

Reso.

2007-0214

INTRODUCED BY: **LANCE MARINO,**
COUNCILMAN-AT-LARGE, DIVISION A

RESOLUTION NO. 5452

A resolution to enact a Sales Tax Holiday in St. Charles Parish on August 3, 2007, and August 4, 2007.

WHEREAS, the St. Charles Parish School Board 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, Act 173 of the 2007 Regular Session of the Louisiana Legislature 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 that Act which originated as Senate Bill No. 3 of the 2007 Regular Session of the Louisiana Legislature which provides for the annual Louisiana State Sales Tax Holiday; 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, 2007, (August 3, 2007 and August 4, 2007); 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 La. R.S. 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 La. R.S. 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 is hereby authorized to administer the provisions of this Resolution.

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

YEAS: MARINO, FAUCHEUX, HILAIRE, FABRE, WALLS, BLACK, DUHE
NAYS: NONE
ABSENT: RAMCHANDRAN, MINNICH

And the resolution was declared adopted this 2nd day of July, 2007, to become effective five (5) days after publication in the Official Journal.

Sales Tax Holiday Resolution

CHAIRMAN: [Signature]

SECRETARY: [Signature]

DLVD/PARISH PRESIDENT: July 3, 2007

APPROVED: [Signature] DISAPPROVED: _____

PARISH PRESIDENT: [Signature]

RETD/SECRETARY: July 3, 2007

AT: 10:02 AM RECD BY: [Signature]