

SPECIAL REPORTING REQUIREMENTS FOR COLLECTORS OF AD VALOREM AND OTHER TAXES

Louisiana Revised Statute (R.S.) 24:513 B, amended by Act 711 of the 2010 Legislative Session, pertains to the reporting requirements of agencies that collect and distribute taxes on behalf of other taxing authorities. These taxes fall into two categories:

- Ad valorem taxes
- Sales, hotel/motel, tax incremental finance district, public utility, occupational license, insurance premium, gaming admissions, or any tax except ad valorem tax

The additional reporting requirements are:

(1) (R.S. 24:513 B. (1)) The accounts and records of parish sheriffs who collect ad valorem taxes (currently applicable to all parish sheriffs except the Orleans Parish Sheriff) shall be audited annually. The sheriff's audit report shall include:

- The amount of cash on hand in the tax collector account at year end
- The amount of taxes collected for the current year, by taxing authority
- An itemized statement of all taxes assessed and uncollected, indicating the reason for the failure to collect these taxes, by taxing authority
- A sworn statement of the amounts of cash on hand and taxes collected for the current year.

(2) (R.S. 24:513 B. (2)) Reporting requirements for collectors of ad valorem taxes that are not a parish sheriff may be found at R.S. 24:513 B. (2). This provision of the law is currently applicable only to the City of New Orleans.

(3) (R.S. 24:513 B. (3)) The annual financial reports of collectors of any tax other than ad valorem tax shall include:

- A footnote disclosure including total collections and a schedule of distribution by taxing authority.

An example of the sworn statement required in (1), and an example of the schedule required in (3) have been placed on the Legislative Auditor's website.

If there are any questions please call Suzanne Elliott at (225) 339-3802 or Joy Irwin at (225) 339-3975.