

<b>TITLE</b>	<b>DATE</b>	<b>ORIGINATING DEPT./DIV.</b>
<b>A Resolution approving the budget for the Caddo-Shreveport Sales and Use Tax Commission for the fiscal year beginning July 1, 2022; and otherwise providing with respect thereto.</b>	<b>5/19/22</b>	<b>Finance/Administration</b> <b>SPONSOR OR COUNCIL MEMBER</b>

**PURPOSE**

To approve the budget for the *Caddo-Shreveport Sales and Use Tax Commission* for the fiscal year beginning July 1, 2022.

This Ordinance or Resolution will have direct impact on Council District: **All**

**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 2022-2023 is \$1,368,050. In comparison, the amount budgeted for last fiscal year 2021-2022 was \$1,330,000, an increase of \$38,050.

**TIMETABLE**

Introduction: **May 24, 2022**  
 Final Passage: **June 14, 2022**

**SPECIAL PROCEDURAL REQUIREMENTS**

Approval or rejection of the 2022-2023 Caddo-Shreveport Sales and Use Tax Commission’s budget must take place by no later than June 15, 2022.

**FINANCES**

**SOURCE OF FUNDS**

NA | NA

**CONCLUSION**

**FACT SHEET PREPARED BY:** Kasey Brown, Interim CFO

RESOLUTION NO. \_\_\_\_\_ OF 2022

**A RESOLUTION APPROVING THE BUDGET FOR THE CADDO-SHREVEPORT SALES AND USE TAX COMMISSION FOR THE FISCAL YEAR BEGINNING JULY 1, 2022; 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 used 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 by 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, 2022, a copy of which was submitted to the City of Shreveport via a letter of Transmittal dated April 27, 2022 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 \$1,368,050 proposed by the *Caddo-Shreveport Sales and Use Tax Commission* for the fiscal year beginning July 1, 2022, 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 application, and to this end, the provisions of this resolution are hereby declared severable.

**BE IT FURTHER REOSLVED** 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:**

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City Attorney's Office