

ORDINANCE 2026-4
CHAIN STORE TAX
AN ORDINANCE DIRECTING AND INSTRUCTING THE TREASURER OF THE
CITY OF BAKER, LOUISIANA, TO COLLECT THE CHAIN STORE TAX
FROM THOSE CORPORATIONS, PARTNERSHIPS, FIRMS OR INDIVIDUALS
FROM WHICH THE TAX WAS PREVIOUSLY COLLECTED
BY THE STATE OF LOUISIANA, UNDER THE PROVISIONS OF
OF LRS 47:1121 et.seq.

The Mayor and Council of the City of Baker, Louisiana met in regular session held live and live streamed via YouTube, Tuesday, the 10th day of February, 2026, 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:

Whereas, the Louisiana Legislature has repealed Title 47, Section 1121-1127 of the Chain Store Tax, by the enactment of Act No. 706, of 1974, and

Whereas, the Louisiana Legislature in the same act enacted a new and entirely different Chain Store Tax adding to the old definition a single store enjoying the benefits of centralized purchasing, warehousing, or advertising which covered numerous single store operators of franchised merchandise, and

Whereas, the Legislature in an attempt to clarify the matter enacted Act 487 at its last regular session of the year 1975, restoring the definition of a chain store to collect the tax only from those corporations, partnerships, firms and individuals who paid the tax under the old 1932 Chain Store Tax Act, and

Whereas Act 487 of 1975, does not become effective under Section 7, thereof until January 6, 1976, and

Whereas, The Finance and Budget Committee as well as the Executive Committee has recommended that the municipalities of the State of Louisiana should collect the Chain Store Tax directly from those corporations, partnerships, firms and or individuals, who paid the tax when the same was collected under the provisions of the old Chain Store Tax Act,

NOW THEREFORE BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BAKER, PARISH OF EAST BATON ROUGE, STATE OF LOUISIANA, that the Treasurer in and for the City of Baker, Louisiana, be and her or she is hereby authorized, directed and empowered to collect the Chain Store Tax only from those corporations, partnerships, firms or individuals from whom the tax was previously allowed to be collected by the State of Louisiana under the old 1932 Chain Store Tax Act, as amended and codified as LRS 47:1121-1127.

SEVERABILITY

It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this ordinance since the same would have been enacted by the city council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section. If the provision of this ordinance or the application thereof to any persons, facts, situations or circumstances is held invalid, the remainder of this ordinance and the application of such provision to other persons, facts, situations, or circumstances shall not be affected thereby.

REPEAL

All ordinances and parts of ordinances in conflict therewith be and the same are hereby repealed. The repeal of any ordinance shall not revive any ordinance in force before or at the time the

ordinance repealed took effect.

The repeal of an ordinance shall not affect any punishment or penalty incurred before the repeal took effect or any suit, prosecution or proceedings pending at the time of the repeal, for an offense committed under the ordinance repealed.

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

YEAS: Collins, Dunn, Murphy, Young

NAYS: None

ABSENT: Vincent

ABSTAIN: None

This ordinance was presented January 13, 2026, at the regular meeting of the Baker City Council held live and live streamed via YouTube in Baker, Louisiana.

And the ordinance was declared adopted on this the 10th day of February 2026 at the regular meeting of the Baker City Council held live and live streamed via YouTube in Baker, Louisiana.

ATTEST:

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

/s/Darnell Waites, Mayor