

2008-0302

INTRODUCED BY: WENDY BENEDETTO, COUNCILWOMAN, DISTRICT III

RESOLUTION NO. 5558

A resolution to enact a Sales Tax Holiday in St. Charles Parish on August 1, 2008, and August 2, 2008.

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; 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 that occur on the first consecutive Friday and Saturday of August, 2008, (August 1, 2008, and August 2, 2008; 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 August 1, 2008, and August 2, 2008.

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

YEAS: SCHEXNAYDRE, AUTHEMENT, RAYMOND, TASTET, BENEDETTO, HOGAN, COCHRAN, LAMBERT, NUSS

NAYS: NONE

ABSENT: NONE

And the resolution was declared adopted this 7th day of July, 2008, to become effective five (5) days after publication in the Official Journal.

Sales Tax Holiday 2008

CHAIRMAN [Signature]

SECRETARY [Signature]

DLVD/PARISH PRESIDENT July 8, 2008

APPROVED ✓ DISAPPROVED

PARISH PRESIDENT [Signature]

RETD/SECRETARY July 9, 2008

AT 8:45 am RECD BY BGO vb