

CHAPTER 23

REVENUE AND TAXATION*

Sub-Chapter A -- Property Taxes

Sub-Chapter B -- Sales Tax

Sub-Chapter C -- Other Taxes, Fees and Charges

Sub-Chapter A

Property Taxes**

SECTION 23:1. PARISH TAXES FOR GENERAL PURPOSES; MILLAGE LIMITS; INCREASES

A. The governing authority of a parish may levy annually an ad valorem tax for general purposes not to exceed four (4) mills on the dollar of assessed valuation. However, in Orleans Parish the limitation shall be seven (7) mills, and in Jackson Parish the limitation shall be five (5) mills. Millage rates may be increased in any parish when approved by a majority of the electors voting thereon in an election held for that purpose.

B. When the millage increase is for other than general purposes, the proposition shall state the specific purpose or purposes for which the tax is to be levied and the length of time the tax is to remain in effect. All proceeds of the tax shall be used solely for the purpose or purposes set forth in the proposition.

C. The amount of the parish tax for general purposes which any parish, except Orleans Parish, may levy, without a vote of the electors, on property located wholly within any municipality which has a population exceeding one thousand (1,000) inhabitants according to the last federal decennial census, or other census authorized by law, and which provides and maintains a system of street paving, shall not exceed one-half the tax levy for general purposes.

D. This section shall not affect the withdrawal of property in a municipality from parish taxing authority, in whole or in part, by a provision of the legislative charter of a municipality in effect on the effective date of this constitution.

(Section 26, Article VI, Louisiana Constitution (1974))

***Comment** -- See Chapter 13, this Code, for occupational license tax levy and requirements. See Chapter 14 for liquor licensing. See Chapter 24, this Code, for sales tax district creation.

****Comment** -- The Police Jury's actual property tax ordinances were not codified herein because they are limited by law to one year in duration. They must be readopted every year and the millages therein set are subject to change. Codified instead are the provisions of the new Louisiana Constitution governing property taxation by parish governing authorities.

§ 23:2

SECTION 23:2. SPECIAL TAXES AUTHORIZED

For the purpose of acquiring, constructing, improving, maintaining, or operating any work of public improvement, a political subdivision may levy special taxes when authorized by a majority of the electors in the political subdivision who vote thereon in an election held for that purpose. (Section 32, Article VI, Louisiana Constitution (1974))

SECTIONS 23:3 - 23:24. RESERVED

[The next page is Sub-Chapter B, "Sales Tax", page 23-7.]

Sub-Chapter B

Sales Tax

SECTION 23:25. SALES TAX LEVIED; RATE; TITLE DESIGNATION

A. There is hereby levied from and after January 1, 1969, for the purposes stated in the proposition set forth in the preamble of the resolution from which this Section was derived, a tax upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption of tangible personal property and on sales of services within this Parish, as defined herein, and the levy of such tax shall be as follows:

1. At the rate of one percent (1%) of the sales price of each item or article of tangible personal property when sold at retail in this Parish; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the taxing authority, and to include each and every retail sale.

2. At the rate of one percent (1%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in this Parish; provided there shall be no duplication of the tax.

3. At the rate of one percent (1%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined herein, where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

4. At the rate of one percent (1%) of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property.

5. At the rate of one percent (1%) of the gross proceeds derived from the sale of services, as defined herein.

6. This tax levy may be cited or otherwise referred to as the "Assumption Parish Sales and Use Tax Law."

(Resolution of November 26, 1968, Sections 2.01 and 12.12)

Comment -- The complete text of the Jury's sales and use tax resolution was not included in this publication at the direction of the Police Jury because the resolution has been previously published under separate cover.

SECTIONS 23:26 - 23:99. RESERVED

[RESERVED]

[The next page is Sub-Chapter C, "Other Taxes, Fees and Charges", page 23-11.]

Sub-Chapter C

Other Taxes, Fees and Charges

SECTION 23:100. BEER TAX LEVIED; COLLECTION; FAILURE TO PAY; PENALTIES AND INTEREST

A. By virtue of authority granted by Act 190 of the Louisiana Legislature of 1946, there is hereby levied, in addition to all other excises, licenses or privilege taxes presently imposed, a tax on all beer, porter, ale, fruit juices, and/or wine, having an alcoholic content of not less than one-half of one percent or more than six percent by volume, of \$1.50 per standard barrel of 31 gallons or any like rate of any other quantity or for the fractional parts of such barrels sold for consumption in the Parish of Assumption, within the meaning and intent of the provisions of Act 190 of the Louisiana Legislature of 1946.

B. The tax herein levied shall be collected by any and all Louisiana wholesale dealers from their vendees purchasing for consumption in the Parish of Assumption on each sale and shall be remitted by said wholesale dealers to the collector of revenue of the State of Louisiana for each month, on or before the 20th day of each succeeding month, respectively, all in accordance with rules and regulations promulgated by the collector of revenue and as provided by Section 19 of Act 190 of 1946.

C. Failure of the wholesale dealer to collect and remit the tax levied when due or failure to pay the tax when due by a purchaser for consumption in the Parish of Assumption shall ipso facto render each of them liable for the amount of taxes found to be due, together with a penalty of 20 percent of the amount of tax due, plus an additional amount of 10 percent of the tax and penalty as attorney's fees if referred to an attorney for collection.

(Ordinance of February 4, 1947)

Comment -- Act No. 190 of 1946 cited in the above Section has been codified in the Revised Statutes as LRS 26:493.

[RESERVED]

[The next page is CHAPTER 24, "SPECIAL DISTRICTS", page 24-1.]