



**TOWN COUNCIL MEETING
TUESDAY, SEPTEMBER 20, 2022, 6:00PM
ABITA SPRINGS TOWN HALL
22161 Level St., Abita Springs, LA 70420**

Posted: September 16, 2022 4pm

CALL TO ORDER: Mayor Curtis
INVOCATION: Alderman Randolph
PLEDGE OF ALLEGIANCE: Alderman Murphy

MAYOR'S ANNOUNCEMENTS: Keep Abita Beautiful

PUBLIC HEARING:

1.) Discussion of Instrument 2022-008, An Ordinance Amending Ordinance #524 Providing for an Operating Budget of Revenue and Expenditures for the Year Beginning January 01, 2022 and Ending December 31, 2022, Adjustment to Sections V., VI., VII., and VIII. and to Provide for Related Matters.

ROLL CALL:

Call for Agenda Modifications
Accept August 16, 2022, Town Council Meeting Minutes
Accept the July 2022 Financial Report

OLD BUSINESS:

1.) Consideration of Instrument 2022-008, An Ordinance Amending Ordinance #524 Providing for an Operating Budget of Revenue and Expenditures for the Year Beginning January 01, 2022, and Ending December 31, 2022, Adjustment to Sections V., VI., VII., and VIII. and to Provide for Related Matters.

NEW BUSINESS:

1.) Introduction of Instrument 2022-009, An Ordinance to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures on the collection of sales and use tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption, of tangible personal property and on the sales of services, levying and providing for the assessment, collection, payment, dedication and purpose for which the proceeds of said tax may be expended, such tax having been previously authorized by elections held in the Town of Abita Springs, State of Louisiana (the "Town").

OPEN/ADJOURNMENT:

IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE, PLEASE CONTACT US AT (985) 892-0711.
PLEASE CONTACT TOWN HALL AT THE SAME NUMBER FOR ADDITIONAL INFORMATION REGARDING THIS AGENDA.



INSTRUMENT 2022-008

1
2
3 **THE FOLLOWING ORDINANCE WAS MOVED FOR INTRODUCTION BY ALDERMAN _____,**
4 **SECONDED BY ALDERMAN _____, MOVED FOR ADOPTION BY ALDERMAN _____,**
5 **AND SECONDED FOR ADOPTION BY ALDERMAN _____.**
6

7 AN ORDINANCE AMENDING THE TOWN OF ABITA SPRINGS ORDINANCE #524 ESTABLISHING AN OPERATING
8 BUDGET OF REVENUE AND EXPENDITURES FOR THE YEAR BEGINNING JANUARY 01, 2022 AND ENDING
9 DECEMBER 31, 2022, ADJUSTMENT TO SECTIONS V., VI., VII., AND VIII. AND TO PROVIDE FOR RELATED
10 MATTERS.
11

12 **BE IT ORDAINED** by the Board of Aldermen of the Town of Abita Springs that Budget
13 Ordinance No. 524 for fiscal year 2022 is hereby amended in that budget adjustment
14 regarding the Sections as set forth hereinafter be amended for the 2022 Fiscal Year Budget.
15

16 **IT IS FURTHER ORDAINED**, that in Section V. that the figures be changed to read as
17 follows:

- 18 • On page 1, line 26, delete the dollar amount "\$1,227,600.00 and in lieu thereof insert
19 "\$1,348,600.00."
20

21 **IT IS FURTHER ORDAINED**, that in Section V. that the figures be changed to read as
22 follows:

- 23 • On page 1, line 28, delete the dollar amount "\$520,000.00 and in lieu thereof insert
24 "\$622,000.00."
25

26 **IT IS FURTHER ORDAINED**, that in Section V. that the figures be changed to read as
27 follows:

- 28 • On page 1, line 29, delete the dollar amount "\$2,146,400.00 and in lieu thereof insert
29 "\$2,369,400.00."
30

31 **IT IS FURTHER ORDAINED**, that in Section VI. that the figures be changed to read as
32 follows:

- 33 • On page 1, line 32, delete the dollar amount "\$1,639,100.00" and in lieu thereof
34 insert "\$1,856,100.00."
35

36 **IT IS FURTHER ORDAINED**, that in Section VI. that the figures be changed to read as
37 follows:

- 38 • On page 1, line 33, delete the dollar amount "\$507,300.00" and in lieu thereof insert
39 "\$513,300.00."
40

41 **IT IS FURTHER ORDAINED**, that in Section VI. that the figures be changed to read as
42 follows:

- 43 • On page 1, line 34, delete the dollar amount "\$2,146,400.00" and in lieu thereof
44 insert "\$2,369,400.00."
45

46 **IT IS FURTHER ORDAINED**, that in Section VII. that the figures be changed to read as
47 follows:

- 48 • On page 1, line 37, delete the dollar amount "\$1,984,000.00" and in lieu thereof
49 insert "\$2,795,500.00."
50

51 **IT IS FURTHER ORDAINED**, that in Section VII. that the figures be changed to read as
52 follows:

- 53 • On page 1, line 38, delete the dollar amount "\$1,213,000.00" and in lieu thereof
54 insert "\$1,813,000.00."
55

56 **IT IS FURTHER ORDAINED**, that in Section VII. that the figures be changed to read as
57 follows:



- 58 • On page 1, line 39, delete the dollar amount "\$3,197,000.00" and in lieu thereof
59 insert "\$4,608,500.00."

60
61 **IT IS FURTHER ORDAINED**, that in Section VIII. that the figures be changed to read as
62 follows:

- 63 • On page 1, line 41, delete the dollar amount "\$1,601,000.00" and in lieu thereof
64 insert "\$2,412,500.00."

65 •
66 **IT IS FURTHER ORDAINED**, that in Section VIII. that the figures be changed to read as
67 follows:

- 68 • On page 1, line 42, delete the dollar amount "\$1,213,000.00" and in lieu thereof
69 insert "\$1,813,000.00."

70
71 **IT IS FURTHER ORDAINED**, that in Section VIII. that the figures be changed to read as
72 follows:

- 73 • On page 1, line 44, delete the dollar amount "\$3,197,000.00" and in lieu thereof
74 insert "\$4,608,500.00."

75
76
77 **NOW THEREFORE BE IT ORDAINED**, that in all other respects Ordinance #524 remains
78 in full force and effect.

79
80 The Ordinance being submitted to a vote, the vote thereon was as follows:

- 81
82 AYES:
83 NAYS:
84 ABSENT:
85 ABSTENTIONS:
86

87
88 And this Ordinance was declared adopted this ____ day of September 2022.
89
90

91
92 _____
93 Janet Dufrene, Town Clerk

94 _____
95 Honorable Daniel J. Curtis, Mayor



Instrument #2022-009

An Ordinance to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures on the collection of sales and use tax upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption, of tangible personal property and on the sales of services, levying and providing for the assessment, collection, payment, dedication and purpose for which the proceeds of said tax may be expended, such tax having been previously authorized by elections held in the Town of Abita Springs, State of Louisiana (the "Town").

The sales and use taxes are collected in accordance with the Ordinances adopted and passed by the Town of Abita Springs, State of Louisiana.

WHEREAS, the Uniform Local Sales Tax Code, LA R.S 47:337.1 et seq., was enacted in 2003, to promote uniformity in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities; and

WHEREAS, the substantive and procedural statutes comprising the Uniform Local Sales Tax Code provide controlling authority for local Tax Collectors in the assessment, collection, administration, and enforcement of the sales and use taxes imposed by taxing authorities, except as specifically limited by LA R.S. 47:337.2; and

WHEREAS, the provisions of the Uniform Local Sales Tax Code apply in the assessment, collection, administration, and enforcement of the sales and use taxes of any political subdivision notwithstanding any conflicting provision of law or local ordinance; and

WHEREAS, in order to promote consistency in the application and enforcement of the state statutes and the Town's general sales and use tax ordinance, it is necessary to adopt the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures to conform with and adopt the provisions of the Uniform Sales Tax Code, LA R.S. 47:337.1 et seq., the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures should be adopted as set forth below.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen of the Town of Abita Springs, State of Louisiana, acting as Governing Authority of said Town, that the St. Tammany Parish Sales and Use Tax Uniform Collection Procedures are adopted as follows:

SECTION 1. UNIFORM LOCAL SALES TAX CODE AND DEFINITIONS

SECTION 1.01. Adoption of Uniform Local Sales Tax Code

Pursuant to the authority conferred by LA R.S. 47:337.4 (Levy of sales and use tax), the provisions of Chapter 2-D of Subtitle II of Title 47, Louisiana Revised Statutes 47:337.1, et seq. as amended, entitled the "Uniform Local Sales Tax Code", are hereby adopted and incorporated herein as if set out fully, and shall apply in the assessment, collection, administration, and enforcement of the tax.

SECTION 1.02. Definitions

51 The definitions set forth in LA R.S. 47:301 (Sales Tax-Definitions), as amended, shall be
52 effective as definitions of the words, terms and phrases used in this ordinance. All words, terms
53 and phrases used herein, other than those specifically defined elsewhere in this ordinance, shall
54 have the respective meanings ascribed to them in LA R.S. 47:301, as amended, and shall have
55 the same scope and effect that the same words, terms and phrases have where used in LA R.S.
56 47.301, as amended. As used in this ordinance, the following words, terms and phrases have
57 the meaning ascribed to each in this section, unless the contents clearly indicate a different
58 meaning:

- 59
- 60 A. *Collector* means the Sheriff and Ex-Officio Tax Collector for the Parish of St.
61 Tammany, State of Louisiana, and includes his duly authorized assistants.
 - 62 B. *Authority* means the Town of Abita Springs, State of Louisiana.
 - 63 C. *Tax* means the sales and use taxes as defined by LA.R.S. 47:301(27) and in particular
64 means:
 - 65 1) The one (1%) percent sales tax imposed by the Board of Aldermen of the Town of
66 Abita Springs effective Jan. 1, 1966.
 - 67 2) The one (1%) percent sales and use tax imposed by the Abita Springs Board of
68 Aldermen effective Jan. 1, 1984 the proceeds of fifty (50%) of said tax (after
69 paying reasonable and necessary costs and expenses of collecting and
70 administering the tax) to be used to defray expenses borne by or from the Police
71 Fund of the Town of Abita Springs; with the remainder of the proceeds of said tax
72 to be used to maintain or acquire equipment needed by the Town of Abita Springs
73 and its various departments in the performance of their duties and for the
74 supplementation of and the performance of all other duties and services funded
75 from the General Fund of the Town of Abita Springs as per the resolution of the
76 Board of Aldermen of the Town of Abita Springs adopted Feb. 7, 1984 and
77 incorporated by reference hereto.
- 78

79 **SECTION 2. VENDOR'S COMPENSATION**

80

81 For the purpose of compensating the dealer in accounting for and remitting the Tax levied by
82 this ordinance, each dealer shall be allowed one and one-tenth percent (1.10 %) of the amount of Tax
83 due and accounted for and remitted to the Town's collector in the form of a deduction in submitting his
84 report and paying the amount due by the dealer, provided the amount due was not delinquent at the
85 time of payment, and provided the amount of any credit claimed for taxes already paid to a wholesaler
86 shall not be deducted in computing the commission allowed the dealer hereunder.

87

88 **SECTION 3. EXCLUSIONS AND EXEMPTIONS**

89

90 The Town adopts none of the optional exclusions or exemptions allowed by State sales and use
91 tax law, nor does the Town adopt any exclusions or exemptions authorized by legislation enacted under
92 Article VI, Section 29 (D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed
93 as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every
94 transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or
95 exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the
96 State of Louisiana.

97

98 **SECTION 4. DELINQUENT TAXES**

99

100 **SECTION 4.01. Interest on Unpaid Amount of Tax Due**

101 As authorized by LA R.S. 47:337.69, the interest on unpaid amounts of the Tax which are due
102 shall be at the rate of one and one-fourth percent (1-1/4%) per month.
103

104 **SECTION 4.02. Delinquency Penalty**

105 The delinquency penalty, as provided by LA R.S. 47:337.70, shall be five percent (5%) per
106 month on the unpaid amount of the Tax due for each thirty-day period, not to exceed five thirty-
107 day periods.
108

109 **SECTION 4.03. Penalty for False, Fraudulent or Grossly Incorrect Return**

110 The penalty as authorized by LA R.S. 47:337.72 shall be fifty percent (50%) of the amount of
111 the Tax found to be due.
112

113 **SECTION 4.04. Negligence Penalty**

114 The penalty as authorized by LA R.S. 47:337.73 shall be five percent (5%) of the unpaid
115 amount of the Tax found to be due, or ten dollars (\$10.00), whichever is greater.
116

117 **SECTION 4.05. Nonsufficient Fund Checks**

118 A service charge as authorized by LA R.S. 47:337.74 shall be an amount not to exceed twenty-
119 five dollars (\$25.00) or five percent (5%) of the face amount of the check, whichever is greater.
120

121 **SECTION 4.06. Attorney Fees**

122 The collector is authorized to employ private counsel to assist in the collection of any taxes,
123 penalties or interest due under this ordinance, or to represent him in any proceeding under this
124 ordinance. If any taxes, penalties or interest due under this ordinance are referred to an attorney at
125 law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of the
126 taxes, penalties and interest due, shall be paid by the tax debtor permitted under LA R.S.
127 47:337.13.1(A).
128

129 **SECTION 4.07. Examination and Hearing Costs**

130 As provided by LA R.S. 47:337.75, and under the circumstances set forth therein, a penalty
131 shall be added to the amount of tax due in an amount as itemized by the Collector to compensate
132 for all costs incurred in making an examination of books, records or documents, or an audit thereof,
133 or in the holding of hearings or the subpoenaing and compensating of witnesses.
134

135 **SECTION 4.08. Distrainment Penalty**

136 The penalty as provided by LA R.S. 47:337.76 in cases where the distraint procedure is used
137 in the collection of the Tax shall be ten dollars (\$10.00).
138

139 **SECTION 4.09. Limits on Interest, Penalty and Attorney Fees**

140 Should the interest, penalties or attorney fees herein, or the combined interest, penalties and
141 attorney fees be declared to be in excess of limits provided by other law, including relevant
142 jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law
143 shall apply.
144

145 **SECTION 5. POWERS OF THE COLLECTOR**

146
147 The Collector is hereby authorized, empowered and directed under LA R.S. 13:5553 to carry
148 into effect the provisions of this ordinance, to appoint deputies, assistants or agents to assist it in the
149 performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem
150 necessary.

151 **SECTION 6. COLLECTION OF TAX ON VEHICLES**

152

153 With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck trailer,
154 trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration
155 license tax, the Town, acting through the Sheriff, is authorized to enter into an agreement or agreements
156 with the Vehicle Commissioner, Louisiana Office of Motor Vehicles, for the collection of the Tax on
157 such vehicles, as provided by LA R.S. 47:303(B) and LA R.S. 13:5904.

158

159 **SECTION 7. REVENUE OF TAX**

160

161 All taxes, revenues, funds, assessments, moneys, penalties, fees or other income which may be
162 collected or come into the possession of the Collector under any provision or provisions of this
163 ordinance relating to the Tax shall be promptly deposited by the Collector in the account established
164 and maintained for the deposit of such proceeds, which fund shall be a separate bank account
165 established and maintained with the regularly designated fiscal agent of the Collector, provided,
166 however, any amount which is paid under protest or which is subject to litigation may be transferred to
167 a separate account established by the Collector with said fiscal agent pending the final determination
168 of the protest or litigation.

169

170 **SECTION 8. SEVERABILITY**

171

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

178

179 **SECTION 9. EFFECTIVE DATE**

180

181 This ordinance shall be in full force and effect immediately upon its adoption, being an
182 ordinance affecting the public peace, health and safety.

183

184 **SECTION 10. PUBLICATION AND RECORDATION**

185

186 Pursuant to LA R.S. 18:1281, et seq., this ordinance shall be published in one issue of the
187 official journal of this Governing Authority as soon as is reasonably possible. A certified copy of this
188 ordinance shall be recorded in the mortgage records of the Parish of St. Tammany, State of Louisiana.

189

190 The Ordinance being submitted to a vote, the vote thereon was as follows:

191

192 AYES:

193 NAYS:

194 ABSENT:

195 ABSTENTIONS:

196

197 And this Ordinance was declared adopted this ____ day of _____ 2022.

198

199

200

201 _____
Janet Dufrene, Town Clerk

Honorable Daniel J. Curtis, Mayor

STATE OF LOUISIANA PARISH OF ST. TAMMANY

I, the undersigned Clerk of the Town of Abita Springs, State of Louisiana, do hereby certify that the foregoing four (4) pages constitute a true and correct copy of an ordinance adopted by the undersigned, acting as the governing authority of the said Town, on _____, _____.

IN FAITH WHEREOF, witness my official signature at Abita Springs, Louisiana, on this, the _____ day of _____, _____.