ORDINANCE NUMBER 9-99 TOWN OF ELIZABETH, L OUISIANA

AN ORDINANCE TO PROVIDE FOR THE IMPOSITION OF A TAX ON THE PURSUIT OF BUSINESS, AS AUTHORIZED BY L.R.S. 47:341 ET SEQ., AND TO PROVIDE FOR RELATED MATTERS.

**BE IT ORDAINED** in regular session by the Board of Aldermen for the Town of Elizabeth that this Ordinance Number 9-99 is hereby enacted *to* read as follows:

**SECTION** 1: ANNUAL LICENSE TAX: There is hereby levied an occupational

license tax for the year 2000 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession, or vocation, within the corporate limits of the Town of Elizabeth, subject to license under the Louisiana Constitution and laws of this state.

**SECTION 2:** ADOPTION OF STATE LAWS: The amount of license tax levied in each case is hereby fixed, determined and ordained to be the same as that fixed, levied and collectable by the governing authority under, and shall be granted in accordance with, the provisions of Louisiana Revised Statutes, Title 47, Chapter 3, both inclusive, as amended, and all other applicable laws, all of which for all purposes of this ordinance are made a part hereof by reference as if written herein in extenso.

**SECTION 3:** PEDDLERS: All peddlers, defined by Louisiana Revised Statutes, Title 47, Section 359(C), shall obtain a license costing TWENTY-FIVE AND 00/100 ($25.00) DOLLARS. However, peddlers taking part in a function sponsored by the Town of Elizabeth shall be exempt from said fee.

**SECTION 4:** EFFECTIVE DATE: This ordinance shall become effective at 12:01 A.M., May 1, 2000.

**SECTION 5:** SEVERABILITY CLAUSE: If any provision or item of this Ordinance and the application thereof is held invalid, such invalidity shall not affect other provisions, items, or applications of this Ordinance which can be given effect without the invalid provisions, items, or applications, and to this end, the provisions of this Ordinance are hereby declared severable,

**SECTION *6:*** REPEALER CLAUSE: All ordinances or parts of ordinances in conflict herewith are hereby repealed in their entirety.

**SECTION 7:** PENALTY AND INTEREST: All license taxes levied herein shall be due and payable on January 1st of each year and all unpaid license taxes shall become delinquent on March 1st. The collection of delinquent accounts shall be enforced in accordance with Louisiana Revised Statutes, Title 47, Sections 1601 and 1602.

SECTION 8: Notice of the proposal of this ordinance *was* published in the official journal on the 21st day of October, 1999. An opposition to the proposed ordinance shall be in writing and filed with the Town Clerk with fifteen (15) days after the first publication of the notice. If any opposition is filed, the governing authority shall not adopt the ordinance until a hearing has been held. If the ordinance is adopted, it shall not become effective until ten (10) days after its passage, during which time any interested citizen may apply to the District Court having jurisdiction over the municipality for an order restraining the disposition of the property. After the ordinance becomes effective, it cannot be contested for any reason, all as provided in **R.S.** 33:4712(C).

Said ordinance having been introduced on the 7th day of September 1999, with notice having been published on the 21st day of October, 1999. Motion was made by \_KENNETH KELLY and seconded by Tony Normand to adopt said ordinance.

The above and foregoing ordinance was called for a vote by the mayor at the regular meeting of the Town of Elizabeth, Louisiana held on the 2nd day of November, 1999, and the vote thereon was as follows:

YEAH NAY ABSENT ABSTAINING

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Robert Murry | X |  |  |  |
| Ken Kelly | X |  |  |  |
| Michael Melder | X |  |  |  |
| Dale Brandenberg | X |  |  |  |
| Tony Normand | X |  |  |  |

THUS, DONE AND PASSED at Elizabeth, Louisiana on the 2nd day of November, 1999. Final publication was made in the Oakdale Journal on the 11th day of November. 1999.

Thereupon, the Mayor declared the Ordinance adopted on the 5 t h day of

November 1999.

