

STATE OF LOUISIANA  
CITY OF WEST MONROE

ORDINANCE NO. \_\_\_\_\_

MOTION BY: \_\_\_\_\_

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

AN ORDINANCE TO AMEND SECTION 2-4031 (c) AND (x), SECTION 2-4033.3(h), AND SECTION 2-4041 OF THE CODE OF ORDINANCES, CITY OF WEST MONROE, LOUISIANA, TO REFLECT THAT THE AMOUNTS AND CALCULATIONS OF INTEREST CHARGED FOR UNPAID SALES TAXES DO NOT VARY FROM THE APPLICABLE PROVISIONS OF STATE LAW; TO ESTABLISH AN EFFECTIVE DATE; AND TO OTHERWISE PROVIDE WITH RESPECT THERETO.

WHEREAS, effective January 1, 2023, Acts 2022, No. 87 mandates interest of no more than twelve percent (12%) per annum is to be charged for underpayments of tax.

NOW THEREFORE,

SECTION 1. BE IT ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that Section 2-4031 (c) and (x) of the Code of Ordinances, City of West Monroe, Louisiana, is hereby amended, to read as follows, to-wit:

***“Sec. 2-4031. Remedies of collector generally.***

***\* \* \****

*(c) Interest; penalty; attorney fees. If the amount of tax due by the dealer is not paid on or before the twentieth day of the month next following the month for which the tax is due, there shall be collected, with said tax, interest upon said unpaid amount, at the rate of one percent per month, or fractional part thereof, to be computed from the first day of the month next following the month for which the tax is due until it is paid; and in addition to the interest that may be so due there shall also be collected a penalty equivalent to five (5) percent for each thirty (30) days, or fraction thereof, of delinquency, not to exceed twenty-five (25) percent in aggregate, of the tax due, when such tax is not paid within thirty (30) days of the date the tax first becomes due and payable, and in the event of suit, attorneys' fees at the rate of ten (10) percent of the aggregate of tax, interest and penalty.*

***\* \* \****

*(x) Penalty payments. All penalties and interest imposed for violations of this article shall be payable to and recoverable by the board in the same manner as if they were part of the tax imposed. If the failure to pay any such tax when due is explained to the satisfaction of the collector, he may remit or waive payment of the whole or any part of any penalty, and may remit and waive payment of any interest charged in excess of the rate of one per centum per month.*

***\* \* \*”***

SECTION 2. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, Section 2-4033.3 of the Code of Ordinances, City of West Monroe, Louisiana, is hereby amended, to read as follows, to-wit:

***“Sec. 2-4033.3. Additional sales tax.***

\* \* \*

*(h) Interest on unpaid amount of tax due. The interest on unpaid amounts of the tax which are due shall be at the rate of one percent (1%) per month.”*

SECTION 3. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, Section 2-4041 of the Code of Ordinances, City of West Monroe, Louisiana, is hereby amended, to read as follows, to-wit:

***“Sec. 2-4041. Penalty.***

*Upon local taxes not paid and delinquent thirty (30) days after the date upon which the tax is due, there shall be an interest penalty of one percent (1%) per month on the amount of the tax due, which shall be collected by the tax recipient body, together with and in the same manner as the tax.”*

SECTION 4. BE IT FURTHER ORDAINED by the Mayor and Board of Aldermen of the City of West Monroe, Louisiana, in regular and legal session convened, that for good cause and in the best interests of the City of West Monroe and its residents, these amendments shall be effective January 1, 2023.

The above Ordinance was read and considered by Sections at a public meeting of the Mayor and Board of Aldermen, in regular and legal session convened, voted on by yea or nay vote, passed and adopted the 18<sup>th</sup> day of October, 2022, the final vote being as follows:

YEA: \_\_\_\_\_

NAY: \_\_\_\_\_

NOT VOTING: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ATTEST:

APPROVED THIS 18TH DAY OF  
OCTOBER, 2022

\_\_\_\_\_  
RONALD S. OLVEY, CITY CLERK  
CITY OF WEST MONROE  
STATE OF LOUISIANA

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STACI ALBRITTON MITCHELL, MAYOR  
CITY OF WEST MONROE  
STATE OF LOUISIANA