

MINUTES OF A REGULAR MEETING OF THE MAYOR AND COUNCIL OF THE CITY OF GONZALES, STATE OF LOUISIANA TAKEN ON MONDAY JULY 22, 2019, 5:30 P.M. AT CITY HALL, 120 S. IRMA BLVD.

MEMBERS PRESENT:

Mayor Barney Arceneaux
Councilman Tyler Turner
Councilman Neal Bourque

Councilman David Guitreau
Councilman Kirk Boudreaux
Councilman Harold Stewart

MEMBERS ABSENT: NONE

ALSO PRESENT:

Scot Byrd, City Clerk
Sandra Alleman, Accounts Payable Clerk
Alanda Viger, Accountant

Matt Percy, City Attorney
Sherman Jackson, Chief of Police

Motion by Councilman Kirk Boudreaux, seconded by Councilman Harold Stewart, to approve the Minutes of the City Council Meeting taken, July 8, 2019.

YEAS: Councilman Tyler Turner, Councilman Neal Bourque, Councilman David Guitreau,
Councilman Kirk Boudreaux, Councilman Harold Stewart

NAYS: NONE

ABSENT: NONE

Motion by Councilman Tyler Turner, seconded by Councilman Harold Stewart to approve the Special Event Permit request of EZ Sports to hold a "Back to School Sale" in the store parking lot at 105 W. Cornerview Rd. from July 23-August 20, 2019 beginning at 10:00 A.M. until 9:00 P.M.

YEAS: Councilman Tyler Turner, Councilman Neal Bourque, Councilman David Guitreau,
Councilman Kirk Boudreaux, Councilman Harold Stewart

NAYS: NONE

ABSENT: NONE

The City Clerk stated the City Council Members have been provided with a copy of the revenue and expense compared to budget report in the City Council Member's packets. The city is within budget. No discussion was required or requested by the City Council Members.

Final vote on Ordinance No. 4096:

AN ORDINANCE TO AMEND CHAPTER 18, SECTION 18-60 OF THE CODE OF ORDINANCES, CITY OF GONZALES, LOUISIANA, TO ADD SUB-PART "(A)(10)" FOR THE PURPOSES OF GRANTING A SALES AND USE TAX EXEMPTION FOR THE AMOUNT PAID BY QUALIFYING RADIATION THERAPY TREATMENT CENTERS FOR THE PURCHASE, LEASE, OR REPAIR OF CAPITAL EQUIPMENT AND THE PURCHASE, LEASE, OR REPAIR OF SOFTWARE USED TO OPERATE CAPITAL EQUIPMENT, PURSUANT TO LOUISIANA REVISED STATUTE 47:305.64.

BE IT ORDAINED, By the Mayor and City Council of the City of Gonzales, Louisiana that Section 18-60 of the City of Gonzales Code, is hereby amended to read as follows:

"Sec. 18-60. - Exclusions and exemptions from tax.

- (a) The taxes imposed by this article shall not apply to transactions involving the following tangible personal property:
- (1) Sale of used articles taken trade, or a series of trades, as a credit or part payment on the sale of a new article, provided the tax levied by this article is paid on the full gross sales of the new article. In interpreting this provision, the term "New Article" shall be taken to mean the original stock in trade of the

dealer, and shall not be limited to newly manufactured articles. The original stock or article, whether it be a used article or not shall be subject to tax;

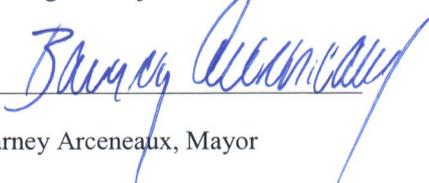
- (2) Gasoline, natural gas, steam and newspapers;
 - (3) Water when delivered to consumers through mains, pipes or conduits;
 - (4) Electric power or energy;
 - (5) Fertilizer and containers used for farm products, when sold directly to the farmer;
 - (6) Livestock, poultry and other products sold in this city direct from the farm, if such sale is made directly to the purchaser;
 - (7) Any agricultural commodity sold by any person, other than a producer to any person, who purchases not for direct consumption, but for the purpose of acquiring raw product for the use, or for sale, in the process of preparing, finishing or manufacturing such agricultural commodity for the ultimate retail consumer trade, provided the tax is collected when such agricultural commodity is sold to the ultimate consumer. "Agricultural commodity" means horticultural, viticultural, poultry farm and range products, and livestock and livestock products;
 - (8) Livestock and livestock products, poultry and poultry products, farm range and agricultural products, where such products are produced by the farmer and used by him and members of his family;
 - (9) Articles of tangible personal property imported into this city or produced in this city for export.
- (10) Amounts paid by qualifying radiation therapy treatment centers for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate capital equipment, pursuant to Louisiana Revised Statute 47:305.64. This exemption shall apply only to such amounts related to capital equipment placed in service and remaining within the Gonzales City limits. Further, the exemption set forth in this sub-part shall not apply to the ½ cent sales tax passed on April 1, 1989 or any other previously dedicated tax. This sub-part shall be construed and governed by the terms and definitions set forth in Louisiana Revised Statute 47:305.64.
- (b) The taxes imposed by this article shall not apply to transactions directly involving the following persons:
- (1) The Government of the United States, and its departments, agencies or instrumentalities;
 - (2) The State of Louisiana, and its departments, agencies, or instrumentalities;
 - (3) Corporations, trusts, associations, foundations, or community chest funds or similar funds, organized and operated exclusively for religious or charitable purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.
- (c) The taxes imposed by this article shall not apply to transactions involving tangible personal property, upon which like taxes, equal to or greater than the sum of the taxes imposed hereunder and of like taxes imposed by the state, have been paid to any other taxing jurisdiction, the proof of the payment of such tax to be according to rules and regulations made by the tax collector. If the amount of taxes paid to any other taxing jurisdiction is not equal to or greater than the sum of the taxes imposed hereunder and of like taxes imposed by the state, then the dealer shall pay to the city an amount sufficient to make the sum of the other such taxes and the taxes paid to this city equal to the sum of the amount imposed by this article and the state.

YEAS: Councilman Tyler Turner, Councilman Neal Bourque, Councilman David Guitreau,
Councilman Kirk Boudreaux, Councilman Harold Stewart

NAYS: NONE

ABSENT: NONE

There being no further business to come before the City Council and upon a motion duly made and seconded, the meeting was adjourned.



Barney Arceneaux, Mayor

ATTEST:



Scot Byrd, City Clerk