

Sabine Parish Certified Copy

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First VENDOR

SABINE PARISH POLICE JURY

First VENDEE

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Recorded Information

I hereby certify that the attached document was filed for registry and recorded in the Clerk of Court's office for Sabine Parish, Louisiana.

On (Recorded Date) : 04/24/2019

At (Recorded Time) : 10:59:04AM



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CLERK OF COURT
TAMMY FOSTER
State of Louisiana Parish of Sabine
I certify that the attached is a true & correct
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File Number 469405
Recorded in Book 798 Page 953
Certified 4/24/2019 at 10:59:18AM



Elyse Mitchell
Deputy Clerk

ORDINANCE 6 of 2019

AN AMENDMENT TO ORDINANCE NO. 1 OF 2014

An ordinance amending an ordinance adopted by the Police Jury of the Parish of Sabine, State of Louisiana, on January 15, 2014, levying a one percent (1%) sales and use tax within the Parish of Sabine, State of Louisiana; and providing for other matters in connection therewith.

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 pursuant to a special election held in the Parish of Sabine, State of Louisiana, on October 19, 2013, the Parish of Sabine, State of Louisiana (the "Parish"), acting through the Police Jury of the Parish of Sabine, State of Louisiana, as its governing authority (the "Governing Authority") adopted an ordinance on January 15, 2014 (the "Prior Ordinance") levying a one percent (1%) sales and use tax (the "Tax") within the parish; and

WHEREAS, Section 47:305.50(E)(2) of the Louisiana Revised Statutes of 1950, as amended, provides that a political subdivision may, by ordinance, provide that a sales and use tax imposed by the political subdivision shall not apply to parts or services used in the fabrication, modification, or repair of rail rolling stock; and

WHEREAS, the Police Jury of Sabine Parish, State of Louisiana desires to stimulate industry within the Parish and now wishes to amend the Prior Ordinance to provide that the Tax shall not apply to certain repairs of railcars:

NOW THEREFORE BE IT ORDAINED by the Police Jury of the Parish of Sabine, State of Louisiana in regular session convened that SECTION 7 entitled "Exclusions and Exemptions" of the Prior Ordinance is hereby amended as follows:

SECTION 7. Exclusion and Exemptions. The Governing Authority adopts none of the optional exclusions or exemptions allowed by State sales and use tax law, nor does this Governing Authority adopt any exclusions or exemptions authorized by legislation enacted under Article VI, Section 29(D)(1) of the Constitution of the State of Louisiana of 1974, that are not allowed as an exclusion or exemption from State sales and use tax. Included within the base of the Tax is every transaction, whether sales, use, lease or rental, consumption, storage or service, with no exclusions or exemptions except for those mandated upon political subdivisions by the Constitution or statutes of the State of Louisiana, including the Act. Notwithstanding the foregoing, the furnishing of repairs, including parts, to railcars when the repaired railcar is delivered to the customer in another state, either by common carrier or the repair dealer's own vehicle, shall be excluded from the levy of the Tax imposed by this ordinance.

BE IT FURTHER ORDAINED by the Police Jury of the Parish of Sabine, State of Louisiana that SECTION 7 entitled "Exclusions and Exemptions" is hereby amended to add the following:

SECTION 7(1) "Sale of Services" shall not include the furnishing of repairs, including parts, to railcars when the repaired railcar is delivered to the customer in another state either by common carrier or the repair dealer's own vehicle.

BE IT FURTHER ORDAINED that all other ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict.

BE IT FURTHER ORDAINED that this ordinance shall be in effect April 17, 2019 and it shall be published one time in the Official Journal of the Parish of Sabine, State of Louisiana, along with any other minutes of the meeting.

The foregoing ordinance having been offered upon a motion by Ebarb and seconded by McCormic was then submitted to an official vote and the vote thereupon was recorded as follows to wit:


Yeas: 8 - Willes Funderburk, "Mike" McCormic, "Charlie" Brown, "Ronny" Bison, Eric Garcie, Ricky "K-Wall" Sepulvado, Kenneth M. Ebarb, and "Randy" Byrd.


Nays: 0

Abstain: 0

Absent: 1 – William E. Ruffin

Thereupon, the President declared this ordinance adopted on this the 17th day of April 2019, at the regularly scheduled meeting of the Police Jury of the Parish of Sabine.



Ronald L. Bison
President


William E. Weatherford
Secretary Treasurer

STATE OF LOUISIANA
PARISH OF SABINE

I, William E. Weatherford, Secretary Treasurer of the Police Jury of the Parish of Sabine, State of Louisiana herein certify the above to be a true and original copy of the ordinance adopted by the Police Jury at its meeting held April 17, 2019.

GIVEN UNDER MY HAND AND SEAL of office this 17th day of April 2019.


William E. Weatherford
Secretary-Treasurer