

2020-0323

INTRODUCED BY: DICK GIBBS, COUNCILMAN, DISTRICT III

RESOLUTION NO. 6521

A resolution to enact a Sales Tax Holiday in St. Charles Parish on November 20, 2020, and November 21, 2020.

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

WHEREAS, LRS 47:337.10.L authorizes an Annual St. Charles Parish Sales Tax Holiday; and,

WHEREAS, sales and use tax imposed by the political subdivision shall not apply to the same purchases, at the same time, according to the same definitions and procedures, under the same conditions, and exempting the same amount of sales price or cost price of tangible personal property as provided for in LRS 47:305.54 which provides for the Annual Louisiana Sales Tax Holidays on the first consecutive Friday and Saturday of August each year, that which has been suspended; and,

WHEREAS, in lieu of the Annual sales tax holiday in August, HB 26 of the 2020 Second Extraordinary Session (Act 16) proposes to establish the sales tax holiday to occur on November 20 – 21, 2020, instead, as a result of Hurricane Laura and the COVID-19 Pandemic; and,

WHEREAS, notwithstanding any other provisions of law to the contrary, the sales tax levied by the Parish of St. Charles, shall not apply to the first two thousand five hundred dollars (\$2,500.00) of the sales price or cost price of any consumer purchases of tangible personal property occurring on Friday November 20, 2020, and Saturday November 21, 2020; and,

WHEREAS, for purposes of this resolution, the St. Charles Parish Sales Tax Holiday will be enforced in accordance with the terms and provisions of LRS 47:305.54.

NOW, THEREFORE BE IT RESOLVED, THAT WE, THE MEMBERS OF THE ST. CHARLES PARISH COUNCIL, do hereby abate local sales taxes under our authority in accordance with LRS 47:305.54 for same purchases, at the same time, according to the same procedures and under the same conditions described therein.

BE IT FURTHER RESOLVED, that the Director of Sales Tax Collections for St. Charles Parish is hereby authorized to administer the provisions of this resolution for qualifying purchases made on November 20, 2020, and November 21 2020.

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

YEAS: DONALDSON, FONSECA, DARENSBOURG GORDON, CLULEE, GIBBS, DUFRENE, BELLOCK, FISHER-PERRIER

NAYS: NONE

ABSENT: FISHER

And the resolution was declared adopted this 16th day of November, 2020, to become effective five (5) days after publication in the Official Journal.

2020-0323 Sales Tax Holiday 2020.doc

CHAIRMAN: [Signature]
SECRETARY: Michelle Dupontato
DLVD/PARISH PRESIDENT: November 17, 2020
APPROVED: _____ DISAPPROVED: _____

PARISH PRESIDENT: Mathew Jewell
RETD/SECRETARY: November 18, 2020
AT: 3:40 pm RECD BY: [Signature]