

ST. TAMMANY PARISH COUNCIL

ORDINANCE

ORDINANCE CALENDAR NO.: 7900

ORDINANCE COUNCIL SERIES NO.: 25-

COUNCIL SPONSOR: MR. PHILLIPS

PROVIDED BY: COUNCIL OFFICE

INTRODUCED BY: \_\_\_\_\_

SECONDED BY: \_\_\_\_\_

ON THE 5<sup>TH</sup> DAY OF JUNE, 2025

ORDINANCE AMENDING THE ST. TAMMANY PARISH CODE OF ORDINANCES, PART I, ARTICLE II OCCUPATIONAL LICENSE TAX, TO AMEND SEC. 22-27 GENERAL DEFINITIONS, AND ADDING SEC. 22-51 TO PROVIDE AN EXEMPTION OR REDUCED TAX FOR VETERAN-OWNED BUSINESSES.

WHEREAS, in St. Tammany parish, businesses must maintain an Occupational License, which requires an annual fee; and

WHEREAS, the Parish Council seeks to provide an additional tax relief for veteran owned business who operate in St. Tammany Parish.

THE PARISH OF ST. TAMMANY HEREBY ORDAINS, in regular session convened that:

Article II Occupational License Tax, Section 22-27 General Definitions: includes

“Veteran” for purposes of this ordinance means a person as defined by LA. R.S. 51:3202(a) and (b): (a) A person who served in the active military and was discharged or released under conditions other than dishonorable. (b) An Active or reserve member in any branch of the armed forces of the United States, including the National Guard, Coast Guard, and armed Forces Reserves.

“Veteran-Owned Business” means a business certified by the Louisiana Veterans First Business Initiative, as defined by La. R.S. 51:3203(3), of which at least fifty-one percent is owned by a veteran or by a Gold Star surviving spouse of a member of the armed forces as defined by the United States Department of Defense.

WHEREAS, for the purposes of this ordinance, unless otherwise stated in specific portions of the Ordinance, the special provisions stated under Louisiana Revised Statute 47:362, as amended, as well as the special provisions stated below, shall hereby be added and apply to the tax imposed by this ordinance.

THE PARISH OF ST. TAMMANY HEREBY ORDAINS, in regular session convened that:

Adding Section 22-51 SPECIAL PROVISIONS FOR VETERAN-OWNED BUSINESSES

(A) For any Veteran-Owned Business who is certified by the Louisiana Veterans First Business initiative, the occupational license tax shall be calculated in accordance with the following guidelines:

- i. Any business owing \$500 in license fees shall be exempt from the license fee imposed by Sections 22-41 to Section 22-45
- ii. For any business owing above \$500 in license fees, it shall have the first \$500 waived, and any amount due in excess of \$500 pursuant to Sections 22-41 and 22-45 shall be reduced by fifty percent (50%)

BE IT FURTHER ORDAINED that this Ordinance shall be effective January 1, 2026 .

REPEAL: All Ordinances or parts of Ordinances in conflict herewith are hereby repealed.

SEVERABILITY: If any provision of this Ordinance shall be held to be invalid, such invalidity shall not affect other provisions herein which can be given effect without the invalid provision and to this end the provisions of this Ordinance are hereby declared to be severable.

MOVED FOR ADOPTION BY: \_\_\_\_\_ SECONDED BY: \_\_\_\_\_

WHEREUPON THIS ORDINANCE WAS SUBMITTED TO A VOTE AND RESULTED IN THE FOLLOWING:

YEAS:

NAYS:

ABSTAIN:

ABSENT:

THIS ORDINANCE WAS DECLARED DULY ADOPTED AT A REGULAR MEETING OF THE PARISH COUNCIL ON THE 10<sup>TH</sup> DAY OF JULY, 2025; AND BECOMES ORDINANCE COUNCIL SERIES NO. 25-\_\_\_\_\_.

\_\_\_\_\_  
JOE IMPASTATO, COUNCIL CHAIR

ATTEST:

\_\_\_\_\_  
KATRINA L. BUCKLEY, COUNCIL CLERK

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MICHAEL B. COOPER, PARISH PRESIDENT

Published Introduction: MAY 28, 2025

Published Adoption: \_\_\_\_\_, 2025

Delivered to Parish President: \_\_\_\_\_, 2025 at \_\_\_\_\_

Returned to Council Clerk: \_\_\_\_\_, 2025 at \_\_\_\_\_