

The following Ordinance was offered by _____ and seconded by _____:

ORDINANCE NO. 503-2025

**AN AGGREGATE AMENDMENT AND REVISION OF
THE CITY OF YOUNGSVILLE, STATE OF LOUISIANA'S
AND YOUNGSVILLE SALES TAX DISTRICT NO. 1'S
SALES AND USE TAX ORDINANCES TOTALING 3.50%**

The City of Youngsville, State of Louisiana (the "City") and the Youngsville Sales Tax District No. 1 (the "District") previously enacted and levied the following sales and use taxes (the "Taxes") within the geographic boundaries of the City, pursuant to the Constitution of the State of Louisiana, the relevant State statutes and laws, and favorable votes by a majority of the citizens of the City and the District at duly authorized elections:

- City's 1% Sales and Use Tax Ordinance, adopted pursuant to an election held on April 27, 1968, which proceeds were subsequently rededicated pursuant to a special election held on September 30, 2006 (the "1968 Ordinance");
- City's 1% Sales and Use Tax Ordinance, adopted pursuant to an election held on July 11, 1981, which proceeds were subsequently rededicated pursuant to a special election held on November 6, 2012 and said rededication was continued pursuant to a special election held on November 4, 2014 (the "1981 Ordinance");
- City's 0.5% Sales and Use Tax Ordinance, adopted pursuant to an election held on July 17, 1999 (the "1999 Ordinance"); and
- District's 1% Sales and Use Tax Ordinance, adopted pursuant to an election held on November 19, 2011 (the "2011 Ordinance").

WHEREAS, nothing herein is intended in any way to alter or change the dedication of the sales tax proceeds as is currently set forth in the City's 1968 Ordinance, the City's 1981 Ordinance, the City's 1999 Ordinance, and the District's 2011 Ordinance, collectively referred to hereafter as the "Ordinances";

WHEREAS, nothing herein is intended by this governing body to create a new tax, expand the scope of an existing tax, and/or to increase an existing tax authorized by a vote of the citizens of the City and memorialized in the Ordinances; it being the intent solely to conform the City's sales tax definitions, terms and provisions in the Ordinances to the corresponding and controlling State statutes enacted by the Legislature, which ultimately governs and controls the entire State including local taxes;

WHEREAS, effective January 1, 2025, the City and the District desire to revise, restate, and amend the City's 1968 Ordinance, the City's 1981 Ordinance, the City's 1999 Ordinance, and the District's 2011 Ordinance, collectively referred to hereafter as the "Ordinances," to aggregate,

clarify, align and conform the various ordinal provisions with the Louisiana Revised Statutes, which were recently amended during the 2024 Third Extraordinary Session, **and all Sections of the Ordinances contrary thereto are hereby repealed with the aggregate Ordinance Sections** to read as follows:

WHEREAS, under the provisions of Article VI, Sections 29 and 30 of the Constitution of the State of Louisiana of 1974 and other constitutional and statutory authority and elections held on April 27, 1968, as rededicated by an election held on September 30, 2006; July 11, 1981 as rededicated by an election held on November 4, 2014; July 17, 1999, and on November 19, 2011, the City and the District, acting through the City of Youngsville, State of Louisiana, as its governing authority (the "Governing Authority"), was authorized to levy and collect within its geographic boundaries an aggregate three and one-half percent (3.50%) sales and use tax (the "Taxes"), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and digital products and on sales of services, as defined in applicable statutory authority, pursuant to the following propositions which were approved at the elections identified herein above:

1968 ORDINANCE SEPTEMBER 30, 2006
REDEDICATION SALES TAX PROPOSITION

SUMMARY: REDEDICATION OF THE USE OF THE PROCEEDS HERETOFORE OR HEREAFTER RECEIVED FROM THE LEVY AND COLLECTION OF THE CITY'S 1% SALES AND USE TAX AUTHORIZED AT AN ELECTION HELD ON APRIL 27, 1968 SO THAT SUCH PROCEEDS MAY BE USED NOT ONLY FOR THE PURPOSES AUTHORIZED AS SAID ELECTION (SEWERS AND SEWERAGE DISPOSAL WORKS AND WATERWORKS) BUT ALSO FOR THE PURPOSES OF CONSTRUCTING, IMPROVING AND MAINTAINING PUBLIC STREETS, ROADS, ALLEYS, SIDEWALKS, DRAINAGE FACILITIES INCIDENTAL THERETO AND ACQUIRING EQUIPMENT THEREFOR; AND AUTHORITY TO FUND THE TAX PROCEEDS INTO BONDS OR USE THE TAX PROCEEDS TO PAY ANY BONDED OR FUNDED INDEBTEDNESS OF THE CITY INCURRED FOR SUCH CAPITAL PURPOSES.

Shall the City of Youngsville, State of Louisiana (the "City") under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to rededicate and use the proceeds, heretofore or hereafter received from the levy and collection of its one percent (1%) sales and use tax authorized to be, and now being levied and collected pursuant to an election held in the City on April 27, 1968 (the "Tax Proceeds") so as to permit the use of such Tax Proceeds not only for the purposes authorized at said election

(sewers and sewerage disposal works and waterworks) but also for the purposes of constructing, improving and maintaining public streets, roads, alleys, sidewalks, drainage facilities incidental thereto and acquiring equipment therefor; and further shall the governing authority of the City be authorized to fund the Tax Proceeds into bonds or use the Tax Proceeds to pay any bonded or funded indebtedness of the City incurred for the aforesaid capital purposes, to the extent and in the manner provided by state law?

1981 ORDINANCE NOVEMBER 4, 2014
REDEDICATION SALES TAX PROPOSITION

Shall the City of Youngsville, State of Louisiana (the "City"), be authorized to rededicate the revenues received from the levy and collection of a one percent (1%) sales and use tax (the "Tax") previously authorized at an election held on July 11, 1981 (an estimated \$1,500,000 reasonably expected at this time to be collected from the levy of the Tax for an entire year), to continue the rededication approved at an election held on November 6, 2012, in perpetuity, from and after January 1, 2015, so that 50% of the revenues of the Tax received by the City may be used to pay the costs of operating and maintaining law enforcement facilities, acquiring equipment and furnishings therefore, constructing and/or acquiring buildings to house such facilities and paying police department employee salaries and benefits; and 50% of the revenues of the Tax received by the City may be used for constructing, improving and maintaining works of public improvement and acquiring equipment therefore; constructing acquiring, operating and maintaining fire protection and law enforcement facilities and acquiring equipment and furnishings therefore and paying fire and police department salaries and benefits?

1999 ORDINANCE SALES TAX PROPOSITION

SUMMARY: 1/2% SALES AND USE TAX FOR CONSTRUCTING, ACQUIRING, IMPROVING, MAINTAINING AND OPERATING SEWERS AND SEWAGE DISPOSAL WORKS FOR THE TOWN, AND TO BE FUNDED INTO BONDS.

Shall the Town of Youngsville, State of Louisiana (the "Town") under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, and other constitutional and statutory authority, be authorized to levy and collect and adopt an ordinance

providing for such levy and collection, a tax of one-half of one percent (1/2%) (the "Tax"), upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services in the Town, all as presently defined in La. R.S. 47:301 through 47:317, inclusive, with the proceeds of the Tax to be dedicated and used for the purpose of constructing, acquiring, maintaining and operating sewers and sewerage disposal works for the Town; and shall the Town be further authorized to fund the proceeds of the Tax into Bonds to be issued in series from time to time to pay the capital costs thereof to the extent and in the manner permitted by the laws of Louisiana, including Sub-Part F, Part III, Chapter 4, Title 39 of the Louisiana Revised Statutes of 1950, as amended?

2011 ORDINANCE YOUNGSVILLE SALES TAX DISTRICT
NO. 1 SALES TAX PROPOSITION

SUMMARY: ONE PERCENT (1%) SALES AND USE TAX TO BE DEDICATED FOR THE ACQUISITION, CONSTRUCTION AND EQUIPPING OF A SPORTS COMPLEX AND COMMUNITY CENTER AND RELATED INFRASTRUCTURE AND PARKS RECREATIONAL FACILITIES AND ONGOING OPERATION AND MAINTENANCE EXPENSES OF THE FACILITIES.

Shall the Youngsville Sales Tax District No. 1 be authorized to levy a sales and use tax (the "Tax") in the amount of one percent (1%) on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption of tangible personal property and on sales of services, to be used or consumed in Youngsville Sales District No. 1, as authorized under the provisions of Article VI, Section 29 of the Louisiana Constitution of 1974, as amended, and La. R.S. §33:2711, for the acquisition, construction and equipping of a sports complex and community center and related infrastructure and parks and recreational facilities and ongoing operation and maintenance expenses of the facilities, the proceeds of the Tax may be funded into bonds in accordance with the laws of the State of Louisiana?

WHEREAS, in compliance with the aforesaid constitutional and statutory authority and said special elections held on the dates set forth hereinabove, it is the desire of this Governing Authority to provide for the continued levy and collection of the Taxes and to provide for the

continued dedication and distribution of the proceeds thereof and other matters in connection therewith as hereinafter provided in this ordinance;

NOW, THEREFORE, BE OR ORDAINED by the City Council of the City of Youngsville, Parish of Lafayette, State of Louisiana (the "Governing Authority"), acting as the governing authority of the City of Youngsville, State of Louisiana (the "City") and of Youngsville Sales Tax District No. 1 (the "District"), declare that:

SECTION 1. IMPOSITION.

Pursuant to the authority of the special elections held in the City and the District as specifically described in the foregoing propositions, there is hereby levied and authorized to be collected, for the purposes set forth in the propositions, an aggregate Tax upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property or digital product within the City and the District, and upon sales of services within the City and the District, as defined by law. The Uniform Local Sales Tax Code, enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Taxes, the provisions of which are hereby incorporated by reference.

SECTION 2. DEFINITIONS.

This Ordinance adopts by reference each and every one of the definitions set forth in Louisiana Revised Statute 47:301, as may be subsequently amended, and incorporates those definitions to be used herein for purposes of the interpretation, application and enforcement of the Taxes.

SECTION 3. RATE OF TAX.

The Taxes authorized herein shall be levied and imposed as follows:

(i) At the rate of three and one-half of percent (3.50%) of the sales price of each item or article of tangible personal property, when sold at retail in the City and the District; the tax to be computed on the total sales price for the purpose of remitting the amount of tax due the City and the District and to include each and every retail sale.

(ii) At the rate of three and one-half of percent (3.50%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in the City and the District; provided there shall be no duplication of the tax.

(iii) At the rate of three and one-half of percent (3.50%) of the gross proceeds derived from the lease or rental of tangible personal property where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(iv) At the rate of three and one-half of percent (3.50%) of the monthly lease rental price paid by the lessee or rentee, or contracted or agreed to be paid by lessee or rentee, to the owner of the tangible personal property.

(v) At the rate of three and one-half of percent (3.50%) of the amounts paid or charged for all enumerated taxable sales of services, as defined by law, in the City and the District.

(vi) At the rate of three and one-half of percent (3.50%) of the sales price of each digital product, as that term is used and defined in Louisiana Revised Statute 47:301(32)(a), when sold at retail, leased or rented, or licensed in the City and the District; the tax to be computed in the same manner as authorized in the Louisiana Revised Statutes, as amended.

SECTION 4. EFFECTIVE DATE.

The Taxes shall be effective on the dates set forth in each of the sales and use tax ordinances adopted pursuant to the elections held in the City on April 27, 1968, together with its proceeds rededicated by an election held on September 30, 2006; the City election held on July 11, 1981, together with its proceeds rededicated by an election held on November 4, 2014; the City election held on July 17, 1999, and the election held in the District on November 19, 2011.

SECTION 5. TERM.

The Taxes shall each remain in effect without limit as to term or duration.

SECTION 6. PURPOSES.

The proceeds of the Taxes shall be used for the purposes set forth in the propositions as recited herein above and as approved by a majority of the voters in the special elections held in the City and District authorizing the Taxes, after paying reasonable and necessary costs and expenses of collecting and administering the Taxes, which propositions are set forth in the preamble hereto.

SECTION 7. VENDOR'S COMPENSATION.

There shall be no vendor's compensation allocated to the dealer for accounting for and remitting the Taxes.

SECTION 8. OPTIONAL EXCLUSIONS AND EXEMPTIONS.

The Governing Authority adopts none of the optional exemptions or exclusions allowed by State sales and use tax law, nor does the Governing Authority adopt any exemptions or exclusions authorized by legislation enacted under Article VI, Section 29(D)(1) of the Constitution of the State of Louisiana of 1974. Included within the Tax base of the Taxes is every transaction, whether sales, use, lease or rental, consumption, storage or enumerated service, and digital product with no

exemptions or exclusions except for those mandated upon every political subdivision by the Constitution or statutes of the State of Louisiana.

SECTION 9. INTEREST.

If the amount of Taxes due by the dealer is not paid or remitted on or before the twentieth (20TH) day of the month next following the month for which the Tax is due, there shall be collected with said Taxes, interest upon said unpaid or unremitted amount, at the maximum allowable rate permitted by Louisiana Revised Statute 47:337.69, as may be amended. Interest shall be computed from the first day of the month next following the month for which the Taxes are due until it is paid. The interest obligation shall be an obligation to be collected and accounted for in the same manner as if it were a part of the Taxes due and can be enforced in a separate action or in the same action for the collection of the Taxes and shall not be waived or remitted.

SECTION 10. DELINQUENCY PENALTY.

In addition to any interest that may be due for Taxes not paid or remitted on or before the twentieth (20TH) day of the month next following the month for which the Taxes are due, there shall also be collected a penalty equivalent to five percent (5%) for each thirty days, or fraction thereof, of delinquency, not to exceed twenty-five percent (25%) in aggregate, of the Taxes due. The Collector shall be permitted to use its discretion in determining whether or not to waive any portion or all the penalty set forth herein.

SECTION 11. PENALTY FOR FALSE, FRAUDULENT OR GROSSLY INCORRECT RETURN.

In addition to any other penalties authorized herein, the Collector is authorized to levy and impose a penalty in accordance with La. R.S. 47:337.72, which shall be fifty percent (50%) of the amount of the Taxes found due. The Collector shall be permitted to use its discretion in determining whether or not to waive any portion or all the penalty set forth herein.

SECTION 12. NEGLIGENCE PENALTY.

In addition to any other penalties authorized herein, the Collector is authorized to levy and impose a penalty in accordance with La. R.S. 47:337.73, which shall be five percent (5%) of the amount of the Taxes found due, or ten dollars (\$10.00), whichever is greater. The Collector shall be permitted to use its discretion in determining whether or not to waive any portion or all the penalty set forth herein.

SECTION 13. PENALTY FOR INSUFFICIENT FUNDS CHECK.

In addition to any other penalties authorized herein, the Collector is authorized to levy and impose a penalty in accordance with La. R.S. 47:337.74, which shall be an amount equal to the greater of one percent (1%) of the amount of the check or twenty-five dollars (\$25.00). The Collector shall be permitted to use its discretion in determining whether or not to waive any portion or all the penalty set forth herein.

SECTION 14. ATTORNEY FEES.

The Collector is authorized to employ private counsel to assist in the collection of any Taxes, penalties or interest due under this Ordinance, or to represent the Governing Authority in any proceeding arising from the interpretation, application or enforcement of this Ordinance. If any Taxes, penalties or interest due under this Ordinance are referred to an attorney for collection, an additional charge representing attorney fees, in the amount of ten percent (10%) of the Taxes, penalties and interest due, shall be paid by the dealer or tax debtor, in accordance with La. R.S. 47:337.13.1. The Collector shall be permitted to use its discretion in determining whether or not to waive collection from the dealer of any portion or all the attorney fee amount set forth herein.

SECTION 15. PENALTY FOR AUDIT COSTS.

The Collector is authorized to employ a private auditing firm to act as the Collector's agent for purposes of auditing and determining the correct Taxes owed by any and all dealers operating in the City and the District. In addition to any other penalties authorized herein, the Governing Authority is authorized to levy and impose a penalty in accordance with La. R.S. 47:337.74, which shall be an amount equal to the greater of one percent (1%) of the amount of the check or twenty-five dollars (\$25.00). The Collector shall be permitted to use its discretion in determining whether or not to waive any portion or all the penalty set forth herein.

SECTION 16. LIMITS ON INTEREST, PENALTIES AND ATTORNEY FEES.

Should the interest, penalties or attorney fee sections herein, or the combined interest, penalties and attorney fees be declared to be in excess of limits provided by other laws or the Louisiana Revised Statutes, including the relevant and controlling jurisprudence, then the maximum interest, penalties and attorney fees allowed by such other laws, Louisiana Revised Statutes, and/or relevant and controlling jurisprudence shall apply and be imposed herein.

SECTION 17. COLLECTOR.

The Taxes levied by this Ordinance is authorized to be collected by a "Collector," which term shall be the Lafayette Parish School System, Through Its Sales Tax Division.

SECTION 18. POWERS OF THE COLLECTOR.

The Collector is hereby authorized, empowered and directed to carry into effect the provisions of this Ordinance, to appoint and hire deputies, assistants, agents, or hire private contractors to assist it in the performance of its duties, and in pursuance thereof to make and enforce such rules as it may deem necessary.

SECTION 19. REVENUES FROM THE TAX.

All Taxes, revenues, funds, assessments, moneys, interest, penalties, fees, or other income which is collected or comes into the possession of the Collector under any section or provisions of

this Ordinance relating to the Taxes shall be promptly deposited by the Collector for the account of the City and the District in the special funds heretofore established and maintained for the deposit of such proceeds, which fund is a separate bank account to be maintained with the regularly designated fiscal agent of the City and the District; provided, however, any amount which is paid under protest in accordance with Louisiana Revised Statute 47:337.63 or which is subject to litigation may be transferred to a separate account established by the Collector with said fiscal agent pending the final determination of the protest or litigation.

In compliance with the aforesaid special elections authorizing the Taxes and dedicating and rededicating the proceeds thereof, and after all reasonable and necessary costs and expenses of collecting and administering the Taxes have been paid as provided for above, the remaining balance in said special fund shall be available for appropriation and expenditures by the City and the District solely for the purposes designated in the applicable propositions authorizing the levy and imposition of the Taxes.

SECTION 20. SEVERABILITY.

If any one or more of the sections of this Ordinance shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other section of this Ordinance, but this Ordinance shall be construed and enforced as if such illegal or invalid section had not been contained therein. Any constitutional or statutory provision enacted after the date of this amendment and revision to the Ordinance which validates or makes legal any section of this Ordinance which would not otherwise be valid or legal, shall be deemed to apply and be incorporated into this Ordinance.

SECTION 21. UNIFORM SALES TAX CODE CONTROLLING

If any Section of this Ordinance shall be in conflict with the provisions and statutes of the Uniform Local Sales Tax Code, found at Louisiana Revised Statute 47:337.1, *et seq.*, the provisions and statutes of the Uniform Local Sales Tax Code shall be considered controlling.

SECTION 22. EFFECTIVE DATE.

This revision, restatement, and amendment to the 1968 Ordinance, 1981 Ordinance, 1999 Ordinance, and the 2011 Ordinance shall be in full force and effect as of January 1, 2025 (collectively referred to hereafter as the “Ordinances”), being Ordinances affecting the public peace, health and safety.

SECTION 23. PUBLICATION AND RECORDATION.

This Ordinance shall be published in one issue of the official journal of the Parish of Lafayette as soon as reasonably possible. A certified copy of this Ordinance shall be recorded in the mortgage records of the Parish of Lafayette, State of Louisiana. A certified copy of this Ordinance shall also be provided to the Collector to be maintained as part of its official records in connection with its duties to collect, administer and enforce these Taxes.

This ordinance having been introduced on August 14, 2025 and held over for public hearing held on June 12, 2025, was submitted for a vote and the vote therein was as follows:

YEAS:

NAYS:

ABSENT:

ABSTAIN:

The ordinance was adopted on this the 11th day of September, 2025.

Ken Ritter - Mayor

Nicole Guidry, City Clerk

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STATE OF LOUISIANA

PARISH OF LAFAYETTE

I, the undersigned duly authorized and elected Mayor of the City of Youngsville, State of Louisiana (the “City”), and *ex-officio* Chief Executive Officer of Youngsville Sales Tax District No. 1 (the “District”), do hereby certify that the foregoing pages constitute a true and correct copy of an Ordinance adopted by the City and the District on _____, providing for the aggregation, revision, restatement, and amendment to the City’s and the District’s aggregate three and one-half percent (3.50%) sales and use tax levy within the geographic boundaries of the City and District; providing for the assessment, collection, payment thereof and the dedication of the proceeds of said tax and the purpose for which the proceeds of the tax may be expended, such tax having been authorized at special elections held in said City and said District as identified with specificity herein.

IN FAITH WHEREOF, witness my official signature at Youngsville, Louisiana, on this _____ day of _____, 2025.

Ken Ritter, Mayor of the City of Youngsville,
State of Louisiana

Attest:

Secretary