

**ORDINANCE 2025-18
ALCOHOLIC BEVERAGE LICENSE TAX**

**AN ORDINANCE TO LEVY, COLLECT AND ENFORCE PAYMENT
OF A TAX IN ADDITION TO ALL OTHER TAXES, LICENSE,
EXCISES OR PRIVILEGE TAXES PRESENTLY IMPOSED ON MALT
BEVERAGES AND BEVERAGES OF LOW ALCOHOLIC CONTENT
AS DEFINED IN SECTION 242, CHAPTER 2, TITLE 26, OF THE
1959 LOUISIANA REVISED STATUTES, OF ONE AND 50/100
(\$1.50) DOLLARS PER STANDARD BARREL, OR THIRTY GALLONS
OR ANY LIKE RATE OF ANY OTHER QUANTITY OR FOR THE
FRACTIONAL PART OF SUCH A BARREL, SOLD OR DISTRIBUTED
FOR CONSUMPTION IN THE CITY OF BAKER, LOUISIANA, PROVIDING
FOR THE METHOD OF COLLECTION OF SAID TAX, PROVIDING FOR
PENALTIES FOR THE VIOLATION OF THIS ORDINANCE, AND
FOR THE FAILURE TO COLLECT AND REMIT THE TAX LEVIED
OR TO PAY THE TAX WHEN DUE, AND THAT THE ORDINANCE
WHICH ORIGINALLY TOOK EFFECT JULY 28, 1977, WILL
REMAIN IN EFFECT, AND REPEALING ALL ORDINANCES IN
CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE.**

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:

By virtue of the authority granted by Section 493, Chapter 2, Title 26, there is hereby levied in addition to all other taxes, excises, licenses or privilege taxes presently imposed a tax on all malt beverages, and beverages of low alcoholic content as defined in Section 241, Chapter 2, Title 26, of the 1950 Louisiana Revised Statutes, \$1.50 per standard barrel of thirty one (31) gallons or any like rate or any other quantity or for the fractional part thereof, sold or distributed for consumption in the City of Baker, Louisiana, within the meaning and intent of the provisions of Section 493, Chapter 2, Title 26.

SECTION 2:

The tax herein levied shall be collected by any and all Louisiana wholesale dealers from the vendees purchases for consumption in the City of Baker, Louisiana, on such sale and shall be remitted by said wholesale dealers to the Collector of Revenue for the State of Louisiana, for each month on or before the 20th day of each succeeding month, respectively, all in accordance with the rules and regulations promulgated by the Collector of Revenue and as provided by Section 493, Chapter 2, Title 26.

SECTION 3:

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

SECTION 4:

This ordinance shall become effective on July 28, 1977 and shall apply to all sales of the above-described liquids made on or after July 28, 1977, unless sooner rescinded or thereafter amended, altered and rescinded.

SECTION 5:

All ordinances or parts of ordinances in conflict herewith are hereby 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 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