

RESOLUTION PRO-
VIDING FOR THE LEVY
AND COLLECTION
OF A ONE-HALF OF
ONE PERCENT (½ OF
1%) SALES AND USE
TAX BY THE CALCA-
SIEU PARISH SCHOOL
BOARD, STATE OF
LOUISIANA, FOR A
10-YEAR PERIOD BE-
GINNING JULY 1, 2025,
AND FOR THE LEVY
AND COLLECTION
OF A ONE-HALF OF
ONE PERCENT (½ OF
1%) SALES AND USE
TAX BY THE CALCA-
SIEU PARISH SCHOOL
BOARD, STATE OF
LOUISIANA, FOR A
10-YEAR PERIOD BE-
GINNING OCTOBER 1,
2025, IN ACCORDANCE
WITH THE PROVI-
SIONS OF CHAPTER
2-D OF TITLE II, TITLE
47 OF THE LOUI-
SIANA REVISED STAT-
UTES OF 1950, AS IT
MAY BE AMENDED,
WHEREAS, pursuant to
the provisions of Chapter
2-D of Title II, Title 47
of the Louisiana Revised
Statutes of 1950, as it
may be amended (the
"Uniform Local Sales Tax
Code"), more particularly
Section 338.54 of Title 47
of the Louisiana Revised
Statutes of 1950, as
amended, and Article VI,
Section 29 of the Louisi-
ana Constitution of 1974,
and the authority grant-
ed at a special election
held in Calcasieu Parish,
Louisiana on December
7, 2024, the Calcasieu
Parish School Board,
State of Louisiana (the
"School Board") desires
to levy for collection a
one-half of one percent
(½ of 1%) sales and use
tax for a 10-year period
beginning July 1, 2025
and a one-half of one
percent (½ of 1%) sales
and use tax for a 10-
year period beginning
October 1, 2025 (collecti-
vely, the "Taxes"), the
proceeds of which are to
be allocated, distributed,
and used by the School
Board as set forth in the
propositions submitted
at the election, a copy of
which propositions are
attached hereto as Ex-
hibit A and made a part
of this resolution as if fully
set forth herein;
NOW, THEREFORE,
BE IT RESOLVED BY
THE CALCASIEU PAR-
ISH SCHOOL BOARD,
STATE OF LOUISIANA,
that:
SECTION 1. School
Board Tax. The Taxes
in favor of the School
Board authorized at a
special election held
within Calcasieu Parish,
Louisiana (the "Parish"),
on December 7, 2024,
upon the sale at retail,
the use, the lease or
rental, the consumption,
the distribution and stor-
age for use or consump-
tion, of tangible personal
property, and upon the
sale of services in the
Parish, shall continue to
be assessed, imposed,
collected, paid and en-
forced, in the manner
and subject to the terms
and provisions of Uni-
form Local Sales Tax
Code, the provisions of
which are incorporated
by reference herein, for
the duration of the Taxes
as authorized by (i) the
electorate of the Parish
on December 7, 2024
and (ii) as described in
the propositions included
in Exhibit A.
Proceeds of the Taxes
described in this Sec-
tion shall continue to be
allocated, distributed
and used by the School
Board in the manner
and for the purposes de-
scribed and provided for
in the propositions ap-
proved by the electorate
of the Parish on Decem-
ber 7, 2024 and includ-
ed in Exhibit A attached
hereto.
SECTION 2. Integrated
Bracket Schedule Applicable to
Collection. The Taxes de-
scribed in Section 1 shall
be collected on the basis
of the applicable inte-
grated bracket schedule
prescribed by the Col-
lector of Revenue, State
of Louisiana, pursuant to
Section 304 of Title 47 of
the Louisiana Revised
Statutes of 1950, as
amended (R.S. 47:304).
The dealers shall remit
to the sales tax collector
of the School Board (the
"Collector") and in com-
pliance with the Uniform
Local Sales Tax Code,
particularly La. R. S.
47:337.29, the propor-
tionate part of the sales
and use taxes collected
in the Parish in accor-
dance with said inte-
grated bracket schedule.
SECTION 3. Vendor's Compensation. For the purpose of
compensating dealers in
accounting for and remit-
ting the Taxes described
in this Resolution, each
dealer shall be allowed
one percent (1%) of the
amount of the Taxes due
and accounted for and
remitted to the Collector
in the form of a deduc-
tion in submitting his re-
port and/or reports and
paying the amount due
by the dealer, provided
the amount due was not
delinquent at the time of
payment, and provided
the amount of any credit
claimed for taxes already
paid to a wholesaler shall
not be deducted in com-
puting the commission
allowed the dealer here-
under.
SECTION 4. Exclusions and Ex-
emptions. The Taxes
imposed under this
Resolution are subject
to specific provisions
under La. R.S. 47:305
of the Louisiana State
sales and use tax laws
and La. R.S. 47:337.9 of
the Uniform Local Sales
Tax Code. The School
Board has not adopted
the optional exclusions
or exemptions allowed
by Louisiana State
sales and use tax law
and codified under R.S.
47:337.10, nor shall it
adopt any exclusions or
exemptions which are
not allowed as an exclu-
sion or exemption from
Louisiana State sales
and use tax. Included
within the tax base is ev-
ery transaction, whether
sales, use, lease or rental,
or service, with no ex-
clusions or exemptions
except for those manda-
ted upon political subdivi-
sions by the Constitution
or statutes of the State of
Louisiana.
SECTION 5. Interest. The interest on
the unpaid Taxes pro-
vided for by La. R.S.
47:337.69 shall be at the
rate of one percent (1%)
per month.
SECTION 6. Delinquency Penalty. Penalty on the unpaid
Taxes as provided by
La. R. S. 47:337.70 shall
be five percent (5%) per
month.
SECTION 7. Penalty for False or
Fraudulent Return. Pen-
alty as provided by La.
R.S. 47:337.72 shall be
fifty percent (50%) of the
Taxes found to be due.
SECTION 8. Negligence Penalty. The
penalty provided by La.
R.S. 47:337.73 shall be
five percent (5%) of the
Taxes or deficiencies
found to be due, or ten
dollars (\$10.00), whic-
ever is greater.
SECTION 9. Penalty for Insufficient
Funds Check. The pen-
alty provided in La. R.S.
47:337.74 shall be an
amount equal to the
greater of one percent
(1%) of the check or
twenty dollars (\$20.00).
SECTION 10. Attorney Fees. The Col-
lector is authorized to
employ private counsel
to assist in collection
of any Taxes, penalties
or interest due under
this Resolution, or to
represent him in any
proceeding under this
Resolution. If any Taxes,
penalties or interest due
under this Resolution are
referred to an attorney at
law for collection, an ad-
ditional charge of attor-
ney fees, in the amount
of ten percent (10%) of
the Taxes, penalties and
interest due, shall be
paid by the tax debtor.
Additional provisions ap-
plicable to attorney fees,
inclusive of prevailing
party and waiver of such
fees, are included under
La. R.S. 47:337.13.1 of
the Uniform Local Sales
Tax Code.
SECTION 11. Limits on Interest, Pen-
alty and Attorney Fees. Should interest, pen-
alties or attorney fees
herein, or the combined
interest, penalties and
attorney fees be de-
clared to be in excess of
limits provided by other
law, including relevant
jurisprudence, then the
maximum interest, pen-
alties and attorney fees
allowed by such other
law shall apply.
SECTION 12. Collector. All sales and
use taxes described in
this Resolution shall be
collected by a "Collector"
as provided by La. R.S.
47:301.2(b) which shall
mean and include the
School Board Sales and
Use Tax Department, the
entity presently collect-
ing sales and use taxes
on behalf of the School
Board.
SECTION 13. Powers of Collector. The Collector is hereby
authorized, empowered
and directed to carry
into effect the provisions
of this Resolution, to
appoint deputies, assis-
tants or agents to assist
in performance of his
duties, and in pursuance
thereof to make and en-
force such rules as he
may deem necessary.
SECTION 14. Disposition of Revenues. All Taxes, revenues,
funds, assessments,
monies, penalties, fees
or other income which
may be collected or come
into the possession of
the Collector under any
provision or provisions of
this Resolution relating
to the Taxes described
herein shall be promptly
deposited by the Collec-
tor for the account of the
School Board, provided,
however, any amount
which is paid under pro-
test or which is subject to
litigation may be trans-
ferred to a separate ac-
count established by the
Collector with said fiscal
agent pending final de-
termination of the protest
or litigation.
Out of the funds on de-
posit in such special
funds, the Collector shall
first pay all reasonable
and necessary costs and
expenses of adminis-
tering and collecting the
Taxes described herein
and administering the
provisions of this Reso-
lution, as well as various
administrative and en-
forcement procedures.
Such costs and exper-
ses shall be reported by
the Collector monthly to
the School Board.
In compliance with the
special election autho-
rizing levy and collection
of the Taxes described
herein, after all reason-
able and necessary
costs and expenses of
collecting and adminis-
tration of the Taxes have
been paid as provided
for above, the remaining
balance in such special
funds shall be available
for appropriation and ex-
penditure by the School
Board solely for the pur-
poses designated in the
proposition authorizing
the levy of the Taxes.
SECTION 15. Accounting for Funds. All funds or accounts
described herein may
be separate funds or ac-
counts or may be a sep-
arate accounting with a
general or "sweep" fund
or account containing
monies from multiple
sources so long as sep-
arate accounting of such
monies is maintained.
SECTION 16. Severability. If any one
or more provisions of
this Resolution shall for
any reason be held to
be illegal or invalid, such
illegality or invalidity
shall not affect any other
provision of this Reso-
lution, but this Resolution
shall be construed and
enforced as if such ille-
gal or invalid provisions
had not been contained
herein. Any constitution-
al or statutory provision
enacted after the date
of this Resolution which
invalidates or makes il-
gal any provision of this
Resolution which would
not otherwise be valid or
legal, shall be deemed to
apply to this Resolution.
SECTION 17. Uniform Local Sales Tax
Code is Controlling. If
any provision of this Res-
olution shall be in conflict
with the provisions of the
Uniform Local Sales Tax
Code, the provisions of
the Uniform Local Sales
Tax Code shall be con-
trolling.
SECTION 18. Effect Upon Prior Sales
Tax Resolutions. With
respect to the Taxes,
this Resolution shall be
considered as additional
and supplemental to the
Resolutions heretofore
adopted by the School
Board to provide the
Taxes now authorized to
be levied in the Parish
and shall not be consid-
ered, administered, col-
lected, administered and
enforced in the manner
provided by the Uniform
Local Sales Tax Code
and shall not be consid-
ered rescinding and re-
pealing any prior resolu-
tion or Resolutions of the
School Board relating to
levy, allocation, distribu-
tion and use of the pro-
ceeds of the Tax.
SECTION 19. Effective Date. The levy
of the Taxes shall be ef-
fective on July 1, 2025
and October 1, 2025, res-
pectively, as described
in Exhibit A.
SECTION 20. Term. The Taxes shall
remain in effect for ten
(10) years (July 1, 2025,
through June 30, 2035
and October 1, 2025
through September 30,
2035 respectively).
SECTION 21. Publication and Recor-
dation. A copy of this
Resolution shall be duly
published in the Ameri-
can Press, the official
journal of the Calcasieu
Parish School Board, as
soon as is reasonably
possible. A certified copy
of this Resolution shall
be recorded in the mor-
tgage records of Calca-
sieu Parish.
YEAS: 12
NAYS: 0
ABSENT: 3
This Resolution having
been submitted to a vote,
the vote thereon was as
indicated above:
THUS DONE, PASSED
AND ADOPTED on the
11th day of March, 2025,
s/ Rev. Desmond Wallace
WALLACE, President
Calcasieu Parish
School Board
s/ Jason Vanmetre
JASON VANMETRE, Secretary
Calcasieu Parish
School Board
(Other business not
pertinent to the present
except may be found of
record in the official min-
ute book.)
Upon motion duly made
and duly and lawfully car-
ried, the meeting was
adjourned.
s/ Rev. Desmond Wallace
WALLACE, President
Calcasieu Parish
School Board
s/ Jason Vanmetre
JASON VANMETRE, Secretary
Calcasieu Parish
School Board
EXHIBIT "A"
PARISHWIDE
SCHOOL BOARD
PROPOSITIONS
SALES TAX RENEWAL
PROPOSITION NO. 1 OF 2
Shall the Calcasieu Parish
School Board, Calcasieu
Parish, Louisiana, under
the provisions of Article 6,
Section 29 of the Constitu-
tion of 1974 of the State of
Louisiana, La. R.S. 33:221.6,
and other constitutional
and statutory authority
supplemental thereto, extend
for a period of ten years
beginning October 1, 2025,
and be authorized to continue
to levy and collect, and
adopt an ordinance pro-
viding for such levy and
collection, a tax of one-
half of one percent (½
of 1%), with collections
from the tax estimated to
be \$35,745,144 for one
entire year, currently
beginning October 1, 2025,
and at retail, the use, the
lease or rental, the con-
sumption and storage
for use or consumption
of tangible personal
property and on sales
of services in Calcasieu
Parish, Louisiana, all
presently or hereafter de-
fined in La. R.S. 47:301
through La. R.S. 47:317,
with the proceeds of the
tax to be dedicated exclu-
sively for supplementing
the salaries and benefits
of teachers and other em-
ployees of the Calcasieu
Parish School Board?
YES: 12
NAYS: 0
ABSENT: 3
This Resolution having
been submitted to a vote,
the vote thereon was as
indicated above:
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11th day of March, 2025,
s/ Rev. Desmond Wallace
WALLACE, President
Calcasieu Parish
School Board
s/ Jason Vanmetre
JASON VANMETRE, Secretary
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the salaries and benefits
of teachers and other em-
ployees of the Calcasieu
Parish School Board?
YES: 12
NAYS: 0
ABSENT: 3
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WALLACE, President
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s/ Jason Vanmetre
JASON VANMETRE, Secretary
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School Board