

ORDINANCE NUMBER 278

AN ORDINANCE TO ADOPT THE AMENDMENTS TO TOWN OF DUBACH BUDGET FOR THE YEAR ENDING JUNE 30, 2004 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, 2004, are adopted as presented this the 21st day of June, 2004.

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:

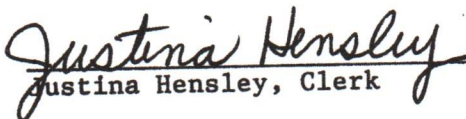
YEAS: L.L. Carrico, Hattie Graham, Davie Powell, Mary Billberry
and R. C. Sparks.

NAYS: None

ABSENT: None

THIS ORDINANCE WAS DECLARED ADOPTED ON THE 21st DAY OF JUNE, 2004.

ATTEST:


Justina Hensley, Clerk


Margaret Rogers, Mayor

ORDINANCE NO.

AN ORDINANCE AMENDING VARIOUS ORDINANCES OF THE SCHOOL BOARD 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; WHICH ORDINANCES INCLUDE THOSE ADOPTED ON OCTOBER 10, 1967 ("THE 1967 SALES AND USE TAX ORDINANCE"), JUNE 13, 1979 ("THE 1979 SALES AND USE TAX ORDINANCE"), FEBRUARY 2, 1993 ("THE 1993 SALES AND USE TAX ORDINANCE") AND FEBRUARY 2, 1993 ("THE 2000 SALES AND USE TAX ORDINANCE"); TO PROVIDE WITH RESPECT TO THE DEFINITION OF SALES OF SERVICES CONTAINED IN EACH SUCH ORDINANCE; AND OTHERWISE TO PROVIDE WITH RESPECT THERETO.

NOW, THEREFORE, BE IT ORDAINED, by the School Board of Lincoln Parish, Louisiana:

SECTION 1

Section 1.17(7) of the "1967 Sales And Use Tax Ordinance" adopted by the School Board of Lincoln Parish, Louisiana on October 10, 1967 is hereby amended to read as follows:

"Section 1.19. "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 consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishing, preparing, or 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 2

Section 1.19(7) of the "1979 Sales And Use Tax Ordinance" adopted by the School Board of Lincoln Parish, Louisiana on June 13, 1979 is hereby amended to read as follows:

"Section 1.19. "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 consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishing, preparing, or 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 3

Section 3.1 of the “1993 Sales And Use Tax Ordinance” adopted by the School Board of Lincoln Parish, Louisiana on February 2, 1993 is hereby amended to read as follows:

“Section 3.1. The levy of the tax imposed by this ordinance shall not apply to those transactions which are exempted or excluded from the levy of local sales and use taxes pursuant to the provisions of Chapter 2 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, and other applicable statutory authority. Additionally, 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 section.”

SECTION 4

Section 4.1 of the “2000 Sales And Use Tax Ordinance” adopted by the School Board of Lincoln Parish, Louisiana on February 1, 2000 is hereby amended to read as follows:

“Section 3.1. The levy of the tax imposed by this ordinance shall not apply to those transactions which are exempted or excluded from the levy of local sales and use taxes pursuant to the provisions of Chapter 2 of Title 47 of the Louisiana Revised Statutes of 1950, as amended, and other applicable statutory authority. Additionally, 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 section.”

SECTION 5

It is the intent of this Ordinance that there shall be excluded from sales and use taxes levied by the School Board of Lincoln Parish, Louisiana pursuant to the “1967 Sales And Use Tax Ordinance” adopted on October 10, 1967, the “1979 Sales And Use Tax Ordinance” adopted on June 13, 1979, the “1993 Sales And Use Tax Ordinance” adopted on February 2, 1993, and

the "2000 Sales And Use Tax Ordinance" adopted on February 1, 2000, 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 6

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

SECTION 7

Sections 1-5, both inclusive, of this Ordinance shall be conditioned upon the adoption by the City of Ruston, Louisiana ("City") and the Police Jury of Lincoln Parish ("Police Jury") on or before May 1, 2004 of similar ordinances amending the existing sales and use tax ordinance of the City and Police Jury providing the same exclusions from taxation of those sales of services described in Sections 1-5 hereinabove.

SECTION 8

Except as thus amended, each and every remaining provision of the "1967 Sales And Use Tax Ordinance" adopted on October 10, 1967, the "1979 Sales And Use Tax Ordinance" adopted on June 13, 1979, the "1993 Sales And Use Tax Ordinance" adopted on February 2, 1993, and the "2000 Sales And Use Tax Ordinance" adopted on February 1, 2000 shall remain in full force and effect.

SECTION 9

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 10

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

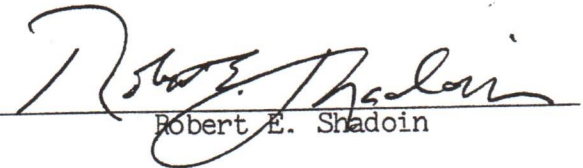
This above and foregoing Ordinance was introduced by Curtis Dowling who moved its adoption. The motion was seconded by Jim Kessler and after having been considered by sections was adopted by sections and as a whole by the following YEA and NAY vote:

YEAS: William Abrahm. Otha Anders. Don Beasley. Lisa Best. Curtis Dowling. Mattie Harrison. Jim Kessler. George Mack. Joe Mitcham. Rob Shadoin, Jo Tatum. and David Wright

NAYS: None

ABSENT: None

WHEREUPON, the Ordinance was declared duly adopted this 2nd day of March, 2004.


Robert E. Shadoin