

**THE TOWN OF MAURICE  
ORDINANCE NO. 26-2A**

**AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE TOWN OF MAURICE,  
LOUISIANA, TO ADOPT MODIFICATIONS TO ALL EXISTING SALES AND USE  
TAX ORDINANCES**

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BE IT ORDAINED BY THE MAYOR AND BOARD OF ALDERMEN OF THE TOWN OF MAURICE, ACTING AS THE GOVERNING AUTHORITY OF SAID TOWN THAT:

**WHEREAS**, pursuant to Article VI, Section 29 of the Constitution of the State of Louisiana as originally adopted and subsequently amended, as well as other constitutional and statutory authority, the Town of Maurice, Louisiana has levied taxes on the sale at retail, the use, the lease or rental, the consumption, and the storage for use or consumption, of tangible personal property and upon the sale of services in the Town, and

**WHEREAS**, the State of Louisiana has from time to time adopted statutes, rules, and regulations governing sales and use taxes as described above, including provisions governing which goods or transactions are subject to taxation, the situs of taxable transactions, exemptions and exclusions from taxation, and definition of vendor compensation; and

**WHEREAS**, the Board of Aldermen of the Town of Maurice finds that it is in the best interest of the Town and its citizens to have the broadest application of its sales and use tax ordinances to allow imposition and collection of sales and use taxes to the fullest extent as allowed by law; and

**WHEREAS**, in order to achieve its objectives, the Town of Maurice desires to adopt by reference the statutes, rules, and regulations recognized and applied by the State of Louisiana for imposition and collections of sales and use taxes to the extent same may be practically applied to the Town of Maurice.

The foregoing considered:

**BE IT ORDAINED** by the Board of Aldermen of the Town of Maurice that all prior ordinances of the Town of Maurice providing for the imposition and /or collection of sales and use taxes including but not limited to Ordinance Number 75-8A, Ordinance Number 89-08A and Ordinance Number 04-07B be and are hereby amended and modified to the extent necessary to conform to this ordinance, but in no event shall the breadth of said ordinances be reduced.

**BE IT FURTHER ORDAINED**, For the purpose of compensating the dealer in accounting for remitting the tax levied by this article, each dealer shall be allowed **one percent (1%)** of the amount of tax due and accounted for and remitted to the director in the form of a deduction, known as vendor compensation, in submitting his report and paying the amount due by him if the amount due was not delinquent at the time of payment.

**BE IT FURTHER ORDAINED** by the Board of Aldermen of the Town of Maurice that the statutes, rules, and regulations of the State of Louisiana governing or interpreting the imposition and collection of sales and use taxes, including, without limitation, provisions governing which goods or transactions and digital services are subject to taxation, the situs of taxable transactions, exemptions and exclusions from taxation, and calculation of vendor compensation.

**BE IT FURTHER ORDAINED** by the Board of Aldermen of the Town of Maurice that current practices and procedures for collection and reporting of sales and use taxes shall continue subject to changes as required by statutes, rules, and regulations of the State of Louisiana, and shall be carried out in a manner to allow for broadest application of sales and use tax ordinances to allow for collection of sales and use taxes to the fullest extent allowed by law.

**WHEREUPON**, the above ordinance was read section by section and submitted to a vote, the vote thereon being as follows:

YEAS: Alderwoman Megan Landry- Lalande, Alderman Troy Catalon, Alderman Jonathan Schlicher, Alderman Matthew Trahan & Alderman Scott Trahan

NAYS: None

ABSENT: None

NOT VOTING: None

The above ordinance was declared adopted on the day 18<sup>th</sup> of February, 2026 at Maurice, Vermilion Parish, Louisiana to be effective upon publication.

**The Town of Maurice**

By: s/Neil Arsement  
Mayor Neil Arsement

By: s/Erica Arceneaux  
Erica Arceneaux, Clerk