

STATE OF LOUISIANA

ST. LANDRY PARISH GOVERNMENT ORDINANCE NO. 2018-008

AMENDMENT TO Section 42-54 (Pari-mutual live racing facility economic redevelopment and gaming tax) of ARTICLE LI (DISTRIBUTION OF SLOT PROCEEDS) of Chapter 42 (Taxation) of the St. Landry Parish Code of Ordinances, and is to be amended as follows: "(a) (1) Parish government.....61.0%," delete "(a)(7) Opelousas City Police Department.....6.0%", and "of the sixty-one percent (61.0%) of the tax on the aggregate of the weekly taxable net slot machine proceeds from Evangeline Downs that is allocated to Parish government, six percent (6.0%) shall be placed into the Parish government general fund."

BE IT ORDAINED BY THE COUNCIL FOR ST. LANDRY PARISH GOVERNMENT that

ARTICLE III. - DISTRIBUTION OF SLOT PROCEEDS

Section 42-54. - Pari-mutuel live racing facility economic redevelopment and gaming tax.

(a) Tax levied. In accordance with state law, there is hereby levied a tax in the amount of four percent of the aggregate of the weekly taxable net slot machine proceeds upon Evangeline Downs and/or any subsequent owner of the licensed eligible live racing facility, the proceeds of which shall be allocated, distributed or used as follows:

- (1) Parish government ..... 61.0%
- (2) Parish airport .... 1.5%
- (3) Coroner ..... 1.5%
- (4) Economic development ..... 5.0%
- (5) District attorney ..... 3.5%
- (6) Registrar of voters ... 1.5%
- (7) St. Landry Parish Municipal Association ..... 21.0%
- (8) Parish judicial system ..... 2.0%
- (9) Parish clerk of court ..... 1.5%
- (10) Parish assessor's office ..... 1.5%

(b) Of the sixty-one percent (61.0%) allocated to Parish government from the tax on the aggregate of the weekly taxable net slot machine proceeds from Evangeline Downs, and/or any subsequent owner of the licensed eligible live racing facility, in section (a), six percent (6.0%) shall be placed into the Parish government general fund.

(c) When the tax is due and payable. Four percent of the weekly taxable net slot machine proceeds shall be due and payable on the last day of each calendar week by the licensed eligible live racing facility.

(d) Report and remittance. The licensed eligible live racing facility, subject to the terms of this article, shall make reports of the weekly taxable net slot machine proceeds on or before the 20th day of the following month, such reports to be accompanied by a certified check, money order or cash for the amount of the fee due as indicated by the report. The monthly

report shall be submitted to the parish government or its designee, and shall be signed by the person or licensed eligible live racing facility remitting the fee, or his duly authorized representative. Such signature shall constitute an affirmation on the part of the licensed eligible live racing facility and the person signing the report that he has read and examined it and that, to the best of his knowledge and belief, the statement and figures therein contained are true, correct and complete.

(e) Inspections. In order that the parish government or its designee may have additional means of checking and verifying the accuracy of such reports, all the records, books and other documents of licensed eligible live racing facilities and those persons making such reports as required by subsection (C) of this section shall be open for inspections by the parish government or its designee at all reasonable hours for a period of four years, commencing with the calendar year in which the fee becomes due and continuing for a period of the three subsequent consecutive calendar years thereafter. Examples of the gaming attendance figures and the amount of the fee collected in connection therewith, deposit information, journals, ledgers, ticket stubs if used, computerized reports and source documents relating to the admission charges collected by the licensed eligible live racing facility and daily access to turnstile readings.

(f) Administrative fees. Pursuant to R.S. 33:1236, a four percent administrative fee shall be levied on all gross proceeds collected from slot machine revenue. Said fees shall be dedicated solely to road materials, excluding, but not limited to, salaries, benefits, insurance, etc.

This Ordinance shall be effective on January 1, 2019.

This Ordinance having been introduced on the 3rd day of October 2018, notice of Public Hearing having been published, said public hearing having been held, the title having been read, and the Ordinance considered, a record vote was taken and the following results were had:

YEAS: 7

NAYS: 4

ABSENT: 1

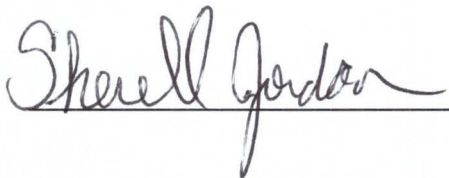
ABSTAINED: 0

### CERTIFICATE

I, **SHERELL JORDAN**, do hereby certify that I am the duly appointed Clerk for the St.

Landry Parish Government, State of Louisiana, and I hereby certify that the above and foregoing is a true and correct copy of an Ordinance adopted by the Council of the St. Landry Parish Government at a monthly meeting held on the \_\_\_\_ day of \_\_\_\_\_, 2018, in which a meeting quorum was present :

Witness my official signature and seal of office at Opelousas, St. Landry Parish, Louisiana, this day.

 Parish Clerk

 Parish President