On motion of , seconded by the following ordinance was offered:

**SUMMARY NO. 25546** **ORDINANCE NO.**

An ordinance amending Chapter 35 Article VIII of the Jefferson Parish Code of Ordinances to remove the function of enforcement and collection from the function of the Internal Audit Department with respect to riverboat admissions revenues; to clarify duties related to monitoring and review of collection of riverboat admissions revenues; and otherwise providing with respect thereto. (Parishwide)

**WHEREAS,**  under the provisions of Chapter 35 Article VIII Sec. 35-300 et seq. as written, the Internal Audit Department was tasked with a function it does not provide, that is the collection and enforcement of riverboat admissions revenues; and

**WHEREAS,** in practice, the Finance Department reconciles its receipt of riverboat admission revenues with information that is reported to the State of Louisiana by the riverboat gaming operators; and

**WHEREAS**, the provisions of Chapter 35 Article VIII Sec. 35-300 et seq. should be clarified and amended to remove any function of the Internal Audit Department as it relates to the collection and enforcement of riverboat admission revenues and furthermore it should clearly outline the function of review and reconciliation by the Jefferson Parish Finance Department; and

**NOW, THEREFORE, THE JEFFERSON PARISH COUNCIL HEREBY ORDAINS:**

**SECTION 1.** That Chapter 35 Article VIII Section 35-300 of the Jefferson Parish Code of Ordinances is hereby amended, to read as follows:

**Sec. 35-300. - Riverboat admission fee.**

(a) There is hereby levied a fee of six (6) percent of the weekly net gaming proceeds of any riverboat licensed to operate within the unincorporated area of Jefferson Parish on the West Bank of the Mississippi River.

(b) Notwithstanding any provision in this section to the contrary, all fees levied under this section against any riverboat licensed to operate within the unincorporated area of Jefferson Parish on the West Bank of the Mississippi River shall be due and payable twice monthly, on the 15th day and the last day of each month for the periods actually ending on those days, and shall be considered delinquent if not paid by the 17th day of the month and the 2nd day of the subsequent month. The admission fees payable by any riverboat licensed to operate within the unincorporated area of the West Bank of the parish shall be paid by electronic fund transfer.

(c) For the purposes of this article, the following terms shall be defined as follows, unless the context of the term clearly indicated otherwise:

(1) *Net gaming proceeds* shall mean the total of all cash and property, including checks, received by the licensee, whether collected or not, received by the licensee from gaming operations, less the total of all cash paid out as winnings to patrons.

(2) *Operator* shall mean the riverboat licensee as licensed by the riverboat gaming commission.

(3) *Riverboat* shall mean a vessel licensed by the riverboat gaming commission or any successor agency of the State of Louisiana for the conduct of casino-type gaming and which is authorized by the commission to originate its excursions from a berth, dock, facility or boarding area within the territorial limits of unincorporated Jefferson Parish.

(d) Penalties.

(1) Should any operator fail to pay any fee or portion thereof which is due under this article before said fee becomes delinquent as provided herein, interest shall be added to the amount of the fee due at the rate of one and one-fourth (1¼) percent per thirty-day period or any portion of each thirty-day period from the due date until paid.

(2) Should any operator file a report that is false, fraudulent or incorrect under circumstances which indicate that the operator intended to defraud Jefferson Parish of any fee due under this article, the operator shall be assessed a penalty of fifty (50) percent of the fee amount due, in addition to any other penalties which may be assessed.

(3) In addition to any penalties and fees due hereunder, the operator shall be assessed the costs incurred by Jefferson Parish in conducting any audit or examination of the books and records of any operator and the expenses associated with any hearing or witness subpoenaed if in the course of any such audit, examination, hearing, or deposition of witnesses, Jefferson Parish finds that additional fee amounts are due from the operator.

(4) Any penalties or costs assessed under this section shall be collected and accounted for as part of the fee due, the collection of which can be enforced in a separate action or in the same action as for the collection of the fee.

(5) Any person who willfully fails to file any report required by the provisions of this section or who willfully files or causes to be filed any false or fraudulent report or statement or who willfully aid or abets another in the filing of any false or fraudulent report or statement, with the intent to defraud Jefferson Parish or evade payment of any fee, penalty or interest or any part thereof which shall be due pursuant to the provisions of this article, shall be guilty of a misdemeanor punishable as provided in[section 1-10](https://library.municode.com/la/jefferson_parish/codes/code_of_ordinances?nodeId=PTIICOOR_CH1GEPR_S1-10PEMACOVI) of this Code.

(6) Failure to pay the fee levied by this section shall ipso facto, without putting in demand or default, cause the fee, interest, penalties and costs to become immediately delinquent. Jefferson Parish may estimate the fee due, and assess the same. The assessment, when sworn to by Jefferson Parish, or it's agent or designee, shall be presumed to be correct and the burden shall be upon the operator to prove the contrary. In addition to any other penalties provided, failure to pay the fee shall be grounds for revocation, termination or denial of any license or privilege granted, approved, or required to be acted upon by Jefferson Parish in connection with the establishment or facility for which such fee is due.

(e) Every operator shall maintain all records necessary to provide an accurate and complete accounting, and shall make such records, available to Jefferson Parish upon request of the parish or its authorized agents. Every operator shall allow the parish or its authorized agents access to the riverboat and its boarding areas at all times during which the riverboat is in operation. Every operator shall maintain at least two (2) reserved parking spaces near the riverboat for division employees.

(f) The Jefferson Parish Finance Department shall be responsible for monitoring, reviewing and reconciling the revenues reported to the State by the riverboat gaming operators against its own receipts of riverboat admissions revenues, penalties and costs levied or assessed under this article. The Finance Department is authorized to examine and inspect any and all records of an operator which may pertain to the computation or assessment of the fees levied under this article. The department is authorized to make and promulgate directives, bulletins and procedural rules and regulations regarding the enforcement of the provisions of this article.

(g) Notwithstanding any provision in this section to the contrary, the first two hundred thousand dollars ($200,000.00) assessed and collected beginning July 1, 1995, for each twelve-month period under the provisions of[section 35-300](https://library.municode.com/la/jefferson_parish/codes/code_of_ordinances?nodeId=PTIICOOR_CH35TA_ARTVIIIRIADFE_S35-300RIADFE)(a) shall be allocated for and distributed to the West Bank Civic and Sports Center for the operations of the center in accordance with the provisions of LRS. 27:93.A.(4).

**SECTION 2.** That Chapter 35 Article VIII Section 35-301 of the Jefferson Parish Code of Ordinances, which section established duties of the Internal Audit Department related to collection and enforcement, is hereby repealed.

**~~Sec. 35-301. - Enforcement by department of internal audit.~~**

~~(a) The Jefferson Parish department of internal audit shall be responsible for the enforcement of the collection of the fees, penalties and costs levied or assessed under this article. The department of internal audit is authorized to examine, audit, and inspect any and all records of an operator which may pertain to the computation or assessment of the fees levied under this article. The department is authorized to make and promulgate directives, bulletins and procedural rules and regulations regarding the enforcement of the provisions of this article.~~

~~(b) The department of internal audit shall forward all proceeds collected from the fee, interest and penalties levied or assessed under this article to the finance department. The finance department shall credit the amounts allocated to the parish under LRS 27:93.A.(4) to the appropriate accounts after deducting the costs of collection and enforcement incurred by the department of internal audit and crediting same to the department of internal audit. When applicable, the finance department shall forward the amount of the fee minus the costs of collection and enforcement to the municipalities in the percentages allocated to said municipalities under 27:93.A.(4).~~

~~(c) Notwithstanding any provision in this section to the contrary, the first two hundred thousand dollars ($200,000.00) assessed and collected beginning July 1, 1995, for each twelve-month period under the provisions of~~[~~section 35-300~~](https://library.municode.com/la/jefferson_parish/codes/code_of_ordinances?nodeId=PTIICOOR_CH35TA_ARTVIIIRIADFE_S35-300RIADFE)~~(a) shall be allocated for and distributed to the West Bank Civic and Sports Center for the operations of the center in accordance with the provisions of LRS. 27:93.A.(4).~~

The foregoing ordinance having been submitted to a vote, the vote thereon was as follows:

**YEAS: NAYS: ABSENT:**

The ordinance was declared to be adopted on this 14th day of October, 2020, and shall become effective as follows: if signed forthwith by the Parish President, ten (10) days after adoption; thereafter, upon the signature by the Parish President, or, if not signed by the Parish President, upon expiration of the time for ordinances to be considered finally adopted without the signature of the Parish President, as provided in Section 2.07 of the Charter. If vetoed by the Parish President and subsequently approved by the Council, this ordinance shall become effective on the day of such approval.