C. An exemption certificate must be obtained from the collector of revenue, under such regulations as he shall prescribe, in order for nonprofit organizations to qualify for the exemption provided in this section.

In the event the collector of revenue denies tax exempt status under this Section, the organization may appeal such ruling to the Board of Tax Appeals, which may overrule the collector of revenue and grant tax exempt status if the Board of Tax Appeals determines that the denial of tax exempt status by the collector of revenue was arbitrary, capricious or unreasonable. Provided however, that any organization which endorses any candidate for political office or otherwise is involved in political activities shall not be eligible for the exemption herein provided.

D. This exemption applies only to sales and use tax imposed by the state of Louisiana and does not apply to such taxes authorized and levied by any school board, municipality, or other local taxing authority notwithstanding any other provision of law to the contrary, specifically but not exclusively R.S. 27:2716.1.

Section 2. If any provision or item of this Act or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications of this Act which can be given effect without the invalid provisions, items or applications, and to this end the provisions of this Act are hereby declared severable.

Section 8. All laws or parts of laws in conflict herewith are hereby repealed.

Approved by the Governor: August 6, 1975.

Published in the Official Journal of the State: August 28, 1975.

A true copy:

WADE O. MARTIN, JR.
Secretary of State.

ACT No. 825

House Bill No. 840. By: Messrs. Freeman, D'Gerolamo, A.
Jackson, LeBreton, Reilly and Womack and Senators W. D.
Brown, Kiefer and Mouton.

AN ACT

To amend Title 13 of the Louisiana Revised Statutes of 1950 by
amending and reenacting Subsection E of Section 1874,
Paragraphs (2) and (7) of Section 1875 and Section 2152 thereof,
and by repealing Subsection C of Section 2488.27 thereof, all relative to judicial salaries; to increase the salary of city court judges; to increase the salary of judges of the Traffic Court of New Orleans; to increase the salary of judges of the Municipal Court of New Orleans; and otherwise to provide with respect thereto.

Be it enacted by the Legislature of Louisiana:

Section 1. Subsection E of Section 1874 of Title 13 of the Louisiana Revised Statutes of 1950 is hereby amended and reenacted to read as follows:

§1874. Compensation of judges in general

* * *

E. In addition to the compensation and fees payable to the city court judges in the state of Louisiana under the provisions of this Section and R.S. 13:1875, all city court judges shall receive an annual salary of ten thousand dollars from the state of Louisiana, payable monthly on their own warrant. Judges of the Traffic Court of New Orleans shall receive an annual salary of four thousand dollars from the state of Louisiana, payable monthly on their own warrant. Judges of the Municipal Court of New Orleans shall receive an annual salary of four thousand dollars from the state of Louisiana, payable monthly on their own warrant. The salaries paid to city court judges by the governing authorities of the several parishes and municipalities as of April 21, 1975, pursuant to R.S. 13:1875 or any other law authorizing the payment of salaries to city court judges by parishes or municipalities, or both, or any motion, ordinance, or resolution enacted or adopted pursuant thereto, shall be construed as the minimum salaries payable by such parishes and municipalities to the respective city court judges.

Section 2. Paragraphs (2) and (7) of Section 1875 of Title 13 of the Louisiana Revised Statutes of 1950 are hereby amended and reenacted to read as follows:

§1875. Compensation of city judges; particular courts

The judges of the following city courts shall receive the salaries herein provided:

* * *

(2) The judges of the city court of Baton Rouge shall each receive an annual salary to be determined by the city council of the city of Baton Rouge from time to time and fixed in accordance with the applicable provisions of the plan of government for the parish of East Baton Rouge and the city of Baton Rouge. Such salaries shall not be
decreased during their term of office and shall be fixed at not less than
ten thousand dollars per annum payable monthly.

* * *

(7) The judges of the city court of Shreveport shall receive an
annual salary of twelve thousand dollars payable monthly on their
respective warrants by the city of Shreveport, and the governing
authority of the city of Shreveport may pay such additional salary as
they deem proper.

* * *

Section 3. Section 2152 of Title 13 of the Louisiana Revised
Statutes of 1950 is hereby amended and reenacted to read as follows:

§2152. Salary of judges; payment

A. The salary of each of the judges of the First City Court of the
city of New Orleans shall be twenty-six thousand five hundred dollars
per annum, payable monthly on their respective warrants, of which
fourteen thousand six hundred dollars shall be paid by the state of
Louisiana and eleven thousand nine hundred dollars shall be payable
out of the Judicial Expense Fund for the parish of Orleans; provided
that the term of the court shall be twelve months per year, with the
judges of the court fixing their own personal vacations of not more
than thirty days each per annum.

B. The salary of the judge of the Second City Court of the city of
New Orleans shall be eighteen thousand dollars per annum, payable
monthly on his own warrant, of which fourteen thousand six hundred
dollars shall be paid by the state of Louisiana and three thousand four
hundred dollars shall be payable out of the Judicial Expense Fund for
the parish of Orleans.

Section 4. Subsection C of Section 2488.27 of Title 13 of the
Louisiana Revised Statutes of 1950 is hereby repealed.

Section 5. The provisions of this Act shall take effect as of July 1,
1975.

Section 6. If any provision or item of this Act or the application
thereof is held invalid, such invalidity shall not affect other
provisions, items, or applications of this Act which can be given effect
without the invalid provisions, items, or applications, and to this end
the provisions of this Act are hereby declared severable.

Section 7. All laws or parts of laws in conflict herewith are hereby
repealed.
Concurrent Resolutions

Approved by the Governor: August 15, 1975.

Published in the Official Journal of the State: August 28, 1975.

A true copy:

WADE O. MARTIN, JR.
Secretary of State.

See explanatory note under Act No. 742 of 1975.

House Concurrent
Resolution No. 13.

By: Mr. LeBleu.

A CONCURRENT RESOLUTION

To suspend that portion of Act No. 304 of the 1970 Regular Session of the Louisiana Legislature which relates to the Cameron Parish New Highway Escape Route Project and the Cameron Parish Louisiana Highway 82 Holly Beach to Johnson Bayou Relocation, to the extent that such Act authorizes and directs the Department of Highways to construct these evacuation routes and to the extent that thirteen million dollars in funds through the issuance of bonds by the State Bond Commission were authorized.

WHEREAS, Act No. 304 of the 1970 Regular Session of the Louisiana Legislature authorized and directed the State Department of Highways, among other things, to engage in twelve million dollars of construction on the Cameron Parish New Highway Escape Route Project and one million dollars on the Cameron Parish Louisiana Highway 82 Holly Beach to Johnson Bayou Relocation; and

WHEREAS, these funds now appear to have been authorized and funded in amounts which are unrealistic and disproportionate to the respective projects and the urgent and necessary needs in connection therewith; and

WHEREAS, the Legislature of Louisiana presently has before it a bill which would authorize and direct the State Department of Highways to construct these same projects and provide reallocation of funds therefor, using the same overall amounts as were set forth in said Act No. 304 of 1970 Regular Session, thus requiring no additional funds than contemplated therein and causing no diminution of funds therein provided for projects in any other parish.

THEREFORE, BE IT RESOLVED by the House of Representatives of the Legislature of Louisiana, the Senate thereof concurring, that those provisions, and only those provisions contained in Act No. 304 of the 1970 Regular Session of the Louisiana