

ORDINANCE NO. 1-86

AN ORDINANCE LEVYING WITHIN THE TOWN OF ELIZABETH, STATE OF LOUISIANA, A TAX OF THREE-TENTHS OF ONE PERCENT (0.3%) UNDER THE PROVISIONS OF ARTICLE VI, SECTION 29 OF THE CONSTITUTION OF THE STATE OF LOUISIANA OF 1974, AND OTHER CONSTITUTIONAL AND STATUTORY AUTHORITY SUPPLEMENTAL THERETO, BE AUTHORIZED TO LEVY AND COLLECT, AND ADOPT AN ORDINANCE PROVIDING FOR SUCH LEVY AND COLLECTION, A TAX OF THREE-TENTH OF ONE PERCENT (0.3%) (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 TOWN ALL AS PRESENTLY DEFINED IN LA. R. S. 47:301 THROUGH 47:317, INCLUSIVE, WITH THE PROCEEDS OF THE TAX (AFTER PAYING REASONABLE AND NECESSARY COSTS AND EXPENSES OF COLLECTING AND ADMINISTERING THE TAX) TO BE DEDICATED AND USED FOR THE UPKEEP, MAINTENANCE AND IMPROVEMENT OF THE ELIZABETH FIRE DEPARTMENT.

WHEREAS, under the provisions of Sub-Part D, Part I, Chapter 6, Title 33 of the Louisiana Revised Statutes of 1950 (R. S. 33:2711, et seq.), and other constitutional and statutory authority supplemental thereto, the Town of Elizabeth, State of Louisiana, is authorized to levy and collect within such Town a tax of three-tenths of one percent (0.3%) 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 as defined in R. S. 47:301 through 47:317; and

WHEREAS, pursuant to the requirements of Sub-Part D, Part I, Chapter 6, Title 33 of the Louisiana Revised Statutes of 1950 (R. S. 33:2711, et seq.), and other constitutional and statutory authority supplemental thereto, a special election was held in said Town of Elizabeth on Tuesday, November 4, 1986, to authorize the levy and collection of a tax, and the following proposition was submitted at said election and duly approved by a majority of the qualified electors voting in said election, viz:

PROPOSITION

SHALL THE TOWN OF ELIZABETH, STATE OF LOUISIANA, (THE "TOWN") UNDER THE PROVISIONS OF ARTICLE VI, SECTION 29 OF THE CONSTITUTION OF THE STATE OF LOUISIANA OF 1974, AND OTHER CONSTITUTIONAL AND STATUTORY AUTHORITY SUPPLEMENTAL THERETO, BE AUTHORIZED TO LEVY AND COLLECT, AND ADOPT AN ORDINANCE PROVIDING FOR SUCH LEVY AND COLLECTION, A TAX OF THREE-TENTHS OF ONE PERCENT (0.3%) (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 SALE OF SERVICES IN THE TOWN ALL AS PRESENTLY DEFINED

IN LA R. S. 47:301 THROUGH 47:317, INCLUSIVE, WITH THE PROCEEDS OF THE TAX (AFTER PAYING REASONABLE AND NECESSARY COSTS AND EXPENSES OF COLLECTING AND ADMINISTERING THE TAX) TO BE DEDICATED AND USED FOR THE UPKEEP, MAINTENANCE AND IMPROVEMENT OF THE ELIZABETH FIRE DEPARTMENT.

WHEREAS, in compliance with the aforesaid Statutes and said election of November 4, 1986, it is the desire of this May and Board of Aldermen to levy said tax and provide for the collection thereof and other matters in connection therewith as hereinafter provided in this ordinance.

NO, THEREFORE, BE IT ORDAINED by the May and Board of Aldermen of the Town of Elizabeth, State of Louisiana, that:

#### DEFINITIONS

Section 1. As used in this ordinance the following words, terms and phrases shall have the meaning ascribed to them in Section 1.01 to 1.25, inclusive, of this ordinance, except when the context clearly indicates a different meaning:

Section 1.01. "Agricultural Commodity" shall mean horticultural, viticultural, poultry, farm and range products and livestock and livestock products.

Section 1.02. "Business" shall include any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. The term "business" shall not be construed in this ordinance to include the occasional and isolated sales or transactions by a person who does not hold himself out as engaged in business.

Section 1.03. "Town" shall mean the Town of Elizabeth, State of Louisiana.

Section 1.04. "Collector" shall mean and include the Clerk-Treasurer of the Town of Elizabeth, State of Louisiana, or the duly authorized assistants of said Clerk-Treasurer designated by the Town for the purpose of collecting said tax.

Section 1.05. "Cost Price" shall mean the actual cost of the article of tangible personal property without any deductions therefrom on account of the costs of materials used, labor or service cost, transportation charges or any other expenses whatsoever.

MISCELLANEOUS

Section 14.01. This ordinance shall be published in one (1) issue of the official journal of this Taxing Authority as soon as possible and shall be in full force and effect immediately upon its adoption.

Section 14.02. A certified copy of this ordinance shall be recorded as soon as possible in the Mortgage Records of the Parish of Allen, State of Louisiana.

This ordinance having been submitted in writing, at a public meeting of the Mayor and Board of Aldermen of the Town of Elizabeth, State of Louisiana, was then submitted to an official vote as a whole, the vote thereon being as follows, to-wit:

YEAS: Terry Rasberry, Henry Carston, Lawrence Crawford

NAYS: 0

Absent: Ann Newman, Dennis Sirman

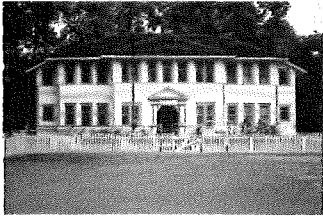
And the ordinance was declared adopted on this the 11<sup>th</sup> day of November, 1986.

Warren Clark  
MAYOR

ATTEST:)

Kane Buson

CLERK  
7/13/86



Village of Elizabeth,

**Mandy L. Green, Mayor**

**230 Poplar Street  
PO Box 457  
Elizabeth, LA 70638  
P: 318-634-5100  
F: 318-634-7881**

[dlee@villageofelizabeth.com](mailto:dlee@villageofelizabeth.com)

**Clerk: Denise Lee**

Board of Aldermen

Kenneth Kelly / Pro Tem

Kelly Stalsby

Angela Smith

You may do a Public Records Request  
to the Village Hall  
to obtain a copy of pages 3 – 28  
for Ordinance No. 1-86. (0.3% tax)

Village of Elizabeth is an Equal Opportunity Employer.