

Calcasieu Parish Recording Page

H. Lynn Jones II
Clerk of Court
P.O. Box 1030
Lake Charles, LA 70602
(337) 437-3550

Received From :

Attn: 504-568-1249
FOLEY & JUDELL LLP
ONE CANAL PLACE SUITE 2600
365 CANAL STREET
NEW ORLEANS, LA 70130

First VENDOR

CITY OF SULPHUR LOUISIANA

First VENDEE

-RE: ORDIN NO 1312 M C SERIES AS AMENDED AUTHORIZING THE LEVY OF A SALES TAX WITHIN HOPE ECONOMIC DEVELOPMENT DISTRICT WHICH WILL BE USED TO PROVIDE FUNDS FOR ECONOMIC PROJECTS WITHIN THE DISTRICT

Index Type : CONVEYANCES

File Number : 3197908

Type of Document : ORDINANCE

Book : 4060

Page : 60

Recording Pages : 6

Recorded Information

I hereby certify that the attached document was filed for registry and recorded in the Clerk of Court's office for Calcasieu Parish, Louisiana

On (Recorded Date) : 09/01/2015

At (Recorded Time) : 10:13:34AM

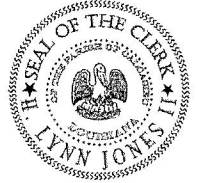


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CLERK OF COURT
H. LYNN JONES II
Parish of Calcasieu

I certify that this is a true copy of the attached document that was filed for registry and
Recorded 09/01/2015 at 10:13:34
File Number 3197908
Recorded in Book 4060 Page 60

Sandra Franklin
Deputy Clerk

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ONE CANAL PLACE SUITE 2600
365 CANAL STREET
NEW ORLEANS, LA 70130

ORDINANCE NO. 1312, M-C SERIES AS AMENDED

An ordinance authorizing the levy of a sales tax and hotel occupancy tax within Hope Economic Development District (the "District"); designating the full amount of such sales tax and hotel occupancy tax in the District which will be used to provide funds for economic development projects within the District with City Council convening as the Governing Authority of the District in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended; and providing for other matters in connection with the foregoing.

WHEREAS, the City of Sulphur, Louisiana (the "City"), created Hope Economic Development District (the "District") on May 11, 2015, pursuant to Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31 through 33:9038.42, inclusive) (the "Act"); and

WHEREAS, the District may use local and state sales tax, and/or hotel occupancy tax revenues or increments pursuant to and in accordance with Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31 through 33:9038.42, inclusive) (the Act), to provide funds needed to finance economic development projects as defined in the Act; and

WHEREAS, no registered voters reside within the boundaries of the District and therefore La. R.S. 33:9038.39 permits the Sulphur City Council, acting as the governing authority of the District (the "Governing Authority") to levy sales taxes and/or hotel occupancy taxes for authorized purposes without the necessity of holding an election thereon, and this Governing Authority now wishes to proceed with the levy and imposition of a two percent (2%) sales tax, and a two percent (2%) hotel occupancy tax (collectively, the Taxes) for the purposes permitted by the Act; and

WHEREAS, in accordance with the Act, the District further desires to create a special trust fund named the "Trust Fund for Hope Economic Development District" (the "Trust Fund"), the purpose of which is to fund economic development projects selected by the District in the manner provided by the Act; and

WHEREAS, the Governing Authority now wishes to provide for the levy and collection of said Taxes, which shall be assessed, collected, administered and enforced in accordance with the provisions of Chapter 2D of Subtitle II, Chapter 47 of the Louisiana Revised Statutes of 1950 (the "Uniform Local Sales Tax Code"), as it may be amended;

NOW, THEREFORE, BE IT ORDAINED by the Governing Authority of Hope Economic Development District, that:

SECTION 1. Publication of Notice of Intention. There has been published two times in the *Southwest Daily News*, the official journal of the District and the City (the Official Journal), a notice in the form attached hereto as Exhibit A, describing the levy of the Taxes and informing the citizens of the date of consideration of this ordinance.

SECTION 2. Levy of Taxes. According to the certificate of the Registrar of Voters for the Parish of Calcasieu attached hereto as Exhibit B, no registered voters presently reside within the District. Under the authority of the Act, there is hereby levied and imposed the following (collectively, the Taxes):

- (a) Beginning January 1, 2016, and continuing in perpetuity, a sales tax of two percent (2.00%) (the Sales Tax); and
- (b) Beginning January 1, 2016, and continuing in perpetuity, a hotel occupancy tax of two percent (2.00%) (the Hotel Occupancy Tax).

SECTION 3. Collector. The Sales Tax and Hotel Occupancy Tax shall each be collected by a "Collector," which term shall mean and include the entity from time-to-time collecting sales and use taxes and hotel occupancy taxes, respectively, on behalf of the City. The current Collector for both the Sales Tax and the Hotel Occupancy Tax is the Calcasieu Parish School Board.

SECTION 4. Integrated Bracket Schedule Applicable to Collection. The Sales Tax 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 (La. R.S. 47:304). The dealers shall remit the Sales Taxes and Hotel Occupancy Taxes collected to the 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 accordance with said integrated bracket schedule.

SECTION 5. Vendors Compensation. For the purpose of compensating the dealer in accounting for and remitting the Sales Tax, each dealer shall be allowed compensation on the amount of all Taxes due and accounted for and remitted to the Collector for the District equivalent to the amount allowed by the City for sales and use taxes levied by the City (currently 1%). Said compensation shall be in the form of a deduction in submitting his/her 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 6. Exclusions and Exemptions. The District has not adopted the optional exclusions or exemptions allowed by State sales and use tax law, nor does it plan to adopt any exclusions or exemptions that are not allowed as an exclusion or exemption from State sales and use tax. Included within the base of the Taxes is every transaction, whether sales, use, lease or rental service or hotel occupancy, as applicable, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 7. Interest. The interest on unpaid Sales Taxes or Hotel Occupancy Taxes provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1.25%) per month.

SECTION 8. Delinquency Penalty. Penalty as provided by La. R.S. 47:337.70 shall be five percent (5%) per month, not to exceed a total of twenty five percent (25%).

SECTION 9. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the particular taxes found to be due.

SECTION 10. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the particular taxes or deficiencies found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 11. 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 12. Attorney Fees. The Collector is authorized to employ private counsel to assist in the collection of any Sales Taxes, Hotel Occupancy Taxes, penalties or interest due under this ordinance, or to represent him/her in any proceeding under this ordinance. If any Sales Taxes, Hotel Occupancy Taxes, 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 Taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 13. Penalty for Costs Incurred. As provided by R.S. 47:337.75, and under the circumstances set forth therein, a penalty shall be added to the amount of Taxes due in an amount as itemized by the Collector to compensate for all costs incurred in making an examination of books, records or documents, or an audit thereof, or in the holding of hearings or the subpoenaing and compensating of witnesses.

SECTION 14. Distrainment Penalty. The penalty as provided by R.S. 47:337.76 in cases where the distraint procedure is used in the collection of the Taxes shall be ten dollars (\$10.00).

SECTION 15. Limits on Interest, Penalty and Attorney Fees. Should the 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 16. 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 it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 17. Disposition of Revenues. The entire proceeds of the Taxes as received by the District shall be deposited into a special trust fund designated "Trust Fund for Hope Economic Development District (the Trust Fund), and shall be used by the governing authority of the District for those economic development projects and purposes permitted pursuant to the Act.

All taxes, revenues, funds, assessments, moneys, 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 Taxes described herein, or shall be promptly deposited by the Collector for the account of the District in the Trust Fund, heretofore established and maintained for the deposit of such proceeds, which fund shall be a separate bank account established and maintained with the regularly designated fiscal agent of the District, 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 said fiscal agent pending the final determination of the protest or litigation.

Out of the funds on deposit in the Trust Fund, the District shall first pay all reasonable and necessary costs and expenses of administering and collecting the sales and use taxes described herein (to the extent not already retained by the Collector) and administering the provisions of this ordinance and as well, the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the District.

After all reasonable and necessary costs and expenses of collecting and administration of such sales and use taxes have been paid as provided for above, the remaining balance in the Trust Fund shall be available for appropriation and expenditure by the District solely for the purposes designated and described in the Act and other applicable law.

SECTION 18. Accounting for Funds. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting within a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

SECTION 19. Severability. If any one or more of the provisions of this ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 20. 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 21. Publication and Recording. This Ordinance shall be published one time in the Official Journal. A certified copy of this Ordinance shall be recorded in the mortgage records of Calcasieu Parish, Louisiana.

SECTION 22. Further Authority. The Mayor of the City and Clerk of the Governing Authority are hereby authorized to do any and all things necessary and incidental to carry out the provisions of this Ordinance.

SECTION 23. Repealer. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

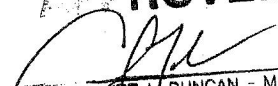
This Ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Mrs. Ellender, Mr. Bergeron, Mrs. Allison, Mr. Favre, Mr. Moss

NAYS: None

ABSENT: None

And the ordinance was declared adopted on this, the 13th day of July, 2015.

APPROVED

STEPHEN L. DUNCAN - MAYOR
DATE 7/16/2015

APPROVED AND ADOPTED by
the City Council of the City of
Sulphur, Louisiana, on this 13TH
day of July, 2015.


DRUE ELLENDER, Chairman

I HEREBY CERTIFY that the
foregoing Ordinance has been
presented to the Mayor on this
14th day of July,
2015, at 10:00 o'clock a.m.


ARLENE BLANCHARD, Clerk

I HEREBY CERTIFY that I have received
from the Mayor at 2:00 o'clock p.m.
on this 16th day of July,
2015, the foregoing ordinance which has
approved/vetoed by the Mayor.


ARLENE BLANCHARD, Clerk

STATE OF LOUISIANA

PARISH OF CALCASIEU

I, **ARLENE BLANCHARD**, certify that I am the duly qualified Clerk of the City Council of the City of Sulphur, Louisiana, the governing authority of said City.

I further certify that the foregoing is a true copy of Ordinance No. 1312, M-C Serires that was adopted by Sulphur City Council on the 13th day of July, 2015.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of the City of Sulphur, Louisiana, on this 17th day of July, 2015.


ARLENE BLANCHARD, CLERK

SEAL