# MUNICIPAL MINUTES, TOWN OF CHURCH POINT, STATE OF LOUISIANA

# **REGULAR MEETING JUNE 3<sup>rd</sup> 2019**

### ATTENDANCE

MAYOR: Ryan "Spanky" Meche

ALDERMEN: Christine Semien (Ward 1), Kim Cormier (Ward 2), Pat O'Pry (Ward 3), Chris Lebas (Ward 4),

Errol "Slu" Comeaux (Ward 5)

CHIEF OF POLICE: Dale Thibodeaux

TOWN ATTORNEY: Brad Andrus

MUNICIPAL CLERK: Rowdy Latiolais

ABSENT: None

### COMMENCEMENT

#### **CALL TO ORDER**

Mayor Meche called the Regular Council Meeting to order.

### INVOCATION AND PLEDGE

Prayer lead by Alderwoman Christine Semien / Pledge led by Alderman Kim Cormier

### AMENDMENT TO AGENDA

It was moved Semien, seconded by Comeaux to amend the agenda to include the following: Introduction of an ordinance officially referring to the Board of Alderman as Town Council, officially referring to aldermen as councilmen, and officially referring to wards as districts; amending the parking violation fine to \$25.00; approving emergency expenditure to fix portion of Corporation Street.

Vote: All in favor

### Agenda amended

It was moved by Lebas, seconded by Semien to approve introduction of an ordinance officially referring to the Board of Alderman as Town Council, officially referring to aldermen as councilmen, and officially referring to wards as districts.

Vote: All in favor

Ordinance introduced

It was moved by Comeaux, seconded by O'Pry to approve an introduction to an ordinance amending the parking violation fee to a fine of \$25.00

Vote: All in favor

Ordinance introduced

It was moved by Comeaux, seconded by Cormier to approve an emergency expenditure to fix a section of Corporation Street near the lift station.

Vote: All in favor

Expenditure approved

It was moved by O'Pry, seconded by Semien to accept the previous minutes.

Vote: All in favor

Minutes accepted

It was moved by Comeaux, seconded by O'Pry to approve the financial reports.

Vote: All in favor

### Financial report approved

Mayor Meche gave an update on the demolition of condemned properties and the state of the parks and rec department; explained the demolition procedure and advised on things to be improved upon with the rec department.

### **OLD BUSINESS**

It was moved by O'Pry, seconded by Cormier to approve the previously introduced fire rating testing and reimbursement proposal.

YEAS: Lebas, Semien

NAYS: None

**ABSTAIN: Comeaux** 

Proposal approved

It was moved by Comeaux, seconded by Cormier to table the discussion of community center/park pavilion/depot park rental and rates.

Vote: All in favor

Discussion tabled

### FINANCE

It was moved by O'Pry, seconded by Lebas to approve a long-term \$100,000 CD to be made with current water deposits.

## Vote: All in favor

# CD approved

It was moved by Comeaux, seconded by O'Pry to approve the cashing-out of Farmers State Bank CD #4506975 in the amount of \$2,912.89 and allow to be placed into the general fund.

## Vote: All in favor

# CD cash-out and relocation approved

It was moved by O'Pry, seconded by Comeaux to approve the relocation of approximately \$65,000 in CDs located at Rayne State Bank, account numbers 3080006433 and 3080006426, to an account that earns higher than the current interest rate of 0.10%.

### Vote: All in favor

### CD relocation approved

It was moved by Comeaux, seconded by Lebas to approve a resolution for the pay-off/redemption of Utilities Revenue Refunding Bond Series 2012.

### Vote: All in favor

### Resolution unanimously approved

It was moved by Comeaux, seconded by Semien to approve an amendment to the Utility Fund in the amount of \$36,632.00 to correct the 2018 CWEF grant revenue amount.

Vote: All in favor

# Amendment approved

It was moved by Lebas, seconded by Comeaux to approve a \$15,000 expenditure to fix a portion of Wimberly Road.

### Vote: All in favor

### Expenditure approved

It was moved by Lebas, seconded by O'Pry to approve a \$16,000 match in partnership with the drainage board for the McMillian/Horecky/Roger Street canal project.

Vote: All in favor

# Partnership match approved

It was moved by Lebas, seconded by Comeaux to approve the sale of the Garan property and building for \$200,000 and allow mayor signing authority. Was stated on record that reason building and property was sold below fair market value was due to the disrepair of the building and extreme financial burden upon the town along with the twenty five years of being on the market. Attorney stated it is his opinion that this does not violate Louisiana law.

Vote: All in favor

# Sale approved

It was moved by Semien, seconded by Lebas to approve the purchase of 1.43 acre tract of land on North Kelly situated in Sec 40-T75-R2E- Acadia Parish, Louisiana for \$8,000 to fix the flooding problem in the neighborhood.

Vote: All in favor

Purchase approved

It was moved by Comeaux, seconded by O'Pry to declare surplus 2009 Impala VIN #2G1WS57M891115997 from the police department.

Vote: All in favor

2009 Impala declared surplus

### LAW ENFORCEMENT

Chief Thibodeaux delivered his monthly stat report.

It was moved by Comeaux, seconded by Semien to approve Chief Thibodeaux's appointment of John Leger to full-time officer on condition of passing a physical and psyc evaluation.

Vote: All in favor

Full-time hire approved

It was moved by Comeaux, seconded by Cormier to reinstate Hunter Hare to the reserve unit.

Vote: All in favor

Reserve reinstated

It was moved by O'Pry, seconded by Semien to add Jay Guidry to the reserve unit.

Vote: All in favor

Reserve approved

It was moved by Semien, seconded by O'Pry to enter into executive session to discuss Chief Thibodeaux's disciplinary action.

Vote: All in favor

Executive session approved

It was moved by Cormier, seconded by Semien to come out of executive session.

Vote: All in favor

Executive session completed

It was moved by Lebas, seconded by O'Pry to accept the disciplinary action recommendations of Chief Thibodeaux during executive session.

## Vote: All in favor

# Disciplinary action approved

Church Point Community Development president Mitch Andrus presented a check in the amount of \$1,000 to Chief Dale Thibodeaux for the purchase of additional police uniforms.

# LEGAL

Discussion of a proposed ordinance in order to designate a formal process that will be used to determine whether speed limits on town streets will be increased or decreased dies due to a lack of a motion.

It was moved by Semien, seconded by O'Pry for the allowance of Chief Dale Thibodeaux to set his own rules and regulations for sick time leave as it relates to the police department.

Vote: All in favor

# Motion approved

It was moved by Comeaux, seconded by Cormier to approve the amendments of sections 218-C.2 and 218-H sick leave policy. Employees with 1-5 years of service will receive seven days of sick leave per year with no carryover and employees with six years and over will receive ten days of sick leave per year with no carryover.

Vote: All in favor

# Amendments approved; posted in appendix

It was moved by Lebas, seconded by Semien to approve the adoption of an ordinance amending the current occupational license ordinance for the Town of Church Point.

Vote: All in favor

# Ordinance adopted; posted in appendix

It was moved by Comeaux, seconded by O'Pry to approve the adoption of an ordinance amending the current alcohol ordinance for the Town of Church Point.

Vote: All in favor

# Ordinance adopted; posted in appendix

It was moved by Lebas, seconded by Comeaux, to approve the adoption of an ordinance adopting State Statute 30:2544 entitled *LITTER-FREE ZONES; TEMPORARY SIGNS, HANDBILLS, FLYERS AND NOTICES; NOTICE TO REMOVE; PENALTIES.* 

Vote: All in favor

Ordinance adopted; posted in appendix

It was moved by Comeaux, seconded by Semien to approve an introduction of a proposed ordinance amending section #020518 of the Church Point Code of Ordinances to add ordinance notice placement on stakes on properties that are in violation of the town's long grass ordinance.

Vote: All in favor

## Proposed ordinance introduced

Opportunity to be heard was presented for owners of condemned and demolished properties at 238 E. Minnix, 115 Green Alley, and 329 North Main. No owners were present.

### MISC/DISCUSSION

It was moved by O'Pry, seconded by Comeaux to approve a liquor license exemption for Hometown Warriors benefit to be held on August 3<sup>rd</sup> at Church Point City Park Pavilion.

Vote: All in favor

Liquor license exemption approved

### CLOSING

It was moved by O'Pry, seconded by Cormier to adjourn the meeting.

Vote: All in favor

Meeting adjourned

# **APPROVED AS TO AUTHENTICITY:**

**RYAN MECHE, MAYOR** 

DATE

**ROWDY LATIOLAIS, CLERK** 

DATE

### APPENDIX

**ORDINANCE #060319-1** 

# AN ORDINANCE AMENDING SECTION 218-C-2 AND 218-H OF THE CHURCH POINT CODE OF ORDINANCES ENTITLED SICK LEAVE

**BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMAN OF THE TOWN OF CHURCH POINT,** proceeding under its legal authority to perform certain actions that are in the best interest of the town of Church Point and further pursuant to the laws of the State of Louisiana hereby state the following:

WHEREAS, the Church Point Board of Alderman hereby desire to repeal *Section 218-C.2* and 219-H of the Church Point Code of Ordinances entitled *Sick Leave* due to the contents being antiquated,

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Board of Alderman of the Town of Church Point, Louisiana, acting as the governing authority thereof, that Section 21-2 of the Church Point Code of Ordinances entitled *Hours Per Week Work; Duration of Shift* is hereby repealed and deleted in its entirety as follows: (*To facilitate the interpretation of changes by way of repealing this ordinance, the following indicates words deleted by dashes through such words and indicates words added by such words being in bold and <u>underlining such words</u>.)* 

# Sec. 2-18. Sick leave.

(A)Sick leave with pay is not a right which an Employee may demand but a privilege granted by the municipality.

(B)Leave from work with pay may be charged as sick leave if the absence is due to sickness, bodily injury, quarantine, required physical or rental examinations or treatment, exposure to a contagious disease when continued work might

jeopardize the health of others, illness in the employee's immediate family which requires the care of the employee, or the funeral of a member of the employee's family. All such absences except those resulting from intemperance or immorality shall be charged against the sick leave credit of the employee.

- (C) Town employees, shall be granted sick leave according to the following schedule:
  - (1) One (1) to five (5) years service, seven (7) working days;
  - (2) Six (6) years and over, ten (10) working days.
- (D) Hospital confinement shall not be counted against sick leave.
- (E) Any day after the 3rd sick leave day shall require a doctor's excuse to be paid for any additional sick leave pay.
- (F) Employees who resign or retire or who are dismissed from employment shall not be paid for any accrued sick leave.
- (G) Sick leave shall not be granted for material leave purposes. Maternity leave without pay may be granted at the discretion of the mayor.
- (H) Sick leave can be accumulated for two (2) years; if not used during such two-year period, one (1) year's leave will be lost. (Ord. of 1-6-86; Ord. of 2-2-99)

### (I) SICK LEAVE CANNOT BE ACCUMULATED OR ROLLED OVER ANNUALLY.

**BE IT FURTHER ORDAINED**, by the Mayor and Alderman of the Town of Church Point, Louisiana, that any provisions or items of the Ordinance or the application thereof if held invalid, such invalidity shall not affect other provisions, items, or applications, and to this end, the provisions of this Ordinance are hereby declared severable.

**BE IT FURTHER RESOLVED** that all ordinances or resolutions or parts thereof in conflict herewith and hereby repealed.

This ordinance having been submitted to a vote in regular session assembled of the Mayor and Alderman of the Town of Church Point, Louisiana, the vote thereon being as follows:

MOTION: COMEAUX SECOND: CORMIER YEAS: LEBAS, O'PRY, SEMIEN NAYS: NONE ABSENT: NONE This ordinance was introduced on the 6<sup>th</sup> day of May, 2019 and declared adopted on this 3<sup>rd</sup> day of June 2019.

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON THE MAYOR'S SIGNING SUCH AND THE PUBLISHING OF SUCH IN THE CHURCH POINT NEWS.

RYAN MECHE Mayor

ATTEST:

ROWDY LATIOLAIS Town Clerk

# **ORDINANCE #060319-2**

AN ORDINANCE AMENDING CHAPTER 15, SECTION 15-1 THROUGH SECTION

15-8 OF THE CHURCH POINT CODE OF ORDINANCES REGARDING OCCUPATIONAL LICENSE TAX

# BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMAN OF THE TOWN OF

CHURCH POINT, proceeding under its legal authority to perform certain actions that are in the best interest of the town of Church Point and further pursuant to the laws of the State of Louisiana hereby state the following:

WHEREAS, the Church Point Board of Alderman hereby desire to repeal Chapter 15,

Section 15-1 through 15-8 of the Church Point Code of Ordinances regarding Occupational License Tax due to such being antiquated and archaic;

NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Board of Alderman of the Town of Church Point, Louisiana, acting as the governing authority thereof, that Chapter 15, Section

15-1 through 15-8 of the Church Point Code of Ordinances is hereby amended as follows: (To facilitate the interpretation of changes by way of repealing this ordinance, the following indicates words deleted by dashes through such words and indicates words added by such words being in bold and <u>underlining such words.)</u>

#### Sec. 15-1. Occupational license tax Annual levy.

There is hereby levied an occupational license tax for the year 1988 and for each subsequent year, upon each person pursuing and conducting any business, trade, calling, profession or voca- tion, within the corporate limits of the town, subject to license under the Louisiana Constitution and laws of this state.

Sec. 15-2. Same-Adoption of state laws; amount of tax.

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

-all other applicable laws, all of which for all purposes of this article are made a part hereof by reference as if written herein in extenso, with the exception that the amount of the license tax for those taxpayers described under Louisiana Revised Statutes 47:359(j) shall be fifty dollars (\$50.00).

Sec. 15-3. Same-Exemptions, definitions, classifications, adopted.

For the purposes of this article, the exemptions, limitations, definitions, and classifications in effect on December 31, 1981, as provided in said statutes referred to in section 15-2 above, as amended, and in any act hereinafter passed amending same, are hereby adopted.

Sec. 15-4. Same-License required for each location and each class of business.

(a) Except as otherwise expressly provided, any person taxed, having one (1) or more places of business within the corporate limits, shall pay a separate license fee for each class of business conducted at each place.

(b) Aseparate license for each class of business at each place of business shall not be required where any person has taxable

annual gross sales, and taxable annual gross receipts in an aggregate amount of less than five thousand dollars (\$5,000.00),

or has only taxable annual sales or taxable annual gross receipts in an amount of less than five thousand dollars (\$5,000.00). In this instance, only one (1) license shall be required for each place of business, which license shall be based upon the classification of business which constitutes the major portion of the taxable annual gross sales or taxable annual gross receipts.

(c) All gross receipts, sales fees, premiums or commissions derived from any business or occupation taxed under this article, whether earned within or without the municipality, shall form the proper basis upon which all license [fees] shall be assessed and collected by the tax collector.

Sec. 15 5. Same Due and payment dates.

(a) On January 1, 1982, and each succeeding year, the license tax herein authorized to be levied shall be due and payable to the collector of municipal taxes, who shall commence collecting the tax from each person pursuing and conducting any business subject to taxation under this article, the Louisiana Constitution, and applicable laws of the state. All license taxes levied hereunder shall be due and payable on January 1 of each calendar year for which the license is due, except that for a new business commencing after January 1 of any calendar year, the first license shall be due and payable on the date the business is commenced.

(b) All licenses unpaid prior to March 1 of each calendar year for which they are due or, in the case of a new business, unpaid on the date such business is commenced, shall be deemed delinquent and subject to the payment of delinquent interest and penalty. (Res. of 10-13-81, § 5)

Sec. 15-6. Same-Failure to pay tax; judgment prohibiting further pursuit of business.

Failure to pay the tax levied under authority of this article shall, ipso facto, without demand or putting in default, cause the tax, interest, penalties and costs to become immediately delinquent . The tax collector or other tax collecting official is hereby vested with authority, on motion in a court of competent jurisdiction, to take a rule on the delinquent taxpayer to show cause in not less than two (2) nor more than ten (10) days, exclusive of holidays, why the delinquent taxpayer should not be ordered to cease from further pursuit of the business taxed under authority of this article. This rule

may be tried out of term and in chambers and shall be tried by preference. If the rule is made absolute, the order therein rendered shall be considered a judgment in favor of the local governmental subdivision prohibiting the taxpayer from the further pursuit of the business therein until he has paid the delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered a contempt of court, punish-able according to law.

Sec. 15-7. Same-Effective date.

This article shall become effective January 1, 1988. (Res. of 10-13-81, § 7; Ord. of 62-87, § -4)

Sec. 15 8. Same Peddlers, hawkers, itinerant vendors, etc.

(a) There is hereby imposed and levied an annual license tax on all peddlers, hawkers, itinerant vendors, and every person who displays samples, models, goods, wares, or merchandise on a temporary basis in any hotel, motel, store, storehouse, house, vehicle, or any other place for the purpose of securing orders for the retail sale of such goods, wares, on the like kind of quality, either for immediate or future delivery shall obtain a license based on a fee of two hundred dollars (\$200.00) provided that an itinerant vendor of agricultural products purchased directly from farmers or an itinerant vendor of seafood products who has either harvested the seafood himself or has purchased the seafood directly from commercial fishermen or shrimpers shall obtain a license based on a flat fee of one hundred dollars (\$100.00).

(b)All license taxes levied herein shall be due and payable on January 1 of each year and all unpaid license taxes shall become delinquent on March 1. The collection of delinquent accounts shall be enforced in accordance with R.S. 47:1601 and 47:1602. (Ord. of 12 1 92, §§ 1, 2, 12 1 92)

All the provisions of Chapter 3 of subtitle II of Title 47 LA Revised Statutes of 1950 as amended through the 2018 Legislative Session and all acts amendatory thereof, which may be applicable to and adopted by the town of Church Point, and are hereby incorporated by reference as fully as if they were written herein in their entirety.

### **Tax Levied**

There is hereby levied or imposed an annual occupational license tax upon any person conducting any business herein enumerated within the territorial jurisdiction of the municipality at a rate which shall not exceed the maximum tax rates set forth herein.

(A) The tax collector, administrator of finance, treasurer, or any other officer whose duty is to receive and collect the taxes and money due to each municipality may enforce the collection of any and all taxes due.

### **General definitions**

For the purposes of this Chapter, unless the context clearly otherwise requires or unless otherwise defined in specific portions of the Chapter, the following words shall have the respective meanings ascribed to each in this Section.

(1) Business. "Business" includes any business, trade, profession, occupation, vocation, or calling.

(2) Collector. For the purpose of this Chapter, the "collector" is the tax collector, finance officer, treasurer, city clerk, or any other officer whose duty is to receive and collect the taxes and money due to each municipality or parish.

(3)(a) Contractor. "Contractor" is synonymous with the term "Builder" and means a person, firm, partnership, corporation, association, or other organization, or a combination of them, which undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith and includes subcontractors and specialty contractors. As such, the word, "contractor" shall include oil field service contractors, including those contractors performing general oil well servicing, maintenance, and construction when conducted as a single company unit. "General oil well servicing" shall include welding, pipe coating, pipe inspection, wireline service, automation, workover, logging, analysis, seismograph, installing and servicing equipment, packing, platform work, perforating, and completion.

(b) Notwithstanding any provision of law to the contrary, in any parish with a population of between three hundred and fifty thousand and four hundred and thirty-five thousand, according to the latest federal decennial census, "contractor" shall be synonymous with the term "builder" and means a person, finn, partnership, corporation, association, or other organization, or a combination of them, which undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does himself or by or through others, construct, alter, repair, add to, subtract from, improve, move, wreck, or demolish any building, highway, road, railroad, excavation, or other structure or movable, project, development or improvement, or to do any part thereof, including the erection of scaffolding or other structure or works in connection therewith and includes subcontractors and specialty contractors. As such, the word "contractor" shall include oil field-related fabrication and oil field service contractors, including those contractors performing maintenance, construction, and fabrication of tangible property, movable or immovable, and general oil well servicing, maintenance, and construction when conducted as a single company unit. "General oil well servicing" and "fabrication" shall include welding, pipe coating, pipe inspection, wireline service,

automation, workover, logging, analysis, seismograph, installing and servicing equipment, packing, platfonn work, perforating, and completion.

(4) Contractor's gross receipts. For the purposes of computing the license fee provided for in R.S. 47:355 of this Chapter, a "contractor's gross receipts" are determined the same for all contractors, whether or not they have a lump sum contract or a cost plus contract. The gross receipts for a lump sum contract are based on the actual amount of the contract, whereas, the gross receipts for a cost plus contract are based on the actual cost of the contract to the owner including the amount added thereto as a fee.

(5) Fixed location. For the purpose of this Chapter, a "fixed location" means any pe1manent structure which is used to provide goods or services to consumers.

(6) Gross commissions for travel agencies. For carrying on each business of travel agency, the license tax shall be based on gross commissions. "Gross commissions" for travel agencies is defined as fees earned on the sales of tickets and provision of other services and shall not include actual ticket prices.

(7) Gross income for real estate broker. For carrying on each business of real estate broker, the license tax shall be based on gross income. "Gross income for real estate brokers" is defined as those fees from any source deposited into the real estate broker's agency's general fund account less escrow deposits, and less fees paid to cooperating real estate brokers. Notwithstanding any provisions herein to the contrary, the maximum amount paid by a real estate broker shall be two thousand, two hundred dollars.

(8) Peddler. For the purpose of this Chapter, a "peddler" means any person who for himself or any other person, goes from house to house, or place to place, or store to store, exposing and selling the merchandise which he carries with him and delivering the same at the time of or immediately after the sale or without returning to the base of business operation between the taking of the order and the delivery of the goods; however, any person who uses the same vehicleor a combination of one or more vehicles for the purpose of taking orders and delivering merchandise, regardless of the fact that the vehicle returns to the base of operations between the taking of the order and the delivery of the merchandise, shall be deemed a peddler, unless such person can show that the merchandise delivered is accompanied by an invoice or delivery ticket prepared at the base of operations and which conforms to the original order and that the person delivering the merchandise has permitted no deviation from the original order by allowing the purchaser to reject, cancel, increase, or decrease the quantity at the time of delivery or to offset against such quantity any merchandise delivered at a prior time which is being returned. This extension of the meaning of the term "peddler" shall not be interpreted so as to prevent rejection or cancellation of bona fide orders or the return of inferior merchandise, but shall be construed so as to prevent persons peddling merchandise from escaping their tax liability by subterfuge through means of so-called "standing order" or blanket advance orders, increase and decrease in quantities at the time of delivery, arbitrary rejections and cancellations, and offset of merchandise returned by reason of nonsale rather than obligation of warranty, all of which are hereby declared to be mere devices to prevent normal methods of operations so as to disguise the business of a peddler as an ordinary wholesale business. Peddler shall include but is not limited to hawkers, itinerant vendors, and any retail dealers not having a fixed place of business.

(9) Person. "Person" includes an individual, firm, corporation, partnership, association, or other legal entity.

(10) Retail dealers to institutional consumers. For the purpose of this Chapter, a "retail dealer to institutional consumers" includes all businesses selling, at retail from a fixed place of business, merchandise to dairymen, cattlemen, or farmers, to federal, state, parish, or municipal governments or institutions, to educational or charitable institutions, to hospitals, manufacturers, public utility companies, processors, refiners, fabricators, contractors, severers of natural resources, carriers of freight or passengers, pipe lines, hotels, and restaurants provided that such sales constitute the major portion of the business.

(11) Separate location. As used in R.S. 47:346 of this Chapter, a "separate location" exists unless a similar or associated type of business is operated as a unit under a single roof or on the same contiguous tract of land.

(12) Wholesale dealer. For the purpose of this Chapter, except as specifically provided in this Chapter, a "wholesale dealer" means any person who sells to other dealers who in turn resell.

# Payment of Tax

A. Except as otherwise expressly provided, the first license tax herein authorized to be levied shall be due and payable to the tax collector as follows:

(1) In the case of any business which is subject to license under this Chapter, commencing on or after the effective date of this Chapter, the license tax shall be due and payable on such date of commencement.

(2) In the case of a business commenced prior to the effective date of this Chapter, the license tax shall be due and payable on January I, 1988.

B. (1) Annually thereafter all license taxes levied hereunder shall be due and payable on January first of each calendar year for which the license is due, except that for a new business commencing after January first of any calendar year, the first license shall be due and payable on the date the business is commenced.

(2) All licenses unpaid after the last day of February of the calendar year for which they are due or, in the case of a new business, unpaid on the date such business is commenced shall be deemed delinquent and subject to the payment of delinquent interest and penalty. Delinquent interest and penalty shall be computed from March first of the calendar year for which they are due.

C. For ongoing businesses which cease operation between January first and the last day of February of the current license year, the license for the year shall be based on their gross receipts for the prior year, divided by three hundred sixty-five and multiplied by the number of days in which they were in operation.

New business; license due upon commencement

In the case of a new business, the license tax is due and payable upon commencement of the business. Within forty days after commencing the business, each person shall compute in the manner provided by R.S. 47:348 the balance of the license tax, if any, owed for the year in which the business is started and pay such tax balance. When the business is begun prior to July first of any year, the tentative tax shall be the minimum annual rate for the particular class of business in cases in which the tax is based on gross receipts, sales, fees, premiums or commissions, or the full annual rate in cases in which the tax is based on a specific amount per unit. When the business is begun on or after July first of any year, the tentative tax shall be one-half of the minimum annual rate or the specific amount per unit, as the case may be.

Change of ownership or lessee

A. The license is issued in the name of the person making application and paying the initial fee and is not transferable or assignable. If at any time during the license year a change of ownership takes place, the license period is from January first, to the date of sale or change of lessee. A "change of ownership" occurs when a business is sold or leased, and does not include changes in partnership or corporate shares.

B. The new owner or lessee shall obtain another business license, as the license issued to the former owner or lessee is not transferable or assignable. The license period for the new owner or lessee covers the date of transfer or ownership or lease to December thirty-first of the license year. The collector shall be notified within ten days when a change is effected.

i.

Separate license required for each location, based on primary class of business

Except as otherwise provided in this Chapter, only one license shall be required for each place of business, and the license shall be based upon the classification of business which constitutes the major portion of the taxable annual gross sales and receipts. However, any person operating coin vending or weighing machines shall obtain only one license, regardless of the locations of the machines. However, a separate license shall be required for hotels, motels, rooming houses, and boarding houses. Such license shall be in addition to the license required if other classes of business are operated in conjunction with the hotel, motel, rooming house, or boarding house.

### **Class of business**

In order to calculate the license fee for a business location at which business activities are carried on that fall under more than one tax basis schedule, gross receipts, fees, or commissions for each group of activities falling under each schedule must be compared. The rate for the schedule which constitutes the major portion of the gross receipts, fees, or commission will be used. However, the total gross receipts, fees, or commissions for all business activities carried on at the business location, minus any applicable deductions, are applied to the schedule to compute the fee.

#### Period used where gross receipts are the measure of the license

A. The basis for determining the amount of the annual licenses provided by this Chapter, where the license is measured by gross receipts shall be as follows:

(1) If the business has been conducted previously by the same party, the annual gross receipts, gross fees, or gross commissions earned, whether received or accrued, during the preceding calendar year for which the license is issued shall be the basis for determining the amount of the annual license.

(2) If the business is begun during the calendar year for which the license is issued, the license for the year of commencement shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the first thirty days of business, multiplied by the number of months, or major fraction thereof remaining in the calendar year; however, any business which opens after June thirtieth of the year in question whose estimated gross receipts for the remainder of the year are less than one- half of the maximum gross revenue allowed in the minimum rate under the classification of the particular business, shall pay for the remainder of the year at one-half the minimum rate.

(3) If the business is begun less than thirty days before the end of the calendar year for which the license is to be issued, the tax shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the calendar year; however, one-half of the annual rate shall apply to such businesses whose gross receipts for the period operated during the calendar year is less than one-half of the maximum gross revenue allowed in the minimum rate under the classification of the particular business.

(4) The license tax of the business for the calendar year following that of commencement shall be based on the gross receipts, gross sales, gross premiums, gross fees, or gross commissions earned, regardless of whether received or accrued, during the previous year, divided by the number of days in operation during the year of commencement, and multiplied by three hundred sixty-five.

B. The date of beginning business for the purposes of this Chapter shall depend upon the type of business involved, and shall be governed by regulations promulgated by the collector of revenue according to law.

Taxpayers required to keep records; confidentiality

A. In general each person shall keep a reasonable record of his gross receipts, gross fees or commissions, or loans made. This record shall be kept separately for each place of business, and shall be subject to examination and inspection by the collector or his duly authorized assistants.

B. (1) Except as otherwise provided by law, the records and files of the collector or the records and files maintained pursuant to a tax ordinance, excluding ad valorem property taxes and ad valorem property tax assessment rolls, of any political subdivision are confidential and privileged, and no person shall divulge or disclose any information obtained from such records and files except in the administration and enforcement of the tax laws of this state or of a political subdivision of this state.

(2) No person shall divulge or disclose any information obtained from any examination or inspection of the premises or property of any person in connection with the administration and enforcement of the tax laws of this state or a political subdivision of this state except to the taxing jurisdiction of his employment or, in the case of an already existing independent contractor arrangement, to the contracting taxing jurisdiction.

(3) Neither the collector nor any employee engaged in the administration or charged with the custody of any such records or files shall be required to produce any of them for inspection or use in any action or proceeding, except in an action or proceeding in the administration or enforcement of the tax laws of this state or of a political subdivision.

(4) Any officer, employee, or agent or any former officer, employee, or agent of any political subdivision of the state who unlawfully discloses any information obtained from a return of a taxpayer or records and files of the collector, contrary to the provisions of this Section, shall be guilty of a misdemeanor and, upon conviction thereof, shall be fined not more than ten thousand dollars or be imprisoned for not more than two years, or both.

(5)Nothing contained in this Section shall be construed to prevent such persons from disclosing a return of a taxpayer or the records of the secretary as authorized by law in any judicial proceeding in which the state or any political subdivision there of is a party.

# **Application for licenses**

A. Every person subject to a license tax levied by this Chapter shall apply to the collector for a license before the same becomes delinquent, as provided in this Chapter. The application shall state all facts necessary to determine the amount of taxes due under this Chapter.

B. If the collector is not satisfied with the facts set forth in the application or for any reason desires to audit the books and records of the taxpayer, the collector or any of his authorized assistants may audit and inspect all records of the taxpayer that would have any bearing upon the amount of taxes due under this Chapter.

C. If an individual is an applicant for a license required by this Chapter, the applications must be signed by him; if a partnership or an association of persons, by a member of the firm; and if a corporation, by the proper officer thereof.

D. Any intentional false statement as to any material facts in the application for a license under this Chapter shall constitute a misdemeanor, and any person convicted thereof shall be fined not more than two hundred dollars or imprisoned for not more than six months, or both.

E. No license required by this Chapter shall be issued to any applicant who intends to sell used tires unless the applicant submits, along with his application, the necessary permits from the Department of Environmental Quality verifying that the applicant is authorized to sell used tires within the applicable jurisdiction.

Failure to pay tax; judgment prohibiting further pursuit of business

A. Failure to pay the tax levied by this Chapter shall ipso facto, without demand or putting in default, cause the tax, interest, penalties, and costs to become immediately delinquent, and the collector is hereby vested with authority, on motion in the Board of Tax Appeals or a court of competent jurisdiction, to take a rule on the delinquent taxpayer to show cause in not less than two or more than ten days, exclusive of holidays, why the delinquent tax.payer should not be ordered to pay the total amount due and owing under this Chapter. This rule may be tried out of term and in chambers and shall always be tried by preference. If the rule is made absolute, the order therein rendered shall be considered a judgment in favor of the municipality or parish for the amount of the license, penalty, fees, and costs against the defendant, who shall also be ordered to cease the further pursuit of business until the judgment is satisfied.

B. As an additional optional remedy of collection, the collector may issue an assessment to a taxpayer in the same manner as is provided for in the Uniform Local Sales Tax Code pursuant to Chapter 2-D of this Subtitle. The assessment may be appealed to the Local Tax Division of the Board of Tax Appeals in the same manner and subject to the same thirty day deadline as provided for in that Chapter.

**Occupational license tax refunds** 

Any taxpayer may apply to the collector for a refund of occupational license tax paid that was not due. A taxpayer may appeal the collector's action on a claim for refund to the Local Tax Division of the Board of Tax Appeals, in the same manner and subject to the same de dlines as provided for in the Uniform Local Sales Tax Code under Chapter 2-D of this Subtitle, including the prescriptive periods referenced in R.S. 47:337.81(A)(2).

Collector authorized to make rules and regulations

A. The collector shall make and enforce all rules and regulations necessary for the proper, complete, and equitable collection of the tax levied by this Chapter. He may adopt different rules and regulations and forms for different classes or kinds of businesses, uniform as to each class, if by so doing the collection of the full amoun! \_of taxes due under this Chapter may be simplified and made more certain.

B. The collector may make and publish reasonable rules and regulations, not inconsistent with law, for the enforcement of the provisions of this Chapter and collection of the revenue hereunder.

Records to be kept by collector

The collector shall keep an accurate record showing the names of every person paying taxes under this Chapter, together with the business pursued, the amount of the license, the date of the collection, and the payment thereof.

Retail dealers in merchandise, services, and rentals

A. For every fixed location retail dealer in merchandise, services and rentals, including but not limited all businesses enumerated in this section, the license shall be based on the total business activity and shall be based on the table below:

If the Gross Sales are:

As Much As \$ 0 50,000 75,000 100,000 150,000 200,000 250,000 300,000 400,000 The Annual **But Less Than** \$ 50,000 75,000 100,000 150,000 200,000 250,000 300,000 400,000 500,000 License Shall Be: \$ 50 60 90 120 180 250 300 360 500

| 500,000   | (        | 500,000 | )        | 650      |      |           |       |
|-----------|----------|---------|----------|----------|------|-----------|-------|
| 600       | ,000     |         | 750,000  | )        | 800  |           |       |
| 750       | ,000     | :       | 1,000,00 | 0        | 90   | 0         |       |
| 1,000,    | ,000     |         | 1,500,0  | 00       | 1,20 | 0         |       |
|           | 1,50     | 00,000  |          | 2,000,   | 000  | 1,800     |       |
| 2,000,    | 000      | 2,500,0 | 00       | 2,400    |      |           |       |
| 2,500,    | 000      | 3,000,0 | 00       | 3,000    |      |           |       |
| 3,000,    | 000      | 3,500,0 | 00       | 3,600    |      |           |       |
| 3,500,000 | 4,000,00 | 00      | 4,200 4  | ,000,000 |      | 4,500,000 | 4,800 |
| 4,500,    | 000      | 5,000,0 | 00       | 5,400    |      |           |       |
| 5,000,    | 000      | 5,500,0 | 00       | 6,000    |      |           |       |
| 5,500,    | 000      | •••••   | 6,200    |          |      |           |       |

A. This schedule includes, but is not limited to, the following businesses:

- (1)Abstractors;
- (2)Advertising agencies;
- (3)Ambulance services;
- (4)Amusement parks;
- (5)Appraisers;
- (6)Barbershops;
- (7)Beauty salons;
- (8)Boats or barge carriers of freight or passengers;
- (9)Bonding companies, surety companies or bondsmen;
- (10)Business, professional or instructional schools;
- (1I)Cable television businesses;
- (12)Carpet and rug cleaning businesses;
- (I3) Cold storage plants or refrigerated lockers;
- (14) Collecting agencies;

- (15) Commercial reporting or rating agencies;
- (16) Credit bureaus;
- (17) Decorators;
- (18) Detective agencies;
- (19) Elevator repair, service and maintenance businesses;
- (20)Employment agencies;
- (21)Engravers; ·(
- (22)Ferry boats;
- (23) Flea market participants;
- (24) Health or recreational clubs;
- (25) Hospitals;
- (26) Insurance adjusters;
- (27) Jewelers;
- (28) Businesses engaged in leasing, renting or licensing the use of movable property;
- (29) Medical transportation services;
- (30) Miniature golf links;
- (3I) Motor vehicle carriers of freight or passengers;
- (32)Motor vehicle rentals;
- (33) Motor vehicle repair and repainting shops;
- (34) Motor vehicle storage businesses;
- (35) Operators of coin vending and weighing machines;
- (36) Operation of office buildings;
- (37) Packing houses for meats and fish; (
- (38) Parking lots;
- (39) Photographers;
- (40) Railroad carriers of freight or passengers;
- (41) Repair businesses;
- (42) Restaurants, coffee houses, or other eating establishments;

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(43) Retail dealers in boats;

- (44) Retail dealers in merchandise;
- (45) Retail dealers in motor vehicles;
- (46) Service businesses;
- (47) Sign painting;
- (48) Skating rinks;
- (49) Steam cleaning, steam dyeing or steam pressing businesses;
- (50) Steam or electric laundering businesses;
- (5I) Storage businesses;
- (52) Storage rooms or landings;
- (53) Taxicab service;
- (54) Theatres;
- (55) Tourist camps;
- (56) Towboat or tugboat

businesses;

- (57) Trackless trolleys or buses;
- (58) Transportation businesses;
- (59) Travel agencies;
- (60) Trucking businesses; (61)Undertakers and funeral directors;
- (62) Warehouses;
- (63) Washaterias or laundromats;
- (64) Watchrnan agencies;
- (65) Wholesale and retail dealers in mobile home sales, rentals, and mobile home repairs;
- (66) Wreckers and tow truck services.

B. For every dealer in merchandise, services, and rentals not otherwise provided for by this Chapter or by special laws, whether conducted as a principal, agent or commission, or otherwise, the license tax shall be based on the amount of gross sales and receipts, at the rate set above. After a business has operated for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred-dollars, no license tax shall be due under this Section for the current year.

D.(I) For every pawnbroker, or person keeping a loan office and engaged in lending money on articles pawned or pledged and for each and every money broker, money lender, or person lending money on, or purchasing time, wages, or salaries of laborers, clerks, or other wage earners or other persons, whether the same be earned or unearned, and whether the business is conducted in an office or otherwise, the license tax shall be based on the amount of gross sales and receipts from any retail sales plus the amount of loans made by the business. However, the minimum license tax paid by pawnbrokers licensed under the provisions of this Subsection shall be three hundred dollars.

(2) The "amount of loans made", for the purposes of this Subsection, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.

(3) In the case of a new business, the basis for the first year's license shall be provided for in R.S.
 47:344 and 348 of this Chapter, except that the "amount of the loans made" shall be substituted for "gross revenue".

(4) Notwithstanding the provisions of Subsection B, the maximum license tax paid by dealers in mobile home sales, rentals, or mobile home repairs licensed under the provisions of this Section shall be eight hundred dollars.

Retail dealers in gasoline and motor fuel

For every fixed location retail dealer in gasoline or other motor fuel, the tax shall be computed based on the amount of gallons of gasoline or motor fuel sold using the following table and the amount of gross sales of merchandise, services, and rentals using the table in R.S. 47:354-Retail dealers in merchandise, services, and rentals. The maximum sum of the tax using the two tables shall not exceed \$6,200.

If the Gallons Sold

are:

The Annual License As Much As But Less Than Shall Be: 0 55,000 \$ 50 55,000 85,000 60

| 85,000 110,000 | 90        |       |
|----------------|-----------|-------|
| 110,000        | 165,000   | 120   |
| 165,000        | 225,000   | 180   |
| 225,000        | 275,000   | 250   |
| 275,000        | 325,000   | 300   |
| 325,000        | 450,000   | 360   |
| 450,000        | 550,000   | 500   |
| 550,000        | 650,000   | 650   |
| 650,000        | 825,000   | 800   |
| 825,000        | 1,000,000 | 900   |
| 1,000,000      | 1,500,000 | 1,200 |
| 1,500,000      | 2,000,000 | 1,800 |
| 2,000,000      | 2,500,000 | 2,400 |
| 2,500,000      | 3,000,000 | 3,000 |
| 3,000,000      | 3,500,000 | 3,600 |
| 3,500,000      | 4,000,000 | 4,200 |
| 4,000,000      | 4,500,000 | 4,800 |
| 4,500,000      | 5,000,000 | 5,400 |
| 5,000,000      | 5,500,000 | 6,000 |
| 5,500,000      | 6,200     |       |

Wholesale dealers in merchandise, service and rentals; retail dealers to institutional consumers; shipbuilders; and contractors

A. For every fixed location wholesale dealer in merchandise, service and rentals, retail dealers to institutional consumers, shipbuilders, and contractors, including but not limited to all businesses

enumerated in this section, the license shall be based on the total business activity and the amount of said license shall be as shown in the following table:

### If the Gross Sales

#### The Annual

#### are:

|            | License       |           |  |
|------------|---------------|-----------|--|
| As Much As | But Less Than | Shall Be: |  |
| \$         | 0 \$ 100,0    | 900 \$ 50 |  |
| 100,000    | 150,000       | 75        |  |
| 150,000    | 250,000       | 100       |  |
| 250,000    | 500,000       | 150       |  |
| 500,000    | 600,000       | 200       |  |
| 600,000    | 800,000       | 250       |  |
| 800,000    | 1,000,000     | 300       |  |
| 1,000,000  | 1,500,000     | 400       |  |
| 1,500,000  | 2,000,000     | 500       |  |
| 2,000,000  | 2,500,000     | 700       |  |
| 2,500,000  | 3,000,000     | 900       |  |
| 3,000,000  | 4,000,000     | 1,000     |  |
| 4,000,000  | 5,000,000     | 1,250     |  |
| 5,000,000  | 5,500,000     | 1,800     |  |
| 5,500,000  | 6,000,000     | 2,400     |  |
| 6,000,000  | 6,500,000     | 3,000     |  |
| 6,500,000  | 7,000,000     | 3,600     |  |
| 7,000,000  | 7,500,000     | 4,200     |  |
| 7,500,000  | 8,000,000     | 4,800     |  |
| 8,000,000  | 9,000,000     | 5,200     |  |
| 9,000,000  | 10,000,000    | 5,600     |  |
| 10,000,000 | 11,000,000    | 6,000     |  |
| 11,000,000 | 12,000,000    | 6,400     |  |

| 12,000,000 | 13,000,000 | 6,800 |
|------------|------------|-------|
| 13,000,000 | 14,000,000 | 7,200 |
| 14,000,000 | 7,500      |       |

B. (1) This schedule includes, but is not limited to, the following businesses:

Wholesale dealers in merchandise, service, and/or rentals; retail or wholesale dealers in building materials; retail dealers to farmers or institutions; shipbuilders; contractors, both lump sum and cost plus; and business engaged in renting, leasing, or licensing immovable property.

(2) The maximum license tax paid by a retail dealer of building materials shall not exceed six thousand two hundred dollars. After a business has operated for at least one full calendar year, if the annual gross sales and receipts for the previous year are less than two thousand five hundred dollars, no license tax shall be due under this Section for the current year.

Business of lending or of dealing in notes secured by chattel mortgages or other liens

A. For every person, finn, corporation, or association or persons engaged in the business of purchasing, selling, trading in, or lending on unsecured notes or on notes secured by chattel mortgages, or other statutory liens, being commonly known as finance or securities companies, a license based on the amount of loans made by the business shall be required. The license shall be based on the amount of loans made by the business and the amount of said license shall be as shown in the following table:

If the Amount of the Loan Made is:

As Much As

But Less Than The

Annual

License

Shall be

\$ 0

| \$         | 250,000  | \$ so     |
|------------|----------|-----------|
| 250,000    | 500,000  | 100       |
| 500,000    | 750,000  | 150       |
| 750,000    | 1,000,00 | 00 200    |
| 1,000,000  | 1,250,00 | 00 250    |
| 1,250,000  | 1,500,00 | 00 300    |
| 1,500,000  | 1,750,00 | 00 350    |
| 1,750,000  | 2,000,00 | 00 400    |
| 2,000,000  | 2,250,00 | 00 450    |
| 2,250,000  | 2,500,00 | 00 500    |
| 2,500,000  | 3,000,00 | 00 550    |
| 3,000,000  | 3,500,00 | 00 600    |
| 3,500,000  | 4,000,00 | 00 650    |
| 4,000,000  | 4,500,00 | 00 700    |
| 4,500,000  | 5,000,00 | 00 750    |
| 5,000,000  | 5,500,00 | 00 800    |
| 5,500,000  | 6,000,00 | 00 850    |
| 6,000,000  | 6,500,00 | 900 900   |
| 6,500,000  | 7,000,00 | 00 950    |
| 7,000,000  | 7,500,00 | 00 1,000  |
| 7,500,000  | 8,000,00 | 00 1,050  |
| 8,000,000  | 8,500,00 | 00 1,100  |
| 8,500,000  | 9,000,00 | 00 1,150  |
| 9,000,000  | 9,500,00 | 00 1,200  |
| 9,500,000  | 10,000,0 | 000 1,250 |
| 10,000,000 | 11,000,0 | 000 1,350 |
| 11,000,000 | 12,000,0 | 000 1,450 |
| 12,000,000 | 13,000,0 | 000 1,550 |
| 13,000,000 | 14,000,0 | 000 1,650 |

| 14,000,000 | 15,000,000 | 1,750 |
|------------|------------|-------|
| 15,000,000 | 16,000,000 | 1,850 |
| 16,000,000 | 17,000,000 | 1,950 |
| 17,000,000 | 18,000,000 | 2,050 |
| 18,000,000 | 19,000,000 | 2,150 |
| 19,000,000 | 20,000,000 | 2,250 |
| 20,000,000 | 25,000,000 | 2,500 |
| 25,000,000 | 30,000,000 | 3,000 |
| 30,000,000 | 35,000,000 | 3,500 |
| 35,000,000 | 3,700      |       |

B. The "amount of loans made," for the purposes of this Section, shall mean the total of all amounts of funds or goods advanced to borrowers and the amounts paid for notes or other similar evidences of indebtedness purchased or otherwise acquired from others.

C. In the case of a new business, the basis for the first year's license shall be provided for in R.S. 47:344 and R.S. 47:348 of this Chapter, except that the "amount of the loans made" shall be substituted for "gross revenue."

**Brokerage and Commission Agents** 

A. For every factorage, commission:, or brokerage business; dealers in stocks or bonds as principal; stocks, bonds or cotton factors, commission or brokerage businesses, whether or not the principal or party solicited is within or without the state, including but not limited to all businesses enumerated in this section, the license shall be based on gross annual commissions and brokerages earned on sales and purchases. The amount of the license shall be as shown in the table below and shall be subject to applicable deductions.

If the Gross Annual Commission and Brokerage are:

The Annual License As Much As

# But Less Than Shall Be:

| \$      | 0       |         | \$ 15,00 | 0     | \$ 50 |
|---------|---------|---------|----------|-------|-------|
| 15,000  | 20,000  | 70      |          |       |       |
| 20,000  | 25,000  | 90      |          |       |       |
| 25,000  | 30,000  | 112     |          |       |       |
| 30,000  | 40,000  | 137     |          |       |       |
| 40,000  | 50,000  | 180     |          |       |       |
| 50,000  | 65,000  | 225     |          |       |       |
| 65,000  | 80,000  | 300     |          |       |       |
| 80,000  | 100,000 | D       | 360      |       |       |
| 100,000 |         | 125,000 | ס        | 450   |       |
| 125,000 |         | 150,000 | כ        | 600   |       |
| 150,000 |         | 175,000 | כ        | 675   |       |
| 175,000 |         | _ 200,0 | 00       | 750   |       |
| 200,000 |         | 250,000 | כ        | 900   |       |
| 250,000 |         | 300,000 | כ        | 1,050 |       |
| 300,000 |         | 350,000 | ס        | 1,200 |       |
| 350,000 |         | 400,000 | ס        | 1,400 |       |
| 400,000 |         | 450,000 | ס        | 1,600 |       |
| 450,000 |         | 500,000 | ס        | 1,800 |       |
| 500,000 |         | 550,000 | ס        | 2,000 |       |
| 550,000 |         | 600,000 | ס        | 2,200 |       |
| 600,000 |         | 650,000 | ס        | 2,400 |       |
| 650,000 |         | 700,000 | D        | 2,600 |       |
| 700,000 |         | 750,000 | ס        | 2,800 |       |
| 750,000 |         | 800,000 | ס        | 3,000 |       |
| 800,000 |         | 850,000 | כ        | 3,200 |       |
| 850,000 |         | 900,000 | ס        | 3,400 |       |
| 900,000 |         | 950,000 | ס        | 3,600 |       |

# 950,000 3,700

B. This schedule includes, but is not limited to:

(1)Brokerages in money, produce, or sugar;

- (2) Cotton compress businesses;
- (3) Cotton factor and commission businesses; (4) Cotton future brokerages;
- (5) Cotton pickeries;
- (6) Distillers of alcohol;
- (7) Grain and product commission houses;
- (8) Businesses engaged in leasing, renting, or licensing the use of immovable property;
- (9) Livestock auctions;
- (IO) Manufacturer's agents;
- (11) Operators of office buildings; (12) Owners or lessees of toll bridges or ferries;
- (13) Real estate brokers;
- (14) Slaughter houses;
- (15) Steamboat or steamship

agencies;

- (16) Stock or bonds brokerages;
- (17) Sugar factories.

C. For carrying on each business of dealing in or buying and selling stocks or bonds, as principal, the license shall be based on gross annual profits; however, where no gross annual profit is realized, the minimum tax under the above schedule shall be paid.

**Public utilities** 

A. For carrying on each business of gas light, heat, or power, electric light, heat, or power; waterworks, and for each telephone, telegraph, or express business, the license shall be based on gross annual revenue from all business activities as shown in the following table:

If the Gross Annual Receipts

are:

As Much As

**\$ 0** 

20,000

25,000 But Less Than

\$20,000

25,000 37,500 The Annual

50

License

Shall Be:

\$

60

75

|         | 50,000 115 |     |       |
|---------|------------|-----|-------|
| 50,000  | 75,000 150 |     |       |
| 75,000  | 100,000    | 200 |       |
| 100,000 | 150,000    | )   | 300   |
| 150,000 | 200,000    | )   | 450   |
| 200,000 | 250,000    | )   | 650   |
| 250,000 | 500,000    | )   | 750   |
| 500,000 | 750,000    | )   | 1,500 |
| 750,000 | 1,000,0    | 00  | 2,250 |

| 1,000,000 | 1,250,000 | 3,000 |
|-----------|-----------|-------|
| 1,250,000 | 1,500,000 | 3,750 |
| 1,500,000 | 1,750,000 | 4,500 |
| 1,750,000 | 2,000,000 | 5,250 |
| 2,000,000 | 2,250,000 | 6,000 |
| 2,250,000 | 2,500,000 | 6,900 |
| 2,500,000 |           |       |

7,500

B. A person engaged in the business of selling electricity or gas in more than one municipality shall be deemed to have a place of business or business location in each such municipality and a license tax imposed by any municipality on such person shall be based on gross annual revenue derived by such person from the territorial jurisdiction of the taxing municipality only.

C. A person engaged in the business of providing local exchange telephone service in more than one municipality or parish shall be deemed to have but one place of business or business location in each such municipality or parish and a license tax imposed by any municipality or parish on such person shall be based on gross annual revenue derived by such person from the territorial jurisdiction of the taxing municipality or parish only.

Businesses where licenses are based on flat fees

The following types of businesses shall obtain an annual license based on the flat fee designated hereafter. For purposes of this Section, the minimum tax noted in R.S. 47:344 for most new businesses for the first year of commencement or fractional part thereof does not apply.

Private banking or investment banking business.

(1) For each business of carrying on a private banking house, business or agency, investment banking house, business or agency, a license based on a flat fee of five hundred dollars shall be required.

(2) The term "investment banking" means a business that is carried on through the purchase or underwriting of security issues and their subsequent sale to investors.

A. Peddlers and itinerant vendors.

(1) All peddlers, hawkers, itinerant vendors, and every person who displays samples, models, goods, wares, or merchandise on a temporary basis in any hotel, motel, store, storehouse, house, vehicle, or any other place, for the purpose of securing orders for the retail sale of such goods, wares, or the like kind or quality, either for immediate or future delivery shall obtain a license based on a fee not to exceed two hundred dollars provided that an itinerant vendor of agricultural products purchased directly from farmers or an itinerant vendor of seafood products who has either harvested the seafood himself or has purchased the seafood directly from commercial fishermen or shrimpers shall obtain a license based on a flat fee not to exceed one hundred dollars.

(2) This Section does not apply to the following classes: those persons making house-to-house or personal calls displaying samples and taking orders for shipment directly from the manufacturer; those persons making a business call or visit upon the verbal or written invitation of the inhabitant of the premises; those persons, or their representatives, engaged in the business of selling at wholesale, from a fixed place of business in this state, to licensed retail dealers; and vendors, or their agents or vendors, or their agents or representatives, in the sale or delivery of petroleum products when drawn, conveyed, and distributed from a stock maintained at a warehouse, distributing station, or established place of business.

(3) Parochial and municipal officers shall require all peddlers to exhibit their occupational license. The license shall indicate thereon the motor vehicle license number. They shall seize the merchandise and any vehicle or other conveyance used by the peddler to peddle the same, if the peddler fails or refuses to exhibit his license. All property seized shall be turned over to a cowt of competent jurisdiction, to be sold according to law, to satisfy the license due and enforce the privilege therefor. The rights of the holder of a chattel mmtgage note or any vehicle seized shall not be affected or prejudiced as a result of the seizlU'e.

(4) Whoever shall sell goods, wares, and merchandise as a peddler without first obtaining the license herein required shall be guilty of a misdemeanor and upon conviction shall be fined not less than five hundred dollars or shall be imprisoned not more than sixty days, or both.

B. Mechanical or electronic amusement machines or devices.

(1) Every person engaged in the business of operating any coin-operated mechanical or electronic device or who permits to be operated in his place of business any coin-operated mechanical or electronic device to which a certificate of tax payment is not affixed or displayed as provided in R.S. 47:359(E) shall pay a license tax which shall not exceed twenty dollars for each such machine or device, except that the license tax for each electronic pinball machine, flipper machine, or video game shall not exceed fifty dollars for each such device. Only one license tax shall be collected annually by each jurisdiction for any device required to be licensed under this Paragraph.

(2) The provisions of this Subsection shall not apply in cases where the person engaged in the business of operating such mechanical devices are operating s me under a written contract with and are solely sponsored by a nonprofit corporation for the purpose of conducting a fair, festival, or trade show which has as orie of its objectives the promotion of agricultural and agri-industrial products. For the purposes of this Subsection, the term nonprofit corporation shall be construed to mean only a nonprofit corporation which:

(a) Was organized under the provisions of Chapter 2 of Title 12 of the Louisiana

Revised Statutes of 1950 prior to January 1, 1969; and,

(b) Holds membership in good standing in an association organized for the purpose of promoting fairs, festivals, and trade shows in the state of Louisiana.

(3) For the purpose of this Subsection, a "coin-operated mechanical amusement device" is any machine or device operated by depositing a coin, token, slug, or similar object for the placing of the device in readiness of play. This definition includes, but is not limited to the following devices: video games, merry-go-rounds, mechanical hobby horses, juke boxes, pool tables, domino tables, bowling alleys, blood pressure monitors, and pulse rate monitors.

(4) All such mechanical amusement devices subject to tax under this Subsection and which do not return to the operator or player thereof anything but free additional games or plays or, through the exercise of the skill of the operator or player, a merchandise prize, shall not be deemed to be classed as gambling devices, and neither this Section nor any other Act shall be construed to prohibit same. Payment of the tax imposed by this Subsection shall not be held to legalize the operation of any machine or device defined herein which is prohibited by law. This Subsection shall not be held to repeal any provisions of any law prohibiting the operation, possession, or use of any such machine or device.

C. Evidence of payment.

The payment of the taxes levied by this Section shall be evidenced by a certificate of tax payment, or a stamp, or similar evidence of tax payment which shall be issued by the collector. The certificate of payment shall be securely affixed or attached to each machine or other device with respect to which a tax has been paid, or if such certificate cannot be affixed, shall be prominently posted in the place in which the machine or device is located and near to such machine or device. If a machine or device is replaced by another such other machine or device shall not be considered an additional device service. Certificates of tax payment or stamps are not transferable from one taxing jurisdiction to another.

## D. Enforcement.

The penalties and procedures of this Chapter relating to the enforcement and collection of the taxes levied under the authority of this Chapter shall apply to any person who has in his possession, control, or custody any machine or device on which the license tax is imposed by this Section and which is being operated without having a certificate of payment issued by the

collector, as provided in Subsection E of this Section, affixed or attached thereto, or prominently posted in the place in which the machine or device is located and near to such machine or device. However, the penalties and procedures provided by this Chapter shall not apply to lessees of such machines or devices, provided that the lessee can furnish the collector with adequate information regarding the name, address, and business location of the lessor, against whom the penalties and procedures of this Chapter shall apply.

## E. Professional sports.

For each person owning or carrying on a business known as "professional sports" a license based on a flat fee of one thousand dollars shall be required. By way of extension and not of limitation, the business of "professional sports" shall include football, basketball, and baseball games, where the individual participants are paid for their services. Sporting events that are provided for by special laws are exempt under this Section.

## F. Circuses, concerts, carnivals and special events.

For each person operating a circus, carnival, or other traveling show, and for each person or organization sponsoring a concert or other special event, including but not limited to gun shows, arts and crafts fairs, and antique shows, a license based on a flat fee of two hundred fifty

••dollars shall be required. This license shall be issued by the parish or municipality in which the event is located and shall be good for a period of ten days. Should the person or organization move the

circus, concert, or other event to another jurisdiction in the state, a new license shall be required by that jurisdiction.

## G. Hotels, motels, rooming houses, boarding houses, and nursing homes.

Any person operating a hotel, motel, rooming house, boarding house, or nursing home shall pay an annual license tax of two dollars for each sleeping room contained in it; provided that any person operating a nursing home shall pay, in lieu of the additional license tax required of hotels in R.S. 47:346, a license tax in accordance with the provisions of R.S. 47:354 based on one-third of the total gross receipts of the nursing home.

## H. All other businesses

For all businesses not otherwise covered by or specifically exempted under this Chapter, including but not limited to printers, lithographers, attorneys at law, accountants, oculists, physicians, osteopaths, dentists, chiropodists, bacteriologists, veterinarians, chemists, architects, and civil, mechanical, chemical, or electrical engineers engaged in the practice of their profession as an individual, or as a firm, partnership, or corporation, the license shall be one- tenth of one percent of the annual gross receipts for professional fees for services rendered by the taxpayer, with a minimum tax of fifty dollars and a maximum tax of two thousand dollars. The tax levied herein shall be levied only on the business and not separately on any individual who is

employed by or is a member of the taxpayer which conducts its business as a firm, partnership, or corporation.

## I. Pharmacy

For each business licensed by the Louisiana State Board of Pharmacy as a pharmacy and eighty percent of gross revenues of the business comes from the filling of prescription drugs, the license shall be one-tenth of one percent of the gross annual sales of the total business activity, with a minimum tax of fifty dollars and a maximum tax of two thousand dollars. The tax levied herein shall be levied only on the business and not separately on any individual who is employed by or is a member of the taxpayer which conducts its business as a firm, partnership, or corporation.

## Exemptions

A. Individuals who are blind and their widows or orphans. License taxes levied by this Chapter shall not apply to individuals who are blind, who are exempted from license taxes by R.S. 23:3031 through 3033. The exemption provided by this Subpart shall apply only where the business is conducted by any individual who is blind exclusively for his own support or the support of his family.

B. Artists and craftsmen. Any occupational license tax imposed on retail dealers not having a fixed place of business shall not apply to Louisiana artists and craftsmen who display their own original art and handicraft for sale at functions sponsored by nonprofit organizations.

C. Nonprofit organizations.

(1) The occupational license tax required by this Chapter shall not apply to those qualified nonprofit organizations which are exempt from the collection of sales and use taxes under the provisions of R.S. 47:305.14 or from the payment of federal income taxes under the applicable provisions of the Internal Revenue Code.

(2) This Subsection shall not be construed to exempt museums, menageries, circuses, or other traveling shows from the license required by R.S. 47:359(H) unless all of the proceeds from such shows are used for charitable, educational, or religious purposes of the sponsoring qualified nonprofit organization.s It is the intention of this Subsection to exempt such traveling shows where its entire proceeds, except for necessary expenses connected therewith, are used for the charitable, educational, and religious purposes of the sponsoring qualified nonprofit organization.

D. Wholesale dealers in certain alcoholic beverages. There shall be no license tax imposed, assessed, or collected under the provisions of this Chapter on any person engaged in the business of selling at wholesale, malt, vinous, spirituous, alcoholic, or intoxicating liquor containing more

than six per centum of alcohol by volume, and beer, porter, ale, fruit juices, and wine containing more than one-half per centum of alcohol by volume.

E. Other exempted businesses.

(1) Banks, homestead and building and loan associations, editors, cooperative-owned bank service companies, over-the-air broadcasters, as defined by the Federal Communications Commission, publishers, clerks, laborers, ministers of religion, school teachers, graduated trained nurses, those engaged in agricultural or horticultural pursuits, those operating sawmills, and corporations organized and operated for the purpose of lending money to farmers for production purposes, the stock of which is owned by farmer members and employees of such corporations, shall be exempted from any provisions of this Chapter.

(2) For purposes of this Subsection, "bank service company" shall mean either of the following:

(a) Any corporation which is organized to perfonn services authorized by 12 U.S.C.

1861 et seq., and all of the capitol stock of which is owned by one or more insured banks.

(b) Any limited liability company which is organized to perfonn services authorized by 12 U.S.C. 1861 et seq., and all of the members of which are one or more insured banks.

F. Manufacturers. Manufacturers shall be exempted from any provisions of this Chapter; however, manufa turers who sell their manufactured articles at retail shall be subject to the payment of a license tax on such retail sales as fixed by this Chapter.

G. Persons with disabilities. There shall be no license tax imposed, assessed, or collected under the provisions of this Chapter on any person who is disabled to the extent that he is home-bound, confined to a bed or wheelchair, requires the aid and attendance of another person, and is unable to enter the nonnal work force.

H. Minors. There shall be no license tax imposed, assessed, or collected under the provisions of this Chapter on any minor engaging in business with sales of less than five hundred dollars per year.

## Deductions

A. Petroleum taxes. In calculating the gross sales at bulk or distributing plants engaged in the storage and sale of petroleum products, the taxpayer shall exclude therefrom the part of the purchase price paid by him for gasoline and motor fuels or lubricating oils as shall equal the manufacturer's or

dealer's license, privilege, or excise tax levied by federal or state statutes on the manufacturing, handling, storing, selling, or consuming of gasoline, motor fuels, or lubricating oils.

B. Undertaking and funeral directing. The term "gross annual receipts", as used in this Chapter, shall cover all of the receipts of the person carrying on the business of undertaking and funeral directing, except that deduction shall be allowed for collections made by one undertaker and funeral director for the account of another undertaker and funeral director, as shown by the books of both parties at interest.

C. Stocks and bonds; interstate sales. In determining the amount of gross annual commissions and brokerage to be subject to the tax, each commission business operating on exchanges located outside the state of Louisiana shall deduct therefrom forty percent in the case of purchases and sale of stocks and bonds consummated on exchanges located outside the state of Louisiana and fifty-five percent of purchases and sales of commodities consummated on exchanges located outside the state of Louisiana.

D. Retail or wholesale sales of motor vehicles and boats. In determining the amount of gross sales and receipts to be subject to the tax for retail or wholesale dealers in motor vehicles, automobiles, motor trucks, motor buses, motorcycles, motor bicycles, motor scooters, motor tractors, motor-propelled road machinery farm implements, and equipment designed for use with tractors and other motor-propelled equipment, trailers, semitrailers, aircraft, or other motor- propelled land vehicles, and pleasure or commercial boats, the license shall be computed on the total gross sales from all sales, including but not limited to sales of parts and accessories, receipts from repair shops, and sales and rental of motor vehicles; however, the gross sales and receipts of the above listed dealers shall not exceed seven hundred thousand dollars.

**Special provisions** 

A. No municipality or parish shall levy a license tax upon any person engaged in the business of contractor, as defined in this Chapter, either upon a cost plus basis or upon other than a cost plus basis, except the governing authority of the municipality or parish in which is located the principal place of business of such contractor within the state as designated by the contractor. The maximum license tax paid by contractors licensed as required by this Subsection shall not exceed seven hundred fifty dollars.

B. The tax shall be computed on the basis of the schedules contained in this Chapter according to the physical location of each place of business without regard to the location where the actual sale takes place or where a product or service is delivered or performed.

C. For lessors with a place of business in this state, the tax shall be computed on the basis of the schedules contained in this Chapter according to the physical location of such business without regard to the location where the leased property is situated within this state.

D. A person engaged in the business of operating a railroad for the transportation of freight or passengers shall be deemed to be carrying on but one business, and to have only one place of business which shall be the place where the general office within the state as designated by such person is located.

E. Nothing in this Chapter is intended to levy a tax on those receipts subject to the tax under the provisions of R.S. 22:833.

F. Under the provisions of this Chapter, no occupational license tax totaling more than fitly dollars levied against a small business will increase more than twenty-five percent in the first year over the occupational license tax it paid under the schedules or classifications used in 1985. Small business shall be defined as any person who employs fifteen full-time persons or less per business establishment and which has two million dollars or less in gross annual sales or receipts. Any person not paying an occupational license tax in 1985 shall pay according to the appropriate schedule or classification in this Chapter.

Exemptions and deductions; governmental subdivisions

In imposing the tax set forth in this Chapter, the Town of Church Point may grant such exemptions or deductions as it deems necessary.

BE IT FURTHER ORDAINED, by the Mayor and Alderman of the Town of Church Point, Louisiana, that any provisions or items of the Ordinance or the application thereof if held invalid, such invalidity shall not affect other provisions, items, or applications, and to this end, the provisions of this Ordinance are hereby declared severable.

BE IT FURTHER RESOLVED that all ordinances or resolutions or parts thereof in conflict herewith and hereby repealed.

This ordinance having been submitted to a vote in regular session assembled of the Mayor and Alderman of the Town of Church Point, Louisiana, the vote thereon being as follows:

MOTION: LEBAS SECOND: SEMIEN YEAS: COMEAUX, O'PRY, CORMIER

NAYS: NONE

ABSENT: NONE

THIS ORDINANCE WAS INTRODUCED ON THE 6TH DAY OF MAY, 2019 AND DECLARED ADOPTED ON THIS 3RD DAY OF JUNE 2019.

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON THE MAYOR'S SIGNING SUCH AND THE PUBLISHING OF SUCH IN THE CHURCH POINT NEWS.

RYAN MECHE, MAYOR

ATTEST:

ROWDY LATIOLAIS, CLERK

**ORDINANCE #060319-3** 

## AN ORDINACE AMENDING CHAPTER 3, SECTION 3.3 TO SECTION 3.8 OF THE CHURCH POINT CODE OF ORDINANCES ENTITLED ALCOHOLIC BEVERAGES

BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMAN OF THE TOWN OF CHURCH POINT, proceeding under its legal authority to perform certain actions that are in the best interest of the town of Church Point and further pursuant to the laws of the State of Louisiana hereby state the following:

WHEREAS, the Church Point Board of Alderman hereby desires to amend Chapter 3 Section 3.3 to Section 3.8 of the Church Point Code of Ordinances Point Code of Ordinances entitled Alcoholic Beverages as such current ordinance is outdated, antiquated and archaic with some sections not being in accordance with state law. NOW, THEREFORE, BE IT ORDAINED, by the Mayor and Board of Alderman of the Town of Church Point, Louisiana, acting as the governing authority thereof, that Chapter 3 of the Church Point Code of Ordinances entitled Alcoholic Beverages be amended to read as follows:

(To facilitate the interpretation of changes by way of amendments made to this ordinance, the following applies: (1) words, numbers, punctuations or the like with dashes through such words, numbers, punctuations or the like indicate a deletion of such and (2) words, numbers, punctuations or the like that are in bold indicate the actual changes made to the ordinance)

### **ALCOHOLIC BEVERAGES**

Sec. 3-1. Closing hour restrictions.

(a) As used in this section, "alcoholic beverages" means any fluid or solid capable of being converted into fluid, suitable for human consumption, and containing more than one-half of one (1) percent alcohol by volume, including malt, vinous, spirituous,

\\_\_\_\_\_alcoholic or intoxicating liquors, beer, porter, ale, stout, fruit juices, cider or wine.

(b) All places of business licensed under the law of the town for the sale of alcoholic beverages shall be closed at 2:00 a.m. each night of the week and shall reopen no earlier than 6:00 a.m. except on Sunday night when closing will be at 12:00 midnight and not reopen until 6:00 a.m. Monday.
 All places of business licensed under the law of the town for the sale of alcoholic beverages shall have a security guard on pre-

mises any time there are more than fifty (50) people there. Additional officers, will be required at the rate of one (1) officer per fifty (50) people.

(c) No proprietor of any establishment or business licensed under the law of the town for the sale of alcoholic beverages, nor any employee, servant or agent thereof, shall give, barter, trade exchange or sell any alcoholic beverages from such establishment or business during the time that such business is to remain closed. Also, all customers and all employees must vacate the premises and all doors must be locked by 2:00 a.m.

(d) The violation of this section shall subject the proprietor to having his license, for the sale of alcoholic beverage,, suspended or revoked in the manner provided by law for the suspension or revocation of license.

(e) It shall be unlawful for any person to violate or fail to comply with any provision of this article. The violation of any provision of this article shall be punished by a fine not exceeding five hundred dollars (\$500.00) or imprisonment for a term not exceeding thirty (30) days or by both such fine and imprisonment, within the discretion of the court. Each day any violation of any provision of the article continues constitutes a separate offense. (Ord. No. 178, §§ 1-111, V, 7-2-63; Mo. of 2-16-78; Mo. of 12-5-78;

Mo.. of 7-6-82; Ord. of 10-3-95; Ord. of 12-5-95)

### Sec. 3-2. Gallonage tax-Levied.

By virtue of authority granted by Louisiana Revised Statutes, section 26:493, there is hereby levied, in addition to all other excises, licenses or privilege taxes presently imposed, a tax on all beer, porter, ale, fruit juices and/or wine, having an alcohol content of not less than one half of one (1) percent or more than six (6) percent by volume of one dollar and fifty cents (\$1.50) per standard barrell of thirty-one (31) gallons, or any like rate of any other quantity, or for the fractional parts of such barrel sold for consumption in the town, within the meaning and intent of the provisions of such statute.

(Res. of 8-7-46)

### Sec. 3-3. Same-Collection.

The tax levied by section 3-2 shall be collected by any and all Louisiana wholesale dealers from their vendees purchasing for consumption in the town on each sale and shall be remitted by said wholesale dealers to the collector of revenue of the state, each month, on or before the twentieth day of each succeeding month, respectively, all in accordance with rules and regulations promulgated by the collector of revenue and as provided by law. (Res. of 8 7 46)

State law reference-For similar provisions, see R.S. 26:345.

ecross references Sales to and purchases of alcoholic beverages by minors,

§ 17-64; sale of alcoholic beverages in parks, recreation areas , § 17.5-6; taxation, ch. 25.

State law references Alcoholic beverages annually, R.S. Title 26; local permits for beverages of high

alcoholic content, R.S. 26:273; local permits for beverages of low alcoholic content, R.S. 26:273.

Failure of the wholesale dealer to collect and remit the tax '-

levied by section 3 2, when due, or failure to pay the tax, when

due, by a purchaser for consumption in the town shall, ipso facto

render each of them liable for the amount of taxes found to be due, /

together with penalty of twenty (20) per cent of the amount of tax due, plus an additional amount of ten (10) per cent of the tax and penalty, as attorney's fees if referred to an attorney for collection.

Sec. 3-4. Same-Civil penalty for failure to pay.

(Res. of 8-7-46) -State law reference-For similar provisions, see R.S. 26:363.

Sec. 3-5. Sales to minors prohibited.

It shall be unlawful for any person to sell spirituous, vinous or malt liquor to any person under the age of eighteen (18) years. (Ord. No. 141, § 7, 12-17-36) Cross references-Unlawful sales to minors, § 17-64; sales in parks and rec- reation areas, § 17.5-6.

Sec. 3-6. Sales within three hundred feet of churches, libraries, schools, etc., prohibited; exceptions.

It shall be unlawful for any person to sell spirituous, vinous, or malt liquors within a distance of three hundred (300) feet of a public playground, or of a building used exclusively as a church or synagogue, public library, or school, except a school for business education conducted as a business college or school. The distance of three hundred (300) feet shall be measured as a person walks using the sidewalk from the nearest point of the property line of the church or synagogue, library, playground, or school, to the nearest point of the premises to be licensed. (Ord. No. 141, § 8, 12-17-36; Ord. of 11-8-83)

Sec. 3-7. Reserved.

Editor's note-Section 2 of an ordinance adopted May 1, 1979, permitting the sale of alcoholic beverages in public parks and recreation areas with permission of the mayor and council is codified herein as § I 7.5-6(a); hence, former § 3.7 which prohibited the sale of alcoholic beverages in parks and was derived from a motion of Oct. 3, 1978, is deleted by the editor as being superseded by section 2 of said ordinance of May 1, 1979.

Sec. 3 8. Open containers of alcoholic beverages prohibited in public places

definitions; penalty.

(a) Definitions:

Public property is any property open to the general public which is not enclosed by a structure; including parking lotfi of business establishments serving the public.

(b) Prohibition. It shall be unlawful for any person to carry an open container containing alcoholic beverages of either high or low alcoholic content and/or beer, upon the public streets, public sidewalks and public property.

(c) Penalty. The minimum penalty for violation of this section is five dollars (\$5.00), the maximum penalty is not to exceed two hundred dollars (\$200.00).

(Ord. of 10 3 78, §§ 1, 3; Mo. of 7 15 82)

Cross reference Carrying open glass containers prohibited, § 17 67.

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Sec. 3-9. Possession of weapons on premises where alcoholic beverages are sold and consumed.

(a) Prohibited; exceptions. It shall be unlawful for any person to have in his possession a firearm or other instrumentality custom- arily used or intended for probable use as a dangerous weapon on

any premises where alcoholic beverages are sold and consumed on the premises, or their employees, sheriffs, deputy sheriffs, state police, city police, constables, town marshals or persons vested with police power, when in the actual discharge of their duties.

(b) Search of persons authorized; confiscation of weapons. Any sheriff, deputy sheriff, state police, city police, constable, town marshal, or person vested with police power, may search any person found in any place where alcoholic beverages are sold and consumed on the premises and shall confiscate any firearm or other instrumentality customarily used or intended for probable use as a dangerous weapon which such peace officer may find; provided, there is probable cause for a wider search.

(Ord. of 10-2-79, §§ A, Bl

Editor's note-An ordinance adopted Oct. 2, 1979, was nonamendatory of this Code; hence, codification herein of§§ A and B of said ordinance as§ 3-9 is at the discretion of the editor.

### Definitions.

The definitions set forth in R.S. 26:2 (Alcohol Beverage Control Law—Definitions) and R.S. 26:241 (Alcohol Beverage Control and Taxation—Definitions), as amended, shall be effective as definitions of the words, terms and phrases used in this chapter. All words, terms and phrases used herein, other than those specifically defined elsewhere in this chapter, shall have the respective meanings ascribed to them in R.S. 26:2 and R.S. 26:241, as amended, and shall have the same scope and effect that the same words, terms and phrases have where used in R.S. 26:2 and R.S. 26:241, as amended.

For purposes of this Chapter, the following terms have the respective meanings ascribed to them in this Section, unless a different meaning clearly appears from the context:

(1) "Alcoholic beverages" means any fluid or solid capable of being converted into fluid, suitable for human consumption and having an alcoholic content of more than six per cent by volume, including alcohol.

(2) "Bottler of wine" means any wine wholesaler who imports wine into the state in bulk and puts it in a closed container for distribution to other wholesale dealers.

(3) "Broker" means any person, other than licensed dealers, who may solicit, receive, or transmit orders for beverage alcohol as an agent of one or more licensed dealers, and does not maintain an inventory of, possess a property right in, or deliver any beverage alcohol.

(4) "Commissioner" means the commissioner of alcohol and tobacco control who shall be the assistant secretary of the office of alcohol and tobacco control in the Department of Revenue.
(5) "Cordial liquors and specialties" means liquor obtained by the process of mixing or redistilling with or over fruit, flowers, plants, or juices therefrom and to which sugar or dextrose, or both, have been added in an amount not less than two and one-half per cent by weight of the finished product.

(6) "Dealer" means any person who, as a business, manufactures, blends, rectifies, distills, processes, imports, stores, uses, handles, holds, sells, offers for sale, solicits orders for the sale of, distributes, delivers, serves, or transports any alcoholic beverage in the state or engages herein in any business transaction relating to any such beverage.

(7) "Dinner theater" means an establishment that is a "restaurant establishment", as defined by R.S. 26:73(C)(1), where food orders are taken and food service is provided in both a restaurant dining area and where patrons are seated to view live theatrical productions or the showing of film, still pictures, electronic or digital reproductions, or other visual reproductions.

(8) "Liquor" means all distilled or rectified alcoholic spirits, brandy, whiskey, rum, gin, and all similar distilled alcoholic beverages, including all dilutions and mixtures of one or more of the foregoing, such as liquors, cordials, and similar compounds.

(9) "Liquor retail distribution center" means any commercial airline that stores alcoholic beverages in sealed containers of any size at any airport regularly served by the permittee. Such possession for retail sale or distribution therefrom shall be limited to alcohol of high volume content in any quantity.
(10) "Liquor retailer" means any dealer, other than a manufacturer or wholesaler, who sells, offers for sale, exposes for sale, or has in his possession for sale or distribution any alcoholic beverages in any quantity.

(11) "Liquor wholesaler" means any dealer who sells any alcoholic beverage to other licensed liquor wholesale dealers or to licensed retail liquor dealers in the state or who sells alcoholic beverages for delivery beyond the borders of the state in amounts to be fixed by the commissioner, or who imports any alcoholic beverages into the state, and who meets the standards set forth in this Chapter. (12) "Manufacturer" means any person, other than a wine producer, who personally or through any agent whatever engages in the making, blending, rectifying, or processing of any alcoholic beverage in Louisiana; engages in the making, blending, rectifying, or processing any alcoholic beverage outside Louisiana for sale in Louisiana; or engages in the business of supplying alcoholic beverages to licensed wholesale dealers in Louisiana. A manufacturer who engages in the making, blending, rectifying, or processing of any alcoholic beverage in a facility entirely located in the state of Louisiana may sell or serve only those products that are made, blended, rectified, or processed at that facility to the public only at that facility for consumption on or off the premises but not for resale. The total amount of such sales to the public for any given month shall not exceed one case per person for each thirty-day period. Any manufacturer who sells its products to the public pursuant to this Paragraph shall remit all state and parish or municipal sales and excise taxes to the proper tax collecting authority for all products sold to the public. A manufacturer who sells or serves its products to the public pursuant to this Paragraph, shall comply with all local zoning laws and regulations.

(13) "Microdistiller" means any person who operates a microdistillery.

(14) "Microdistillery" means a retail outlet where a microdistiller engages in the distilling, making, blending, rectifying, or processing of any alcoholic beverage in Louisiana in quantities of not more than twelve thousand gallons per year for retail sale for consumption on or off the licensed premises in accordance with the provisions of this Chapter and regulations, if any, promulgated by the commissioner.

(15) "Outlet" means a place where any person draws or removes any alcoholic beverage from its container for consumption on the premises.

(16) "Package house-Class B" means a place consisting of no less than five hundred square feet of public habitable area which sells alcoholic beverages in factory sealed containers for transportation and consumption off the premises and where no person is allowed to tamper with or otherwise disrupt the manufacturer's seal on or about the licensed premises.

(17) "Regulated beverage" means any alcoholic beverage.

(18) "Solicitor" means any person who offers for sale or solicits any orders for the sale of any regulated beverage, other than in a regularly established and licensed place of business in t his state, for delivery or shipment to any point in the state, whether done as owner, agent, or servant.

(19) "Sparkling wine" means any effervescent alcoholic beverage derived from the juice of any fruit, or synthesis thereof, charged with carbon dioxide, either artificially or as the result of secondary fermentation within the container.

(20) "Still wine" means any non-effervescent alcoholic beverage derived from the juice of any fruit, or synthesis thereof.

(21) "Supplier" means any person, other than a wine producer, who manufactures, makes, blends, rectifies, distills, processes, or purchases alcoholic beverages outside the state of Louisiana and imports, sells, offers for sale, solicits orders for sale, distributes, or delivers such alcoholic beverages in Louisiana.

(22) "Wholesale dealer" means a person who sells alcoholic beverages of high alcoholic content to licensed wholesale dealers or licensed retail dealers exclusively, within the state or to any person for delivery beyond the borders of the state to a licensed dealer in that state and who conducts a bona fide wholesale business and maintains a warehouse or warehouses for the storage and warehousing of alcoholic beverages of high alcoholic content in the area where domiciled and licensed by the state, and conducts and maintains systematic and regular solicitations, distribution, deliveries, and sales of the beverages to licensed retail dealers located within the boundary of each parish, municipality, or geographic area, as contractually defined between the wholesaler and his supplier, in which the wholesale dealer makes any sale or delivery.

(23) "Wine package house" means a place where a person sells only sparkling wine and still wine in the original package or closed container, prepared for transportation and consumption off the premises.

(24) "Wine producer" means any person who, directly or indirectly, personally or through any agency, cultivates and grows grapes, fruits, berries, honey, or vegetables from which wine of an alcoholic content in excess of six percent by volume is produced and bottled from a fermentation of such grapes, fruits, berries, honey, or vegetables in Louisiana or outside the state for shipments to licensed wholesale dealers within the state subject to the provisions of R.S. 26:364.

(25) "Winery" means a plot of land located in Louisiana used to cultivate and grow grapes, fruits, berries, honey, or vegetables for the purpose of fermenting such grapes, fruits, berries, honey, or vegetables to produce and bottle wine of an alcoholic content in excess of six percent by volume.
(26) "Wine wholesaler" means any dealer who sells only sparkling wine and still wine to other licensed wholesale dealers or to licensed retail dealers for resale within the state

License required.

It shall be unlawful for any person, firm, corporation or association of person to sell, offer for sale or to have in possession for sale, either directly or in directly, either by wholesale, jobbing or by retail any intoxicating, spiritous, vinous or malt liquor without first obtaining from the mayor or designee a license in said business.

Term of license.

The license referred to in this section shall expire on December 31 following the date of its issuance; the same to be issued by the mayor or designee only upon the conditions herein after set forth and upon the applicant paying the cost of the said license as set forth in this section. License fee.

(a) Any person, firm or corporation applying for a license under the terms of this chapter and in accordance with its terms shall before receiving such license pay to the mayor or designee a fee in an amount as established by the mayor and city council from time to time.

(b) Provided, however, that any person applying for a license before the end of the year and who shall be qualified as hereinafter provided may be granted a license expiring December 31, upon payment to the mayor or designee.

### Qualifications.

(a) The license herein provided for shall be issued only as hereinafter provided and the holder of any license shall be designated as the licensee. All applications for licenses shall be filed in writing on a form and in the manner required by the mayor and the council, certifying to the qualifications herein required for a license, and no license shall be issued until the application is filed and passed upon and approved by the mayor and the board, who shall approve or reject the application as hereinafter provided for. The renewal of any license at the time of its expiration shall be filed in a written application upon forms provided by the mayor and the board, and shall be considered by the mayor in the same manner as an original application

(b) No license shall be issued except to a person who:

(1) Is of good character and reputation and over 18 years of age. In considering a person's good character or reputation, the administration may consider a person's arrests in determining suitability.
 (2) Is a citizen of the United States and the State of Louisiana and a resident of the state continuously for a period of not less than two years next preceding the date of the filing of the application. However, the requirements as to state citizenship do not apply to wholesalers or retailers who held permits on or prior to January 1, 1946.

(3) Is the owner of the premises, has a bona fide written lease therefor, or is a commercial lessor or a noncommercial lessor licensed pursuant to R.S. 4:701 et seq., exclusively for the sole purpose of conducting charitable gaming.

(4) Has not been convicted of distributing or possessing with the intent to distribute any controlled dangerous substance classified in schedule I of R.S. 40:964, on any premises licensed pursuant to this chapter, where the applicant held or holds an interest in the licensed business. The prohibition provided for in this subsection shall be for the lifetime of the offender.

(5) Has not been convicted of a felony under the laws of the state, the United States, or any other state or country.

(6) Is not been convicted in this or in any other state or by the United States or any other country of soliciting for prostitution, pandering, letting premises for prostitution, contributing to the delinquency of juveniles, keeping a disorderly place, or illegally dealing in controlled dangerous substances.

(7) Is also applying for a video gaming license under the provisions of chapter 6 of title 27 of the state revised statutes of 1950, and has not been convicted in this or in any other state or by the United States or any other country of theft or any crime involving false statements or declarations, or gambling as defined by the laws and ordinances of any municipality, any parish, any state, or the United States.

(8) Has not had a license or permit to sell or deal in alcoholic beverages, issued by the United States, any state, or by any political subdivision of a state authorized to issue permits or licenses, revoked within two years prior to the application, or been convicted or had a judgment of court rendered against the applicant involving alcoholic beverages by this or any other state or by the United States for two years prior to the application.

(9) Has not been adjudged by the commissioner, or convicted by a court of violating any of the provisions of this chapter.

(10) Has not been convicted of violating any municipal or parish ordinances adopted pursuant to the provisions of this chapter. If the applicant has been so convicted, the granting of a permit or of a renewal shall be within the discretion of the city council.

(11) Is not the spouse of a person who does not meet the requirements of subsections (b)(1) and (3) through (10), and (12) of this section; however, in such cases the age of the ineligible spouse shall be immaterial.

(12) Does not owe the state or the local governmental subdivisions in which the application is made any delinquent sales taxes, penalties, or interest, excluding items under formal appeal pursuant to applicable statutes.

(c) Separate licenses shall be required for each and every place where the beverage as herein defined is sold, either by wholesale or retail and location of each place is particularly described. All licenses, when issued, shall be personal to the licensee, and applicable to the location described in the license. Unlawful to sell or permit the sale of alcoholic beverages in any place or building used as a dwelling, boarding house, lodging house or rooming house.

It shall be unlawful for any person to sell or permit the sale of the beverages as herein defined in any manner or form whatsoever in any place or building used as a dwelling, boardinghouse, lodging house or rooming house; provided however that this provision shall not prevent the issuance of a license to and sale by any recognized and duly licensed restaurant or cafe. Refusal to issue license.

The town , under its general police power, shall have the right and authority to refuse to issue any license and shall have the right and authority to cancel any license previously issued whenever the said governing authority thereof shall deem such refusal advisable or cancellation warranted and any sale, either by wholesale or retail, without the license as herein provided in full force and effect is hereby prohibited.

Evidence of valid license.

The only legal evidence that a license has been issued and paid for shall be the appropriate form of license issued by the mayor and the board, and no receipt issued by said officer in place of the license itself shall be valid, provided that nothing herein contained shall be constructed so as to exclude oral evidence of the lost or destroyed license. It is hereby expressly provided that each person, association of persons, firms or corporation required to take out a license under this chapter shall post the same in as conspicuous a place where the business is conducted as possible and to keep same continuously so posted during the life of the license.

Enforcement responsibility.

It shall be the duty of the marshal, or any deputy especially so empowered by the city, to visit in person the several places of business where the beverages as herein defined are sold or may be sold or consumed to ascertain that the provisions of this chapter are strictly carried out. Unlawful to sell within 300 feet of schools.

It shall be unlawful for any person, firm or corporation to sell spirituous, vinous or malt liquor within a distance of 300 feet of any school, said distance to be measured from the principal front door of the place where such liquors are kept for sale; it shall also be unlawful for any firm, person or corporation to sell any of the liquors herein referred to within 150 feet of any church, said distance to be measured from the principal front door of the church to the principal front door of the place where such liquors are kept for sale.

Whenever, in the opinion of the mayor and the city council, any place where such liquors as herein permitted are or may be sold under licenses previously issued or to be issued, has been or may be conducted or operated as a dive or disorderly place, in such a manner as to constitute a nuisance, it shall refuse to issue a license to the thereof, and shall revoke by written notice to the proprietor, any license issued thereof under the provisions of this chapter.

Definition of specific terms.

The term "minor" as used in this chapter shall be taken to mean all persons under the age of 21 years. Penalties.

Each and every violation of any of the provisions of this chapter by any person, association of persons, firm or corporation is hereby declared to be unlawful and, in the event of conviction in the proper court, the violation shall be punished according to the general penalties described in this Code, and in addition thereto the mayor and the city council may revoke any license which has been issued. The license of any person, firm, corporation or association of persons, or any dealer violating any of the provisions of this chapter or any other ordinance, or violating any of the laws of the state and/or the United States, or conducting said business as to have it become a nuisance and against the public good and welfare in the community, may be revoked by the mayor and the city council. No license issued herein is assignable or transferable and once revoked cannot be re-issued to the same person for the same business.

Receiving alcoholic beverages from a minor prohibited.

It shall also be unlawful for any person to buy, receive in exchange for, or accept as a gift any intoxicating or spirituous liquors of whatever nature for a minor.

Unlawful for minor to buy, receive, or accept gift of alcoholic beverages.

It shall be unlawful for a minor to buy, receive in exchange for, or accept as a gift any intoxicating spirituous liquors of whatever nature, or enter into any establishment wherein intoxicating or spirituous liquors are sold.

Definition.

The term "person" as used herein, includes any person, individual, firm or corporation whenever appropriate.

Penalties.

Any person or minor as herein defined, who shall violate any provision of this chapter, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished according to the general penalties described in this Code.

Lack of knowledge of minor's age.

Lack of knowledge of the minor's age shall not be a defense.

Sales generally.

The sale of any intoxicating, spirituous, alcoholic, venous or malt liquors, whether of more or less than six percent of alcohol by volume, is permitted every day except as hereinafter provided, restricted or prohibited. The prohibitions, exceptions and restrictions set out in this chapter shall have no application to those days upon which falls New Year's Eve from 6:00 p.m. thereof to 2:00 a.m. of the following day.

Sales of beverage of high alcoholic content limited.

Except as hereinafter provided, the sale of intoxicating, spirituous, alcoholic, venous or malt liquors of an alcoholic content of more than six percent by volume between the hours of 2:00 a.m. Sunday and 6:00 a.m. Monday and between the hours of 2:00 a.m. and 6:00 a.m. Tuesday, Wednesday, Thursday, Friday and Saturday, is prohibited.

Sales of beverages of low alcoholic content limited.

Except as hereinafter provided, the sale of intoxicating, spirituous, alcoholic, venous or malt liquors of an alcoholic content of less than six percent by volume between the hours of 2:00 a.m. and 6:00 a.m. Sunday, Monday, Tuesday, Wednesday, Thursday, Friday and Saturday, is prohibited.

Exceptions; restaurant endorsement permit.

(a)The prohibition contained in this section shall not be applicable between the hours of 12:00 noon and 12:00 midnight on Sunday to those persons, firms and establishments holding a restaurant endorsement permit as defined hereafter, which said permittees shall be permitted to serve alcoholic beverages of low and high alcoholic content between the hours of 12:00 noon Sunday and 12:00 midnight Sunday, provided the restaurant facilities are open and in operation during the same period.

(b) A restaurant endorsement permit shall be an endorsement issued in permit form by the mayor or designee upon his finding that an applicant therefor is operating a bona fide restaurant by having a full and properly equipped kitchen facility and dining room; by finding that the applicant has met proper and applicable health standards; and by finding that at least 50 percent of the applicant's sales are from the sale of food. Said restaurant endorsement permit shall be separate and apart from, and in addition to, any other permits and/or licenses which may be required or issued under this Code.

(c) All applications for restaurant endorsement permits, whether new or renewal, shall be in writing, sworn to, and shall contain the full name of the applicant along with a complete description and true

address of the premises on which the restaurant is located. It will be submitted along with all required documents to the mayor or designee for approval. It will further establish that the applicant is operating a bona fide restaurant by having a full and properly equipped kitchen facility and dining room with sufficient employee personnel to operate such facility.

(d)The applicant will submit an affidavit from the local health department showing compliance with all applicable health and sanitary requirements.

(e) The applicant will further be required to submit an affidavit from one qualified in conducting an audit of the business establishment showing that a current audit has been performed and that 50 percent of the sales were from the sale of food.

(f) For new businesses without prior business history on which to base an audit of food sales, the restaurant endorsement permit may be applied for and granted on a temporary basis contingent upon the audit being performed after the end of the first month's operation, provided the other requirements are met.

(g) The restaurant endorsement permits thus issued shall be effective for periods running concurrently with the firm's applicable liquor license permits and shall be renewable at the same time that liquor licenses are renewable.

(h) A fee shall be paid with each application for a restaurant endorsement permit, which fee shall be in addition to any other fees required under the provisions of this Code. The amount of the application fee shall be as established by the mayor and council from time to time.

(i)Motels, hotels and convention facilities shall be permitted to serve beverages described in this section f between the hours of 12:00 noon Sunday and 12:00 midnight Sunday to legitimate groups, guests and other private functions, but shall be prohibited from opening bars or lounges to the general public, during the hours specified herein, for the purpose of selling the beverages described in this section;

(j)Religious, charitable, fraternal, veterans and other private clubs, organizations and facilities, which are nonprofit and tax exempt, licensed under the provisions of this chapter upon certification of a nonprofit and tax exempt status by the mayor or designee shall be permitted to sell beverages described hereof between the hours of 12:00 noon Sunday and 12:00 midnight Sunday. The mayor or designee shall be required to verify this exempt status by permit, but shall not issue a permit unless the applicant shall have provided him with the following information and documents:

(1)A copy of the charter of the organization, club or facility;

2) A current, accurate membership roster;

(3) Evidence of tax exempt status issued by the internal revenue service of the United States, which said evidence shall be in such form as is customarily provided by the said internal revenue service. Consumption of beverage of high and/or low alcoholic content limited.

The consumption of intoxicating, spirituous, alcoholic, venous or malt liquors, whether of more or less than 6 percent of alcohol by volume, in any establishment, provided said liquors were provided either through sale or gift by the said establishment, between the hours of 12:00 a.m. Sunday and 6:00 a.m. Monday and between the hours of 2:30 a.m. and 6:00 a.m. Tuesday, Wednesday, Thursday, Friday and Saturday, is prohibited.

Sales by certain establishments limited; closings required; exceptions.

Any establishment where intoxicating, spirituous, alcoholic, venous or malt liquors, whether of more or less than six percent of alcohol by volume, are the principal commodities sold or handled shall close and remain closed continuously between the hours of 12:00 a.m. Sunday and 6:00 a.m. Monday and between the hours of 2:00 a.m. and 6:00 a.m. Tuesday, Wednesday, Thursday, Friday and Saturday. This section includes, but is not limited to, the bar or cocktail lounge portion of any hotel and/or motel and/or restaurant.

Violations and penalties.

(a) In addition to the penalties otherwise provided by law, upon the first conviction of violating any of the provisions of this section inclusive, the violator's certificate of qualification and the permits required in this chapter shall be suspended for a period of 15 days commencing the day following the final judgment of said conviction.

(b)In addition to the penalties otherwise provided by law, upon the second conviction of violating any of the provisions of this the violator's certificate of qualification and the permits required herein shall be suspended for a period of 30 days commencing the day following the final judgment of said conviction.

(c)In addition to the penalties otherwise provided by law, upon the third or subsequent conviction of violating any of the provisions of sections inclusive, the violator's certificate of qualification and the permits required herein shall be revoked effective the day following the final judgment of said conviction.

(d) Whoever violates any of the provisions of this chapter shall be punished according to the general penalties described in this Code.

Reserved.

ARTICLE II. – LICENSING DIVISION 1. - GENERALLY City- means the town of Church Point DIVISION 2. - REVOCATION AND SUSPENSION

Finding of fact.

(a) The city council recognizes the need to regulate certain activities and nuisances which might result in increased crimes and risk to the health and public safety of its citizens.

(b)Such nuisances are discouraged and unwanted, and that such nuisances encourage and increase public health and safety risk, and otherwise cause or contribute significantly to secondary effects and the deterioration of residential neighborhoods, and upon the quality of such neighborhoods and the housing located therein.

(c) Such nuisances can undermine the stability of other established business and commercial uses in the areas in which such nuisances and activities are located or take place, and can cause or contribute

significantly to the deterioration of such other business and commercial uses, thereby causing or contributing to decline in such uses, and inhibition on business and commercial growth, and a resulting adverse impact on local government revenues and property values.

(d) The city council is desirous of establishing a process to regulate and adjudicate such nuisances and activities.

Causes for revocation; suspension.

(A)In addition to any other causes enumerated in this article, the mayor and city council may suspend or revoke any license/permit issued to any business or establishment engaged in the manufacturing, blending, distilling, processing, importing, storage, using, or selling of alcoholic beverages for any of the following causes, after reasonable notice and opportunity to be heard:

(1)For being adjudged by the mayor and city council or convicted by a court for violation of any ordinance, statute or law or other provision contained in this article.

(2)For any misstatement or suppression of the fact in the information required to be given by the applicant in applying for a business/license/permit, involving alcoholic beverages.

(3) If the license/permit was granted to any person who is, or has been, engaged in the business of dealing in alcoholic beverages with a person whose application for a license/permit has been denied, revoked or suspended, in the relationship of spouse, agent, partner, employer, employee or interposed person.

(4) If any license or permitted business fails to pay any taxes due by him to the city, as the owner or operator of any regulated business within the city.

(5) Revocation, suspension or denial of a license/permit under this section may cause the revocation or suspension, as the case may be, of any other permit or license for alcoholic beverages held by the same permittee/licensee.

(6) Failure of the license/permit holder, or designated manager in the absence of the holder, to immediately notify the police of any disturbance, fistic encounter or similar incident occurring on the licensed/permitted property, or violation of any criminal statute or ordinance occurring on the licenses/permitted property of which the owner, manager or person in charge had knowledge or which he should have known.

(7) Violation of, or failure to comply with, any of the provisions of this article by any person issued a license/permit under this article, or by such person's manager, agent, servant or employee.

(8) Failure of a licensee/permittee to cooperate fully with any law enforcement agency or its agents in conducting any official investigation which, in any way, involves the licensed premises, the licensed/permit holder, an agent, servant, representative or employee of, or any customer of, or person conducting business with the licensed business, except that no person may be compelled to incriminate himself in violation of state or federal law.

(b) Appeals to the decisions of the mayor and city council pertaining to revocation, suspension, or denial of any license or permit must be filed with the 15th judicial district court within 15 days from receipt of notice of the decision of the mayor and city council, and such appeal may suspend the decision until the matter is decided by the court, or the decision of the mayor and city council will be final.

(c) The mayor and city council may, after hearing all evidence, elect to warn any licensee/permittee or suspend any suspension or revocation of the license permit, if they find that the violation is of a minor nature, that there are extenuating circumstances, or that there are reasonable grounds to expect that the licensee/permittee will not again violate any of the provisions of this article. If the violation is flagrant or serious or if the licensee/permittee has had his license/permit suspended, the mayor and city council may revoke the license/permit and shall immediately notify applicable state and local authorities of its action.

(d) If the licensee/permittee has had his license/permit suspended on three occasions, the mayor and city council shall revoke the license/permit of the licensee/permittee after hearing all evidence of the suspensions. The mayor and city council shall immediately notify applicable state and local authorities of this action.

Prohibited acts.

(a) No holder of a license/permit issued by the city under this chapter, or his servant, employee, agent, representative or business association, shall, on any license or permitted premises:
(1)Commit, attempt, conspire, aid, abet or encourage any persons to commit any acts or things prohibited by this article, by the parish ordinances, by the provisions of any applicable state revised statutes or laws or applicable laws of the United States pertaining to:

a.Any alcoholic beverages;

b.Any illegal distribution or intent thereof of any controlled dangerous substance;

c.Soliciting for prostitution;

d.Pandering;

e.Letting premises for prostitution;

f.Gambling;

g.Letting premises for gambling;

h.Contributing to the delinquency of juveniles; or

i.Keeping a disorderly place.

(2) Without the proper license/permit, allow or encourage any person to consume any alcoholic beverage on the licenses premises, or on any parking lot or open or closed parking space within or contiguous to the licensed premises.

(3) Permit any employee or for any employee to consume any alcoholic beverage on the licensed premises during hours of operation of the business during the working hours of such employee.
(4) Provide off-premises delivery service of any alcoholic beverages excepting those businesses licenses as wholesale dealers and persons or businesses operating a recognized catering service for off-premises functions.

(b) Any person aiding, abetting or participating in any violation of this chapter with any license/permit holder, or agent, servant, employee or business associate of such holder, shall be equally guilty of a violation of this article, and shall be punished as provided herein.

(c)Any person who, as a business, dispenses in any manner any alcoholic beverages without the proper license/permit shall have the premises of such business place closed and sealed from entry, and any alcoholic beverages therein shall be seized by the mayor and city council.

(d) No holder of a license and/or permit issued under this chapter or his servant, employee, agent, representative, or business associate, shall, on any licensed premises, expose or allow to be exposed or displayed with less than full opaque covering, of any portion of a person's genitals, pubic area, buttocks or that portion of the breast lower than the edge of the areola in any area of the licensed premises. Violation may result in revocation of the license and/or permit.

## Miscellaneous provisions.

(a)Notification of arrests, violation. The chief of the police department shall promptly notify the mayor and city council of any and all arrests or charges at any business establishment licensed or permitted under this article, which involve the holder of the license for that establishment, or any agent, servant or employee of same, and which arrest and charges relate to the violations of this article; and the chief of police is hereby directed to charge the licensee, agent, servant or employee of same, as the case may be, with such violation before the proper court, which in turn will notify the mayor and city council of all convictions resulting therefrom. The chief of police shall furnish any reasonable request for assistance by the mayor and city council or its authorized representative for the purpose of enforcing this article.

(b)Delivery of written notice of decision to warn, deny, etc., license or permit. Written notice of a decision by the mayor and city council to warn, deny, suspend or revoke any license or permit shall be sent immediately to such state officer, departments or agencies as may have jurisdiction over or interest in such licenses/permits, with a request that the state take like action.

(c)License permit for person or premises after revocation. When any license permit issued under this article is revoked, no license shall be issued to the licensee permit holder whose license permit has been so revoked, regardless of where he intends to operate his business, for a period of one year following the revocation. Nothing, however, shall prevent another person from being granted a license permit under this article for the same premises.

(d)Posting public notices. Every retail dealer licensed or permitted by the city, shall, upon receipt thereof, post any public notices, as may be required by the mayor and city council, in the licensed premises in a conspicuous place, in full public view, subject to inspection.

(e)Citation. The mayor and city council, city officials, governing bodies and law enforcement authorities have the right to have licensee/permittee cited by the mayor and city council to show cause why a license/permit, should not be revoked.

(f) Costs of hearings. In hearings of the mayor and city council which finally result in withholding the issuance of a license/permit or in suspending or revoking same, the mayor and city council shall assess

any cost of the hearing to the applicant or recoverable by the mayor and city council in any appellate proceeding instituted by the applicant or licensee/permittee or in any other judicial proceeding.

(g)Inspection of premises, documents. As a consideration in being issued a license/permit by the city, to operate a business covered by this article, the license/permit holder agrees that the licensed property and any sales records, purchase records, and any documents which relate to the purchase, sale, dispensing, manufacturing, blending, distilling, processing, importing, using of alcoholic beverages required herein shall be available for inspection upon the request of any agency, or its representative, empowered to enforce this article.

(h)Selling alcoholic beverages on premises with suspended license/permit. Should any license/permit of a business be suspended by the mayor and the city council, it shall be a violation of this article for any person to sell any alcoholic beverages on the premises, and any person taking over ownership or operation of said business during the suspension period shall be required to wait 15 days after the date of the imposition of suspension before an application shall be submitted to the mayor and city council for approval or disapproval.

(i)Notification to chief of police department. Upon suspension or revocation of a business license under this article, the mayor and city council shall immediately notify the chief of the police department of the action of the mayor and city council, and the city clerk shall immediately cause to be published one time in the official journal of the city, notice of such suspension or revocation. Application.

The provisions of this article shall be applicable to any business or establishment, holding a permit, license, or certificate issued pursuant to the provisions of R.S. 26:71(A)(3)(a), 26:71.1, 26:72, 26:73, 26:271(A)(2), 26:271.1, 26:271.2, and 26:272 where said establishment is operated primarily for the sale of alcoholic beverages over a counter and where said alcoholic beverages are sold to be consumed on the premises, and to those businesses holding a license or permit from the city. Reserved.

BE IT FURTHER ORDAINED, by the Mayor and Alderman of the Town of Church Point, Louisiana, that any provisions or items of the Ordinance or the application thereof if held invalid, such invalidity shall not affect other provisions, items, or applications, and to this end, the provisions of this Ordinance are hereby declared severable.

BE IT FURTHER RESOLVED that all ordinances or resolutions or parts thereof in conflict herewith and hereby repealed.

This ordinance having been submitted to a vote in regular session assembled of the Mayor and Alderman of the Town of Church Point, Louisiana, the vote thereon being as follows:

MOTION: COMEAUX SECOND: O'PRY YEAS: LEBAS, CORMIER, SEMIEN NAYS: NONE ABSENT: NONE This ordinance was introduced on the 6th day of May, 2019 and declared adopted on this 3rd day of June 2019.

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON THE MAYOR'S SIGNING SUCH AND THE PUBLISHING OF SUCH IN THE CHURCH POINT NEWS.

RYAN MECHE, MAYOR

ATTEST:

ROWDY LATIOLAIS, CLERK

**ORDINANCE #060319-4** 

# ORDINANCE REGARDING LITTER FREE ZONES, TEMPORARY SIGNS, HANDBILLS, FLYERS AND NOTICES, NOTICE TO REMOVE; <u>PENALTIES</u>

**BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMAN OF THE TOWN OF CHURCH POINT,** proceeding under its legal authority to perform certain actions that are in the best interest of the town of Church Point and further pursuant to the laws of the State of Louisiana hereby state the following:

**WHEREAS**, the Church Point Board of Alderman hereby declares it to be the policy of the town of Church Point to implement an ordinance to regulate litter and to eliminate litter as much as possible in a manner that will protect the public health, safety and welfare, enhance the beauty and the quality of the environment of the town.

**NOW, THEREFORE, BE IT ORDAINED**, by the Mayor and Board of Alderman of the Town of Church Point, Louisiana, acting as the governing authority thereof, adopt the following ordinance establishing litter free zones, and regulating placement of temporary signs, handbills, flyers and notices as follows:

**BE IT FURTHER ORDAINED** that the public rights-of-ways, publicly owned property owned by the Town of Church Point, roads and streets located within the corporate limits of the Town of Church Point are hereby declared litter-free zones. No person shall dispose of litter in a litter-free zone.

**BE IT FURTHER ORDAINED** for the purposes of this Section, littering in a litter free zones shall be defined to include the posting, erecting, or displaying on any surface, pole, or stanchion of temporary signs, handbills, flyers, and notices, including but not limited to political campaign signs located within a public right of way, easement or servitude.

**BE IT FURTHER ORDAINED** for the purposes of this Section "Dispose" means to throw, discard, place, deposit, discharge, burn, dump, drop, eject, or allow the escape of a substance.

**BE IT FURTHER ORDAINED** for the purposes of this Section "Public property" means the right-of-way of any road or highway, levee, any body of water or watercourse or the shores or beaches thereof, any park, playground, building, refuge, or conservation or recreation area, and residential or farm properties, timberlands, or forests or any public easements or servitudes.

**BE IT FURTHER ORDAINED** that whoever violates the provisions of this Section shall be fined in accordance with the provisions of R.S. 30:2531(A); however, no fine shall be assessed unless the owner has been properly notified as required by that Subsection.

**BE IT FURTHER ORDAINED** for the purposes of this Section However, no person shall be held in violation of any provision of this Section unless:

(1) The owner of a temporary sign, handbill, flyer, or notice fails to remove such item within thirty days after receiving notice, by certified mail, indicating the location or locations of such item and directing the immediate removal thereof.

(2) In the case of political signs, the candidate for political office, who is deemed to be the owner of the sign, fails to remove the sign within thirty days following the general election for the office which the sign was posted.

**BE IT FURTHER ORDAINED** that nothing in this Section shall be construed to abrogate or affect any ordinance of the town of Church Point which may be more restrictive than the provisions of this Section.

**BE IT FURTHER ORDAINED**, by the Mayor and Alderman of the Town of Church Point, Louisiana, that any provisions or items of the Ordinance or the application thereof if held

invalid, such invalidity shall not affect other provisions, items, or applications, and to this end, the provisions of this Ordinance are hereby declared severable.

**BE IT FURTHER RESOLVED** that all ordinances or resolutions or parts thereof in conflict herewith and hereby repealed.

This ordinance having been submitted to a vote in regular session assembled of the Mayor and Alderman of the Town of Church Point, Louisiana, the vote thereon being as follows:

MOTION: LEBAS SECOND: COMEAUX YEAS: O'PRY, CORMIER, SEMIEN NAYS: NONE ABSENT: NONE

This ordinance was introduced on the  $6^{th}$  day of May, 2019 and declared adopted on this  $3^{rd}$  day of June 2019.

THIS ORDINANCE SHALL BECOME EFFECTIVE UPON THE MAYOR'S SIGNING OF SUCH AND THE PUBLISHING OF SUCH IN THE CHURCH POINT NEWS.

RYAN MECHE Mayor

ATTEST:

ROWDY LATIOLAIS Town Clerk