

CITY OF ST. GEORGE

BY COUNCIL MEMBER HECK:

ORDINANCE NO. 2024-014

**AN ORDINANCE TO ENACT TITLE 9, CHAPTER 21
RELATIVE TO INSURANCE PREMIUM TAX AND TO
PROVIDE FOR RELATED MATTERS**

WHEREAS, pursuant to La. R.S. 22:833 and Ordinance 9538 the Consolidated Government for the City of Baton Rouge and Parish of East Baton Rouge (“City-Parish”) has levied an annual premium tax on each insurer engaged in the business of issuing or receiving payments of the premium for any insurance policy or contract on all risks located within the unincorporated area of East Baton Rouge Parish, or engaging in the business of issuing any insurance policy or contract within the unincorporated area since 1993;

WHEREAS, upon incorporation of the City of St. George, the legal authority of the City-Parish to levy certain taxes transferred from the City-Parish to the City of St. George; and

WHEREAS, the St. George City Council desires to retain the annual license tax on the same terms set forth in Ordinance 9538.

BE IT ORDAINED by the St. George City Council, State of Louisiana, Chapter 21 of Title 9 is hereby enacted as follows:

Section 1. Enactment

**Title 9. LICENSING AND REGULATION OF TRADES AND OCCUPATIONS
CHAPTER 21. INSURANCE PREMIUM TAX**

Sec. 9:1137. License tax imposed on insurers.

There is hereby imposed and levied an annual license tax on any insurer engaged in the business of issuing any form of insurance policy or contract, which may now or hereafter be subject to the payment of any license tax for state purposes, all as authorized by La. R.S. 22:833, on risks located in this municipality as follows:

- (1) On any insurer engaged in the business of issuing life or accident or health insurance policies, other than programs of benefits authorized or provided pursuant to the provisions of Parts I and II of Chapter 12 of Title 42 of the Louisiana Revised Statutes, or other forms of contracts or obligations covering such risks, or issuing endowment or annuity policies, or contracts, or other similar forms of contract obligations in consideration of the payment of a premium or other consideration for the issuance of such policies, contracts or obligations whether such insurer by operating in this state through an agent or other representative or otherwise:

- a. Ten dollars on gross annual premiums up to \$2,000 and an additional license fee thereafter of \$70 on each \$10,000, or fraction thereof, of gross annual premiums in excess of \$2,000;
 - b. The maximum license on such businesses, payable to this municipality by any one insurer, shall be \$21,000.
- (2) On any insurer, engaged in the business of issuing policies, contracts or other forms of obligations covering the risk of fire, marine, transportation, surety, fidelity, indemnity, guaranty, worker's compensation, employers' liability, property damage, live stock, vehicle, automatic sprinkler, burglary, or insurance business of any other kind whatsoever in this state, whether such insurer is operating in this state through agents or other representative, or otherwise, not more than the following:
- a. *First Class.* When gross receipts are not more than \$2,000, the license shall be \$40;
 - b. *Second Class.* When gross receipts are more than \$2,000, and not more than \$4,000, the license shall be \$60;
 - c. *Third Class.* When gross receipts are more than \$4,000, and not more than \$6,000, the license shall be \$80;
 - d. *Fourth Class.* When gross receipts exceed \$6,000, the additional license thereafter shall be \$70 for each \$10,000, or fraction thereof, in excess of \$6,000;
 - e. *Maximum tax.* The maximum license tax on such businesses, payable by any insurer shall be \$9,000, provided plate glass and steam boiler inspection insurers shall pay only one-third of the rates in subsection (2) of this section.
- (3) The amount of license payable shall be 1/3 of the amount fixed if the payer files a sworn statement with the annual report required by La. R.S. 22:833, showing at least 1/6 of the total admitted assets of the payer are invested and maintained in qualifying Louisiana investments as defined in La. R.S. 22:832(C).

Sec. 9:1138. Tax due date; delinquency.

All license taxes are due on January 1 of each year and all unpaid license taxes shall become delinquent on June 1. A penalty of 5% per month shall be added to the amount of tax due and shall be payable along with the tax due. The amount of any penalty assessed pursuant to this section shall not be greater than 25% of the total amount of the tax due. The collection of delinquent accounts shall be enforced in accordance with La. R.S. 22:833 and La. R.S. 47:1601.

Section 2. Effective Date

This Ordinance shall be effective upon legal authorization for the City of St. George to levy the tax in accordance with La. R.S. 22:883.

This Ordinance having been submitted to a vote, the vote thereon was:

For: Cook, Edmonds, Heck, Himmel, Monachello
Against: NONE

Adopted this 27th day of August 2024.

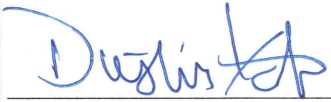
Signed this 28th day of August 2024.

Delivered to Mayor on the 28th day of August 2024.




Lorraine Beaman, City Clerk

Approved:



Dustin Yates, Mayor

Received from Mayor on the 28th day of August 2024.




Lorraine Beaman, City Clerk

Adopted Ordinance published in *The Advocate* on the 16 day of September 2024.

CERTIFICATION

This Ordinance No. 2024-014 consisting of 3 pages was adopted at the Meeting of the St. George City Council held on August 27, 2024.



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