

CITY OF ST. GEORGE

BY COUNCIL MEMBER HECK:

ORDINANCE NO. 2025 - 002

TO LEVY THE 2% SALES AND USE TAX UPON THE SALE AT RETAIL, USE, LEASE OR RENTAL, CONSUMPTION, AND STORAGE FOR USE OR CONSUMPTION, OF TANGIBLE PERSONAL PROPERTY AND UPON THE SALE OF SERVICES AND FOR THE ASSESSMENT, COLLECTION, PAYMENT THEREOF AND DEDICATION OF PROCEEDS AND PURPOSES FOR WHICH PROCEEDS MAY BE EXPENDED, AS AUTHORIZED AT THE DECEMBER 7, 2024 ELECTION AND TO PROVIDE FOR RELATED MATTERS

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 and an election held on December 7, 2024, the City of St. George, State of Louisiana ("City"), acting through the Mayor and City Council of the City of St. George, State of Louisiana ("Governing Authority"), is authorized to levy and collect within the City a 2% sales and use tax ("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 upon the sale of services defined in applicable statutory authority, pursuant to the following proposition approved by a majority of the voters (21,701 votes in favor and 5,654 votes against) at said election held on December 7, 2024:

**PROPOSITION
(SALES TAX)**

Shall the City of St. George City be authorized pursuant to La. Const. Art. VI, Section 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?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of December 7, 2024, it is the desire of this Governing Authority to provide for the levy and collection of the Tax and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance.

NOW, THEREFORE, BE IT ORDAINED by the St. George Council, State of Louisiana as follows:

Section 1. Enactment

SECTION 1. Imposition. Pursuant to the authority of a special election held in the City on December 7, 2024, the Tax is hereby levied 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 upon the lease or rental of tangible personal property and on the sales of services in the City of St. George, State of Louisiana, as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended from time-to-time, shall apply in the assessment, collection, administration and enforcement of the Tax, the provisions of which are hereby incorporated by reference.

SECTION 2. Rate of Tax. The Tax is levied at the rate of 2% of the sales price of each item or article of tangible personal property when sold at retail in the City, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the City, and to include each and every retail sale. The Tax is levied at the rate of 2% of 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 City, provided there shall be no duplication of the Tax. The Tax is levied at the rate of 2% of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The Tax is levied at the rate of 2% of the amount paid or charged for taxable services, as defined by law, performed in the City.

SECTION 3. Effective Date. The Tax shall be effective on April 1, 2025.

SECTION 4. Term. The Tax shall remain in effect without limit as to term or duration.

SECTION 5. Purposes. The proceeds of the Tax shall be used for the purposes set forth in the proposition approved by the voters in the special election held in the City on December 7, 2024, authorizing the Tax, which proposition is set forth in the preamble hereto.

SECTION 6. Incorporation of Ordinance 18732 of the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge. This Governing Authority hereby incorporates and agrees to the provisions of Ordinance 18732 adopted on February 8, 2023, by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge, as it may be amended from time-to-time, with respect to the following matters:

- A. Collection and Enforcement Procedures,
- B. Collection of Motor Vehicle and Similar Items,
- C. Vendor Compensation,
- D. Exclusions and Exemptions, including Limited Exemptions,
- E. Interest on Unpaid Amount of Tax Due,
- F. Delinquency Penalty, and

G. All Other Penalties and Remedies.

SECTION 7. Collector. The Tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean the Director of Finance of the City of Baton Rouge and the Parish of East Baton Rouge.

SECTION 8. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 9. Revenues of Tax. All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this ordinance relating to the Tax shall be promptly deposited by the Collector for the account of the City in the special fund established and maintained for the deposit of such proceeds, which fund may be a separate bank account established and maintained with the regularly designated fiscal agent of the City; provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

In compliance with the said special election of December 7, 2024, authorizing the Tax, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditures by the Governing Authority solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 10. Severability. If any 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 been 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 11. Uniform Sales Tax Controlling. If any provision of this ordinance conflicts with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall control.

SECTION 12. Publication and Recordation. This ordinance shall be published in one issue of the official journal of the City as soon as is reasonably possible. A certified copy of this ordinance shall be recorded in the mortgage records of the Parish of East Baton Rouge, State of Louisiana.

Section 2. Severability. If any section, subsection, sentence, clause, or provision of this Ordinance is declared by a court of competent jurisdiction to be invalid, such declaration of invalidity shall not affect the validity of the Ordinance as a whole, or parts thereof, other than the

part declared invalid. The remainder of the Ordinance shall not be affected by the declaration of invalidity and shall remain in force and effect.

Section 3. Effective Date. This ordinance affecting the public peace, health and safety shall be in full force and effect immediately upon adoption.

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

Ayes: Cook, Edmonds, Heck, Monachello

Nays: None

Absent: Himmel

Introduced on January 14, 2025.



Lorraine Beaman, City Clerk

Delivered to Mayor on January 29, 2025.



Lorraine Beaman, City Clerk

Approved:



Dustin Yates, Mayor

Received from Mayor on January 29, 2025.




Lorraine Beaman, City Clerk

Ordinance published in The Advocate on the 5th day of February, 2025.

CERTIFICATION

The following 4 pages constitute a true and correct copy of Ordinance 2025-002 duly adopted at the Regular Meeting of the Council for the City of St. George held on January 28, 2025.



Lorraine Beaman, Clerk