

The following ordinance was offered by J. Reagan Aswell, seconded by Bob Hogan.

ORDINANCE NO. 57

BE IT ORDINATED, that, by virtue of authority granted by Act 190 of the Louisiana Legislature of 1946, 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 alcoholic content of not less than ½ of 1% or more than 6%, by volume, of \$1.50 per standard barrel of 31 gallons, or any like rate of any other quantity, or for the fractional parts of such barrel sold for consumption in the Parish of Lincoln within the meaning and intent of the provisions of Act 190 of the Louisiana Legislature of 1946.

The tax herein levied shall be collected by any and all Louisiana wholesale dealers from their vendees purchasing for consumption in the Parish of Lincoln on each sale and shall be remitted by said wholesale dealers to the Collector of Revenue of the State of Louisiana, for each month, on or before the 20th day of each succeeding month, respectively, all in accordance with rules and regulations promulgated by the Collector of Revenue and as provided by Section 19 of Act 190 of 1946.

Failure of the wholesale dealer to collect and remit the tax levied, when due, or failure to pay the tax, when due, by a purchaser for consumption in the Parish of Lincoln, shall, ipso facto, render each of them liable for the amount of taxes found to be due, together with a penalty of 20% of the amount of tax due, plus an additional amount of 10% of the tax penalty, as attorney's fees if referred to an attorney for collection.

This ordinance shall become effective on February 1st, and shall apply to all sales of beer made on and after 1993.

Adopted on this 1st day of February, 1993, by the following Yea and Nay votes, to-wit:

YEA: Bob Hogan
Reagan Aswell
Phillip Johnson

NAY: 0

-S- PHILIP D. JOHNSON
SECRETARY, BOARD OF ALDERMAN,
CHOUDRANT

-S- BILL SANDERSON
MAYOR, BOARD OF ALDERMAN
CHOUDRANT

I, -S- Philip Johnson, do hereby certify that the above and foregoing is a true and correct copy of an ORDINANCE adopted by the Board of Alderman, Choudrant, Lincoln Parish, Louisiana at a regular meeting of that body held in Choudrant, Louisiana on February 1, 1993.

-S- Philip D. Johnson
SECRETARY, BOARD OF ALDERMAN,
CHOUDRANT