

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 5735

ORDINANCE COUNCIL SERIES NO: _____

COUNCIL SPONSOR: DEAN

PROVIDED BY: COUNCIL ATTORNEY

INTRODUCED BY: _____

SECONDED BY: _____

ON THE 5 DAY OF JANUARY , 2017

AN ORDINANCE AMENDING THE PARISH CODE OF ORDINANCES, CHAPTER 12 LICENSES, TAXATION, AND REGULATIONS, TO EXEMPT FROM LOCAL TAX ANY AND ALL SALES AT OR FOR AN EVENT OR EVENTS OCCURRING AT A PUBLIC FACILITY LOCATED IN ST. TAMMANY PARISH, PURSUANT TO AUTHORITY GRANTED BY LOUISIANA REVISED STATUTE 39:468.

WHEREAS, LSA R.S. 39:468 provides that sales occurring at an event conducted at a facility owned and operated by or for any political subdivision of the state or on the publicly owned property on which the facility is located shall be exempt from sales and use and amusement taxes levied by the state and political subdivisions in certain situations; and

WHEREAS, a local taxing authority may adopt exemptions from any tax levied by that authority for any and all sales at or for an event or events occurring at a facility within the jurisdiction of the local taxing authority.

THE PARISH OF ST. TAMMANY HEREBY ORDAINS: that an exemption from any tax levied by the Parish of St. Tammany be applied for any and all sales at or for an event or events occurring at a publicly owned facility located in St. Tammany Parish.

REPEAL: All ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provision of this Ordinance shall be held to be invalid, such invalidity shall not affect other provisions herein which can be given effect without the invalid provision and to this end the provisions of this Ordinance are hereby declared to be severable.

EFFECTIVE DATE: This Ordinance shall become effective immediately after adoption.

MOVED FOR ADOPTION BY: _____ SECONDED BY: _____

WHEREUPON THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS: _____

NAYS: _____

ABSTAIN: _____

ABSENT: _____

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A REGULAR MEETING OF THE PARISH COUNCIL ON THE 2 DAY OF FEBRUARY , 2017 ; AND BECOMES ORDINANCE COUNCIL SERIES NO _____.

STEVE STEFANCIK, COUNCIL CHAIRMAN

ATTEST:

THERESA L. FORD, COUNCIL CLERK

PATRICIA P. BRISTER, PARISH PRESIDENT

Published Introduction: DECEMBER 29 , 2016

Published Adoption: _____, 2016

Delivered to Parish President: _____, 2016 at _____

Returned to Council Clerk: _____, 2016 at _____