

June 19 - 2000

ORDINANCE NUMBER 258

AN ORDINANCE TO ADOPT THE AMENDMENTS TO TOWN OF DUBACH BUDGET FOR THE YEAR ENDING JUNE 30, 2000 AS PRESENTED BY MAYOR MARGARET ROGERS.

BE IT ORDAINED by the Council Members of the Town of Dubach that the budget amendments for the year ending June 30, 2000, are adopted as presented this the 19th day of June, 2000.

BE IT FURTHER ORDAINED that this Ordinance shall be published in the official minutes of the Mayor and Town Council in the manner provided by law.

THIS ORDINANCE BEING SUBMITTED IN WRITING, HAVING BEEN READ AND ADOPTED at the Regular Session of said Mayor and Town Council, was then submitted to an official vote, the vote thereon being as follows:

YEAS: *Nathie Sechen, Ronald Robinson & Larry Carrico*

NAYS: *None*

ABSENT: *Steve Copeland & Darrell McAdams*

THIS ORDINANCE WAS DECLARED ADOPTED ON THE 19TH DAY OF JUNE, 2000.

ATTEST:

Nanette Choate
Nanette Choate, Clerk

Margaret Rogers
Margaret Rogers, Mayor

ORDINANCE NO. 258-04-(2)

AN ORDINANCE AMENDING SECTIONS 14-50(7) AND 14-239 OF THE CODE OF ORDINANCES OF LINCOLN PARISH, LOUISIANA, RELATING TO THE IMPOSITION OF TAXES UPON THE SALE AT RETAIL, THE USE, THE LEASE OR RENTAL, THE CONSUMPTION AND STORAGE FOR USE OR CONSUMPTION OF TANGIBLE PERSONAL PROPERTY AND ON SALES OF SERVICES; TO PROVIDE WITH RESPECT TO THE DEFINITION OF SALES OF SERVICES; AND OTHERWISE TO PROVIDE WITH RESPECT THERETO.

NOW, THEREFORE, BE IT ORDAINED, by the Police Jury of Lincoln Parish, Louisiana:

SECTION I

Section 14-50(7) of the Code of Ordinances of Lincoln Parish, Louisiana is hereby amended to read as follows:

Sec. 14-50. Sale.

“Sale” shall mean any transfer of title or possession, or both, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means, whatsoever, of tangible personal property, for a consideration, and includes the fabrication of tangible personal property, for a consideration, and either directly or indirectly, the materials serving, for a consideration, of any tangible personal property, consumed on the premises of the person furnishing, preparing or serving such tangible personal property. A transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

The term “sale” shall also include the “sales of services” which means and includes the following:

* * *

(7) the furnishing of repairs to tangible personal property, including by way of illustration and not of limitation, the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry,

refrigerators, radios, shoes, and office appliances and equipment. Provided that there shall be excluded from taxation charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle, however, as to aircraft, delivery may be by the best available means. Offshore areas shall not be considered another state for the purpose of this Paragraph."

SECTION II

Section 14-239 of the Code of Ordinances of Lincoln Parish, Louisiana is hereby amended to read as follows:

"Section 14-239. Purpose and intent.

It is the intention hereof and this police jury does hereby determine and declare that the purpose of this article is to levy and impose a sales tax of one-fourth of one percent as hereinabove provided, effective January 1, 1983, said to be in addition to the one-half percent sales and use tax authorized at said election of November 5, 1974, and levied pursuant to the aforesaid Ordinance No. 376 of November 26, 1974 [Article III, Section 14-32 et seq.]. It is further the intention of this article and this police jury does hereby further determine and declare that with respect to the tax levied herein, the procedures for the assessment, collection and enforcement of said tax shall be the same procedures provided in Ordinance No. 376, adopted on November 26, 1974, [Article III, section 14-32 et seq.] including any and all amendments to said ordinance that might now or hereafter be adopted."

SECTION III

It is the intent of this Ordinance that there shall be excluded from sales and use taxes levied by the Police Jury of Lincoln Parish, Louisiana pursuant to the Sales And Use Tax For Solid Waste Management (Section 14-32, et seq.) adopted on November 11, 1974 and the Sales And Use Tax For Detention Center Maintenance (Section 14-236, et seq.) adopted on October 26, 1982, charges for the furnishing of repairs to tangible personal property when the repaired property is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle, however, as to aircraft, delivery may be by the best available means. Offshore areas shall not be considered another state for the purpose of this exclusion. The exclusion described herein is being adopted and granted pursuant to the provisions of *LSA-R.S. 47:301(14)(g)(i)(bb)*.

SECTION IV

The effective date of this Ordinance shall be April 1, 2004.

SECTION V

Sections 1-3, both inclusive, of this Ordinance shall be conditioned upon the adoption by the City of Ruston, Louisiana ("City") and the School Board of Lincoln Parish, Louisiana ("School Board") on or before May 1, 2004 of similar ordinances amending the existing sales and use tax ordinance of the City and School Board providing the same exclusions from taxation of those sales of services described in Sections 1-3 hereinabove.

SECTION VI

Except as thus amended, each and every remaining provision of the "Sales And Use Tax For Solid Waste Management (Section 14-32, et seq.) adopted on November 11, 1974 and the Sales And Use Tax For Detention Center Maintenance (Section 14-236, et seq.) adopted on October 26, 1982 shall remain in full force and effect.

SECTION VII

If any section, paragraph, sentence, clause and/or phrase of this Ordinance or the application thereof is declared unconstitutional, unenforceable or invalid by the valid judgment of any court of competent jurisdiction such unconstitutionality, unenforceability or invalidity shall not affect any of the remaining sections, paragraphs, sentences, clauses and/or phrases of this Ordinance, since the same would have been enacted by the Lincoln Parish Police Jury without the incorporation in this Ordinance of any such unconstitutional, unenforceable or invalid section, paragraph, sentence, clause or phrase. To that end, the provisions of this Ordinance are hereby declared severable.

SECTION VIII

All other ordinances, or any parts thereof, which are in conflict with the provisions of this Ordinance are hereby repealed.

This above and foregoing Ordinance was introduced by Walter J. Savage who moved its adoption. The motion was seconded by Willie B. Hughes and after having been

considered by sections was adopted by sections and as a whole by the following YEA and NAY vote:

- YEAS: Jack Beard, Charles Owens, Joe Henderson, Randy Roberson, Willie B. Hughes, James H. Crawley, Walter J. Savage, Annie Brown, Charles Fuller and David Hammons
- NAYS: None.
- ABSENT: Lamar Dowling and Don Hammock

WHEREUPON, the Ordinance was declared duly adopted this 3rd day of March, 2004.

/s/ Jack Beard

Jack Beard, President
LINCOLN PARISH POLICE JURY

/s/ Richard I. Durrett
Richard I. Durrett, Parish Administrator
LINCOLN PARISH POLICE JURY
