The following Ordinance which was previously introduced in written form at a regular meeting of the Board of Alderman of the Town of Killian, State of Louisiana on July 13, 2026, a Notice of Public Hearing having been published in the official journal and which public hearing was held in accordance with said public notice, was offered by ___________________________ and seconded by ______________________________:

ORDINANCE

An ordinance levying within the Town of Killian, State of Louisiana ("Town"), effective October 1, 2026, a one percent (1%) sales and use tax (the "Tax") upon the sale at retail, the use, the lease or rental, the consumption and the storage for use or consumption of tangible personal property and on sales of services in the Town, all as defined herein in accordance with R.S. 47:301 through R.S. 47:317; levying and providing for the assessment, collection, payment and dedication of proceeds of such Tax and the purposes for which the proceeds of the Tax may be expended, such Tax having been authorized at a special election held in the Town on June 27, 2026.

WHEREAS, under the provisions of Article VI, Section 29 of the Constitution of the State of Louisiana of 1974, La. R.S 47:338.1 and other constitutional and statutory authority supplemental thereto, including an election held in the Town of Killian, State of Louisiana (the "***Town***") on Saturday, June 27, 2026, the Board of Alderman of the Town of Killian, State of Louisiana (the "***Governing Authority***"), acting as the governing authority of the Town, desires to levy and collect the sales and use tax as authorized at the election by virtue of the favorable passage of the proposition attached hereto as Schedule A setting forth the rate, and duration of the Tax, and the dedication of the proceeds of the Tax;

WHEREAS, in compliance with the provisions of said authority and other applicable constitutional and statutory authority, an election was held in the Town on Saturday, June 27, 2026, to authorize the levy and collection of the sales and use tax, it is now the desire of the Town to levy the sales and use tax and to provide for the collection thereof and other matters in connection therewith as hereinafter provided in this Ordinance.

NOW, THEREFORE, BE IT ORDAINED by the Board of Alderman, acting as the governing authority of the Town, that:

SECTION 1. IMPOSITION.

Pursuant to the authority of a special election held in the Town of Killian, State of Louisiana (the "***Town***"), on June 27, 2026, there is hereby levied and authorized to be collected from and after October 1, 2026, a Tax upon the sale at retail, the use, the consumption, the distribution, the storage for use or consumption, and the lease or rental of tangible personal property or digital product within the Parish, and upon sales of services within the Parish, as defined by law. The Uniform Local Sales Tax Code, enacted by Act 73 of the 2003 Regular Session of the Louisiana Legislature and as it may be amended, shall apply in the assessment, collection, administration and enforcement of the Tax, the provisions of which are hereby incorporated by reference.

SECTION 2. DEFINITIONS.

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

SECTION 3. RATE OF TAX.

The Tax authorized herein and effective from and after October 1, 2026 shall be levied and imposed as follows:

(i) At the rate of one percent (1%) of the sales price of each item or article of tangible personal property, when sold at retail in the Town; the tax to be computed on the total sales price for the purpose of remitting the amount of tax due the Town and to include each and every retail sale.

(ii) At the rate of one percent (1%) of the cost price of each item or article of tangible personal property when the same is not sold, but is used, consumed, distributed, or stored for use or consumption in the Town; provided there shall be no duplication of the tax.

(iii) At the rate of one percent (1%) of the gross proceeds derived from the lease or rental of tangible personal property where the lease or rental of such property is an established business, or part of an established business or the same is incidental or germane to the said business.

(iv) At the rate of one percent (1%) of the monthly lease or rental price paid by the lessee or rentee, or contracted or agreed to be paid by lessee or rentee, to the owner of the tangible personal property.

(v) At the rate of one percent (1%) of the amounts paid or charged for all enumerated taxable sales of services, as defined by law, in the Town.

(vi) At the rate of one percent (1%) of the sales price of each digital product, as that term is used and defined in Louisiana Revised Statute 47:301(32)(a), when sold at retail, leased or rented, or licensed in the Town; the tax to be computed in the same manner as authorized in the Louisiana Revised Statutes, as amended.

SECTION 4. EFFECTIVE DATE.

The Tax shall become effective on October 1, 2026.

SECTION 5. TERM.

The Tax shall be levied for a period of ten (10) years, beginning on October 1, 2026 and concluding on September 30, 2036.

SECTION 6. PURPOSES.

The proceeds of the Tax, after paying reasonable and necessary costs and expenses of collecting and administering the Tax, shall be used for the purposes set forth in the proposition approved by the voters in the special election held on June 27, 2026, authorizing the Tax, which proposition is set forth in the preamble hereto.

SECTION 7. VENDOR'S COMPENSATION.

For the purpose of compensating the dealer in accounting for and remitting the Tax levied herein, each dealer shall be allowed the rate of one percent (1%) of the amount of Tax due thereunder and accounted for and remitted to the Collector in the form of a deduction in submitting his report and paying the amount of tax due by him; provided the amount due was not delinquent at the time of payment of the Tax.

SECTION 8. OPTIONAL EXCLUSIONS AND EXEMPTIONS.

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

SECTION 9. INTEREST.

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

SECTION 10. DELINQUENCY PENALTY.

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

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

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

SECTION 12. NEGLIGENCE PENALTY.

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

SECTION 13. PENALTY FOR INSUFFICIENT FUNDS CHECK.

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

SECTION 14. ATTORNEY FEES.

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

SECTION 15. PENALTY FOR AUDIT COSTS.

The Collector is authorized to employ a private auditing firm to act as the Collector's agent for purposes of auditing and determining the correct Taxes owed by any and all dealers operating in the Town and in the Parish of Livingston. In addition to any other penalties authorized herein, the Town is authorized to levy and impose a specific penalty in accordance with La. R.S. 47:337.75, which shall be an amount itemized by the Collector to compensate for all costs incurred in making such examination or audit, or in holding such hearing, or in subpoenaing and compensating witnesses.

The Collector shall be permitted to use its discretion in determining whether or not to waive any portion or all the penalty set forth herein.

SECTION 16. DISTRAINT COST PENALTY

Whenever the Collector uses the distraint procedure to enforce the collection of the Tax, there shall be imposed with respect to the Tax for the collection of which the distraint procedure is used, a specific penalty in addition to any other penalties authorized herein and as provided by R.S. 47:337.76, in the amount of ten dollars ($10.00) to compensate for the costs of the distraint procedure.

SECTION 17. LIMITS ON INTEREST, PENALTIES AND ATTORNEY FEES.

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

SECTION 18. COLLECTOR.

The Tax levied by this Ordinance is authorized to be collected, administered and enforced by a “Collector” which term shall be the Livingston Parish School Board, Through Its Sales Tax Division.

SECTION 19. POWERS OF THE COLLECTOR.

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

SECTION 20. AGREEMENT TO COLLECT TAX ON MOTOR VEHICLES.

With regard to the collection of the Tax on any motor vehicle, automobile, truck, truck-trailer, trailer, semi-trailer, motor bus, home trailer, or any other vehicle subject to the vehicle registration license Tax (collectively, “Vehicles”), the Collector, acting through and on behalf of the Town and the other taxing authorities in this Parish, is authorized to enter into an agreement or agreements with the Vehicle Commissioner, Department of Public Safety and Corrections, and/or any other such entity that may become authorized to collect Parish Tax on Vehicles, as provided by R.S. 47:303(B).

SECTION 21. CONFLICTS WITH THE UNIFORM LOCAL SALES TAX CODE.

To the extent any of the provisions of this Ordinance are in conflict with any of the provisions of the Uniform Local Sales Tax Code found at R.S. 47:337.1, *et seq.*, with respect to the collection, administration and enforcement of the Tax, it is the intent of the Town that the provisions of the Uniform Local Sales Tax Code, as hereafter amended, control and be applicable.

SECTION 22. SEVERABILITY.

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

SECTION 24. PUBLICATION AND RECORDATION.

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

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STATE OF LOUISIANA

PARISH OF LIVINGSTON

I, the undersigned Town Clerk of the Board of Alderman of the Town of Killian, State of Louisiana (the "***Governing Authority***"), acting as the governing authority of the Town of Killian, State of Louisiana, do hereby certify that the foregoing constitutes a true and correct copy of an Ordinance adopted by the Governing Authority on August 20, 2026, directing the levy and collection of a one percent (1%) sales and use tax for a period of ten (10) years, commencing October 1, 2026, upon the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and on sales of services in the Town, with the revenues of said tax to be allocated as follows: 50% to public safety and disaster management; 25% to maintenance and improvement of infrastructure, roads and drainage; 10% to beautification and parks; and 15% to other legal purposes of the Town; and providing for other matters in connection therewith.

IN WITNESS WHEREOF, I have subscribed my official signature of the Board of Alderman of the Town of Killian, State of Louisiana on this, the 20th day of August, 2026.

____
Savannah Harris, Town Clerk

(SEAL)