

Washington Parish Council
Ordinance No. 05-374

Introduced by Darwin Sharp
Introduced on November 14, 2005
Public hearing held on December 5, 2005

An ordinance to levy an occupational license fee for each person pursuing and conducting an business, trade, profession or vocation, within Washington Parish subject to license under the Louisiana Constitution and the laws of the State of Louisiana

BE IT ORDAINED by the Washington Parish Council duly convened in regular session as required by applicable federal and state laws and regulations, that it does hereby enact the following ordinance.

SECTION 1. Annual license tax.

There is hereby levied an occupational license tax for the year 2006 and for each subsequent year, upon each person pursuing and conduction any business, trade, profession or vocation, within the Parish of Washington, subject to license under the Louisiana Constitution and the laws of the State of Louisiana. The annual license fee shall be \$25.00.

SECTION 2. Adoption of state law.

- a. The amount of license tax levied in any case is hereby fixed, determined and ordained to be the same as that maximum amount fixed, levied and collectable by the governing authority under and shall be granted in accordance with, the provision of R.S. Title 47, Chapter 3, both inclusive, as amended and all other applicable laws, all of which for purposes of this article are made a part hereof by reference as if written herein in extensor. The entire state act is adopted herein unless modified herein.
- b. Those who pay a municipal license tax shall be exempt from the parish occupation license tax in the amount of the municipal tax as provided by Art. VI, Sec. 28 of the Louisiana Constitution.

SECTION 3. Application for licenses.

- a. Every person subject to a license tax levied, as provided herein, shall apply to the sales tax collector for the parish council for a license before the same becomes delinquent. The collector shall have those power and duties, specified in R.S. 47:350, 47:352 and 47:353, subject to the approval of the parish council.
- b. Every person subject to a license tax levied, shall provide proof of application to the sales tax collectors office for collection of sales tax.

- c. Upon payment of the tax due as reflected on the application filed by the taxpayer, the collector shall issue the license applied for. Upon payment of the tax due as reflected on the application filed by the taxpayer, the collector shall have no authority to deny, refuse to issue, or revoke any license issued pursuant to the provision of this article.
- d. Notwithstanding any other provision of this article to the contrary, no provision of this article shall be construed as requiring any person or entity engaged in conduct protected under the First Amendment of the Constitution of the United States of American, including by not limited to any editor or publisher, to apply for or to obtain a license, or to pay the tax levied by this article, as a condition to engaging in such business, profession or conduct.
- e. Any rules or regulations issued or promulgated pursuant to the provisions of this article shall state, without limitation, that any person or entity engaged in conduct protected by the First Amendment of the Constitution of the United States of America, including but not limited to any editor or publisher, upon notification to the collector of the name and place of business of such person or entity, shall be issue a license forthwith and without further inquiry.
- f. For purposes of this article, taxpayers engaged in the business of theaters and/or cable TV operators, shall be removed from the schedule of taxable businesses listed and described in R.S. 47:354 entitled "Retail dealers in merchandise, services, and rental," and shall be hereby placed in the category and class of business entitled "All other business" as defined in R.S. 47:359(j), and shall be taxed in accordance with the provisions of that section.

Section 4. Exceptions, definitions, classifications and adoptions.

For the purpose of this article, the exceptions, limitations, definitions, and classifications in effect on December 31, 1981 as provided in R.S. 47:341 et seq.; as amended, shall be made a part of this ordinance.

Section 5. Special provisions.

- a. Those persons who pay a municipal occupational license tax shall receive a credit against the parish license tax due, in the amount of the municipal tax paid, not to exceed the parish tax due.
- b. All peddlers and itinerant vendors, as defined and provided for in R.S. 47:359(c), shall obtain an annual license costing \$25.00 except where that certain itinerant vendors of agriculture or horticulture products, purchased directly from farmers, or seafood products harvested themselves or purchased directly from commercial fishermen or shrimpers, shall be exempt.

Section 6. License required for each location.

- a. Except as otherwise expressly provided, any person taxed, having one or more places of business throughout the parish shall pay a separate license fee for each class of business conducted at each place.

- b. A separate license for each class of business at each place of business shall be required

Section 7. Due and payment date.

- a. On January 1, 2006 and each succeeding year, the license tax herein authorized to be levied shall be due and payable to the Parish Government. All license taxes levied herein shall be due and payable on January first of each calendar year for which the license is due, except that for a new business commencing after January first in any calendar year, the first license shall be due and the tax payable on the date the business is commenced.
- b. All licenses unpaid prior to March first of each calendar year for which they are due and in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and there shall be collected, with said tax, interest upon said unpaid amount, at the rate of twelve (12) per cent per annum, or fractional part thereof; and in addition to the interest that may be so due thereon, there shall also be collected a penalty equivalent to five (5) per cent for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five (25) in aggregate of the tax due.

Section 8. Failure to pay tax; judgment prohibiting further pursuit of business

Failure to pay the tax levied under the authority of this article shall ipso facto without demand or put into default, cause the tax, interest, penalties and costs to become immediately delinquent. The director-department of revenue and taxation of this governing authority or the parish council are hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the delinquent taxpayer to show cause in not less than two (2) nor more ten (10) days, exclusive of holidays, why the delinquent taxpayer should not be ordered to cease from pursuit of the business taxes under the authority of this article. This rule may be tried out of term and in chambers and tried by preference. If the rule is made absolute, the order therein rendered shall be considered a judgment in favor of the local governmental subdivision prohibiting the taxpayer from the further pursuit of the business therein unless he has paid the delinquent tax, interest, penalties and costs and every violation of the injunction shall be considered a contempt of court, punishable according to law.

Section 9. Definitions.

The word "person" includes a firm, association, organization, partnership, trust, company or corporation, as well as an individual.

Having been submitted to a vote, the vote thereon resulted as follows:

YEAS: 4 (Sharp, Wheat, Nassauer and Brown)

NAYS: (Sumrall, Thomas and Miley)

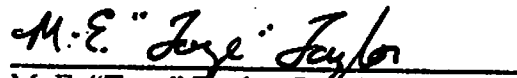
ABSENT: 0 (None)

The ordinance was declared adopted on the 5th day of December 2005.


Darwin Sharp, Chairman

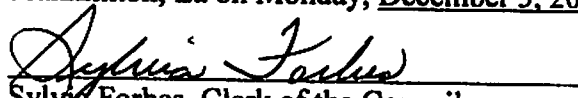
Delivered to the Parish President on
12-8, 2005 at 9:20 AM

Returned to the Clerk of the Council on
12-8, 2005 at 9:21 AM


M. E. "Toye" Taylor, Parish President

Certification

I hereby certify that the above and foregoing is a true and correct copy of an ordinance adopted at a regular meeting of the Council of the Parish of Washington, held in Franklinton, La on Monday, December 5, 2005.


Sylvia Forbes, Clerk of the Council