

The following ordinance having been introduced at a meeting held on April 16, 2007, notice of its introduction having been published in the official journal and a public hearing having been held thereon on May 21, 2007, was offered for final adoption by Mr. Anderson and seconded by Mr. Cradure:

ORDINANCE NO. 764

An ordinance providing for the levy and collection within the City of Westlake, State of Louisiana, effective July 1, 2007, of a one percent (1%) sales and use tax (the "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 upon the sale of services in said City, levying and providing for the assessment, collection, payment and dedication of the proceeds of such Tax and the purposes for which such proceeds may be expended, such Tax having been authorized at a special election held in the City on March 31, 2007.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority and an election held on March 31, 2007, the Mayor and City Council of the City of Westlake, State of Louisiana (the "Governing Authority"), is authorized to levy and collect within the City of Westlake, State of Louisiana, a one percent (1%) sales and use tax (the "Tax"), for a period of ten (10) years, from and after July 1, 2007, 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 upon the sale of services as defined in applicable statutory authority, pursuant to the following proposition which was approved at said election held on March 31, 2007:

PROPOSITION NO. 1
(SALES TAX RENEWAL)

SUMMARY: ONE PERCENT (1%) SALES AND USE TAX FOR 10 YEARS WITH THE PROCEEDS TO BE DEPOSITED IN A SPECIAL FUND AND DEDICATED AND USED FOR THE PURPOSES OF CONSTRUCTING, ACQUIRING, IMPROVING, OPERATING AND MAINTAINING FIRE DEPARTMENT STATIONS AND EQUIPMENT, SEWERAGE FACILITIES, AND PUBLIC PARKS AND RECREATIONAL FACILITIES AND SUPPLEMENTING THE COST OF SALARIES AND BENEFITS OF CITY EMPLOYEES; WITH THE PROCEEDS OF THE TAX TO BE SUBJECT TO BEING FUNDED INTO BONDS.

Shall the City of Westlake, State of Louisiana (the "City"), under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to levy and collect, a tax of one percent (1%) (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption, and storage for use or consumption, of tangible personal property and on sales of services in the City, in the manner provided by state law, for a period of ten (10) years, beginning July 1, 2007, with the proceeds of the Tax (after paying the reasonable and necessary costs and expenses

of collecting and administering the Tax) to be deposited in a special fund and dedicated and used for the purposes of constructing, acquiring, improving, operating, and maintaining fire department stations and equipment, sewerage facilities and public parks and recreational facilities in the City; and supplementing the cost of salaries and benefits of City employees (the estimated amount reasonably expected to be collected from the levy of the Tax for one entire year being \$1,000,000); and shall the City be authorized to fund the proceeds of the Tax into Bonds to pay the cost of making capital improvements for any of the aforesaid purposes, to the extent and in the manner permitted by the Laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special election of March 31, 2007, it is the desire of this Governing Authority to provide for the levy and collection of the Tax for an additional ten (10) years, and to provide for distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Westlake, State of Louisiana (the "Governing Authority"), acting as the governing authority of the City of Westlake, State of Louisiana (the "City"), that:

SECTION 1. Imposition. Pursuant to the authority of a special election held in the City on March 31, 2007, a tax is hereby levied 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 sales of services in the City (the "Tax"), as defined by law. The Uniform Local Sales Tax Code, as enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Tax to the extent required by the Constitution of the State of Louisiana and the Revised Statutes.

SECTION 2. Rate. The Tax is levied at the rate of one percent (1%) of the sales price of each item or article of tangible personal property when sold at retail in the City, the Tax to be computed on gross sales for the purpose of remitting the amount of tax due to the Governing Authority, and to include each and every retail sale. The Tax is levied at the rate of one percent (1%) of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in the City, provided there shall be no duplication of the Tax. The Tax is levied at the rate of one percent (1%) of the gross proceeds derived from the lease or rental of tangible personal property, as defined by law, where the lease or rental of such property is an established business, or part of an established business, or the same is incidental or germane to the said business, or of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property. The Tax is levied at the rate of one percent (1%) of the amount paid or charged for taxable services, as defined by law, performed in the City.

SECTION 3. Effective Date. The Tax shall be effective on July 1, 2007.

SECTION 4. Term. The Tax has a term limit of ten (10) years ending on June 30, 2017.

SECTION 5. Purposes. The proceeds of the Tax shall be used for those corporate purposes set forth in the proposition approved by the voters in the special election held in the City on March 31, 2007, which proposition is set forth in the preamble hereto.

SECTION 6. Vendor's Compensation. For the purpose of compensating the dealer in accounting for and remitting the Tax levied by this ordinance, each dealer shall be allowed one percent (1%) of the amount of Tax due and accounted for and remitted to the City's collector in the form of a deduction in submitting his report 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 taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder.

SECTION 7. Exclusions and Exemptions. The Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does the Governing Authority adopt any exclusions or exemptions that are not allowed as an exclusion or exemption from State sales and use tax. Included within the tax base is every transaction, whether sales, use, lease or rental, or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana.

SECTION 8. Interest. The interest on unpaid taxes provided for by La. R.S. 47:337.69 shall be at the rate of one and one-fourth percent (1-1/4%) per month.

SECTION 9. Delinquency Penalty. Penalty as provided by La. R.S. 47:337.70 shall be five percent (5%) per thirty (30) days, not to exceed twenty-five percent (25%).

SECTION 10. Penalty for False or Fraudulent Return. Penalty as provided by La. R.S. 47:337.72 shall be fifty percent (50%) of the Tax found to be due.

SECTION 11. Negligence Penalty. The penalty provided by La. R.S. 47:337.73 shall be five percent (5%) of the Tax or deficiency found to be due, or ten dollars (\$10.00), whichever is greater.

SECTION 12. Penalty for Insufficient Funds Check. The penalty provided in La. R.S. 47:337.74 shall be an amount equal to the greater of one percent (1%) of the check or twenty dollars (\$20.00).

SECTION 13. Attorney Fees. The collector is authorized to employ private counsel to assist in the collection of any taxes, penalties or interest due under this ordinance, or to represent him in any proceeding under this ordinance. If any taxes, 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 per centum (10%) of the taxes, penalties and interest due, shall be paid by the tax debtor.

SECTION 14. Limits on Interest, Penalty and Attorney Fees. 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 15. Collector. The Tax levied by this ordinance is authorized to be collected by a "Collector" which term shall mean and include the entity presently collecting sales and use taxes on behalf of the City.

SECTION 16. Powers of Collector. 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 17. Agreement to Collect Tax on Vehicles. With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license tax, this Governing Authority, acting through the Mayor and on behalf of the Governing Authority of the City, for the collection of the Tax on such vehicles, is authorized to enter into an agreement with the Vehicle Commissioner, Department of Public Safety and Corrections, as provided by R.S.47:303(B).

SECTION 18. Revenues of Tax. 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 shall be promptly remitted by the Collector to the City and deposited in the Sales Tax Account established and maintained with the regularly designated fiscal agent of the Mayor and City Council. 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.

SECTION 19. Severability. If any or more of the provisions of this ordinance shall for any reason 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 20. Recordation. A certified copy of this ordinance shall be recorded in the Mortgage Records of the Parish of Calcasieu, State of Louisiana.

SECTION 21. Effective Date. Notice of the Introduction of this Ordinance, having been published in the official journal of the Issuer as required by law, and a copy hereof having remained on file in final form for public inspection with the Clerk of the Issuer since its date of introduction on April 16, 2007, and having been read in full, this Ordinance shall be in full force and effect upon publication in the official journal of the Issuer.

SECTION 22. Uniform Sales Tax Controlling. 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.

The adoption of the foregoing ordinance having been duly moved and seconded, the roll was called and the following vote was taken and recorded:

<u>Council Members</u>	<u>Yeas</u>	<u>Nays</u>	<u>Absent</u>	<u>Abstaining</u>
Wally Anderson	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Curtis Alexander	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
Bob Hardey	<u> </u>	<u> </u>	<u>X</u>	<u> </u>
Dan Racca	<u>X</u>	<u> </u>	<u> </u>	<u> </u>
John Cradure	<u>X</u>	<u> </u>	<u> </u>	<u> </u>

There being a favorable vote on the ordinance of at least a majority of the authorized members of the Governing Authority, the ordinance was declared adopted on this the 21st day of May, 2007.

Andrea Mahfouz
Clerk

Bob Hardey
Mayor

STATE OF LOUISIANA

PARISH OF CALCASIEU

I, the undersigned Clerk of the City of Westlake, State of Louisiana, do hereby certify that the foregoing pages constitute a true and correct copy of an ordinance adopted by the Mayor and City Council of the City of Westlake, State of Louisiana, on April 16, 2007, providing for the levy and collection within the City of Westlake, State of Louisiana, effective July 1, 2007, of a one percent (1%) sales and use tax (the "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 upon the sale of services in said City, levying and providing for the assessment, collection, payment and dedication of the proceeds of such Tax and the purposes for which such proceeds may be expended, such Tax having been authorized at a special election held in the City on March 31, 2007.

IN FAITH WHEREOF, witness my official signature and the impress of the official seal of said City at Westlake, Louisiana, on this, the 21st day of May, 2007.


Clerk

(SEAL)