

ORDINANCE

REPEALING AND REPLACING SALES AND USE TAX ORDINANCE 10127, ADOPTED DECEMBER 14, 1994, SO AS TO INCORPORATE THE STATUTORY AUTHORIZATIONS BY REFERENCE INTO THE ORDINANCE AND TO PROVIDE GUIDANCE FOR ADMINISTRATION OF LOCAL SALES AND USE TAX COLLECTION IN EAST BATON ROUGE PARISH, INCLUDING UPDATING THE LEVY OF INTEREST ON DELINQUENT SALES AND USE TAX PAYMENTS PER ACT 87 OF THE 2022 LEGISLATIVE SESSION.

BE IT ORDAINED by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge that:

Section 1. DEFINITIONS

As used in this ordinance, the following words, terms and phrases shall have the meaning ascribed to each in this Section unless the context clearly indicates a different meaning. Other words, terms and phrases used in this ordinance, but not defined in this section, shall have the meaning ascribed by Louisiana Revised Statute 47:301 as applicable.

- a. "City" means the City of Baton Rouge as is now or as may hereafter be constituted under The Plan of Government of the Parish of East Baton Rouge and the City of Baton Rouge.
- b. "Collector" means the Director of Finance ("Director") of the City of Baton Rouge and the Parish of East Baton Rouge ("City-Parish"), designated as the single sales and use tax collection office for East Baton Rouge Parish, or his duly authorized assistants or employees.
- c. "Parish" means all of the Parish of East Baton Rouge as the parish is now or may hereafter be constituted without any limitations whatever.
- d. "Taxing Jurisdiction" means the City or the Parish, as herein defined, as may be appropriate.
- e. "Uniform Local Sales Tax Code" means the set of statutes in Title 47, Chapter 337 which was enacted by Act No. 73 of the 2003 Regular Session of the Louisiana Legislature.
- f. "Verifiable Records" means documents sufficient to independently support claims of sales and purchases.

Section 2. UNIFORM LOCAL SALES TAX CODE TO APPLY

The Uniform Local Sales Tax Code, Louisiana Revised Statutes Title 47, Chapter 337, and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the taxes levied herein, the provisions of which are hereby incorporated by reference.

Section 3. IMPOSITION OF TAXES

- a. There has been levied from and after April 1, 1970, for general and municipal purposes, a tax upon the sale at retail, the use, the consumption, the distribution and storage as defined in Louisiana Revised Statute 47:301, and upon the lease or rental of tangible personal property and the sales of services within the City at a rate of two (2%) percent. Such tax levied pursuant to Ordinance 2473 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on March 25, 1970 and Ordinance 10127 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on December 14, 1994 and under the general taxing authority conferred upon the City by Louisiana Revised Statute 47:338.1(A)(1).
- b. There has been levied from and after September 1, 1970, for general parochial purposes, a tax upon the sale at retail, the use, the consumption, the distribution and storage as defined in Louisiana Revised Statute 47:301, and upon the lease or rental of tangible personal property and the sales of services within the Parish of East Baton Rouge, exclusive of municipal areas (the City of Baton Rouge, City of Zachary, and City of Baker), at the rate of two (2%) percent. Such tax levied pursuant to Ordinance 3400 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on July 22, 1970 and Ordinance 10127 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on December 14, 1994 and under the authority of Louisiana Revised Statute 47:337.5.1.
- c. There has been levied from and after January 1, 1989, for the purpose of paying the costs of constructing, acquiring, operating, maintaining and administering sewers and sewerage disposal works and making all required payments in connection with the bonds for such purposes, a tax upon the sale at retail, the use, the consumption, the distribution and storage as defined in Louisiana Revised Statute 47:301, and

upon the lease or rental of tangible personal property and the sales of services within the Parish of East Baton Rouge, inclusive of municipal areas, at a rate of one-half of one (1/2%) percent. Such tax levied pursuant to Ordinance 8755 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on September 14, 1988 and Ordinance 10127 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on December 14, 1994 and under the authority of Louisiana Revised Statute 47:338.159.

d. There has been levied for the entire and exclusive purpose of repairing the streets and roads, at tax upon the sale at retail, the use, the consumption, the distribution and storage as defined in Louisiana Revised Statute 47:301, and upon the lease or rental of tangible personal property and the sales of services within the Parish of East Baton Rouge, inclusive of municipal areas, at a rate of one-half of one (1/2%) percent.

1) Said tax was levied for a period of three (3) years, from July 1, 1990 through June 30, 1993 pursuant to Ordinance 9097 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on May 23, 1990 and Ordinance 10127 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on December 14, 1994 and under the authority of Louisiana Revised Statute 33:2740.9.

2) Effective July 1, 1993, the tax authorized to be levied pursuant to section 2(d)(1) above was authorized to be levied for an additional period of four (4) years, to and including June 30, 1997 pursuant to Ordinance 10127 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on December 14, 1994 and under the authority of Louisiana Revised Statute 33:2740.9, the taxpayers of East Baton Rouge Parish having approved same at a special election held April 3, 1993.

3) Effective July 1, 1997, the tax authorized to be levied pursuant to section 2(d)(2) above was authorized to be levied for an additional period of five (5) years, to and including June 30, 2002 to be utilized 40% for the repair and improvement of public roads and streets, including the necessary engineering services, on a priority basis, within the city of Baton Rouge, the City of Baker, the City of Zachary and the Parish of East

Baton Rouge, and 60% for the widening and improvement of existing public roads or streets, including the necessary engineering services, and the construction of new public roads and streets, including the necessary engineering services, such widening and new construction projects specifically described in the Parish of East Baton Rouge road and Street Improvement Plan dated March 15, 1997. Such tax levied pursuant to Ordinance 10904 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on May 28, 1997 and under the authority of Louisiana Revised Statute 33:2740.9, the taxpayers of East Baton Rouge Parish having approved same at a special election held May 3, 1997.

4) Effective July 1, 2002, the tax authorized to be levied pursuant to section 2(d)(3) above was authorized to be levied for an additional period of five and one-half (5-1/2) years, to and including December 31, 2007 to be utilized entirely and exclusively (1) to provide funds (40% of the proceeds of the Tax) for the repair and improvement of public roads and streets, including the necessary engineering services and related improvements, including drainage, required in conjunction therewith, on a priority basis, within the City of Baton Rouge, the City of Baker, the City of Zachary and the Parish of East Baton Rouge, and (2) to provide funds (60% of the proceeds of the Tax) (a) for the widening and improvement of existing public roads or streets, including the necessary engineering services, and/or (b) the construction of new public roads and streets, including the necessary engineering services, such widening and/or new road or street construction projects within the City of Baton Rouge and the Parish of East Baton Rouge (but excluding the City of Baker and the City of Zachary), as more specifically described in the Parish's Road and Street Improvements Plan dated September 12, 2001, and such widening and/or new road or street construction projects within the City of Baker and the City of Zachary, on a priority basis. Such tax levied pursuant to Ordinance 12303 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on April 24, 2002 and under the authority of Louisiana Revised Statute 33:2740.9, the taxpayers of East Baton Rouge Parish having approved same at a special election held November 17, 2001.

5) Effective January 1, 2006, the tax authorized to be levied pursuant to section 2(d)(4) above was authorized to be levied for an additional period of twenty-three

(23) years, to and including December 31, 2030 for the entire and exclusive purpose of providing funds (i) for construction of new roads in the parish of East Baton Rouge, and (ii) for road rehabilitation and beautification projects in the Parish of East Baton Rouge (1) to provide funds (70% of the proceeds of the Tax) (a) for widening of existing public roads and streets, and/or (b) the construction of new public roads and streets, such projects within the City of Baton Rouge and the Parish of East Baton Rouge on a priority basis as described in the Transportation and Street Improvements Program dated June 8, 2005, and such projects within the City of Baker, the City of Zachary and the City of Central, on a priority bases as determined by the respective governing authority of such incorporated municipality, and (2) (a) to provide funds (27% of the proceeds of the Tax) for the repair and improvement of public roads and streets, including engineering services, drainage and traffic signal synchronization, and (b) to provide funds (3% of the proceeds of the Tax) for road beautification projects, including landscaping and sidewalks and the maintenance thereof, all on a priority basis, within the Parish of East Baton Rouge, the City of Baton Rouge, the City of Baker, the city of Zachary and the City of Central. Said tax is authorized to be funded into bonds from time to time for any one or more of the aforesaid capital purposes set forth in clause (1) above. Such tax levied pursuant to Ordinance 12303 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on April 24, 2002 and under the authority of Louisiana Revised Statute 33:2740.9, the taxpayers of East Baton Rouge Parish having approved same at a special election held October 15, 2005.

- e. There has been levied for a period of thirty (30) years, commencing on April 1, 2019, to and including March 31, 2049, for the purpose of providing funds to be used (1) (a) to construct or improve public roads and streets, including the necessary engineering services and related improvement, and including drainage projects and traffic signal synchronization and aesthetic improvements; (b) to construct road and street community enhancement projects, including ditches and drainage, lights, curbs, landscaping and sidewalks; and (c) to improve existing corridors to increase mobility, including signal synchronization, sidewalks and cycling paths, within the Parish of East Baton Rouge, the City of Baton Rouge, the City of Baker, the city of Zachary and the City of Central ; and (2) to improve the Advance Traffic Management Center, a tax upon the sale at retail, the

use, the consumption, the distribution and storage as defined in Louisiana Revised Statute 47:301, and upon the lease or rental of tangible personal property and the sales of services within the Parish of East Baton Rouge, exclusive of municipal areas, at the rate of one half of one percent (1/2%). Such tax levied pursuant to Ordinance 16992 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on March 27, 2019 and Resolution 54183 passed by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge on February 13, 2019 and under the authority of Louisiana Revised Statute 33:2740.9, the taxpayers of East Baton Rouge Parish having approved same at a special election held December 8, 2018.

- f. The taxes shall be collected from the dealer and paid at the time and in the manner hereinafter provided. The taxes so levied are, and shall be, in addition to all other taxes, whether levied in the form of sales, excise, license, privilege or property taxes levied by any city, school board or parish ordinance.
- g. The collection of the taxes herein levied shall be made in the name of the taxing jurisdiction by the Collector.
- h. The Collector will use the integrated bracket schedules provided by the Secretary of Revenue and Taxation, State of Louisiana, through Louisiana Department of Revenue form R-1083 as provided by Louisiana Revised Statute 47:304, for the purpose of tax collection within the meaning of this ordinance.

Section 4. EXEMPTIONS FROM TAX

The following transactions are exempt from all the taxes imposed by this ordinance.

- a. All exemptions specifically mandated to include municipalities or parishes by the provisions of Louisiana Revised Statutes 47:337.9 and 47:337.11.
- b. Any exemption or exclusion specifically mandated to include municipalities or parishes by the provisions of Louisiana Revised Statutes 47:301 or 47:305 - 305.71, et seq.
- c. Under the provisions of Louisiana Revised Statute 47:301(10)(a)(ii), for purposes of the imposition of the sales and use tax levied by a political subdivision or school board, "retail sale" or "sale at retail" shall mean a sale to a consumer or to any other person for any purpose other than

for resale in the form of tangible personal property, or resale of those services defined in Louisiana Revised Statute 47:301(14) provided the retail sale of the service is subject to sales tax in this state, and shall mean and include all such transactions as the collector, upon investigation, finds to be in lieu of sales; provided that sales for resale be made in strict compliance with the rules and regulations. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations shall himself be liable for and pay the tax. The Collector shall accept a resale certificate issued by the Department of Revenue, provided the taxpayer includes the parish of its principal place of business and local sales tax account number on the state certificate.

Section 5. LIMITED EXEMPTIONS FROM TAX

- a. The sales at retail, the use, the consumption, the distribution, and the storage to be used or consumed in the taxing jurisdiction of qualifying food and prescription drug transactions identified in Louisiana Revised Statute 47:305(D)(1)(j)-(u) as exempt from state sales and use tax shall be exempt from the taxes levied under the provisions of Section 2(c), 2(d), and 2(e) of this ordinance.
- b. The sales of custom computer software as provided for in Louisiana Revised Statute 47:337.10(E) and defined by Louisiana Revised Statute 47:301(23)(a) shall be exempt from the taxes levied under the provisions of Section 2(a), and 2(b) of this ordinance.
- c. The sales of diapers and feminine hygiene products for personal use as defined in Louisiana Revised Statute 47:337.10.2 shall be exempt from the taxes levied under the provisions of Section 2(a), and 2(b) of this ordinance.

Section 6. COLLECTION OF TAX FROM DEALER

The Uniform Local Sales Tax Code specifies the guidelines for collection of tax from a dealer in Louisiana Revised Statute 47:337.15. All taxes imposed by this ordinance should be collected in accordance with the terms of the Uniform Local Sales Tax statutes, as amended.

- a. As authorized in Louisiana Revised Statute 47:337.15(B), the sales tax imposed by this ordinance on the sale or use of any motor vehicle, automobile, motorcycle, truck, truck-tractor,

trailer, semi-trailer, motor bus, house trailer, or any other vehicle subject to the vehicle registration license tax shall be collected as provided in Louisiana Revised Statute 47:303(B) (3).

- 1) The Collector, on behalf of all political subdivisions within East Baton Rouge Parish, shall enter into a collection agreement with the Undersecretary of the Louisiana Department of Public Safety and Corrections on behalf of the Vehicle Commissioner for the collection and disbursement of the taxes imposed by Section 2 above.
- 2) It is not the intention of this subsection to grant an exemption from the tax levied by this ordinance to any sale, use, item or transaction which has heretofore been taxable, and this subsection is not to be construed as so doing. It is the intention of this subsection to transfer the collection of the sales and use tax on vehicles from the vendor to the Vehicle Commissioner and to provide of method of collection of the tax directly from the vendee or user by the Vehicle Commissioner.
- 3) The Collector is further authorized to promulgate such rules and regulations as may be necessary in order to carry out the terms and conditions of any agreement entered in to with the Vehicle Commissioner for the purposes hereof.

b. Credits for taxes paid to other taxing authorities will be granted in accordance with Louisiana Revised Statute 47:337.86, as amended.

Section 7. COLLECTION OF TAX BY DEALER

The Uniform Local Sales Tax Code specifies the guidelines for collection of tax by a dealer in Louisiana Revised Statute 47:337.17. All taxes imposed by this ordinance should be collected in accordance with the terms of that statute, as amended.

Section 8. RETURNS AND PAYMENTS OF TAX

a. In accordance with Louisiana Revised Statute 47:337.18, except as hereafter provided, the taxes levied by this ordinance shall be due and shall be payable monthly on the first day of the month. For the purpose of ascertaining the amount of tax payable, all dealers shall transmit, on or before the twentieth (20th) day of the month following the month in which this tax becomes effective, to the Collector, upon forms prescribed, prepared, and furnished by the

Collector, returns showing the gross sales, purchases, gross proceeds from lease or rental, gross payments for lease or rental, gross proceeds derived from sales of services, or gross payments for services, as the case may be, arising from all taxable transactions during the preceding calendar month. Thereafter, like returns shall be prepared and transmitted to the collector by all dealers on or before the twentieth day of each month for the preceding calendar month. These returns shall show any further information the collector may require to enable him to correctly compute and collect the tax levied. These returns shall be signed by the dealer filing the same and his signature thereon shall constitute a warranty on the part of the dealer that he has read and examined the returns and that to the best of his knowledge and belief, the same are true, correct and complete. Every dealer, at the time of making the return required hereunder, shall compute and remit to the collector the required tax due for the preceding calendar month, and failure to so remit such tax shall cause said tax to become delinquent.

- b. The Collector may agree with a dealer to allow for quarterly reporting and remitting of the taxes under the sales and use tax ordinance when such taxes amount to an average of \$150 or less per month.
- c. The Collector may agree with a dealer to allow for the collection of sales taxes by the dealer from his particular independent agents, such tax to be remitted to the Collector.
- d. The Collector may agree with certain dealers or purchasers to accept their sales and use tax returns and remittances on an irregular basis, when past returns and knowledge of common business practice indicate to the Collector that the only tax liability is as a result of the infrequent transactions upon which sales or use tax is due.
- e. All other provisions of Louisiana Revised Statute 47:337.18, as amended, will apply to the payment of sales and use tax in the taxing jurisdiction.

Section 9. DELINQUENT INTEREST, PENALTY, ATTORNEY FEES; VENDOR'S COMPENSATION

Under the authorization of Louisiana Revised Statute 47:337.4, the taxing jurisdiction may set, through adoption of an ordinance, the penalty, interest and attorney fees due on the delinquent

payment of sales and use tax as well as the rate of vendor's compensation allowed.

- a. If the amount of tax due by the dealer is delinquent under the guidelines of Section 7, interest upon said delinquent amount will be due as follows under the provisions of Louisiana Revised Statute 47:337.69:
 - 1) For taxes which become due before January 1, 2023, interest will be due at the rate of fifteen (15%) percent per annum, calculated daily from the due date until the date of payment.
 - 2) For taxes which become due on or after January 1, 2023, interest will be due at the rate of twelve (12%) percent per annum, calculated daily from the due date until the date of payment.
- b. If the amount of tax due by the dealer is delinquent under the guidelines of Section 7, penalty upon said delinquent amount will be due at a rate not to exceed twenty-five (25%) percent, calculated at five (5%) percent of the tax owed for each and every thirty-day period after the return was required to be filed or the tax was required to be remitted, under the provisions of Louisiana Revised Statute 47:337.70.
- c. The Parish Attorney is authorized to employ private counsel to assist in the collection of any sales and use taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. In the event a suit is filed for collection of delinquent taxes, attorney's fees may be charged in accordance with the terms set forth in Louisiana Revised Statute 47:337.13.1.
- d. All taxes, interest and penalties imposed under this ordinance shall be paid to the taxing jurisdiction in the form of remittance required by the Collector.
- e. All penalties and interest imposed by this ordinance shall be payable to and recoverable by the taxing jurisdiction in the same manner as if they were part of the tax imposed. If the failure to pay such tax when due is explained to the satisfaction of the Collector, he may remit or waive payment of the whole, or any part of the penalty in accordance with Louisiana Revised Statute 47:337.71.
- f. For the purpose of compensating the dealer in accounting for and remitting the tax levied by this ordinance, each dealer shall be allowed one (1%) percent of the amount of tax due

and accounted for the taxing jurisdiction in the form of a deduction in submitting his sales and use tax report and paying the amount due by him, provided the amount due was not delinquent at the time of payment, as authorized by Louisiana Revised Statute 47:337.18(A)(3).

Section 10. RECORDS

The Uniform Local Sales Tax Code specifies the guidelines for maintenance of records by a dealer in Louisiana Revised Statutes 47:337.29 - 31, et seq. All records pertaining to taxes levied by this ordinance should be maintained in accordance with the Uniform Local Sales Tax statutes, as amended.

Section 11. COLLECTOR'S AUTHORITY TO EXAMINE AND AUDIT

The Uniform Local Sales Tax Code specifies the authority of a Collector to audit a dealer in Louisiana Revised Statute 47:337.36-40, et seq. Audits initiated relative to taxes levied by this ordinance will be performed under the authority of the Uniform Local Sales Tax statutes, as amended.

Section 12. COLLECTOR'S AUTHORITY TO DETERMINE THE TAX

The Uniform Local Sales Tax Code specifies the authority of a Collector to determine the amount of tax due in certain cases in Louisiana Revised Statute 47:337.28 and 47:337.48. Tax estimates or other determination of liability of taxes levied by this ordinance will be calculated under the authority of the Uniform Local Sales Tax statutes, as amended.

Section 13. LEGAL REMEDIES OF COLLECTOR

The Uniform Local Sales Tax Code specifies multiple remedies available to the Collector to aid in the collections of delinquent sales and use taxes due in Louisiana Revised Statutes 47:337.33 and 47:337.45. Delinquent sales and use taxes levied by this ordinance will be collected under the authority of the Uniform Local Sales Tax statute, as amended.

- a. Out of the proceeds from a distraint procedure under the Uniform Local Sales Tax Code, the Collector shall first pay all costs of the sale and then apply so much of the balance of the proceeds as may be necessary to pay the assessment. Any balance beyond this shall be paid to the dealer.
- b. The City Police for the City of Baton Rouge and the Sheriff for the Parish of East Baton Rouge shall enforce all injunctions prohibiting the further pursuit of business when a valid injunction and judgment has been obtained from a court of competent jurisdiction involving delinquent sales and use tax under the provision of this ordinance until such time as the delinquent tax, interest, penalties and costs have been paid by the dealer.

Section 14. LEGAL REMEDIES OF DEALER

The Uniform Local Sales Tax Code specifies multiple remedies available to a dealer to aid in the dispute of sales and use taxes levied by the taxing jurisdiction in Louisiana Revised Statutes 47:337.49 - 52.

Section 15. DEALER LIABILITY

The Uniform Local Sales Tax Code addresses the personal liability of Collectors, officers or purchasers of ongoing businesses in relation to delinquent in sales and use taxes in Louisiana Revised Statutes 47:337.46 and 47:337.21. Delinquent sales and use taxes levied by this ordinance will be collected under the authority of the Uniform Local Sales Tax statutes, as amended.

Section 16. RULES, REGULATIONS AND TAX FORMS

- a. Under the authority of Louisiana Revised Statute 47:337.94, the Louisiana Uniform Local Sales Tax Board shall have the power to make and publish reasonable rules and regulations, not inconsistent with this ordinance or the laws and the Constitution of this state or of the United States for the enforcement of the provision of this ordinance and the collection of the revenues and penalties imposed thereby.
- b. As directed by Louisiana Revised Statute 47:337.22, the Collector shall design, prepare, print and furnish to all

dealers, or make available to all dealers, all necessary forms for filing returns, and instructions to ensure a full collection from dealers and an accounting for the taxes due. Failure of any dealer to secure such forms shall not relieve him from the payment of taxes at the time and in the manner herein provided.

Section 17. NOTICE REQUIREMENTS

The Collector is required by Louisiana Revised Statute 47:337.48, 47:337.51, 47:337.53, 47:337.55 and 47:337.58 to issue notices to taxpayers who fail to make and file any return or report required by the provisions of the local ordinance. The method of notification required varies dependent upon the type of notice being issued.

Section 18. TAXING AUTHORITY RECORDS

All public bodies having control of public records must maintain such records in accordance with Louisiana Revised Statute 44:36. In accordance with Louisiana Revised Statute 47:1508, except as otherwise provided by law, the records and files maintained pursuant to a tax ordinance, excluding ad valorem property taxes and ad valorem property tax assessment rolls, of any political subdivision are confidential and privileged, and no person shall divulge or disclose any information obtained from such records and files except in the administration and enforcement of the tax laws of this state or of a political subdivision of this state.

Section 19. AUTHORITY TO HIRE EXPERTS

The Collector may, on behalf of the taxing jurisdiction, contract with and hire expert consultants for the purpose of evaluating and appraising equipment and machinery and related work necessary in connection with sales and use tax audits by the

Finance Department. Any such contracts of employment shall be subject to the approval of the Metropolitan Council.

Section 20. AUTHORITY FOR INSTALLMENT AGREEMENTS

The Collector may enter into a formal installment payment agreement with a taxpayer for the collection of past due tax, penalty and interest, when in his opinion it is in the best interest of the taxing jurisdiction to do so.

Section 21. CLAIMS FOR REFUND

- a. Whenever tangible personal property sold is returned to the dealer by the purchaser or consumer or in the event the amount paid or charged for services is refunded or credited to the purchaser or consumer after the tax imposed by the local ordinance has been collected, or charged to the account of the purchaser, consumer, or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by Louisiana Revised Statute 47:337.34(A).
- b. Whenever the unpaid balance of an account due to the dealer for the purchase of tangible personal property or the sale of services subject to sales taxation has been found to be bad in accordance with Section 166 of the United States Internal Revenue Code and has actually been charged off for federal income tax purposes, the dealer shall be entitled to reimbursement of the amount of tax previously paid by the dealer on such amounts, in the manner prescribed by Louisiana Revised Statute 47:337.34(B).
- c. In the case of a payment of tax, penalty or interest when none was due; the excess of the amount of tax, penalty or interest paid over the amount due; or the payment of a penalty that is later waived or remitted by the Collector, shall be refunded by the Collector in the manner prescribed in Louisiana Revised Statute 47:337.77.
- d. In accordance with Louisiana Revised Statute 47:337.78, before refunding any overpayment, the Collector may first determine whether the taxpayer who made the overpayment owes any other liability under any ordinance administered by him. If such be the case, the Collector may credit the overpayment against such liability and notify the taxpayer of the action taken.

- e. The prescriptive period in which a claim for refund or credit of taxes overpaid can be made is defined in Louisiana Revised Statute 47:337.79.
- f. Interest shall be paid on refunds or credits in the manner prescribed by Louisiana Revised Statute 47:337.80.
- g. If a dealer wishes to appeal a denial of a refund, he may do so in the manner prescribed by Louisiana Revised Statute 47:337.81.
- h. Claims for credit or refunds as mentioned herein without council approval will be limited to \$50,000 in accordance with the City Parish Code of Ordinances Title 1, Chapter 4, Part I, Section 1:507.

Section 22. CRIMINAL PENALTIES

Criminal penalties may be levied against a dealer for failing to account for local tax monies or for evasion of tax in the manner prescribed in Louisiana Revised Statutes 47:337.83 and 47:337.84. Any criminal penalties pursued relative to taxes levied by this ordinance will be collected under the authority of the Uniform Local Sales Tax statutes, as amended.

Section 23. SEVERABILITY

If any section, subsection, sentence, clause or phrase of this ordinance be held invalid, such decision shall not affect the validity of the remaining portions of the ordinance. The Metropolitan Council hereby declares that it would have passed this ordinance and each section, subsection, sentence, clause, and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases may be so declared invalid.

Section 24. SAVINGS CLAUSE

- a. Nothing in this ordinance shall be construed to deprive any dealer of any remedy in the review of the taxes levied herein, or in any proceedings to collect such taxes given such dealer by any other law, or to deprive the taxing jurisdiction of any remedy for the enforcement of this ordinance through any procedure or remedies expressly permitted herein or by any other law.

- b. Nothing herein shall be construed as repealing or altering any ordinance levying such taxes for periods prior to the effective date hereof.