

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO: 5735

ORDINANCE COUNCIL SERIES NO: \_\_\_\_\_

COUNCIL SPONSOR: DEAN

PROVIDED BY: COUNCIL ATTORNEY

INTRODUCED BY: MR. DEAN

SECONDED BY: MR. THOMPSON

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 CERTAIN SALES AT OR FOR AN EVENT OR EVENTS OCCURRING AT A PARISH CREATED RECREATION DISTRICT 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; and

WHEREAS, the Parish of St. Tammany desires that events held at facilities owned and operated by any parish created Recreation District located in St. Tammany Parish, including the below listed districts and any new Recreation District which may be created by St. Tammany Parish Government, be exempt from local tax levied by St. Tammany Parish Government, and state tax in accordance with LSA R.S. 39:468; and

WHEREAS, said exemptions should be limited to those described in 39:468(C)(2)(a) , as follows:

- (a) Admission tickets to athletic events sold in either of the following:
  - (i) The primary ticket market.
  - (ii) Secondary market ticket sales by a nonprofit host organization.

WHEREAS, the parish created Recreation Districts to be exempted and the above limited exemptions as described above are as follows:

- Recreation District No. 1 (Pelican Park)
- Recreation District No. 2 (Bush)
- Recreation District No. 4 (Lacombe)
- Recreation District No. 5 (Pearl River)
- Recreation District No. 6 (Lee Road/Folsom)
- Recreation District No. 7 (Pearl River)
- Recreation District No. 10 (Covington)
- Recreation District No. 11 (Abita Springs)
- Recreation District No. 12 (Folsom)
- Recreation District No. 14 (Coquille)
- Recreation District No. 16 (Slidell).

THE PARISH OF ST. TAMMANY HEREBY ORDAINS: that an exemption from any tax levied by the Parish of St. Tammany and state tax in accordance with LSA R.S. 39:468 be applied for the below described sales at or for an event or events occurring at a the below described publically owned facility parish created Recreation District facility located in St. Tammany Parish.

THE PARISH OF ST. TAMMANY FURTHER ORDAINS: that said exemptions should be limited to those described in 39:468(C)(2)(a), as follows:

- (b) Admission tickets to athletic events sold in either of the following:
  - (iii) The primary ticket market.

(iv) Secondary market ticket sales by a nonprofit host organization.

THE PARISH OF ST. TAMMANY FURTHER ORDAINS: that the parish created Recreation Districts to be exempted and the above limited exemptions as described above are as follows:

- Recreation District No. 1 (Pelican Park)
- Recreation District No. 2 (Bush)
- Recreation District No. 4 (Lacombe)
- Recreation District No. 5 (Pearl River)
- Recreation District No. 6 (Lee Road/Folsom)
- Recreation District No. 7 (Pearl River)
- Recreation District No. 10 (Covington)
- Recreation District No. 11 (Abita Springs)
- Recreation District No. 12 (Folsom)
- Recreation District No. 14 (Coquille)
- Recreation District No. 16 (Slidell).

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 MARCH , 2017 ; AND BECOMES ORDINANCE COUNCIL SERIES NO \_\_\_\_\_.

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STEVE STEFANCIK, COUNCIL CHAIRMAN

ATTEST:

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THERESA L. FORD, COUNCIL CLERK

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PATRICIA P. BRISTER, PARISH PRESIDENT

Published Introduction: DECEMBER 29 , 2016

Published Adoption: \_\_\_\_\_, 2017

Delivered to Parish President: \_\_\_\_\_, 2017 at \_\_\_\_\_

Returned to Council Clerk: \_\_\_\_\_, 2017 at \_\_\_\_\_