

FACT SHEET**CITY OF SHREVEPORT, LOUISIANA**

<u>TITLE</u>	<u>DATE</u>	<u>ORIGINATING DEPARTMENT</u>
A Resolution approving the budget for the <i>Caddo-Shreveport Sales and Use Tax Commission</i> for the fiscal year beginning July 1, 2019; and otherwise providing with respect thereto.	May 14, 2019	Finance
		<u>COUNCIL DISTRICT</u>
		City-wide
		<u>SPONSOR</u>

PURPOSE

To approve the budget for the *Caddo-Shreveport Sales And Use Tax Commission* for the fiscal year beginning July 1, 2019.

BACKGROUND INFORMATION

Pursuant to the JOINT AGREEMENT FOR COLLECTION OF SALES AND USE TAXES (as amended) between the Caddo Parish School Board and the City of Shreveport, the Commission must submit its proposed budget for the ensuing fiscal year to the City Council and School Board for approval or rejection.

The total amount budgeted for the upcoming year 2019-2020 is \$1,433,100.

In comparison, the amount budgeted for last fiscal year 2018-2019 was \$1,262,000 (an increase of + \$171,100).

TIMETABLE

Introduction: May 14, 2019
Final Passage: May 28, 2019

ATTACHMENTS

Exhibit "A" Transmittal Letter for the Budget; and 2019-2020 Budget.

SPECIAL PROCEDURAL REQUIREMENTS

Approval or rejection of the 2019-2020 *Caddo-Shreveport Sales And Use Tax Commission's* budget must take place by no later than June 15, 2019.

FINANCES

NA

SOURCE OF FUNDS

NA

ALTERNATIVES

1. Adopt the resolution as submitted, or
2. Amend the resolution, or
3. Reject the resolution.

RECOMMENDATION

The Director of Finance, Charles Madden recommends adoption of this Resolution.

FACT SHEET PREPARED BY: Charles Madden, and Karen Strand,
Director of Finance Assistant City Attorney

RESOLUTION NO. _____ OF 2019

A RESOLUTION APPROVING THE BUDGET FOR THE CADDO-SHREVEPORT SALES AND USE TAX COMMISSION FOR THE FISCAL YEAR BEGINNING JULY 1, 2019 AND OTHERWISE PROVIDING WITH RESPECT THERETO.

BY COUNCILMEMBER:

WHEREAS, Louisiana Revised Statutes, Title 33, § 2738.54, redesignated as La. R.S. [47:338.162](#), authorizes the City of Shreveport and the Caddo Parish School Board to enter into an agreement between and among themselves with respect to the joint collection, enforcement, and administration of their sales and use taxes; and

WHEREAS, in April 1980, the Shreveport City Council adopted Ordinance No. 85 of 1980, and the School Board adopted a similar ordinance, whereby the City and School Board entered into an agreement creating "...a joint commission as an independent agency and instrumentality to administer the terms of an agreement." The agreement was executed and an agency was created; and

WHEREAS, the *Caddo-Shreveport Sales and Use Tax Commission* was the agency created by the City of Shreveport and the Caddo Parish School Board to provide for the joint collection, enforcement and administration of sales and use taxes levied by the City and School Board; and

WHEREAS, the stated purpose of the *Caddo-Shreveport Sales and Use Tax Commission* is to collect the proper amount of tax revenue at the lowest possible cost; and

WHEREAS, the JOINT AGREEMENT FOR COLLECTION OF SALES AND USE TAXES (as amended) between the Caddo Parish School Board and the City of Shreveport, executed on April 20, 1980, reads in part as follows:

7. Budgets. The fiscal year of the Commission shall be July 1 through June 30. On or before the first day of May of each year the Commission shall submit its proposed budget for the ensuing fiscal year to the City Council and School Board for approval or rejection. Said action by the City Council and School Board shall take place by no later than June 15.

WHEREAS, the Commission has submitted its proposed budget for the fiscal year beginning July 1, 2019, a copy of which was submitted to the City of Shreveport *via* a Letter of Transmittal dated April 26, 2019 attached hereto as Exhibit “A”.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Shreveport, Louisiana, in due, legal and regular session convened, that the total budget of \$1,433,100 proposed by the *Caddo-Shreveport Sales and Use Tax Commission* for the fiscal year beginning July 1, 2019, attached hereto as Exhibit “A” and made part hereof, is hereby approved.

BE IT FURTHER RESOLVED that if any provision or item of this Resolution or the application thereof is held invalid, such invalidity shall not affect other, provisions, items or applications of this resolution which can be given effect without the invalid provisions, items or application, and to this end, the provisions of this resolution are hereby declared severable.

BE IT FURTHER RESOLVED that all Resolutions, Ordinances or parts thereof in conflict herewith are hereby repealed.

THUS DONE AND RESOLVED by the City Council of the City of Shreveport, Louisiana.

APPROVED AS TO LEGAL FORM:

City Attorney’s Office