

Reso.

**2006-0151**

**INTRODUCED BY: ALBERT D. LAQUE, PARISH PRESIDENT**

**RESOLUTION NO. 5343**

A resolution to enact a Sales Tax Holiday in St. Charles Parish on July 29, 2006, and July 30, 2006.

**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,** St. Charles Parish School Board enacted a Resolution relative to the local sales and use tax to provide a local sales tax holiday abating the parish sales and use tax on consumer purchases of tangible personal property from certain selling dealers with restrictions on the types and cost of purchases that are eligible for abatement for the period July 29 through July 30, 2006 ("the period" hereafter); 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 of the sales price or cost price of any consumer purchases of tangible personal property that occur during the period; and,

**WHEREAS,** for purposes of this Act, "consumer purchases" shall mean purchases of items of tangible personal property, other than vehicles subject to license and title nor consumer purchases of meals furnished for consumption on the premises where purchased, including to-go orders; and,

**WHEREAS,** this provision will apply if and only if during the period one of the following occur:

- (1) Title to or possession of an item of tangible personal property is transferred from a selling dealer to a purchaser.
- (2) A customer selects an eligible item from the selling dealer's inventory for layaway that is physically set aside in the selling dealer's inventory for future delivery to that customer.
- (3) The customer makes final payment and withdraws an item from layaway that might have been placed before the period.
- (4) The customer orders and pays for an eligible item and the selling dealer accepts the order for immediate shipment, even if delivery is made after the period, provided that the customer has not requested delayed shipment; and,

**WHEREAS,** eligible items that customers purchase during the period with "rain checks" will qualify for abatement, regardless of when the "rain checks" were issued. However, issuance of "rain checks" during the abatement period will not qualify items for abatement if the otherwise eligible items are actually purchased after the period; and,

**WHEREAS,** when a customer purchases an eligible item during the period and exchanges the item without additional cash consideration after the period, for an essentially identical item of different size, color, or other failure, no additional tax is due; and,

**WHEREAS,** when a customer, after July 30, 2006 returns an eligible item that was purchased on July 29 or July 30, 2006 receives a credit on the purchase of a different item, the appropriate sales tax is due on the purchase of the new item; and,

**WHEREAS,** articles that are normally sold as a unit must continue to be sold in that manner and cannot be priced separately in order to bring the individual items below the two thousand five hundred dollar eligibility threshold. Items that are advertised as "buy one, get one free" or "buy one, get one at a reduced price" cannot be averaged in order for both items to fall under the two thousand five hundred dollar eligibility threshold; and,

**WHEREAS,** for a sixty-day period after July 30, 2006, when a customer returns an item that would qualify for an abatement, no credit or refunds of sales tax shall be given unless the customer provides a receipt or invoice that shows that the Parish sales tax was paid, or the retailer has sufficient documentation that shows that the tax was paid on the specific item. This sixty-day period is not intended to change a dealer's policy concerning the time period during which returns will be accepted; and,

WHEREAS, no business shall be entitled to purchase tangible personal property under this Resolution without the payment of tax.

NOW, THEREFORE, BE IT RESOLVED, THAT WE THE MEMBERS OF THE ST. CHARLES PARISH COUNCIL, do hereby abate local sales taxes under our authority during the period of July 29 through July 30, 2006 for the purchases and sales of the tangible personal property described herein.

BE IT FURTHER RESOLVED that the Director of Sales Tax Collections is hereby authorized to adopt and promulgate rules for the administration of 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, RAMCHANDRAN, WALLS,  
BLACK, DUHE  
NAYS: MINNICH  
ABSENT: NONE

And the resolution was declared adopted this 15th day of May, 2006, to become effective five (5) days after publication in the Official Journal.

2009-0151 Sales Tax Holiday.doc

CHAIRMAN: Brian C. Fal  
SECRETARY: Barbara Jeanne Jackson  
DLVD/PARISH PRESIDENT: May 16, 2006  
APPROVED:  DISAPPROVED:   
PARISH PRESIDENT: Albert D. Lopez  
RETD/SECRETARY: May 16, 2006  
AT: 3:10 pm RECD BY: [Signature]