CITY OF ST. GEORGE

BY COUNCIL MEMBER EDMONDS:

RESOLUTION NO. 2026 - 037

TO APPROVE THE FORM OF THE CONTRACT WITH THE LOUISIANA MUNICIPAL ADVISORY & TECHNICAL SERVICES BUREAU ("LAMATS") CORPORATION AND TO PROVIDE FOR RELATED MATTERS

WHEREAS, the Council for the City of St. George enacted Ordinance No. 2026-026 authorizing an agreement with the Louisiana Municipal Advisory and Technical Services Bureau ("LaMats") for the collection of current and delinquent premium taxes pursuant to R.S. 22:834 and R.S. 33:361 on a form approved by the City Council; and

WHEREAS, LaMats has provided a contract for the statewide collection of current and delinquent municipal insurance premium taxes (also known as business license taxes), and penalties upon delinquent payments, due from insurance companies licensed to do business in the State of Louisiana and is continuing a program for collection of delinquent insurance premium taxes, in which certain municipal or parochial corporations participate (Exhibit A).

NOW THEREFORE, BE IT RESOLVED by the Council for the City of St. George the form of the Contract subject to any technical revisions approved by the Mayor is hereby approved.

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

YEAS: Cook, Dellucci, Edmonds, Himmel, Monachello, Murrell, Talbot-

NAYS:

ABSENT:

CERTIFICATION

The above and foregoing Resolution was duly adopted at the Regular Meeting of the Council for the City of St. George held on October 13, 2026.

Lorraine Beaman

Lorraine Beaman, City Clerk

Agreement

WHEREAS, the Louisiana Municipal Advisory & Technical Services Bureau Corporation (the "Bureau"), a domestic corporation duly chartered under the laws of the State of Louisiana, has developed a program for the Louisiana Municipal Association for the statewide collection of current and delinquent municipal insurance premium taxes (also known as business license taxes), and penalties upon delinquent payments, due from insurance companies licensed to do business in the state of Louisiana, and is continuing a program for collection of delinquent insurance premium taxes, in which certain municipal or parochial corporations participate; and,

WHEREAS, Municipal or Parochial Corporations are authorized by law, as found at L.R.S. 22:833 and 834, to impose, levy and collect insurance premium taxes and to assess penalties upon delinquent payments; and,

WHEREAS, participating member Municipal or Parochial Corporations have adopted uniform rates for penalties for delinquent payments by insurers, and a uniform date of May 31 of each calendar year for the payment of insurance premium taxes; and,

WHEREAS, participating member Municipal or Parochial Corporations have adopted uniform policies with respect to the waiver and compromise of the payment of insurance premium taxes and the payment of penalties on delinquent payments; and,

WHEREAS, participating member Municipal or Parochial Corporations pursuant to law, as found at L.R.S. 22:833, are authorized to exercise any power and perform any function necessary, requisite, or proper for the management of their affairs not denied by law, including the power to impose, levy and provide for the collection of taxes authorized by law; and,

WHEREAS, participating member Municipal or Parochial Corporations have determined it to be necessary and proper to the management of their affairs, by resolution duly adopted by their respective governing authorities, to enter into this Agreement with the Bureau for the collection of insurance premium taxes, delinquent payments thereof and the penalties thereon; now therefore,

WITNESSETH

THIS AGREEMENT is made between the Louisiana Municipal Advisory & Technical Services Bureau Corporation (the "Bureau") and the City of St. George, Louisiana (the "Municipal or Parochial Corporation") this ____ day of _____, 2026, (collectively referred to as the "Parties") in the city of Baton Rouge, Louisiana.

It is mutually agreed between the Parties as follows:

1. The Bureau will make the necessary investigations, develop a database for the Municipal or Parochial Corporation, establish procedures for determining the amount of insurance premium taxes due, communicate with insurance companies subject to the said taxes, and collect all current and delinquent insurance premium taxes due from the insurer annually, including penalties for delinquent payments of said taxes.

2. The Bureau will bear all expenses incurred in connection the above-described services and such other services as described herein to be rendered for and on behalf the Municipal or Parochial Corporation.

3. The Bureau will deposit all funds received from the collection of the insurance premium taxes and any penalties for delinquent payments in an appropriate account for which accurate records will be maintained and made available to the Municipal or Parochial Corporation. Insurance premium taxes collected for the Municipal or Parochial Corporation, less the service charge payable to the Bureau, as herein agreed upon, shall be disbursed to the Municipal or Parochial Corporation on a monthly basis, unless otherwise agreed.

4. The Municipal or Parochial Corporation hereby designates the Bureau its exclusive agent for the assessment and collection of the insurance premium taxes, delinquent payments of said taxes and penalties on delinquent payments utilizing all procedures and actions authorized by ordinance or the laws of the state of Louisiana, and such procedures and actions may be invoked in the name of the Municipal or Parochial Corporation without further authorization or approval by the governing authority of the Municipal or Parochial Corporation.

EXHIBIT A

5. The Bureau shall promptly notify all insurance companies licensed in the state of Louisiana of the existence of this Agreement and the requirement that all insurance premium taxes, delinquent payments thereof and penalties thereon be paid to the Bureau as agent of the Municipal or Parochial Corporation for the collection of insurance premium taxes and/or business license taxes.

6. The Municipal or Parochial Corporation acknowledges that it is an essential element of the programs for all such taxes to be paid to the Bureau, and no such taxes, delinquent payments thereof and penalties thereon will be accepted, waived or compromised by the Municipal or Parochial Corporation directly from or with an insurer. All communications from insurance companies received by the Municipal or Parochial Corporation will be promptly sent to the Bureau via certified mail through the United States Mail. In the event a Municipal or Parochial Corporation should accept a payment of the insurance premium tax, delinquent payment thereof or a penalty therefore, the same shall be included in the computation of the service charge due to the Bureau under this Agreement.

7. The Municipal or Parochial Corporation shall provide the Bureau with a report on the collection of insurance premium taxes for the last full calendar year prior to the date of this Agreement.

8. The Municipal or Parochial Corporation agrees the Bureau shall retain three (3%) percent of all funds collected for the Municipal or Parochial Corporation pursuant to this Agreement, together with any interest earned on funds held on deposit prior to disbursement to the Municipal or Parochial Corporation as compensation for the services described in the Agreement.

9. The Municipal or Parochial Corporation represents, as evidenced by the attached certified copy of the resolution of its governing authority that it has duly adopted an ordinance authorizing its representative to enter into this Agreement on its behalf for the collection of insurance premium taxes and business license taxes from insurance companies.

10. This Agreement shall become effective upon acceptance by the Bureau and shall remain in effect until December 31, 2027, and thereafter shall continue existence from year to year unless otherwise terminated in writing, delivered to the Bureau from the Municipal or Parochial Corporation via certified mail through the United States Postal Service and postmarked not less than ninety (90) days prior to December 31.

LOUISIANA MUNICIPAL ADVISORY & TECHNICAL SERVICES BUREAU CORPORATION

By: _____ Date: _____

Clifford A Palmer
Executive Director, LaMATS

CITY OF ST. GEORGE

By: _____ Date: _____

Mayor Dustin Yates