

**RESOLUTION NO. 22 OF 2025**

BY THE CADDO PARISH COMMISSION ACTING AS GOVERNING AUTHORITY OF THE I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT :

A RESOLUTION ESTABLISHING A SALES TAX WITHIN THE BOUNDARIES OF THE I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT IN CONNECTION WITH THE PILOT AGREEMENT WITH EDGEMONT HOLDINGS, LLC, AND OTHERWISE PROVIDING WITH RESPECT THERETO

**WHEREAS**, Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*) (the "**EDD Act**") authorizes municipalities, parishes and certain other local governmental subdivisions to create economic development districts to carry out the purposes of the Act, which economic development districts are political subdivisions of the State of Louisiana and possess such power and authority and have such duties as provided by the EDD Act and other law; and

**WHEREAS**, the Section 33:9038.39 of the EDD Act permits economic development districts to levy sales taxes for authorized purposes in addition to any other sales taxes then in existence or permitted to be in existence therein, and provided that in the event there are no qualified electors in the district in question, as certified by the Registrar of Voters, no election shall be required prior to the levy of such sales taxes; and

**WHEREAS**, pursuant to the EDD Act, the Caddo Parish Commission, acting as the governing authority of the Parish of Caddo (the "**Governing Authority**"), adopted Ordinance 6193 of 2022 on March 3, 2022, which created **THE I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT** (the "**District**"), in accordance with La. R.S. 33:9038.32; and

**WHEREAS**, when the district was created, certain improvements within the district were made by the sole occupant of the district, the Rocking R Truck Stop, who benefits from a PILOT agreement until the costs of those improvements are reimbursed; and

**WHEREAS**, a two-cent sales tax in the district would significantly shorten the period of time within which the reimbursement can be made, and bring the full taxable value of the Rocking R Truck Stop onto the Caddo Parish tax rolls.

**NOW, THEREFORE, BE IT RESOLVED**, by the Caddo Parish Commission acting as the governing authority of the I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT in due, regular and legal session convened, that the Caddo Parish Commission, acting as the governing authority of the I-49 NORTH CORRIDOR ECONOMIC DEVELOPMENT DISTRICT, does hereby authorize the levy and collection of a two cent sales and use tax upon the sale at retail, the use, the lease or rental, the consumption and storage for use or consumption, of tangible personal property and any other property which may be subject to sales and use tax in the State of Louisiana now or in the future and on sales of services in the District for a period commencing on May 1, 2025 and ending on May 31, 2032, all in the manner and subject to the provisions and terms of those portions of Title 47 of the Louisiana Revised Statutes of 1950, as amended, applicable to sales and use taxes levied by the District for the purposes of funding construction of, acquisition of, and upgrades to capital improvement and economic development projects within the District's boundaries and any and all authorized purposes under the applicable provisions of Part II, Chapter 27, Title 33 of the Louisiana Revised Statutes of 1950, as amended (La. R.S. 33:9038.31, *et seq.*).

**BE IT FURTHER RESOLVED**, that the Caddo Parish Administrator or his designee shall be authorized to do any and all things necessary to effectuate the purposes set forth herein.

**BE IT FURTHER RESOLVED**, that if any provision or item of this resolution or the application thereof is held invalid, such invalidity shall not affect other provisions, items, or applications which can be given effect without the invalid provisions, items, or applications, and to this end, the provisions of this ordinance are hereby declared severable.

**BE IT FURTHER RESOLVED**, that this resolution shall become effective immediately upon publication in the official Caddo Parish Journal.

**Approved as to legal form:**

\_\_\_\_\_  
**Office Of The Parish Attorney**

\_\_\_\_\_  
**Date**