



St. Bernard Parish Council

8201 West Judge Perez Drive Chalmette, Louisiana, 70043
(504) 278-4228 Fax (504) 278-4209
www.sbpj.net

#12

Kerri Callais
*Councilmember
at Large*

Richard "Richie" Lewis
*Councilmember
at Large*

Gillis McCloskey
*Councilmember
District A*

Nathan Gorbaty
*Councilmember
District B*

Howard Luna
*Councilmember
District C*

Wanda Alcon
*Councilmember
District D*

**Manuel "Monty"
Montelongo III**
*Councilmember
District E*

Roxanne Adams
Clerk of Council

EXTRACT OF THE OFFICIAL PROCEEDINGS OF THE COUNCIL OF THE PARISH OF ST. BERNARD, STATE OF LOUISIANA, TAKEN AT A REGULAR MEETING HELD IN THE COUNCIL CHAMBERS OF THE ST. BERNARD PARISH GOVERNMENT COMPLEX, 8201 WEST JUDGE PEREZ DRIVE, CHALMETTE, LOUISIANA ON TUESDAY, APRIL 16, 2019 AT THREE O'CLOCK P.M.

On motion of Mr. Gorbaty seconded by Ms. Callais, it was moved to **adopt** the following resolution:

RESOLUTION SBPC #1932-04-19

A RESOLUTION IN OPPOSITION OF ALL PROPOSED LEGISLATION THAT TRANSFERS THE ADMINISTRATION AND COLLECTION OF LOCAL SALES & USE TAXES TO THE LOUISIANA DEPARTMENT OF REVENUE.

WHEREAS, the Constitution of the State of Louisiana grants local governments the right to levy and collect local sales and use taxes; and,

WHEREAS, there are several constitutional amendments and bills introduced in the 2019 Regular Legislative Session that would transfer collection responsibility of local sales and use tax levies to the state Department of Revenue; and

WHEREAS, local taxing authorities possess the best knowledge and experience to properly collect its own taxes and have a proven record of proactive advancements in the areas of enforcement, audit coverage, dispute resolution, reporting technology and successful litigation; and

WHEREAS, the state of Louisiana's budget issues do not offer prospects for the Department of Revenue to have sufficient resources to provide the necessary taxpayer assistance, enforcement programs and training of its employees on the specific application of local sales and use tax ordinances without significant cost contributions from local governments, thereby resulting in the direct and indirect loss of local tax receipts; and

WHEREAS, many local taxing authorities have issued bonded indebtedness guaranteed by the passage locally adopted sales and use tax levies, collection of said levies the direct responsibility of local governments, and which transfer of that responsibility to a state agency may generate legal challenges and jeopardize future bond issues; and

WHEREAS, the central local collector in each parish is directly responsible to the local taxing authorities and their elected officials for the performance of local



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Page -2-
Extract #12 continued
April 16, 2019

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tax administration, and the Secretary Revenue being an appointee of the Governor of the state, uncertainty exist as to who in the Department of Revenue will be accountable to local taxing authorities for the performance of such critical local tax administration.

NOW THEREFORE BE IT RESOLVED, that the St. Bernard Parish Council as a local taxing authority and /or governing body, that each member of the legislative delegation for the Parish of St. Bernard is urged to vigorously oppose any and all proposed legislation that transfers the administration and collection of local sales and use taxes to the Louisiana Department of Revenue; and

BE IT FURTHER RESOLVED that a copy of this resolution be sent forthwith to said legislators so that they will be made aware of our position on this matter.

The above and foregoing having been submitted to a vote, the vote thereupon resulted as follows:

YEAS: Gorbaty, Luna, Montelongo, Callais

NAYS: None

ABSENT: McCloskey, Alcon

The Council Chair, Mr. Lewis, cast his vote as **YEA**.

And the motion was declared **adopted** on the 16th day of April, 2019.



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Page -3-
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CERTIFICATE

I HEREBY CERTIFY that the above and foregoing is a true and correct copy of a motion adopted at a Regular Meeting of the Council of the Parish of St. Bernard, held at St. Bernard, Louisiana, on Tuesday, April 16, 2019.

Witness my hand and the seal
of the Parish of St. Bernard on
this 16th day of April, 2019.

ROXANNE ADAMS
CLERK OF COUNCIL