authorized by law to authorize the levy and collection of a 2% sales and use tax to replace the temporary 2% sales and use tax levied by the St. George Transition District.

NOW THEREFORE, BE IT RESOLVED by the St. George Council that Resolution No. 2024-003 relative to the continuation and transfer of the 2% sales and use tax from the City-Parish

to the St. George Transition District and then to the City of St. George is hereby amended and restated as follows:

Section 1. Election Call. Subject to the approval of the State Bond Commission, a special election is hereby ordered to be held in the City of St. George on SATURDAY, December 7, 2024, in accordance with the applicable provisions of law on the following proposition:

CITY OF ST. GEORGE

Shall the City of St. George City be authorized pursuant to La. Const. Art. VI, §29(B) to levy and collect a perpetual tax of 2% upon the sale at retail, the use, the lease or rental, the distribution, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services, as presently defined in and subject to the tax exemptions in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes beginning on April 1, 2025 in the City of St. George ("Tax") to replace the 2% sales and use tax previously levied by the Consolidated Government for the City of Baton Rouge and Parish of East Baton Rouge with the proceeds of the Tax to be used for general municipal purposes within the City of St. George including but not limited to, acquiring, constructing, improving and maintaining public works with an estimated annual collection of \$48,000,000 and shall the proceeds of the Tax be subject to funding into bonds as authorized by law?

Section 2. Publication of Notice. A Notice of Special Election shall be published in *The Advocate*, the official journal of the City of St. George, once a week for four consecutive weeks, with the first publication to be made not less than 45 days nor more than 90 days prior to the date fixed for election, which Notice shall be substantially in the form of Exhibit A attached hereto.

Section 3. Canvass. St. George City Council will meet at its regular meeting place at 14100 Airline Hwy, Baton Rouge, LA 70817, on Tuesday, January 14, 2025, at 6:00 PM to canvass the returns and declare the results of the election.

Section 4. Authorization of Officers. Officials of the City of St. George are hereby empowered, authorized and directed to take any action required for the conduct of the election.

Section 5. Notice to Election Officials. Copies of this Resolution shall be forwarded to the Louisiana State Bond Commission and Secretary of State and to the Clerk of Court and the Registrar of Voters for East Baton Rouge Parish.

Section 6. Application to State Bond Commission. Application shall be made to the State Bond Commission for consent and authority to hold the aforesaid special election, and in the event said election carries, for consent to levy the sales and use tax provided for therein.

Section 7. Effective Date. This Resolution shall be effective immediately upon adoption.

This Resolution having been submitted to a vote, the vote was:

This Resolution having been submitted to a vote, the vote was:

FOR: Cook, Edmonds, Heck, Himmel and Monachello
AGAINST: None

CERTIFICATION

The above and foregoing Resolution was duly adopted at the Regular Meeting of the Council for the City of St. George held on August 27, 2024.



Lorraine Beaman, Clerk

EXHIBIT A

NOTICE OF SPECIAL ELECTION

NOTICE IS HEREBY GIVEN that a special election will be held in the City of St. George at the listed polling places on **SATURDAY, DECEMBER 7, 2024**, on the following proposition:

CITY OF ST. GEORGE

Shall the City of St. George City be authorized pursuant to La. Const. Art. VI, §29(B) to levy and collect a perpetual tax of 2% upon the sale at retail, the use, the lease or rental, the distribution, the consumption, and the storage for use or consumption of tangible personal property, and on sales of services, as presently defined in and subject to the tax exemptions in Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes beginning on April 1, 2025 in the City of St. George ("Tax") to replace the 2% sales and use tax previously levied by the Consolidated Government for the City of Baton Rouge and Parish of East Baton Rouge with the proceeds of the Tax to be used for general municipal purposes within the City of St. George including but not limited to, acquiring, constructing, improving and maintaining public works with an estimated annual collection of \$48,000,000 and shall the proceeds of the Tax be subject to funding into bonds as authorized by law?

The estimated cost of said election, as determined by the Louisiana Secretary of State, is \$12,900.00 based on the actual cost of similar elections. The election will be held in accordance with the Louisiana Election Code at the following polling places in East Baton Rouge Parish, Louisiana from 7:00 a.m. until 8:00 p.m:

| Precincts | Polling Place Location |
|------------------------|---|
| 01-080 A & B (in part) | BREC Drusilla Lane Park Recreation Center 2546 Drusilla Lane |
| 01-089 (in part) | BREC Forest Community Park Recreation Center 13900 South Harrells Ferry Road |
| 01-099 A & B (in part) | Parkview Elementary School 5660 Park Forest Drive |
| 03-003 A & B | Woodlawn Baptist Church 5805 Jones Creek Road |
| 03-004 A & B | BREC Highland Road Park 14024 Highland Road |
| 03-007 A & B (in part) | BREC Cedar Ridge Recreation Center 13300 Cedar Ridge Avenue |
| 03-010 | Lutheran Church of Our Savior 3555 Jones Creek Road |
| 03-011 (in part) | Baton Rouge Fire Station 11010 Coursey Boulevard |

| Precincts | Polling Place Location |
|------------------------|---|
| 03-012 A & B (in part) | Riveroaks Elementary School 950 Fontainebleau Drive |
| 03-013 | Jefferson Terrace Elementary School 5601 Upton Drive |
| 03-015 A & B | Shenandoah Elementary School 16555 Appomattox Avenue |
| 03-016 | Woodlawn Middle School 14939 Tiger Bend Road |
| 03-017 A & B (in part) | Westminster Elementary School 8935 Westminster Drive |
| 03-018 A & B (in part) | Greater Baton Rouge Association of Realtors 14101 Perkins Road |
| 03-019 A & B | New Rising Sun Baptist Church 16444 Highland Road |
| 03-021 A & B (in part) | Southeast Middle School 15000 S Harrells Ferry Road |
| 03-022 | Woodlawn High School 15755 Old Jefferson Highway |
| 03-023 A & B (in part) | Wildwood Elementary School 444 Halfway Tree Road |
| 03-029 A & B (in part) | Westminster Elementary School 8935 Westminster Drive |
| 03-033 A & B | BREC Baringer Road Park Recreation Center 7401 Baringer Road |
| 03-034 A & B | St. George Fire Department Administrative Office 14100 Airline Highway |
| 03-035 A & B (in part) | Bluebonnet Regional Library 9200 Bluebonnet Boulevard |
| 03-036 (in part) | Bluebonnet Regional Library 9200 Bluebonnet Boulevard |
| 03-038 | Woodlawn Middle School 14939 Tiger Bend Road |
| 03-039 (in part) | Jefferson Terrace Elementary School 5601 Upton Drive |
| 03-040 A & B | BREC Highland Road Park 14024 Highland Road |
| 03-041 A & B | Jones Creek Regional Library 6222 Jones Creek Road |
| 03-043 A & B | Shenandoah Elementary School 16555 Appomattox Avenue |
| 03-045 A & B | Woodlawn High School 15755 Old Jefferson Highway |


| Precincts | Polling Place Location |
|------------------------|---|
| 03-047 A & B | Crosspoint Baptist Church 14965 Airline Highway |
| 03-048 A & B | St. George Fire Department Administrative Office 14100 Airline Highway |
| 03-049 A & B | Mayfair Laboratory School 9880 Hyacinth Avenue |
| 03-051 (in part) | BREC Drusilla Lane Park Recreation Center 2546 Drusilla Lane |
| 03-052 A & B (in part) | BREC Perkins Road Community Park 7122 Perkins Road |
| 03-053 A & B | Woodlawn Middle School 14939 Tiger Bend Road |
| 03-056 | Bluebonnet Highlands Clubhouse 10557 Bluebonnet Boulevard |
| 03-059 (in part) | Lutheran Church of Our Savior 3555 Jones Creek Road |
| 03-060 A & B (in part) | Jefferson Terrace Elementary School 5601 Upton Drive |
| 03-062 | Greater Baton Rouge Association of Realtors 14101 Perkins Road |
| 03-063 (in part) | Bluebonnet Highlands Clubhouse 10557 Bluebonnet Boulevard |
| 03-064 | Bluebonnet Regional Library 9200 Bluebonnet Boulevard |
| 03-065 (in part) | St John's United Methodist Church 230 Renee Drive |
| 03-066 | Woodlawn High School 15755 Old Jefferson Highway |
| 03-067 | Crosspoint Baptist Church 14965 Airline Highway |
| 03-068 | Mayfair Laboratory School 9880 Hyacinth Avenue |
| 03-070 | St John's United Methodist Church 230 Renee Drive |
| 03-071 | Southeast Middle School 15000 South Harrells Ferry Road |
| 03-073 A & B | Southeast Middle School 15000 South Harrells Ferry Road |
| 03-074 (in part) | The Claiborne at Baton Rouge 9511 Creekview Drive |
| 03-075 | St John's United Methodist Church 230 Renee Drive |

| Precincts | Polling Place Location |
|------------------|--|
| 03-076 | St John's United Methodist Church 230 Renee Drive |

NOTICE IS HEREBY FURTHER GIVEN that the St. George City Council will meet at its regular meeting place at 14100 Airline Hwy, Baton Rouge, LA 70817, on Tuesday, January 14, 2025 at 6:00 PM to canvass the returns and declare the result of the election.

CERTIFICATION

Resolution No. 2024-00**6** consisting of three pages and Exhibit A was adopted at the Meeting of the St. George City Council held on August 27, 2024.


Lorraine Beaman, City Clerk