



LOUISIANA STATE BOND COMMISSION
APPLICATION - ELECTION PROPOSITION

SBC007
Rev 05-14-24

Instructions: Complete all required fields, which are indicated by *. If space is inadequate to complete response, use Continuation section (pg 6), enter item number and remainder of response. The PRINT button can be found on page 7. To retain an electronic version of the application form, use "Save As" option under File menu on Internet browser toolbar. Once the form is saved, it can only be modified with Adobe Writer. For any questions call (225) 342-0040.

1. Government Unit * (including district)	Parish of St. Bernard, State of Louisiana		
Mailing Address *	8201W. Judge Perez Drive Chalmette, Louisiana 70043		
Contact Name *	Ms. Roxanne Adams, Clerk of Council	Phone Number *	(504) 278-4228
Email Address *	radams@sbgp.net		
2. Municipal/Parish Governing Authority * (if different than above)	Parish Council of the Parish of St. Bernard, State of Louisiana		
3. Attorney / Official Name *			
Attorney Firm / Official's Title *		Phone Number *	
Email Address *			
4. Request for SBC Consideration	Meeting Date *	2/20/25	Election Date * 12/7/24
5. Total Propositions Involved *	1		
6. Proceeds directly benefit libraries subject to R.S. 25:225(C) * <input type="radio"/> Yes <input checked="" type="radio"/> No			
If Yes, has a policy to limit access been adopted <input type="checkbox"/> Yes <input type="checkbox"/> No Has the policy been implemented <input type="checkbox"/> Yes <input type="checkbox"/> No			

Complete appropriate page(s) based on Proposition Type as follows:

Page 2	Ad Valorem, Sales Tax, Special Assessment, Special Tax
Page 3	GO Bond
Page 4	Revenue/Refunding Bond
Page 5	Plan of Government Change / Adoption, Property Tax Exemption, Other

If number of propositions in the application for the entity exceeds space available on this form, use applicable Multiple Propositions form(s) as needed to accommodate all propositions. Listed below are Multiple Proposition form types:

Multiple Proposition Form - Ad Valorem, Sales Tax, Special Tax, Special Assessment (SBC008)
Multiple Proposition Form - General Obligation Bond (SBC009)
Multiple Proposition Form - Plan of Government Change/Adoption, Property Tax Exemption, Other (SBC010)
Multiple Proposition Form - Revenue/Refunding Bond (SBC020)

Submitted by: * Roxanne Adams

Date Submitted * 1/18/25

LOUISIANA STATE BOND COMMISSION
APPLICATION - ELECTION PROPOSITION

SBC007
Rev 05-14-24

Ad Valorem, Sales Tax, Special Assessment, Special Tax Proposition

District * (If different than gov't unit)

Parish of St. Bernard, State of Louisiana

Proposition No. * 1

Proposition Type * ☐ Ad Valorem ☒ Sales Tax ☐ Special Assessment ☐ Special Tax

Proposition Language *

PROPOSITION
(SALES TAX)

Shall the Parish of St. Bernard, State of Louisiana (the "Parish"), be authorized to levy and collect in accordance with Louisiana law a sales and use tax of 0.10% (the "Tax") (an estimated \$1,166,667 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of 4 years, beginning July 1, 2025, with the proceeds of the Tax, after paying reasonable and necessary costs and expenses of collecting and administering the Tax, to be used for the purpose of paying costs associated with litigation opposing the proposed Louisiana International Terminal project, including but not limited to expert costs and attorney's fees, as well as participation in the United States Army Corps of Engineers permitting process for said project; provided, the Tax is subject to early termination upon passage of an ordinance determining that all current and/or anticipated litigation opposing the project is complete, whereupon collected but unspent sales tax funds shall be used for infrastructure improvements in the Parish?

Citation(s) * Article VI, Section 29

Tax Classification* (Refer to classification chart on website) ☒ New ☐ Continuation ☐ Renewal ☐ In Lieu Of ☐ Rededication

Proposed Amount * 0.10%

Annual Proceeds * \$1,166,667.00

Levy Period * 4 years

Duration * 7/1/25-6/30/29

If Sales Tax:

Exception citation(s) or legislative act(s) if limitations exceeded in R.S. 47:338.1 or 47:338.54

Identify Jurisdiction name(s) in which the tax will be levied as reflected on the Louisiana Association of Tax Administrators rate table

District * (If different than gov't unit)

Proposition No. *

Proposition Type * ☐ Ad Valorem ☐ Sales Tax ☐ Special Assessment ☐ Special Tax

Proposition Language *

Citation(s) *

Tax Classification* (Refer to classification chart on website) ☐ New ☐ Continuation ☐ Renewal ☐ In Lieu Of ☐ Rededication

Proposed Amount *

Annual Proceeds *

Levy Period *

Duration *

If Sales Tax:

Exception citation(s) or legislative act(s) if limitations exceeded in R.S. 47:338.1 or 47:338.54

Identify Jurisdiction name(s) in which the tax will be levied as reflected on the Louisiana Association of Tax Administrators rate table



LOUISIANA STATE BOND COMMISSION
APPROVAL PARAMETERS - ELECTIONS

SBC Tracking #

Government Unit: * Parish of St. Bernard, State of Louisiana

Authority to Hold a Special Election *

Parish of St. Bernard, State of Louisiana (the "Parish"), on Saturday, May 3, 2025, to submit to the electors of the Parish the following proposition:

Proposition Language *

PROPOSITION
(SALES TAX)

Shall the Parish of St. Bernard, State of Louisiana (the "Parish"), be authorized to levy and collect in accordance with Louisiana law a sales and use tax of 0.10% (the "Tax") (an estimated \$1,166,667 reasonably expected at this time to be collected from the levy of the Tax for an entire year), for a period of 4 years, beginning July 1, 2025, with the proceeds of the Tax, after paying reasonable and necessary costs and expenses of collecting and administering the Tax, to be used for the purpose of paying costs associated with litigation opposing the proposed Louisiana International Terminal project, including but not limited to expert costs and attorney's fees, as well as participation in the United States Army Corps of Engineers permitting process for said project; provided, the Tax is subject to early termination upon passage of an ordinance determining that all current and/or anticipated litigation opposing the project is complete, whereupon collected but **unspent sales tax funds shall be used for infrastructure improvements in the Parish?**

Citation(s): * Article VI, Section 29

As Set Forth By: * resolution adopted on February 18, 2025, by the Parish Council of the Parish of St. Bernard, State of Louisiana, acting as the governing authority of the Parish

Subject To:

It is the policy of the State Bond Commission that all attorneys' fees involved in this matter must be approved by the Office of the State Attorney General prior to payment. Although this is not a conditional approval of this application, failure to obtain such approval may result in conditional approval of such application by the State Bond Commission in the future.

The approval does not constitute a recommendation, approval, or sanction by the Louisiana State Bond Commission or the State of Louisiana of the investment quality of the credit represented by the application. Further, the approval does not constitute any guaranty of repayment of the debt by the State Bond Commission or the State of Louisiana. The approval of the application by the Louisiana State Bond Commission should not be relied upon as advice by any current or potential holders or purchasers of any debt instruments subject to the application, including, but not limited to bonds, notes, and certificates of indebtedness. Nor shall the State Bond Commission or the State of Louisiana have any liability or legal responsibility to third party purchasers or investors arising out of, related to, or connected with the approval.