

2025-0192

INTRODUCED BY: MATTHEW JEWELL, PARISH PRESIDENT

ORDINANCE NO. 25-7-14

An ordinance to reinstate vendor's compensation provisions.

WHEREAS, the St. Charles Parish School Board ("School Board" hereafter) Administers the sales and use tax ordinances in effect in St. Charles Parish, Louisiana, and the Uniform Local Sales Tax Code (ULSTC) adopted as Act 73 of 2003 and other laws, and collects sales and use tax for all local taxing authorities within the Parish; and,

WHEREAS, as a result of Act 11 of 2024 Third Extraordinary Session, the Louisiana Revised Statutes allowing vendor's compensation for local sales taxes collected was inadvertently deleted; and,

WHEREAS, Act 327 of the 2025 Regular Session re-authorized a vendor's compensation for dealers that collect and remit sales taxes to local governments, effective July 1, 2025; and,

WHEREAS, the state vendor's compensation rate of 1.05% remained unchanged but effective only on part of the taxes imposed, and as a result of Act 11 of 2024 Third Extraordinary Session, beginning January 1, 2025, causing the effective rate of the states vendor's compensation to be 0.84%, with a maximum deduction for vendor's compensation of \$750.00 per taxpayer; and,

WHEREAS, it is the desire of the St. Charles Parish Council and the St. Charles Parish School Board to reinstate the one percent (1.0%) vendor's compensation, with a with a maximum deduction for vendor's compensation of \$750.00, to align with the state.

THE ST. CHARLES PARISH COUNCIL HEREBY ORDAINS:

SECTION I. That the Council, acting as the governing authority of the Parish, that the one percent (1.0%) vendor's compensation be reinstated, with a maximum deduction for vendor's compensation of seven hundred fifty dollars (\$750.00), to align with the state for all sales and use taxes, so authorized by Parish Ordinances to be collected.

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: MOBLEY, FONSECA, WILSON, SKIBA, PILIE, COMARDELLE,
O'DANIELS, FISHER, DEBRULER
NAYS: NONE
ABSENT: NONE

And the ordinance was declared adopted this 21st day of July, 2025, to become effective five (5) days after publication in the Official Journal.

CHAIRMAN: Nelly Fonseca
SECRETARY: Michelle Impastato
DLVD/PARISH PRESIDENT: July 22, 2025
APPROVED : ✓ DISAPPROVED: _____

PARISH PRESIDENT: Matthew Jewell
RETD/SECRETARY: July 22, 2025
AT: 2:49 pm RECD BY: B