

AGENDA
ST. LANDRY PARISH COUNCIL
SPECIAL MEETING—WEDNESDAY, DECEMBER 10, 2014—5:30 P.M.
OLD CITY MARKET, 131 W. BELLEVUE ST.
OPELOUSAS, LOUISIANA

- I. CALL TO ORDER**
- II. PLEDGE AND INVOCATION**
- III. ROLL CALL**
- IV. PERSONS TO ADDRESS THE COUNCIL**
- V. ORDINANCES TO BE ADOPTED:**

- **ORDINANCE NO. 2014-017**

An ordinance levying an additional sales tax of two percent (2.00%) in the Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana (the "District"); designating the full amount of such additional sales tax as the sales tax increments in the District from which the local and state sales tax increments will be determined and used to finance economic development projects in the "Defined Economic Development Area" in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended; designating the initial annual baseline collection rate and establishing a monthly baseline collection rate for the District; pledging and dedicating such tax increments to reimburse economic development costs and providing for other matters in connection with the foregoing.

WHEREAS, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, et seq.) (the "Act") authorizes municipalities, parishes and certain other local governmental subdivisions to create economic development districts to carry out the purposes of the Act, which economic development districts are political subdivisions of the State of Louisiana and possess such power and authority and have such duties as provided by the Act and other law; and

WHEREAS, by Ordinance No. 2014-013 adopted on _____, 2014, the governing authority of the Parish of St. Landry, State of Louisiana (the "Parish") created the Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana (the "District"), in accordance with La. R.S. 33:9038.32; and

WHEREAS, La. R.S. 33:9038.39 permits the District to levy a sales and use tax for authorized purposes; and

WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust fund for the furtherance of economic development projects, as defined in the Act, into which the incremental increases in sales taxes shall be deposited and loaned, granted, donated, or pledged in furtherance of economic development projects (each Project hereinafter approved being referred to herein as a "Project" or "Projects"); and

WHEREAS, in accordance with the Act, the governing authority of the Parish, in Ordinance No. 2014-013, creating the District, did further create a special trust fund, named the "Harry Guilbeau Area Economic Development District Trust Fund (the "Trust Fund") the purpose of which is to fund economic development projects in the area defined as follows (which area includes the District):

beginning at the intersection of Flagstation road and La. Hwy 182, then east along Flagstation road and across I-49 to the east frontage road,

then north along the east frontage road to Dale road (just north of the Lastrapes Garden Center),

then east along Dale road and continuing across undeveloped land to Grant road (also known as Parish road 1-315),

then north along Grant road to its intersection with Country Ridge road (also known as Parish Rd. 1-305),

then west and north along Country Ridge road to the east frontage road and Judson Walsh drive,

then west along Judson Walsh drive to La. Hwy. 182,

then south along La. Hwy. 182 to the beginning point at the intersection of Flagstation road.

Hereinafter, referred to as the "Defined Economic Development Area", all in the manner provided by the Act; and

WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance and fund certain projects in the Defined Economic Development Area, the governing authority of the Parish, in its capacity as governing authority of the District, desires to levy an additional sales tax of two percent (2.00%) in the District and to designate such increase in sales tax as the sales tax increment, together with a like amount of State of Louisiana (the "State") sales tax, if approved by the State, which will be used to reimburse costs of economic development projects as defined in the Act;

NOW, THEREFORE, BE IT ORDAINED by the Parish Council of the Parish of St. Landry, State of Louisiana, acting as the governing authority of the District, that:

SECTION 1. Adoption of Findings. All of the above "WHEREAS" clauses are adopted as part of this ordinance.

SECTION 2. Levy of Sales and Use Tax. In accordance with La. R.S. 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is hereby levied and imposed in the District, effective January 1, 2015, a permanent additional sales tax of two percent (2.00%), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property, upon the lease or rental of tangible personal property and on the sales of services in the District, as defined by law (the "District Tax").

The net proceeds of the District Tax shall be deposited into the Trust Fund, and shall be used to pay the costs of economic development projects, as defined in the Act, particularly in La. R.S. 33: 9038.34(M) and La. R.S. 33:9038.36, in the Defined Economic Development Area. Additionally, beginning January 1, 2019, at least three percent (3%) of the annual net revenues of the District Tax shall be budgeted for and transferred from the Trust Fund to the St. Landry Parish Economic and Industrial Development District ("SLED") to support SLED's economic development activities. Such transfers shall be made not less often than quarterly, and subject to the satisfaction of the current debt service requirements and any other financial covenants in relation to any bonds to which the net revenues of the District Tax have been pledged.

The Uniform Local Sales Tax Code, as enacted by Act No. 73 of the 2003 Regular Session of the Louisiana Legislature, and as it may be amended from time to time, shall apply in the assessment, collection, administration and enforcement of the District Tax, the provisions of which Uniform Local Sales Tax Code are hereby incorporated by reference.

As provided by La. R.S. 33:9038.39, no election shall be required in connection with the levy of the District Tax, since there are no qualified electors in the District, as certified by the St. Landry Parish Registrar of Voters by certification attached hereto as Exhibit A.

SECTION 3. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the District Tax levied by this ordinance, each dealer shall be allowed to retain, as vendor's compensation, the same percentage of the District Tax

due and accounted for and remitted to the Collector (hereinafter defined) as such dealer retains with respect to sales taxes collected for other taxing authorities within the Parish, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the vendor's compensation allowed the dealer hereunder.

SECTION 4. Exclusions or Exemptions. This governing authority adopts none of the optional exclusions or exemptions allowed by state sales tax law, nor does this governing authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29(D)(1) of the Constitution of the State of Louisiana of 1974 that are not allowed as an exclusion or exemption from state sales tax. Included within the tax base of the District tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 5. Tax Collector. The District Tax is authorized to be collected by a "Collector" which term shall mean the Sales and Use Tax Department of the St. Landry Parish School Board, or its successor in the role of parishwide sales tax collector. The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

The District Tax shall be collected in the same manner, under the same terms and conditions and with the same penalty, interest, collection and compensation arrangements as other sales taxes in the Parish are collected by the Collector.

With regard to the collection of the District Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this Governing Authority, acting through the Parish and on behalf of the District, for the collection of the District Tax on such vehicles, is authorized to enter into an agreement with the Vehicle Commissioner, Department of Public Safety and Corrections, as provided by R.S.47:303(B).

All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be collected or come into the possession of the Collector under any provision or provisions of this ordinance relating to the District Tax shall be promptly deposited by the Collector for the account of the District in the Trust Fund, provided, however, any amount which is paid under protest or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

SECTION 6. Penalty, Interest and Attorneys Fees. If the amount of District Tax due by the dealer is not paid on or before the twentieth (20th) day of the month next following the month for which the District Tax is due, there shall be collected, with said District Tax, interest upon said unpaid amount, at the rate of fifteen per cent (15%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the District Tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in the aggregate, of the District Tax due, when such District Tax is not paid, within thirty (30) days of the date the District Tax first becomes due and payable, and in the event of suit, attorney's fees at the rate of ten per cent (10%) of the aggregate of District Tax, interest and penalty.

In the event any dealer fails to make a report and pay the District Tax as provided by this ordinance, or in case the dealer makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the Collector to make an estimate for the taxable period of the retail sales, or sales of services, of such dealer, or of the gross proceeds from rentals or leases of tangible personal property by the dealer, and an estimate of the cost price of all articles of tangible personal property imported by the dealer for use or consumption or distribution or storage to be used or consumed in the District, and to

assess and collect the District Tax and interest, plus penalty, if such have accrued, on the basis of such assessment, which shall be considered *prima facie* correct, and the burden to show the contrary shall rest upon the dealer. In the event such estimate and assessment requires and examination of books, records, or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon.

If any dealer fails to make any return required by this ordinance or make an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but no intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the District Tax or deficiency found to be due, or Ten Dollars (\$10.00), whichever is greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the District Tax due and can be enforced either in a separate action or in the same action for the collection of the District Tax.

SECTION 7. Designation of Baseline Collection Rate. The District Tax levied pursuant to Section 3, above, is a new sales tax and the full amount thereof is hereby designated by the Parish Council to be used in determining the local sales tax increment pursuant to the Act. The initial annual baseline collection rate for the District, which is the amount of the District Tax collected in the District in the most recent completed fiscal year prior to the establishment of the District, is hereby designated to be zero (\$) (the "Initial Baseline Collection Rate"), as the District Tax was not levied during the most recently completed fiscal year of this governing authority prior to the establishment of the District. The monthly baseline collection rate, which is the initial annual baseline collection rate divided by twelve (12), is hereby designated to be zero (\$) (the "Monthly Baseline Collection Rate").

SECTION 8. Finance Director Certification. The Finance Director of the Parish has furnished the certification in the form attached hereto as Exhibit B, as to the accuracy of the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate and is authorized and directed to publish such certification in the *Opelousas Daily World*, the official journal of the Parish, one time, as required by La. R.S. 33:9038.34(C). If the amounts of the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate are not contested within thirty days after the said publication, then such amounts shall be conclusively presumed to be valid, and no court shall have any jurisdiction to alter or invalidate the designation of the amount of either the Initial Annual Baseline Collection Rate and Monthly Baseline Collection Rate.

SECTION 9. Designation of Sales Tax Increment. The Parish Council hereby designates the entire amount of the District Tax as the local sales tax increment, which is to be deposited, together with a like amount of State sales tax, if and to the extent approved by the State, in the special trust fund created herein for the furtherance of economic development projects and hereby pledges and dedicates to such purpose the local sales tax increment and a like amount of State sales tax increment, if and to the extent approved by the State, in the manner provided by the Act.

SECTION 10. Notice to Public. The Parish Council hereby acknowledges and affirms the prior publication of a notice describing the levy of the District Tax and informing the citizens of the date of consideration of this ordinance, said notice having been published once a week for two weeks in the *Opelousas Daily World*, the official journal of the Parish, in the form of notice attached hereto as Exhibit C.

SECTION 11. Use of Sales Tax Increments. Notwithstanding anything to the contrary contained herein, sales tax increments within the District, if any, and shall be used only for Projects that meet the definition of "economic development project" as that term is defined in La. R.S. 33:9038.34(M) in the Defined Economic Development Area.

SECTION 12. Authorization of Officers. The Parish President, Chairman of the Parish Council and Council Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

SECTION 13. Severability. If any provision of this ordinance shall be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 14. Repealer. All ordinances or resolution, or parts thereof, in conflict herewith are hereby repealed.

SECTION 15. Effective Date; Publication. This ordinance shall become effective immediately upon its adoption, and as provided by Section 2-11(C) of the St. Landry Parish Home Rule Charter shall be published one time in the official journal of the Parish.

EXHIBIT A
to Sales Tax Ordinance

STATE OF LOUISIANA
PARISH OF ST. LANDRY

CERTIFICATE OF REGISTRAR OF VOTERS

I, Cheryl Catherine Milburn, the duly appointed Registrar of Voters in and for the Parish of St. Landry, State of Louisiana, do hereby certify to the Parish of St. Landry, State of Louisiana, that there are no qualified electors located in the proposed economic development district known as the "Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana," being a commercial tract of land consisting of approximately 729.9 acres generally located at the intersection of I-49 and Harry Guilbeau Rd., and having the specific geographical boundaries set forth in Ordinance No. 2014-013 adopted by the St. Landry Parish Council Council on October 23, 2014, giving notice of intent to create said District.

IN FAITH WHEREOF, witness my signature and official seal of the Registrar of Voters of the Parish of St. Landry, this _____ day of _____, 2014.

(SEAL)

/s/ Cheryl Catherine Milburn

Cheryl Catherine Milburn,
St. Landry Parish Registrar of Voters

[ORIGINAL ON FILE WITH THE ST. LANDRY PARISH
COUNCIL CLERK AS AN ATTACHMENT
TO ORDINANCE NO. 2014-____]

EXHIBIT B
to Sales Tax Ordinance

STATE OF LOUISIANA
PARISH OF ST. LANDRY

I, Novella Moore, in my capacity as Director of Finance of the Parish of St. Landry, State of Louisiana (the "Parish"), do hereby certify that the initial annual baseline collection for (i) the additional sales tax of two percent (2.00%) and (ii) the additional hotel occupancy tax of two percent (2.00%) that have been proposed to be levied in the economic development district known as the "Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana" (the "District"), which is the amount of such designated sales tax and hotel occupancy tax collected in the District during the fiscal year of the Parish of St. Landry, State of Louisiana, most recently completed prior to the establishment of the District (*i.e.* the fiscal year ended December 31, 2013), is zero (\$0), as neither the proposed additional sales tax nor the proposed additional hotel occupancy tax was levied during the previous fiscal year. The monthly baseline collection rate of each of the proposed taxes, which is the annual baseline rate divided by twelve (12), is also zero (\$0).

IN FAITH WHEREOF, witness my signature on this _____ day of _____, 2014.

(SEAL)

/s/ Novella Moore
Director of Finance

[ORIGINAL ON FILE WITH THE ST. LANDRY PARISH
COUNCIL CLERK AS AN ATTACHMENT
TO ORDINANCE NO. 2014-____]

**EXHIBIT C
to Sales Tax Ordinance**

**NOTICE OF INTENTION TO LEVY A
NOT TO EXCEED 2% SALES AND USE TAX AND A
NOT TO EXCEED 2% HOTEL OCCUPANCY TAX IN THE
HARRY GUILBEAU AREA ECONOMIC DEVELOPMENT DISTRICT,
ST. LANDRY PARISH, LOUISIANA**

NOTICE IS HEREBY GIVEN that the St. Landry Parish Council (the "Governing Authority), adopted Ordinance No. 2014-013 on _____, 2014, creating the Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana" (the "District") and that the legal description of the District and a map showing the boundaries of the District are on file and available for public inspection at the offices of the St. Landry Parish Council. A map of the District may also be viewed on the Parish's website, www.stlandryparish.org.

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority, acting as governing authority of the District, proposes to consider the adoption of ordinances, pursuant to La. R.S. 33:9038.39, levying in the District an additional not to exceed two percent (2.00%) sales and use tax and an additional not to exceed two percent (2.00%) hotel occupancy tax, for the purpose of financing economic development projects, as defined in La. R.S. 33: 9038.34(M) and La. R.S. 33:9038.36, without the necessity of holding an election thereon (the "District Taxes"). The proceeds of the District Taxes, will be deposited in a special trust fund to be used for the furtherance of economic development projects in the area defined as follows (which area includes the District):

beginning at the intersection of Flagstation road and La. Hwy 182, then east along Flagstation road and across I-49 to the east frontage road, then north along the east frontage road to Dale road (just north of the Lastrapes Garden Center), then east along Dale road and continuing across undeveloped land to Grant road (also known as Parish road 1-315), then north along Grant road to its intersection with Country Ridge road (also known as Parish Rd. 1-305), then west and north along Country Ridge road to the east frontage road and Judson Walsh drive, then west along Judson Walsh drive to La. Hwy. 182, then south along La. Hwy. 182 to the beginning point at the intersection of Flagstation road.

, all pursuant to the authority of Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*).

• **ORDINANCE NO. 2014-018**

An ordinance levying a hotel occupancy tax of two percent (2.00%) in the Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana (the "District"), to be used to finance economic development projects in the "Defined Economic Development Area" in accordance with and as authorized by Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended; and providing for other matters in connection with the foregoing.

WHEREAS, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*) (the "Act") authorizes municipalities, parishes and certain other local governmental subdivisions to create economic development districts to carry out the purposes of the Act, which economic development districts are political

subdivisions of the State of Louisiana and possess such power and authority and have such duties as provided by the Act and other law; and

WHEREAS, by Ordinance No. 2014-013 adopted on _____, 2014, the governing authority of the Parish of St. Landry, State of Louisiana (the "Parish") created the Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana (the "District"), in accordance with La. R.S. 33:9038.32; and

WHEREAS, La. R.S. 33:9038.39 permits the District to levy a hotel occupancy tax for authorized purposes; and

WHEREAS, La. R.S. 33:9038.34(O) provides for the creation of a special trust fund for the furtherance of economic development projects, as defined in the Act, into which proceeds of the hotel occupancy tax may be deposited and loaned, granted, donated, or pledged in furtherance of economic development projects (each Project hereinafter approved being referred to herein as a "Project" or "Projects"); and

WHEREAS, in accordance with the Act, the governing authority of the Parish, in said Ordinance No. 2014-013 did further create a special trust fund, named the "Harry Guilbeau Area Economic Development District Trust Fund (the "Trust Fund") the purpose of which is to fund economic development projects in the Defined Economic Development Area described herein, in the manner provided by the Act; and

WHEREAS, in accordance with La. R.S. 33:9038.39, and in order to finance and fund certain Projects in the Defined Economic Development Area, the governing authority of the City, in its capacity as governing authority of the District, desires levy a hotel occupancy tax of two percent (2.00%) in the District, to be used to reimburse costs of economic development projects as defined in the Act;

NOW, THEREFORE, BE IT ORDAINED by the Parish Council of the Parish of St. Landry, State of Louisiana, acting as the governing authority of the District, that:

SECTION 1. Adoption of Findings. All of the above "WHEREAS" clauses are adopted as part of this ordinance.

SECTION 2. Definitions. As used in this Ordinance, the following words, terms and phrases have the meanings ascribed to them in this Section, except when the context clearly indicates a different meaning:

"Collector" means the person or agency designated as the collector of the tax imposed herein and includes any employees and duly authorized assistants.

"Defined Economic Development Area" means the area defined as follows (which area includes the District):

beginning at the intersection of Flagstation road and La. Hwy 182, then east along Flagstation road and across I-49 to the east frontage road,

then north along the east frontage road to Dale road (just north of the Lastrapes Garden Center),

then east along Dale road and continuing across undeveloped land to Grant road (also known as Parish road 1-315),

then north along Grant road to its intersection with Country Ridge road (also known as Parish Rd. 1-305),

then west and north along Country Ridge road to the east frontage road and Judson Walsh drive,

then west along Judson Walsh drive to La. Hwy. 182,

then south along La. Hwy. 182 to the beginning point at the intersection of Flagstation road.

"District" means the Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana.

"Hotel" as used herein shall mean and include any establishment, both public and private, engaged in the business of furnishing or providing rooms and overnight camping facilities intended or designed for dwelling, lodging or sleeping purposes to transient guests where such establishment consists of two (2) or more guest rooms and does not encompass any hospital, convalescent or nursing home or sanitarium, or any hotel-like facility operated by or in connection with a hospital or medical clinic providing rooms exclusively for patients and their families. Motels and tourist camps and overnight camping facilities are included within the definition in this paragraph and shall specifically include establishments providing campgrounds and hook-ups or connection facilities for transient or overnight campers who travel or provide their own camping equipment but pay fees and consideration for the location and placement and various services for such campers.

"Person" as used herein shall have the same definition and meaning as that contained in LSA R.S. 47:301(8) and shall include any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, the State of Louisiana, any Parish, municipality, district or other political subdivision thereof or any board, agency, instrumentality or other group or combination acting as a unit, and the plural as well as the singular number.

"Tax" as used herein shall mean the two percent (2%) hotel occupancy tax levied by the District pursuant to La. R.S. 33:9038.39 and other constitutional and statutory authority.

SECTION 3. Levy of Hotel Occupancy Tax. In accordance with La. R.S. 33:9038.39 and other constitutional and statutory authority supplemental thereto, there is hereby levied and imposed in the District, effective January 1, 2015, a permanent tax upon the occupancy of hotel rooms, motel rooms and overnight camping facilities, including campgrounds, to be used to reimburse costs of economic development projects as defined in the Act, particularly in La. R.S. 33: 9038.34(M) and La. R.S. 33:9038.36, in the Defined Economic Development Area. The tax levied and imposed hereby is fixed at the rate of two percent (2.00%) of the rental or fee charged for such occupancy as defined and described in this Ordinance.

As provided by La. R.S. 33:9038.39, no election shall be required in connection with the levy of the Tax, since there are no qualified electors in the District, as certified by the St. Landry Parish Registrar of Voters by certification attached hereto as Exhibit A.

SECTION 4. Exemptions. The Tax shall not apply to the rent for hotel rooms rented to the same occupant for a period of thirty (30) or more calendar days, or those hotel rooms rented on an annual contractual basis for consecutive or non-consecutive days.

SECTION 5. Collection From Occupants; Exemption. The Tax shall be paid by the person or persons who exercise or are entitled to occupancy of the hotel room, motel room, overnight camping facility or campground and shall be paid at the time the rent or fee of occupancy is paid.

SECTION 6. Collection From Dealers or Operators. The Tax shall be collectible from all persons engaged in as dealers or operators of the facilities for which this occupancy tax is imposed.

SECTION 7. Payment In Accordance With Sales & Use Tax Imposed By Parish of St. Landry. The Tax shall be due and shall be payable monthly at the same time and on the same dates as the sales and use tax imposed by the Parish of St. Landry is due and payable.

SECTION 8. Other Collection Provisions. The District shall, as circumstances and necessity dictate, employ or arrange for a collector for the collection of and accounting for the Tax. The Parish President, Council Chairman and the Council Clerk are hereby authorized to execute on behalf of the District an agreement with the St. Landry Parish sales tax collector to collect the Tax on behalf of the District and shall allow the collector to retain a percentage of the Tax collected to cover the cost and fair compensation for the services rendered in collecting, enforcing and remitting the Tax to the District.

SECTION 9. Disbursement. The net proceeds of the Tax shall be deposited into the Trust Fund and used to pay the costs of economic development projects, as defined in the Act, particularly in La. R.S. 33: 9038.34(M) and La. R.S. 33:9038.36, in the Defined Economic Development Area. Additionally, beginning January 1, 2019, at least three percent (3%) of the annual net revenues of the Tax shall be budgeted for and transferred from the Trust Fund to the St. Landry Parish Economic and Industrial Development District ("SLED") to support SLED's economic development activities. Such transfers shall be made not less often than quarterly, and subject to the satisfaction of the current debt service requirements and any other financial covenants in relation to any bonds to which the net revenues of the Tax have been pledged.

SECTION 10. Failure To Pay Tax. Failure to pay any Tax due as provided in this Section shall *ipso facto*, without demand or putting in default, cause said Tax, interest, penalties, and costs to become immediately delinquent, and the District is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the said dealers or operators of the facilities for which the Tax is imposed to show cause in not less than two (2) or more than ten (10) days, exclusive of holidays, after the service thereof, which may be tried out of term and in chambers, and shall always be tried by preference, why said dealer or person should not be ordered to cease from further pursuit of business as a dealer, and in case said rule is made absolute, the order thereon rendered shall be considered a judgment in favor of the governing authority, prohibiting such dealer from the further pursuit of said business until such time as he has paid the said delinquent Tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law.

SECTION 11. Interest And Penalties. If the amount of Tax due by the person or dealer is not paid on or before the twentieth day of the month next following the month for which the Tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of fifteen per cent (15%) per annum, or fractional part thereof, to be computed from the first day of the month next following the month for which the Tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five per cent (5%) for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five per cent (25%) in aggregate, of the tax due, when such Tax is not paid within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorneys' fees at the rate of twenty-five per cent (25%) of the aggregate of tax, interest and penalty.

SECTION 12. Failure To Make Report; Estimate Of Tax By Collector. In the event any person or dealer fails to make a report and pay the Tax, or in case the dealer or person makes a grossly incorrect report, or a report that is false or fraudulent, it shall be the duty of the collector to make an estimate for the taxable period of the occupancy of the facility and an estimate of the cost price of the occupancy and assess and collect the Tax and interest, plus penalty, if such have accrued, on the basis of such assessment, which shall be considered *prima facie* correct, and the burden to show the contrary shall rest upon the person or dealer. In the event such estimate and assessment requires an examination of books, records or documents, or an audit thereof, then the Collector shall add to the assessment the cost of such examination, together with any penalties accruing thereon.

If any person or dealer fails to make any return required by this Section or makes an incorrect return, and the circumstances indicate willful negligence or intentional disregard of rules and regulations, but not intent to defraud, there shall be imposed, in addition to any other penalties provided herein, a specific penalty of five per cent (5%) of the Tax or deficiency found to be due or Ten Dollars (\$10.00), whichever is greater. This specific penalty shall be an obligation to be collected and accounted for in the same manner as if it were a part of the Tax due and can be enforced either in a separate action or in the same action for the collection of the Tax.

SECTION 13. Selling Or Quitting Of Business. If a person or dealer liable for any tax, interest or penalty hereunder shall sell his business or shall sell out his business or quit business; he shall make a final return and payment within fifteen (15) days after the date of selling or quitting business. His successor, successors, or assigns, if any, shall withhold sufficient purchase money to cover the amount of such taxes, interest and penalties due and unpaid until such time as the former owner shall produce a receipt from

the collector showing that they have been paid, or certificate stating that no taxes, interest, or penalties are due. If the purchaser of a business fails to withhold purchase money as provided, he shall be personally liable for payment of taxes, interest and penalties accrued and unpaid on account of the operation of the business by any former owner, owners, or assignors.

SECTION 14. Notice to Public. The Parish Council hereby acknowledges and affirms the prior publication of a notice describing the levy of the District Tax and informing the citizens of the date of consideration of this ordinance, said notice having been published once a week for two weeks in the *Opelousas Daily World*, the official journal of the Parish, in the form of notice attached hereto as Exhibit B

SECTION 15. Authorization of Officers. The Parish President, Chairman of the Parish Council and Council Clerk are hereby authorized, empowered and directed to do any and all things necessary and incidental to carry out the provisions of this ordinance.

SECTION 16. Severability. If any provision of this ordinance shall be held to be illegal or invalid, such illegality or invalidity shall not affect any other provision of this ordinance, but this ordinance shall be construed and enforced as if such illegal or invalid provisions had not been contained herein. Any constitutional or statutory provision enacted after the date of this ordinance which validates or makes legal any provision of this ordinance which would not otherwise be valid or legal, shall be deemed to apply to this ordinance.

SECTION 17. Repealer. All ordinances or resolution, or parts thereof, in conflict herewith are hereby repealed.

SECTION 18. Effective Date; Publication. This ordinance shall become effective immediately upon its adoption, and as provided by Section 2-11(C) of the St. Landry Parish Home Rule Charter shall be published one time in the official journal of the Parish.

**EXHIBIT A
to Hotel Occupancy Tax Ordinance**

STATE OF LOUISIANA
PARISH OF ST. LANDRY

CERTIFICATE OF REGISTRAR OF VOTERS

I, Cheryl Catherine Milburn, the duly appointed Registrar of Voters in and for the Parish of St. Landry, State of Louisiana, do hereby certify to the Parish of St. Landry, State of Louisiana, that there are no qualified electors located in the proposed economic development district known as the "Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana," being a commercial tract of land consisting of approximately 729.9 acres generally located at the intersection of I-49 and Harry Guilbeau Rd., and having the specific geographical boundaries set forth in Ordinance No. 2014-013 adopted by the St. Landry Parish Council on October 23, 2014, giving notice of intent to create said District.

IN FAITH WHEREOF, witness my signature and official seal of the Registrar of Voters of the Parish of St. Landry, this _____ day of _____, 2014.
(SEAL)

/s/ Cheryl Catherine Milburn
Cheryl Catherine Milburn,
St. Landry Parish Registrar of Voters

[ORIGINAL ON FILE WITH THE ST. LANDRY PARISH
COUNCIL CLERK AS AN ATTACHMENT
TO ORDINANCE NO. 2014-____]

**EXHIBIT B
to Hotel Occupancy Tax Ordinance**

**NOTICE OF INTENTION TO LEVY A
NOT TO EXCEED 2% SALES AND USE TAX AND A
NOT TO EXCEED 2% HOTEL OCCUPANCY TAX IN THE
HARRY GUILBEAU AREA ECONOMIC DEVELOPMENT DISTRICT,
ST. LANDRY PARISH, LOUISIANA**

NOTICE IS HEREBY GIVEN that the St. Landry Parish Council (the "Governing Authority), adopted Ordinance No. 2014-013 on _____, 2014, creating the Harry Guilbeau Area Economic Development District, St. Landry Parish, Louisiana" (the "District") and that the legal description of the District and a map showing the boundaries of the District are on file and available for public inspection at the offices of the St. Landry Parish Council. A map of the District may also be viewed on the Parish's website, www.stlandryparish.org.

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority, acting as governing authority of the District, proposes to consider the adoption of ordinances, pursuant to La. R.S. 33:9038.39, levying in the District an additional not to exceed two percent (2.00%) sales and use tax and an additional not to exceed two percent (2.00%) hotel occupancy tax, for the purpose of financing economic development projects, as defined in La. R.S. 33: 9038.34(M) and La. R.S. 33:9038.36, without the necessity of holding an election thereon (the "District Taxes"). The proceeds of the District Taxes will be deposited in a special trust fund to be used for the furtherance of economic development projects in the area defined as follows (which area includes the District):

beginning at the intersection of Flagstation road and La. Hwy 182, then east along Flagstation road and across I-49 to the east frontage road, then north along the east frontage road to Dale road (just north of the Lastrapes Garden Center), then east along Dale road and continuing across undeveloped land to Grant road (also known as Parish road 1-315), then north along Grant road to its intersection with Country Ridge road (also known as Parish Rd. 1-305), then west and north along Country Ridge road to the east frontage road and Judson Walsh drive, then west along Judson Walsh drive to La. Hwy. 182, then south along La. Hwy. 182 to the beginning point at the intersection of Flagstation road.

, all pursuant to the authority of Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*).

VI. ADJOURN