

AN ORDINANCE LEVYING AND PROVIDING FOR
COLLECTION OF A TAX ON A SALE AT RETAIL OF
CIGARETTE PAPERS AND TO PROVIDE FOR RELATED
MATTERS.

BE IT ORDAINED By the Washington Parish Police Jury that the following Ordinance
is enacted:

Section 1. There is hereby levied a tax of twenty-five (25) cents per pack upon the
sale at retail of cigarette papers in the Parish of Washington.

Section 2. This tax shall be in addition to any other sales tax levied by the State or
any other taxing authority.

Section 3. All proceeds from the tax collected shall be dedicated to the general
fund of the Washington Parish Police Jury.

Section 4. The Collector of sales taxes for the Washington Parish Police Jury is
hereby authorized to promulgate such regulations as are necessary in order to assure the
efficient collection and remission of the above tax.

Section 5. If any part of this law is declared invalid or unconstitutional, the
remaining portions of the law shall not be affected.

BE IT FURTHER ORDAINED That all Ordinances and/or parts of Ordinances in
conflict herewith are hereby repealed.

WASHINGTON PARISH POLICE JURY

Larue Martin
Larue Martin, President

INTRODUCED: _____

ADVERTISED: _____

PUBLIC HEARING: 7/12/93

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DELIVERED TO JURY _____ HOUR: _____

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Faye Crain
Faye Crain, Secretary

election for the purpose of submitting the proposition for the ad valorem tax or for the bonds, or both, to the qualified electors of the city of Minden for their approval or rejection. The election shall be held in accordance with the applicable laws of the state of Louisiana, and such proposition shall require, for approval, the favorable vote of a majority of the qualified electors of the city voting in the election. Any ad valorem taxes levied under authority of this Section shall be in addition to all the taxes the city council now or hereafter may be authorized by law to levy and collect. This tax shall not be levied should the city of Minden fail to appropriate in any year fifteen thousand dollars which is to be expended in the same manner as provided in this Section for tax revenues of the district. All services and programs to be provided to the Downtown Development District from the proceeds of any such tax shall be in addition to the tax services, programs, and projects which would normally be provided to the central business district by the city government either at present or in the future.

G. The city council shall review and consider any plan or plans submitted within thirty days following the submission to it by the commission, and shall adopt or reject such plan by majority vote of its members. If the city council adopts such a plan, it shall become final and conclusive and the ad valorem tax may be levied as provided herein. If the city council rejects the plan, it shall notify the commission of its action, and the commission may again and from time to time prepare and submit to the city council for its review, consideration, adoption, or rejection in accordance with the procedures provided herein, a plan as provided in this Section. Any rejection by the council should consist of specific written analyses and suggestions for improvement of the plan. Further, it shall be required that technical assistance shall be provided by the city council if required by the commission in order that the plans may be improved. Each plan submitted or re-submitted shall set forth the projects recommended, the estimated cost thereof, recommendations for funding, and such other information as required by this Section, or by the commission, or the city council.

H. All bonds or other evidences of indebtedness issued pursuant to this Section shall be issued by the city council by resolution or ordinance and shall be of such series, bear such date or dates, mature at such time or times, bear interest at such rate or rates, be in such denominations, be in such form, carry such registration and exchangeability privileges, be payable at such place or places, be subject to such terms of redemption, be entitled to such priorities on the ad valorem taxes authorized herein to be levied by the city council in the district and contain such other terms, all as provided in the proceedings adopted by the city council authorizing the issuance of the bonds and providing for the security thereof. Such bonds or other evidences of indebtedness may be sold by the city council at public or private sale. The authority of the city council to issue bonds of the city pursuant to this

Section shall be in addition to any other authority now or hereafter conferred on the city council to issue bonds or other evidences of indebtedness.

Added by Acts 1990, No. 379, § 1.

§ 2740.25. Sales tax on cigarette papers

A. Any governing authority may levy a tax of not more than twenty-five cents per pack upon the sale at retail of cigarette papers in the parish. The tax shall be in addition to any other sales tax levied by the state or any other taxing authority. In the event a tax on cigarette papers is levied by one of these parishes,¹ all proceeds from the tax shall be dedicated to the sheriff of that parish for law enforcement purposes, except in the parish of Washington all proceeds collected shall be dedicated to the parish governing authority.

B. (1) The governing authority of any parish may levy a tax of not more than one dollar and twenty-five cents per pack upon the sale at retail of cigarette papers in the parish. This tax shall not be levied on cigarette papers packaged with tobacco. The tax shall be in addition to any other sales tax levied by the state or any other taxing authority. In the event a tax on cigarette papers is levied by the governing authority, all proceeds from the tax shall be dedicated and paid to the sheriff of the parish and shall be used solely for the purpose of developing or continuing the Drug Abuse Resistance Education (D.A.R.E.) programs within the public and private educational systems of the parish.

(2) However, in the parish of Washington, the proceeds shall be dedicated in the following manner:

(a) Fifty cents of the tax collected on the sale of each pack of cigarette papers shall be dedicated to the sheriff of the parish to be used solely for the purpose of developing or continuing the Drug Abuse Resistance Education (D.A.R.E.) programs.

(b) The remaining seventy-five cents collected on the sale of each pack of cigarette papers shall be dedicated to the general fund of the parish governing authority.

(3) Notwithstanding the provisions of Paragraph (1) of this Subsection, in the parish of St. Tammany, fifty cents of the tax on the sale of each pack of cigarette papers collected by the parish pursuant to Paragraph (1) of this Subsection shall be dedicated to the Drug Abuse Resistance Education (D.A.R.E.) program and the remainder of the monies collected shall be dedicated to recreational purposes in the parish.

C. The governing authority of the parish of Orleans may levy a tax of not more than one dollar and fifty cents per pack upon the sale at retail of cigarette papers in the parish. This tax shall not be levied on cigarette papers packaged with tobacco. The tax shall be in addition to any other sales tax levied by the state or any other taxing authority. In the event a tax on cigarette papers is levied by the governing authority, all proceeds of this tax shall be used solely for the purposes of the New Orleans Recreation Department and