

The following ordinance having been introduced at a duly convened meeting on October 3, 2023, was offered for final adoption by Ms. Andrea King and seconded by Mr. Lawrence Mier:

**PROPOSITION NO. 338 ORDINANCE NO. 840**

An ordinance authorizing the levy of a sales tax within the Welsh Economic Development District No. 1, State of Louisiana; directing that such sales tax in the District will be used to provide funds for economic development projects in accordance with and as authorized by Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended; and providing for other matters in connection therewith.

WHEREAS, the Town of Welsh, State of Louisiana (the "Town"), created the Welsh Economic Development District No. 1, State of Louisiana (the "District"), on October 3, 2023, pursuant to Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31 through 33:9038.42, inclusive) (the "Act"); and

WHEREAS, the District may use local and state sales tax, ad valorem, and/or hotel occupancy tax revenues or increments pursuant to and in accordance with the Act to provide funds needed to finance economic development projects as defined in the Act; and

WHEREAS, no registered voters reside within the boundaries of the District and therefore La. R.S. 33:9038.39 permits the Mayor and Board of Aldermen of the Town, acting as the governing authority of the District (the "Governing Authority"), to levy sales taxes for authorized purposes without the necessity of holding an election thereon, and this Governing Authority now wishes to proceed with the levy and imposition of a 2% sales tax (the "Tax") for the purposes permitted by the Act; and

WHEREAS, in accordance with the Act, the District further desires to create a special trust fund named the "Welsh Economic Development District No. 1 Trust Fund" (the "Trust Fund"), the purpose of which is to fund economic development projects selected by the District in the manner provided by the Act; and

WHEREAS, this Governing Authority now wishes to provide for the levy and collection of the Tax, which shall be assessed, collected, administered and enforced in accordance with the provisions of Chapter 2D of Subtitle II, Chapter 47 of the Louisiana Revised Statutes of 1950 (the "Uniform Local Sales Tax Code"), as it may be amended;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Aldermen of the Town of Welsh, State of Louisiana, acting as the governing authority of the District, that:

SECTION 1. In accordance with the Act, there has been published two times in the official journal of the Town (the "Official Journal"), a notice in the form attached hereto as **Exhibit A**, describing the levy of the Tax and informing the citizens of the date of consideration of this Ordinance.

SECTION 2. According to the certificate of the Registrar of Voters for the Parish of Jefferson Davis attached hereto as **Exhibit B**, no registered voters presently reside within the District. Under the authority of the Act, there is hereby levied and imposed a 2% sales tax, beginning January 1, 2024, and continuing in perpetuity.

SECTION 3. The Tax shall be collected by a "Collector," which term shall mean and include the entity from time-to-time collecting sales taxes on behalf of the Town. The current Collector for the Tax is the Jefferson Davis Parish Sales & Use Tax Office.

SECTION 4. The Tax shall be collected on the basis of the applicable integrated bracket schedule prescribed by the Collector of Revenue, State of Louisiana, pursuant to Section 304 of Title 47 of the Louisiana Revised Statutes of 1950 (La. R.S. 47:304). The dealers shall remit the Tax collected to the Collector and comply with the Uniform Local Sales Tax Code, particularly

La. R.S. 47:337.29, the proportionate part of the sales and use taxes collected in accordance with said integrated bracket schedule.

SECTION 5. For the purpose of compensating the dealer in accounting for and remitting the Tax, each dealer shall be allowed compensation on the amount of all Tax due and accounted for and remitted to the Collector equivalent to the amount allowed for sales and use taxes of the Town. Said compensation shall be in the form of a deduction in submitting his/her report and/or reports and paying the amount due by the dealer, provided the amount due was not delinquent at the time of payment, and provided the amount of any credit claimed for the Tax already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 6. The interest on unpaid Tax provided for by La. R.S. 47:337.69 shall be at the same rate as allowed for sales and use taxes in the Town.

SECTION 7. Any penalties permitted to be imposed by the Collector pursuant to the Uniform Local Sales Tax Code shall be imposed, when applicable, in amounts, percentages or rates equivalent to those allowed for sales and use taxes of the Town.

SECTION 8. The Collector is authorized to employ private counsel to assist in the collection of any Tax, penalties or interest due under this Ordinance, or to represent him/her in any proceeding under this Ordinance. If any Tax, penalties or interest due under this Ordinance are referred to an attorney at law for collection, an additional charge of attorney fees, in the amount of ten percent (10%) of such Tax, penalties and interest due, shall be paid by the tax debtor.

SECTION 9. Should the interest, penalties or attorney fees herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other law, including relevant jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other law shall apply.

SECTION 10. 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.

SECTION 11. The entire proceeds of the Tax as received by the District shall be deposited into a special trust fund designated "Welsh Economic Development District No. 1 Trust Fund" (the "Trust Fund"), and shall be used by the Governing Authority for those economic development projects and purposes permitted pursuant to the Act. 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 Tax described herein, shall be promptly deposited by the Collector for the account of the District in the Trust Fund, heretofore established and maintained for the deposit of such proceeds, which fund shall be maintained as a separate fund, apart from other funds and accounts of the Town or other entities, 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 pending the final determination of the protest or litigation. Out of the funds on deposit in the Trust Fund, the District shall first pay all reasonable and necessary costs and expenses of administering and collecting the Tax (to the extent not already retained by the Collector) and administering the provisions of this Ordinance and as well, the various administrative and enforcement procedures. Such costs and expenses shall be reported by the Collector monthly to the District. After all reasonable and necessary costs and expenses of collecting and administering the Tax have been paid as provided for above, the remaining balance in the Trust Fund shall be available for appropriation and expenditure by the District solely for the purposes designated and described in the Act and other applicable law.

SECTION 12. All funds or accounts described herein may be separate funds or accounts or may be a separate accounting within a general or "sweep" fund or account containing monies from multiple sources so long as separate accounting of such monies is maintained.

SECTION 13. If any provision of this Ordinance shall be in conflict with the provisions of the Uniform Local Sales Tax Code, the provisions of the Uniform Local Sales Tax Code shall be controlling.

SECTION 14 The Mayor and Town Clerk are hereby authorized to do any and all things necessary and incidental to carry out the provisions of this Ordinance.

SECTION 15 All other ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 16. 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. This Ordinance shall be published one time in the Official Journal.

SECTION 18. This Ordinance shall become effective immediately upon adoption

This ordinance having been submitted to a vote, the vote thereon was as follows:

YEAS: Andrea King, Ronnie Hayes, Lawrence Mier, Clint Hardy, Jackie Balmer.

NAYS: None.

ABSENT: None.

And the ordinance was declared adopted on this, the 7th day of November, 2023.

          /s/ Eva C. Kibodeaux            
Town Clerk

          /s/ Karl Arceneaux            
Mayor

**TOWN OF WELSH, STATE OF LOUISIANA**

**NOTICE OF INTENTION**

NOTICE IS HEREBY GIVEN that the Mayor and Board of Aldermen of the Town of Welsh, State of Louisiana (the "Governing Authority"), acting as the governing authority of the Town of Welsh, State of Louisiana (the "Town"), 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 through 9038.42, inclusive)(the "Act"), proposes to consider creating an economic development district within the Town to be called Welsh Economic Development District No. 1, State of Louisiana (the "District").

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority proposes to levy a two percent (2%) sales tax within the District. The proceeds of such tax will be deposited in a special trust fund to be used for the furtherance of economic development projects within the District, all pursuant to the authority of the Act.

NOTICE IS HEREBY FURTHER GIVEN that the Governing Authority will meet in open and public session on Tuesday, October 3, 2023, at 6:00 p.m., at its regular meeting place, 201 S. Elms Street, Welsh, Louisiana, and will at that time hear any and all objections to the proposed creation of the District and the levy of a sales tax therein.

The boundaries of the District are proposed to include the following parcels:

#660516150

#660614700

**EXHIBIT B**

**[TO BE INSERTED]**

STATE OF LOUISIANA

PARISH OF JEFFERSON DAVIS

I, the undersigned Town Clerk of the Town of Welsh, State of Louisiana (the "Town"), do hereby certify that the foregoing pages constitute a true and correct copy of the ordinance adopted by the Mayor and Board of Aldermen of the Town on October 3, 2023, authorizing the levy of a sales tax within the Welsh Economic Development District No. 1, State of Louisiana; directing that such sales tax in the District will be used to provide funds for economic development projects in accordance with and as authorized by Part II of Chapter 27 of Title 33 of the Louisiana Revised Statutes of 1950, as amended; and providing for other matters in connection therewith.

IN FAITH WHEREOF, witness my official signature on this 3<sup>rd</sup> day of October, 2023.

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Town Clerk