

**ORDINANCE 2026-5**  
***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 held live and live streamed via YouTube, Tuesday, the 10<sup>th</sup> 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:

**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, 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 10<sup>th</sup> day of February 2026 at the regular meeting of the Baker City Council held via telephone conference call in Baker, Louisiana.

ATTEST:

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

/s/Darnell Waites, Mayor