

ORDINANCE 2025-15
INSURANCE LICENSE TAX

AN ORDINANCE TO LEVY, COLLECT AND ENFORCE PAYMENT OF AN ANNUAL LICENSE TAX ON EACH INSURER ENGAGING IN THE BUSINESS OF ISSUING OR RECEIVING PAYMENT FOR ANY FORM OF INSURANCE POLICY OR CONTRACT ON RISKS LOCATED IN THE CITY OF BAKER, LOUISIANA, OR RISKS LOCATED ELSEWHERE WHEN NOT SUBJECT TO ANY OTHER MUNICIPAL OR PAROCHIAL TAX WHICH NOW OR HEREAFTER MAY BE SUBJECT TO THE PAYMENT OF ANY LICENSE TAX FOR STATE PURPOSES; TO PRESCRIBE THE MODE AND MANNER OF FURNISHING CERTIFICATES REQUIRED HEREUNDER, TO PROVIDE FOR ENFORCEMENT HEREOF, AND TO REPEAL ALL ORDINANCES IN CONFLICT HERewith, AND TO PROVIDE THE EFFECT THEREOF.

The Mayor and Council of the City of Baker, Louisiana met in regular session at its regular meeting place, Tuesday, the 26th day of August, 2025, and with a proper quorum being there and then in attendance, and declared that a public hearing was in session to consider the adoption of the following ordinance which was read in full and submitted to a vote for adoption.

NOW THEREFORE, be it ordained by the Mayor and Council of the City of Baker, Parish of East Baton Rouge, State of Louisiana, as follows, to wit:

SECTION 1:

There is hereby levied an annual license tax for the year 2025 and each subsequent year unless sooner rescinded, amended or annulled on each insurer engaged in the business of issuing or which received payment of premium for any insurance policy or contract on all risks located within the corporate limits of the City of Baker, Louisiana, or elsewhere or engaged in the business of issuing any insurance policy or contract within Baker on risks located elsewhere, which are not subject to any other municipal or parochial license tax and which now or hereafter may be subject to the payment of a license tax, for state purposes under Louisiana Revised Statutes Title 22, Section 1061, et. seq., and other applicable laws of the State of Louisiana.

SECTION 2:

The amount of the license tax levied in each case is hereby fixed, determined and ordained to be the maximum amount which municipalities are permitted to levy under and shall be graded in accordance with the provision of LRS Title 22, Section 1061, et seq, and all other applicable laws of the state of Louisiana, all of which as if written in extension, provided that the amount of the maximum license hereby levied is fixed at ten (10%) percent of the gross premiums collected during the preceding year, providing in no event shall the minimum exceed that set forth in LRS Title 22, Section 1076.

SECTION 3:

Each insurer applying for a license hereunder shall submit a sworn certificate in duplicate on a form to be provided by the City Treasurer certifying the amount of business transacted during the preceding year in the area included within the corporate limits of the City of Baker, Louisiana, as extended on or after January 1, 2025, payment in favor of the collector of City taxes of the amount of said license to accompany the submission of the said certificate. One copy of the application submitted and license issued shall be forwarded to the Treasurer by the Collector of taxes.

SECTION 4:

All license taxes levied herein shall become delinquent on the first day of June of the year when due.

SECTION 5:

Every insurer required to pay any license tax hereunder shall keep the receipt of payment issued by the collector or taxes readily available for inquiry or other information requested in regard thereto.

SECTION 6:

The amount of the license payable shall be one- third of the amount otherwise fixed in this ordinance if the payer shall file a sworn statement of the annual report required by this ordinance showing that at least one-sixth of the total admitted assets is invested and maintained in Louisiana securities as provided by provisions of LRS Title 22, Section 1068.

SECTION 7:

If any insurer fails to pay the license taxes required hereunder, when due then ten (10%) percent of the total tax shall be added as a penalty together with attorney fees and interest at the legal rate of interest until paid.

SECTION 8:

As used herein, the "Collector of Taxes" shall mean the City Treasurer.

SECTION 9:

All ordinances or parts of ordinances in conflict herewith are repealed.

This ordinance, having been submitted to a vote, the vote thereon was recorded as follows:

YEAS: Collins, Dunn, Murphy, Vincent, Young

NAYS: None

ABSENT: None

ABSTAIN: None

This ordinance was presented August 12, 2025, at the regular meeting of the Baker City Council at its regular meeting place in Baker, Louisiana.

And the ordinance was declared adopted on this the 26th day of August, 2025 at the regular meeting of the Baker City Council at its regular meeting place in Baker, Louisiana.

ATTEST:

/s/Angela Canady Wall, LCMC, Clerk of Council

/s/Darnell Waites, Mayor