DATE, TIME, PLACE OF MEETING

The Calcasieu Parish School Board Meeting was held at 3310 Broad Street, Lake Charles, Louisiana, on Tuesday, January 10, 2023.

The meeting was called to order by Russell Castille, Vice-President. The prayer and pledge were led by Glenda Gay.

The Honorable Judge G. Michael Canaday administered the Oath of Office to all Board Members. Mr. Castille called a short recess in order for the oaths to be signed. Board Members introduced family members in attendance.

Mr. Breaux nominated Mr. Castille as president for 2023; Mr. Hardesty seconded. Mr. Castille was voted unanimously as the CPSB President for 2023. Mr. Roberts, with a second by Mr. Hardesty, nominated Mr. Tarver as vice-president. Mrs. Gay nominated Mr. Wallace as vice-president. Mr. Wallace thanked Mrs. Gay, but declined the nomination. Mr. Tarver was voted CPSB Vice-President on a unanimous vote.

ROLL CALL

The roll was called by Superintendent LaFargue and the following members were present: Phyllis Ayo, Betty Washington, Mary Fontenot, Russell Castille, Tony O'Banion, Damon Hardesty, Shawn Baumgarten, Desmond Wallace, Patrick Pichon, Dean Roberts, Karen Hardy-McReynolds, Glenda Gay, Eric Tarver, Aaron Natali, and Billy Breaux.

APPROVAL OF MINUTES

On a motion by Mr. Breaux and a second by Mr. Roberts, the Minutes of December 13. 2022 were approved on a unanimous vote:

SUPERINTENDENT'S REPORT

Dr. LaFargue gave the following report:

l. You have each received your Head Start report:

Program Governance

- Our Policy Council Orientation/Retreat was held on December 30, 2022, for all new policy council members. The following topics were discussed:
  - ✓ ERSEA (Eligibility, Recruitment, Selection, Enrollment, and Attendance)
  - ✓ Health and Safety protocols
  - ✓ Program Structure
  - ✓ Education and Child Development Services
  - ✓ Family and Community Engagement opportunities

Program Operations

- Policy Council members and Head Start Social Workers traveled to Dallas for the National Head Start Parent and Family Engagement Conference. Policy council members and social workers who traveled to Dallas shared information received at the Policy Council December retreat.
- Head Start sites received Christmas donations from Helping Hands for the Holidays, Toys for Tots, and Save the Children.

2. You have each received the school population report, showing numbers from the end of August compared to the numbers at the end of December for this school year.

3. I would like to report our December, 2022 sales tax numbers for our general fund which show collections at $172,584 or 1.2 % below budget for the 6th month of the 2022-2023 fiscal year.

- Collections are $1,069,455 or 7.2% below collections for the same month last year.
- After 6 months, collections are $5,420,793 or 6.3% above budget and $854,085 or 0.9% below the same period last year.

4. Hurricane Information: The summary is at your seating area. For this item, Mr. Bourne will provide a very general overview of an update related to hurricane recovery at this time.

5. We participate every year in the Kiwanis Coats for Kids Project and I'm very happy to report the following information we received from Steve Ek of the Kiwanis Club of Lake Charles, that 1,016 coats were distributed to 10 different agencies that serve those in need in Calcasieu and Beauregard parishes.

6. You have information at your seating area regarding the annual LSBA convention here in Lake Charles on March 7-9. Please let Peggy know if you would like to be registered.

7. Please put the morning of February 16th on your calendar, as we will have our orientation for new board members and important information from staff for all board members, from 8:30-10:00. This will be followed by Emergent Method with Strategic Planning information from 10:00-Noon. More information will follow, the meeting will be here in the board room.

And with that said, staff would like to welcome the new board members and returning board members. We look forward to your stewardship and CPSB's continued growth!

We have a couple of items of celebratory news. The first is our district has received the Louisiana Department of Education's highest award – The Louisiana Models of Excellence Award.

The Louisiana Models of Excellence initiative was created in an effort to acknowledge, honor, and spotlight schools serving as exemplary models for implementing the Department's Believe to Achieve educational priorities that leads to the advancement of student success.

The LDOE's award will recognize and highlight Lake Charles Boston Academy's Virtual Instruction program on February 9th from 11:30 until 1 p.m. The presentation and event will be held at LCBA and a large faction of LDOE staff including Dr. Cade Brumley will be in attendance. Dr. Brumley is also inviting other districts to witness this new initiative. On February 9th, we will celebrate the 3 pillars that the LDOE recognized for Calcasieu: Innovation, partnerships, and resilience.

You will receive your official invite in the coming weeks so put it on your calendar.

The second item of celebration is that annually the ESL Department submits a very detailed plan to the LDOE documenting all we do as a district to support the English Learners in grades K-12. We are proud to announce that CPSB has been classified as an Exemplary School System in regard to the work we do with English Learners.

And lastly, speaking of partnerships, This Saturday McNeese State Basketball will honor our CPSB teachers with Teacher Appreciation Day. Any teacher, faculty or staff member in the parish will be honored with free admission to McNeese State's basketball double header, featuring the women's and men's basketball programs. All you have to do is show your school or district ID and you get in free. In addition, our District-wide Teachers of the Year will be recognized at halftime of the men's game. The women's game will start at 1 p.m. and the men's game starts at 3:30 p.m. Both programs will face off vs. Houston Christian University.
Every Friday, you will receive our Points of Emphasis, that we push to all Department Heads and Principals. You should all have your CPSB emails by Friday, so be expecting the POE in your inbox.

COMMITTEE REPORT

A&P Committee/December 15, 2022/John Duhon, *Chair*

Vice-Chairman, Desmond Wallace, gave the following report:

The Calcasieu Parish School Board Administration and Personnel Committee met Thursday, December 15, 2022, in the Board Room at 3310 Broad Street, Lake Charles, Louisiana. A quorum was present.

Mr. Desmond Wallace called the meeting to order at 5:00 p.m. The prayer and Pledge of Allegiance was led by Mr. Fred Hardy.

Present: Desmond Wallace, Russell Castille, Damon Hardesty, Fred Hardy, Dean Roberts, Alvin Smith, Annette Ballard, & Billy Breaux

Absent: John Duhon, Bliss Bujard, Mack Dellafosse, Glenda Gay, Aaron Natali, Eric Tarver, & Mark Young

Mr. Barrentine presented revisions to the Calcasieu Parish School Board Policies. **Dismissal of Employees, Military Leave, SPED Advisory Council, Public School Choice, Child Abuse, Patriotic Organizations, Bids & Quotations, School Bus Scheduling & Routing, Equal Opportunity Employment, Equal Education Opportunities, Employee Dress Code, Student Dress Code, Bullying & Hazing, Discipline, Expulsion, Expectant & Parenting Students, Student Absences & Excuses, Student Health Services, Administration of Medication, Student Voter Registration, Cameras in SPED Classrooms, Sick Leave**. There were minor revisions to the language.

On a motion by Desmond Wallace and seconded by Damon Hardesty, it was recommended to approve **Policies GBN, GBRID, IDDFA, JBCE, JGCE, LEH, DJED, EDD, GAAA, JAA, GAMB, JCDB, JCDAF, JD, JDE, JQE, JBD, JGC, JGCD, JM, IDDFC, GBRIB.**

On behalf of the committee, Mr. Wallace offered a motion to approve the committee recommendation. A second was not needed and the motion carried on a unanimous vote.

There being no further business to discuss, on a motion by Damon Hardesty and seconded by Alvin Smith the committee adjourned the meeting at 5:42 p.m.

TAKE APPROPRIATE ACTION

Mr. Castille read the following:

A. Approval of CPSB Meeting Dates for 2023

2023 Board Dates	2023 Committee Dates (TENTATIVE- Based on Need)
January 10	January 24 (already approved)
February 14	February 28
March 14	March 28
* April 4	April 25
May 9	May 23

June 13	June 27
July 11	July 25
August 8	August 22
September 12	September 26
October 10	October 24
November 14	November 28
December 12	**********
January 9, 2024	January 23, 2024

*Due to Spring Break, the April meeting will be the first Tuesday of the month.

On a motion to approve by Mr. Breaux and a second by Mr. Hardesty, the motion carried on a unanimous vote.

B. Approval of Master Sales and Use Tax Ordinance for 2023:

STX 1.00%, STX Dist #2 0.50%, Salary 0.50%, Salary #2 0.50%

On a motion to approve by Mr. Hardesty and a second by Mr. Breaux, the motion carried on a unanimous vote. This item is available for viewing at the end of this document and on our website www.cpsb.org under Minutes.

CONDOLENCES and RECOGNITIONS

Mrs. Gay, Dr. Washington, and Mr. Wallace asked for a letter of sympathy to Mrs. Annie Mouton.

Mr. Roberts asked for a letter of condolence to the family of Hunter Brown.

Mrs. Ayo asked for a letter of condolence to the family of Mrs. Aleata Tharp.

Dr. Washington asked for a letter of condolence to the family of David LeBleu.

Mr. Breaux offered congratulations to the new board members.

Mr. Natali asked for a letter of recognition to Katherine Armentor for placing 1st at the state level in FFA Creed Speech.

Mr. Castille asked for a letter of condolence to the family of Mrs. Janice Maxfield.

SCHEDULE COMMITTEES

C&I Committee/January 24, 2023
Board Orientation/Emergent Method/February 16, 2023
Budget Committee/February 28, 2023

ADJOURN MEETING

On a motion to adjourn by Mr. Hardesty and a second by Mr. Breaux, the meeting was adjourned at 5:39 p.m. on a unanimous vote.

Russell Castille, President

Shannon LaFargue, Secretary

Mr. Natali asked for a letter of recognition to Katherine Armentor for placing 1st at the state level in FFA Creed Speech.

Mr. Castille asked for a letter of condolence to the family of Mrs. Janice Maxfield.

SCHEDULE COMMITTEES

C&I Committee/January 24, 2023
Board Orientation/Emergent Method/February 16, 2023
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ADJOURN MEETING

On a motion to adjourn by Mr. Hardesty and a second by Mr. Breaux, the meeting was adjourned at 5:39 p.m. on a unanimous vote.

Russell Castille, President

Shannon LaFargue, Secretary

CALCASIEU PARISH SCHOOL BOARD

MASTER SALES & USE TAX ORDINANCE OF 2023

REVISED
January 10, 2023

CURRENT AMENDMENTS

Pursuant to Calcasieu Parish School Board action taken on January 10, 2023, the attached amendments to the Master Sales & Use Tax Ordinance were approved and adopted. See the Board minutes, page _____.

Attested:

_____

Lake Charles, Louisiana
January 10, 2023

The Parish School Board of Calcasieu Parish, Louisiana, met in regular public session at 5:00 o'clock p.m. on Tuesday, January 10, 2023, at the regular meeting place of said Board in the Calcasieu Parish School Board Office, Lake Charles, Louisiana, pursuant to the provisions of written notice given to each and every member thereof and duly posted in the manner required by law.

President, Annette Ballard, called the meeting to order and on roll call, the following members were present:

ABSENT:

Shannon LaFargue, Board Secretary, also attended. The meeting was called to order and the roll called with the above results.

Thereupon, the following Ordinance was then introduced, and pursuant to motion made by _____and seconded by _____, was adopted by the following vote:

YEAS:

NAYS:

The Ordinance was approved and signed by the President, attested by the Secretary, and provides as follows:

ORDINANCE

CALCASIEU PARISH SCHOOL BOARD
MASTER SALES AND USE TAX ORDINANCE OF 2023

TO PROVIDE ADDITIONAL REVENUE FOR THE PARISH SCHOOL BOARD OF CALCASIEU PARISH, LOUISIANA, AND ITS SUBORDINATE TAXING DISTRICTS, BY LEVYING A TAX UPON THE SALE AT RETAIL, THE USE, THE LEASE OR RENTAL, THE CONSUMPTION AND THE STORAGE FOR USE OR CONSUMPTION OF TANGIBLE PERSONAL PROPERTY AND UPON THE SALE OF SERVICES AS PRESENTLY DEFINED IN LA .R.S. 47:301 TO LA. R.S. 47:316, INCLUSIVE, AND LA. R.S. 47:337.1 TO 47:337.102, INCLUSIVE: DEFINING CERTAIN TERMS; LEVYING AND PROVIDING FOR THE ASSESSMENT, COLLECTION, PAYMENT AND DISPOSAL OF SUCH TAXES; PROVIDING FOR AN ADEQUATE REMEDY AT LAW; DEFINING VIOLATIONS OF THE PROVISIONS OF THIS ORDINANCE AND PRESCRIBING PENALTIES THEREFOR; PROVIDING FOR RULES AND REGULATIONS AND ENFORCEMENT OF THE PROVISIONS OF THIS ORDINANCE AND COLLECTION OF THE TAXES LEVIED THEREBY; PROVIDING THAT ANY PART OF THIS ORDINANCE WHICH MAY BE HELD INVALID OR UNCONSTITUTIONAL SHALL NOT AFFECT OR IMPAIR ANY OTHER PART HEREOF; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

WHEREAS, the Calcasieu Parish School Board and its subordinate sales tax districts duly created by the Calcasieu Parish School Board (collectively the "Board") currently levies and collects sales and use taxes pursuant to four (4) individual previously adopted ordinances (collectively, the "Previous Sales Tax Ordinances"), to-wit:

(i) Calcasieu Parish Sales and Use Tax Ordinance of 1968 – 1%;
(ii) Calcasieu Parish School Board District #2 Sales and Use Tax Ordinance of 1992 – ½%;
(iii) Calcasieu Parish Sales and Use Tax Ordinance #4 of 1995 – ½%; and
(iv) Calcasieu Parish School Board Salary #2 Sales and Use Tax Ordinance of 2015 – ½ of 1%;

WHEREAS, in order to establish consistency and uniformity in collection, enforcement and administration of the Previous Sales Tax Ordinances, described above, presently levied and collected by the Board, and any future sales tax levies, it is the desire of the Board to adopt a single master sales and use tax ordinance, which ordinance shall exclusively control the levy, imposition, collection, enforcement and administration of all sales and use taxes due to the Board and/or its subordinate taxing districts;

WHEREAS, the Board's Tax Director (the "Collector") has proposed, upon recommendation by outside counsel, adoption of a Master Sales and Use Tax Ordinance, for promotion of consistent and uniform administration, collection and enforcement procedures and provisions;

WHEREAS, the Board recognizes that such action is deemed in its best interests, as well as the best interests of the residents and taxpayers of Calcasieu Parish, Louisiana, that the following Master Sales and Use Tax Ordinance of 2023 be adopted by the Board, subject only to such amendments and modifications as may be required by legislation adopted annually by the Louisiana Legislature;

WHEREAS, the Board desires to amend and reenact "Calcasieu Parish Sales and Use Tax Ordinance of 1968", as amended, into "Master Sales and Use Tax Ordinance of 2023" for the purpose of creating a uniform local ordinance by which all existing levies, enacted by the Board, shall be administered provided, however, that nothing herein shall be construed to alter in any manner the original levy, the tax rate, longevity, or disposition of proceeds from the sales and uses taxes described therein;

WHEREAS, the Board desires to amend and reenact "Calcasieu Parish Sales and Use Tax Ordinance # 4 of 1995", as amended, into "Master Sales and Use Tax Ordinance of 2023" for the purpose of creating a uniform local ordinance by which all existing levies enacted by the Board, shall be administered provided, however, that nothing herein shall be construed to alter in any manner the original levy, the tax rate, longevity, or disposition of proceeds from the sales and use taxes described therein;

WHEREAS, the Board desires to amend and reenact "Calcasieu Parish School Board District #2 Sales and Use Tax Ordinance of 1992", as amended, into "Master Sales and Use Tax Ordinance of 2023" for the purpose of creating a uniform local ordinance by which all existing levies enacted by the Board, shall be administered provided, however, that nothing herein shall be construed to alter in any fashion the original levy, the tax rate, longevity, or disposition of proceeds from the sales and use taxes described therein; and

WHEREAS, the Board desires to amend and reenact "Calcasieu Parish School Board Sales and Use Tax Ordinance Salary #2 of 2015", into "Master Sales and Use Tax Ordinance of 2023" for the purpose of creating a uniform local ordinance by which all existing levies enacted by the Board, shall be administered provided, however, that nothing herein shall be construed to alter in any fashion the original levy, the tax rate, longevity, or disposition of proceeds from the sales and use taxes described therein;

NOW THEREFORE, BE IT ORDAINED by the Calcasieu Parish School Board, governing authority of the public school system of Calcasieu Parish, State of Louisiana, as follows:

The Board does hereby ordain, decree, and establish complete consistency and uniformity in all aspects of the levy, imposition, collection, and enforcement of all sales and use taxes previously approved by the electorate and currently levied by the Previous Sales Tax Ordinances. All Previous Sales Tax Ordinances are hereby amended and supplemented, to the extent necessary to achieve consistency and uniformity with this Master Sales and Use Tax Ordinance of 2023. It is the express intention and purpose of the Board that the provisions of this Master Sales and Use Tax Ordinance of 2023 supersede and prevail in the event of any conflict between this Master Sales and Use Tax Ordinance of 2023 and the Previous Sales Tax Ordinances. Any and all conflicts existing between the terms and provisions of this Master Sales and Use Tax Ordinance of 2023 and the Previous Sales Tax Ordinances, be and the same are hereby repealed to the extent of such conflict.

Effective on February 1, 2023, the terms and provisions of this Master Sales and Use Tax Ordinance of 2023 shall exclusively control the levy, imposition, collection, enforcement, and administration of all sales and use taxes due to the Board and/or its subordinate taxing districts, specifically inclusive of the Previous Sales Tax Ordinances. The levy, imposition, collection, enforcement, and administration of all sales and use taxes described within the Previous Sales Tax Ordinances shall be exclusively governed by the provisions of this Master Sales and Use Tax Ordinance of 2023.

The levy, imposition, collection, enforcement, and administration of the sales and use taxes originally levied pursuant to the provisions of the Previous Sales Tax Ordinances shall continue in full force and effect through January 31, 2023, when the same are superseded by the provisions of this Master Sales and Use Tax Ordinance of 2023.

SECTION 1. Definitions. As used in this Ordinance, all terms, words, and phrases shall have the meaning ascribed to them in La. R.S. 47:301, *et. seq.*, as modified or supplemented by the *Uniform Local Sales Tax Code,* 47:337.1, *et. seq.*:

A. ***"Collector"*** shall mean the Calcasieu Parish School Board's Tax Director and his/her duly authorized agents and assistants thereof designated by the School Board of the Parish of Calcasieu, State of Louisiana, for the purpose of collecting the sales and use taxes originally levied pursuant to the Previous Sales Tax Ordinances and now levied pursuant to this Ordinance, as well as any future sales tax levies of the Board and its subordinate taxing districts (the "Tax").

B. ***"Governing Authority"*** shall mean and include the School Board of Calcasieu Parish, Louisiana.

C. ***"Ordinance"***, as used herein, whether "the Ordinance" or "this Ordinance", shall refer exclusively to this Master Sales and Use Tax Ordinance of 2023 ***and any subsequent amendments thereto.***

SECTION 2. Imposition of Tax LSA-R.S. 47:302

I-(A). That there is hereby relevied, from and after January 31, 2023, for the purposes set out in Calcasieu Parish Sale and Use Tax Ordinance of 1968, a tax upon the sale at retail, the use, the consumption, the distribution and the storage for use or consumption in the Parish of each item or article of tangible personal property, as defined herein, the relevy of said tax to be as follows:

(i) At the rate of one (1%) percent of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Board and to include each and every retail sale.

(ii) At the rate of one (1%) percent of the costs price of each item or article of tangible personal property when the same is not sold, but is used, consumed distributed or stored for use or consumption in the Parish, provided there shall be no duplication of the tax.

I-(B). There is hereby relevied a tax upon the lease or rental within the Parish of each item of tangible personal property, as defined herein, the relevy of said tax to be as follows:

(i) At the rate of one (1%) percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or a part of an established business, or the same is incidental or germane to the

said business.

(ii) At the rate of one (1%) percent of the monthly lease or rental price paid by the lessee or rentee or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

I-(C). There is hereby relevied a tax upon all sales of services, as herein defined, in this Parish, at the rate of one (1%) percent of the amounts paid or charged for such services.

I-(D). The sales and use tax originally relevied pursuant to Calcasieu Parish Sales and Use Tax Ordinance of 1968 is to be relevied perpetually, and the proceeds thereof may be utilized by the Board for those purposes set forth in Calcasieu Parish Sales and Use Tax Ordinance of 1968.

II-(A). That there is hereby levied, from and after January 31, 2023, for the purposes set out in Calcasieu Parish School Board District# 2 Sales and Use Tax Ordinance of 1992 a tax upon the sale at retail, the use, the consumption, the distribution and the storage for use or consumption in the Parish of each item or article of tangible personal property, as defined herein, the relevy of said tax to be as follows:

(i) At the rate of one-half of one (½ %) percent of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Board and to include each and every retail sale.

(ii) At the rate of one-half of one (½ %) percent of the costs price of each item or article of tangible personal property when the same is not sold, but is used, consumed distributed or stored for use or consumption in the Parish, provided there shall be no duplication of the tax.

II-(B). There is hereby relevied a tax upon the lease or rental within the Parish of each item of tangible personal property, as defined herein, the relevy of said tax to be as follows:

(i) At the rate of one-half of one (½ %) percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or a part of an established business, or the same is incidental or germane to the said business.

(ii) At the rate of one-half of one (½ %) percent of the monthly lease or rental price paid by the lessee or rentee or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

II-(C). There is hereby relevied a tax upon all sales of services, as herein defined, in this Parish, at the rate of one-half of one (½ %) percent of the amounts paid or charged for such services.

II-(D). The sales and use tax originally relevied pursuant to Calcasieu Parish School Board District #2 Sales and Use Tax Ordinance of 1992 was relevied for multiple ten (10) year periods or through January 31, 2023, and the proceeds thereof may be utilized by the Board for those purposes set forth in Calcasieu Parish School Board District #2 Sales and Use Tax Ordinance of 1992.

III-(A). That there is hereby relevied, from and after January 31, 2023, for the purposes set out in Calcasieu Parish Sales and Use Tax Ordinance # 4 of 1995 a tax upon the sale at retail, the use, the consumption, the distribution and the storage for use or consumption in the Parish of each item or article of tangible personal property, as defined herein, the relevy of said tax to be as follows:

(i) At the rate of one-half of one (½ %) percent of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Board and to include each and every retail sale.

(ii) At the rate of one-half of one (½ %) percent of the costs price of each item or article of tangible personal property when the same is not sold, but is used, consumed distributed or stored for use or consumption in the Parish, provided there shall be no duplication of the tax.

III-(B). There is hereby relevied a tax upon the lease or rental within the Parish of each item of tangible personal property, as defined herein, the relevy of said tax to be as follows:

(i) At the rate of one-half of one (½ %) percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or a part of an established business, or the same is incidental or germane to the said business.

(ii) At the rate of one-half of one (½ %) percent of the monthly lease or rental price paid by the lessee or rentee or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

III-(C). There is hereby relevied a tax upon all sales of services, as herein defined, in this Parish, at the rate of one-half of one (½ %) percent of the amounts paid or charged for such services.

III-(D). The sales and use tax originally relevied pursuant to Calcasieu Parish Sales and Use Tax Ordinance # 4 of 1995, at the rate of one-half of one (½ %) percent, is relevied through September 30, 2015, and the proceeds thereof may be utilized by the Board for those purposes set forth in Calcasieu Parish Sales and Use Tax Ordinance# 4 of 1995.

IV-(A). That there is hereby levied, from and after January 31, 2023, for the purposes and for the period set out in Calcasieu Parish School Board Sales and Use Tax Ordinance Salary #2 of 2015, a tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in the Parish of each item or article of tangible personal property as defined herein, the relevy of said tax to be as follows:

(i) At the rate of one-half of one (1/2 %) percent of the sales price of each item or article of tangible personal property when sold at retail in the Parish, the tax to be computed on gross sales for the purpose of remitting the amount of tax due the Board and to include each and every retail sale.

(ii) At the rate of one-half of one percent (1/2 %) of the costs price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in the Parish, provided there shall be no duplication of the tax.

IV-(B). There is hereby relevied a tax upon the lease or rental within the Parish of each item of tangible personal property, as defined herein; the relevy of said tax to be as follows:

(i) At the rate of one-half of one (½ %) percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or a part of an established business, or the same is incidental or germane to the said business.

(ii) At the rate of one-half of one (½ %) percent of the monthly lease or rental price paid by the lessee or rentee or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

IV-(C). There is hereby relevied a tax upon all sales of services, as herein defined, in this Parish, at the rate of one-half of one (½ %) percent of the amounts paid or charged for such services.

IV-(D). The sales and use tax originally relevied pursuant to Calcasieu Parish Sales and Use Tax Ordinance Salary #2 of 2015, at the rate of one-half of one (½ %) percent, is relevied for a ten-year period beginning July 1, 2015, and the proceeds thereof may be utilized by the Board for those purposes set forth in Calcasieu Parish Sales and Use Tax Ordinance Salary #2 of 2015.

For the purpose of compensating the dealer in accounting for and remitting the sales and use taxes, referred to hereinabove, each dealer shall be allowed one (1%) percent of the amount of the total amount of tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment. Nothing herein shall be construed to permit a dealer to deduct and/or collect as compensation for accounting for and remitting any and all sales and use taxes of the Parish an amount in excess of one (1%) percent of the amount of tax due and accounted for and remitted to the Collector.

SECTION 3. Integrated Bracket Schedule Applicable to Collection. The Tax described in Section 2 above shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950, as amended (R.S. 47:304). The dealers shall remit to the sales tax collector of the School Board ("Collector") and comply with the Uniform Local Sales Tax Code, particularly La. R. S. 47:337.29, the proportionate part of the sales and use taxes collected in the Parish in accordance with said integrated bracket schedule.

SECTION 4. Vendor's Compensation. For the purpose of compensating dealers in accounting for and remitting the Tax described in this Ordinance, each dealer shall be allowed one percent (1%) of the amount of the Tax due and accounted for and remitted to the Collector in the form of a deduction in submitting his report and/or reports and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 5. Exclusions and Exemptions. The Tax imposed under this Ordinance is subject to specific provisions under La. R.S. 47:305 of the Louisiana state sales and use tax laws and La. R.S. 47:337.9 of the Uniform Local Sales Tax Code. The School Board has not adopted the optional exclusions or exemptions allowed by Louisiana state sales and use tax law and codified under R.S. 47:337.10, nor shall it adopt any exclusions or exemptions which are not allowed as an exclusion or exemption from Louisiana state sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 6. Interest. The interest on the unpaid Tax provided for by La. R.S. 47:337.69 shall be at the rate of one percent (1%) per month.

SECTION 7. Delinquency Penalty. Penalty on the unpaid Tax as provided by La. R.S. 47:337.70 shall be five percent (5%) per month.

SECTION 8. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 9. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiencies found to be due, or ten dollars ($10.00), whichever is greater.

SECTION 10. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars ($20.00).

SECTION 11. Attorney Fees. The Collector is authorized to employ private counsel to assist in collection of any Tax, penalties or interest due under this Ordinance, or to represent him in any proceeding under this Ordinance. If any Tax, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of the Tax, penalties and interest due, shall be paid by the tax debtor. Additional provisions applicable to attorney fees, inclusive of prevailing party and waiver of such fees, are included under La. R.S. 47:337.13.1 of the Uniform Local Sales Tax Code.

SECTION 12. Limits on Interest, Penalty and Attorney Fees. Should interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then

the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 13. Collector. All sales and use taxes described in this ordinance shall be collected by a "Collector" as provided by La. R.S. 47:301(2)(b) which shall mean and include the School Board Sales and Use Tax Department, the entity presently collecting sales and use taxes on behalf of the School Board.

SECTION 14. Powers of Collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint deputies, assistants, or agents to assist in performance of his duties, and in pursuance thereof to make and enforce such rules as he may deem necessary.

SECTION 15. Disposition of Revenues. All Tax, revenues, funds, assessments, monies, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this Ordinance relating to the Tax described herein shall be promptly deposited by the Collector for the account of the School Board, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with the fiscal agent pending final determination of the protest or litigation.

Out of the funds on deposit in such special funds, the Collector shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax described herein and administering the provisions of this Ordinance, as well as various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the School Board.

In compliance with the special election authorizing levy and collection of the Tax described herein, after all reasonable and necessary costs and expenses of collecting and administration of the Tax have been paid as provided for above, the remaining balance in such special funds shall be available for appropriation and expenditure by the School Board solely for the purposes designated in the proposition authorizing the levy of the Tax.

SECTION 16. Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting with a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

SECTION 17. Uniform Local Sales Tax Code is Controlling. If any provision of this Ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code,

the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 18. Miscellaneous.

Section 18.01. Any provision of this Ordinance to the contrary notwithstanding, the Board may contract with anyone for the performance of any or all of the duties of the Collector provided for herein.

Section 18.02. This Ordinance shall be published within twenty (20) days after its adoption in the Official Journal, or as soon as possible thereafter, and shall be in full force and effect immediately upon its adoption as it affects the public health, welfare, and safety of the Board.

Section 18.03. A certified copy of this Ordinance shall be recorded as soon as possible with the Clerk of Court of the Parish of Calcasieu, State of Louisiana, as well as any and all amendments made thereto through appropriate action taken by the Board.

Section 18.04. The "Calcasieu Parish Sales and Use Tax Ordinance# 4 of 1995, as amended, is hereby amended, and supplemented to reflect that future administrative and collection procedures shall be in accord with a "Master Sales and Use Tax Ordinance of 2023" as hereinafter provided.

Section 18.05. The "Calcasieu Parish Sales and Use Tax Ordinance of 1968, as amended, is hereby amended, and supplemented to reflect that future administrative and collection procedures shall be in accord with "Master Sales and Use Tax Ordinance of 2023" as hereinafter provided.

Section 18.06. The "Calcasieu Parish School Board District #2 Sales and Use Tax Ordinance of 1992, as amended, is hereby amended, and supplemented to reflect that future administrative and collection procedures shall be in accord with "Master Sales and Use Tax Ordinance of 2023" as hereinafter provided.

Section 18.07. The "Calcasieu Parish School Board Sales and Use Tax Ordinance Salary #2 of 2015" is hereby amended and supplemented to reflect that future administrative and collection procedures shall be in accord with "Master Sales and Use Tax Ordinance of 2023, as hereinafter provided.

Section 18.08. The Board hereby adopts the "Master Sales and Use Tax Ordinance of 2023" and further ordains that it shall be utilized in any and all future matters involving

the levy, collection, enforcement, and administration of all currently authorized sales and use taxes levied for the purposes set forth within, as well as the respective original ordinances, resolutions, and propositions.

Section 18.09. Effective February 1, 2023, the terms and provisions of this "Master Sales and Use Tax Ordinance of 2023" shall govern all previous sales and use tax levies and ordinances adopted by the Board, as well as the Previous Sales Tax Ordinances.

Section 18.10. This Ordinance shall be deemed to incorporate and adopt all applicable provisions of La. R.S. 47:301 – 47:316 and La. R.S. 47:337.1 – 47:337.102. However, to the extent necessary, the Collector is hereby authorized and directed to monitor legislation annually adopted by the Louisiana State Legislature relative to sales and use tax related issues, and periodically amend the Master Sales and Use Tax Ordinance 2023, to bring same into compliance with changes suggested, required, or mandated by legislation adopted annually by the Louisiana State Legislature.

This Ordinance adopted and passed on this ____ day of _____, 2023.

RUSSELL CASTILLE, President
Calcasieu Parish School Board

ATTEST:
/s/ Shannon LaFargue
SHANNONE LAFARGUE, Secretary
Calcasieu Parish School Board

(Other business not pertinent to the present excerpt may be found of record in the official minute book.)

Upon motion duly made and unanimously carried, the meeting was adjourned.

RUSSELL CASTILLE, President
Calcasieu Parish School Board

ATTEST:
/s/ Shannon LaFargue
SHANNONE LAFARGUE, Secretary
Calcasieu Parish School Board

STATE OF LOUISIANA

PARISH OF CALCASIEU

I, **SHANNON LAFARGUE,** certify that I am the duly qualified and acting Superintendent of Public Schools for the Parish of Calcasieu, Louisiana, and as such, Ex-Officio Secretary of the Calcasieu Parish School Board, the governing authority public school system of Calcasieu Parish, Louisiana.

I further certify that the above and foregoing is a true and correct copy of an excerpt from the minutes of a public meeting of the Calcasieu Parish School Board held on January 10, 2023, adopting a Master Sales and Use Tax Ordinance of 2023, as said minutes and Ordinance appear officially of record in my possession.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the Calcasieu Parish School Board on this ____ day of January, 2023.

_____

SHANNON LAFARGUE, Secretary

[SEAL]