

**CITY OF ST. GEORGE**

The following Resolution was offered by Councilmembers Cook, Edmonds, Himmel and Monachello:

**RESOLUTION NO. 2025-005**

TO APPROVE AN INTERGOVERNMENTAL AGREEMENT WITH THE CITY OF BATON ROUGE AND PARISH OF EAST BATON ROUGE FOR THE COLLECTION OF THE 2% SALES AND USE TAX ON BEHALF OF ST. GEORGE AND TO PROVIDE FOR RELATED MATTERS

WHEREAS, La. Const. Art. VII, §3 requires sales and use taxes levied by all taxing jurisdictions within a parish to be collected by a single collector;

WHEREAS, the designated collector for East Baton Rouge Parish is the Finance Department for the Consolidated Government for the City of Baton Rouge and Parish of East Baton Rouge (“City-Parish”);

WHEREAS, pursuant to La. Const. Art. VI, §29, on December 7, 2025, the voters of the City of St. George approved the levy of a two percent sales and use tax effective April 1, 2025;

WHEREAS, on April 23, 2025, the Metropolitan Council for the City-Parish approved the Agreement to Collect Sales and Use Tax (Exhibit A);

WHEREAS, the St. George City Council desires to authorize the City-Parish to collect the two percent sales and use tax pursuant to the Agreement to Collect Sales and Use Tax approved by the Metropolitan Council for the City-Parish on April 23, 2025 and to authorize Mayor Dustin Yates to take any action necessary for the collection of the two percent sales and use tax.

NOW THEREFORE, BE IT RESOLVED by the St. George City Council that Mayor Dustin Yates is hereby authorized to take any action necessary for the Finance Department of the Consolidated Government for the City of Baton Rouge and Parish of East Baton Rouge to collect the two percent sales and use tax approved by the St. George voters on December 7, 2025.

This Resolution was submitted to a vote and the vote thereon was:

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

**CERTIFICATION**

The above and foregoing Resolution was duly adopted at the Special Meeting of the Council for the City of St. George held on April 28, 2025.



Lorraine Beaman, Clerk

**CERTIFICATION**

This Resolution No. 2025-005 consisting of one page and Exhibit A, consisting of 4 pages, was adopted at the Meeting of the St. George City Council held on April 28, 2025.

Signed on this 29<sup>th</sup> day of April, 2025.

  
Lorraine Beaman  
Lorraine Beaman, City Clerk

## EXHIBIT A

STATE OF LOUISIANA  
PARISH OF EAST BATON ROUGE

### AGREEMENT TO COLLECT SALES AND USE TAX

This agreement is made and entered into by and between the City of Baton Rouge and the Parish of East Baton Rouge ("City-Parish"), represented herein by Emile "Sid" Edwards, Mayor-President, and the City of St. George ("St. George"), a political subdivision of the State of Louisiana, herein represented by Dustin Yates, Interim Mayor, who is authorized to act herein by virtue of a resolution adopted by St. George on the \_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, and attached hereto.

**WHEREAS**, under the provisions of Article VII, Section 3, the Louisiana Constitution requires sales and use taxes levied by all taxing jurisdictions within a Parish be collected by a single collector; and

**WHEREAS**, the Political subdivisions within the Parish of East Baton Rouge have designated the City-Parish as the single collector; and

**WHEREAS**, the City of St. George has enacted a two percent (2%) sales and use tax as authorized by Article VI, Section 29 of the Louisiana Constitution effective April 1, 2025

**NOW, THEREFORE, IT IS AGREED** by and between the parties hereto, as follows:

**SECTION 1.** The Office of the Director of Finance of the City-Parish agrees to collect, along with its present collection of the Sales and Use Tax levied by City-Parish, the Sales and Use Tax levied by the City of St. George, said collections to be made on a consolidated tax return form to be prepared and distributed by the Director of Finance. All of the tax collections made under the term of this agreement shall be in accordance with the provisions of the respective ordinances adopted by the City-Parish and in accordance with the rules and regulations promulgated by the Director of Finance pursuant thereto.

**SECTION 2.** From the monthly collections thus made, beginning with the sales and use taxes collected for the month of April 2025, the Director of Finance shall make disbursement to St. George in accordance with the terms of the intergovernmental agreement of the tax funds received by the Director of Finance. Such disbursements shall be made on or about the tenth of the month following the month of collection, with the initial payment, representing all periods due at that time, to be made upon the approval of this agreement and the intergovernmental agreement by the Metropolitan Council of the City of Baton Rouge and the Parish of East Baton Rouge. Disbursements due St. George shall be distributed by ACH payment using the banking data provided by St. George for that purpose.

**SECTION 3.** For the purpose of carrying out the joint collection of the Sales and Use Taxes levied by the parties, the Director of Finance shall prepare a consolidated form of tax return, which shall include appropriate information for its rendition and shall further include appropriate spaces for the entering of Sales and Use Tax collection by the party making such return.

**SECTION 4.** The Director of Finance shall be responsible for the collection of all Sales and Use Taxes due St. George in accordance with the returns made to him, as well as for the disbursement of these funds, as hereinabove provided, based upon a compilation of the returns thus made to him and shall also enforce the collection of the returns thus made to him and shall also enforce the collection of such tax by audit, legal action if necessary, and all other methods normally used by him in the collection and enforcement of the City-Parish tax.

**SECTION 5.** The Director of Finance, in order to ensure proper understanding of the procedure to be followed in collection and disbursing the taxes herein authorized to be collected by him, shall prepare a list of instructions to be sent to all registered businesses.

**SECTION 6.** The Director of Finance shall maintain appropriate books and records covering the collection and disbursement of taxes to St. George, and the officials of St. George,

or their appropriate representatives, shall have the right to inspect and audit such books during regular office hours but in such a manner as to not unnecessarily interfere with ordinary office routine. The cost of any such inspections or audits shall be borne by St. George. Upon reasonable request of St. George, The Director of Finance will make available to St. George, or its authorized representatives, any information maintained.

**SECTION 7.** This agreement and the taxes to be collected hereunder shall, be effective upon Council approval, until the expiration of the Sales and Use Tax imposed by the City of St. George. At the termination of this agreement, the Director of Finance shall make his final report and rendition of tax collections through the date of termination to the Mayor of St. George within sixty (60) days following the date of termination.

**SECTION 8.** In the event the Director of Finance or any of his officers and employees are required to have additional bonds or a separate bond by virtue of the collection and disbursement of funds belonging to St. George, hereunder, the Director of Finance shall notify St. George of the bonding requirement and the cost of obtaining said bond. St. George will have the option of paying the cost of such additional or increased bond or of procuring the additional bond.

**SECTION 9.** This contract shall constitute full authority to the Department of Finance of the City of Baton Rouge and Parish of East Baton Rouge to collect, enforce collection and disburse all the Sales and Use Taxes imposed by the City of St. George and the Director of Finance shall have such authority and is hereby granted all such authority as may be required or necessary in order properly collect and disburse said taxes for or unto the benefit of St. George, without further additional authority being necessary for that purpose.

**SECTION 10.** It is further agreed that St. George shall reimburse the City-Parish for the cost of administering, collecting and enforcing collection of taxes due to St. George. St. George shall pay its pro rata share of the total cost of collecting all of such taxes. These costs will be

deducted from the monthly disbursements to St. George beginning with the disbursement for July 2025 sales and use taxes. During the periods of April 1, 2025 through June 31, 2025, the pro rata share of collection costs to St. George will be included in the amount retained by the City-Parish for provision of all services.

On an annual basis, the City-Parish will prepare estimated sales tax collection costs for all taxing entities based on information compiled for the City-Parish Cost Allocation Plan. The estimated collection costs will be deducted from each disbursement of St. George's monthly collections. At the end of the year, the City-Parish will determine the actual cost of collection and an adjustment to St. George's monthly disbursement will be made for overpayments and underpayments of actual sales tax collections costs.

**WITNESSES:**

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**CITY OF ST. GEORGE**

**BY:** \_\_\_\_\_  
**Dustin Yates, Interim Mayor**

**CITY OF BATON ROUGE  
PARISH OF EAST BATON ROUGE**

**BY:** \_\_\_\_\_  
**Emile "Sid" Edwards, Mayor-President**