

Louisiana Local Government Sales Tax Collections  
As Reported in Most Recent Audit Reports as of August 25, 2015

R.S. 25:513 B(3) requires the following: Any other local auditee or vendor that collects and distributes taxes other than ad valorem taxes on behalf of other taxing authorities shall have its annual financial statement audited and shall distribute a copy of the audit report to the legislative auditor and each taxing authority for which it collects taxes. The audit report shall have a footnote disclosure including total collections and a schedule of distribution by taxing authority. The statement shall include other disclosures as may be determined necessary by the legislative auditor. For fiscal periods beginning after December 31, 2010, the audit report required by this Paragraph shall be completed within six months of the close of the local auditee's or vendor's fiscal year.

The following information was gathered from the most recent audit reports, that have been filed with the Louisiana Legislative Auditor as of August 25, 2015, of local government sales tax collectors . The parish, collector, fiscal year of audit, collections and collector's fees that were identified in the audit reports are presented herein. *NOTE: The required schedule is presented differently in audit reports. In some cases, the schedule shows only the amounts distributed to others and not the amounts that the collector received. For these, the amounts the collector received are presented in a separate column below and the collection costs are shown as what was presented in the required schedule.*

Parish	Collector	Most Recent Audit Fiscal Year	Collector's SalesTax Received	Collections For Others	Total Collections	Collector's Fees as Reported in Audit Report	Final Distribution	
Acadia	School Board (Acadia Parish)	6/30/2014	\$ 12,250,467	\$ 27,211,703	\$ 39,462,170	\$ 535,241	\$ 38,926,929	
Allen	School Board (Allen Parish)	6/30/2014		\$ 14,889,659	\$ 14,889,659	\$ 137,394	\$ 14,752,265	
Ascension	Sales & Use Tax Department (Ascension Parish)	6/30/2014		\$ 148,947,181	\$ 148,947,181	\$ 1,136,895	\$ 147,810,286	
Assumption	School Board (Assumption Parish)	6/30/2014		\$ 12,736,016	\$ 12,736,016	\$ 211,276	\$ 12,524,740	
Avoyelles	School Board (Avoyelles Parish)	6/30/2014		\$ 18,126,339	\$ 18,126,339	\$ 184,389	\$ 17,941,950	
Beauregard	Sheriff (Beauregard Parish)	6/30/2014		\$ 27,776,704	\$ 27,776,704	\$ 467,162	\$ 27,309,542	
Bienville	School Board (Bienville Parish)	6/30/2014		\$ 8,946,938	\$ 8,946,938	\$ 318,336	\$ 8,628,602	
Bossier	City of Bossier City	12/31/2014	\$ 45,758,779	\$ 73,517,537	\$ 119,276,316	\$ 270,110	\$ 119,006,206	
Caddo	Sales & Use Tax Commission (Caddo-Shreveport)	6/30/2014		\$ 224,146,422	\$ 224,146,422	\$ 656,000	\$ 223,490,422	
Calcasieu	School Board (Calcasieu Parish))	6/30/2014		\$ 244,168,497	\$ 244,168,497	\$ 1,690,196	\$ 244,141,736	
Caldwell	School Board (Concordia Parish)	6/30/2014	<b>Shown in collections under Concordia Parish who serves as collector</b>					
Cameron	<b>No Local Sales Tax per Louisiana Association of Tax Administrators web site</b>							

Louisiana Local Government Sales Tax Collections  
As Reported in Most Recent Audit Reports as of August 25, 2015

Parish	Collector	Most Recent Audit Fiscal Year	Collector's SalesTax Received	Collections For Others	Total Collections	Collector's Fees as Reported in Audit Report	Final Distribution
Catahoula	School Board (Concordia Parish)	6/30/2014	<b>Shown in collections under Concordia Parish who serves as collector</b>				
Claiborne	School Board (Claiborne Parish)	6/30/2014		\$ 6,108,090	\$ 6,108,090	\$ 137,136	\$ 5,866,773
Concordia	School Board (Concordia Parish)	6/30/2014		\$ 41,901,009	\$ 41,901,009	\$ 770,845	\$ 41,130,164
DeSoto	Sales & Use Tax Commission (DeSoto Parish)	6/30/2014		\$ 40,432,014	\$ 40,432,014	\$ 926,112	\$ 40,163,305
East Baton Rouge	City/Parish (East Baton Rouge Parish)	12/31/2014	\$ 267,362,946	\$ 195,736,690	\$ 463,099,636	\$ 1,868,461	\$ 461,231,175
East Feliciana	School Board (East Feliciana Parish)	6/30/2014	\$ 3,239,745	\$ 4,891,187	\$ 8,130,932	\$ 90,800	\$ 8,040,132
East Carroll	School Board (Concordia Parish)	6/30/2014	<b>Shown in collections under Concordia Parish who serves as collector</b>				
Evangeline	Sales & Use Tax Commission (Evangeline Parish)	6/30/2014		\$ 17,878,744	\$ 17,878,744	\$ 357,575	\$ 17,521,169
Franklin	School Board (Franklin Parish)	6/30/2014	\$ 5,127,146	\$ 8,133,636	\$ 13,260,782	\$ 85,655	\$ 13,175,127
Grant	Sheriff (Grant Parish)	6/30/2014	\$ 1,123,292	\$ 3,927,341	\$ 5,050,633	\$ 97,842	\$ 4,952,791
Iberia	School Board (Iberia Parish)	6/30/2014	\$ 28,809,906	\$ 31,153,157	\$ 59,963,063	\$ 272,516	\$ 59,690,547
Iberville	Parish Council (Iberville Parish)	12/31/2014		\$ 57,673,375	\$ 57,673,375	\$ 799,882	\$ 56,873,493
Jackson	Sales Tax Collection Agency (Jackson Parish)	6/30/2014		\$ 9,506,037	\$ 9,506,037	\$ 166,376	\$ 9,339,661
Jefferson	Sheriff (Jefferson Parish)	6/30/2014		\$ 415,136,162	\$ 415,136,162	\$ 36,556,242	\$ 378,579,920
Jefferson Davis	School Board (Jefferson Davis Parish)	6/30/2014		\$ 22,390,080	\$ 22,390,080	\$ 241,688	\$ 22,148,392
Lafayette	School Board (Lafayette Parish)	6/30/2014	\$ 118,617,199	\$ 128,495,366	\$ 247,112,565	\$ 820,240	\$ 127,690,123
Lafourche	School Board (Lafourche Parish)	6/30/2014		\$ 78,630,000	\$ 78,630,000	\$ 1,422,490	\$ 77,207,510
LaSalle	School Board (Concordia Parish)	6/30/2014	<b>Shown in collections under Concordia Parish who serves as collector</b>				

Louisiana Local Government Sales Tax Collections  
As Reported in Most Recent Audit Reports as of August 25, 2015

Parish	Collector	Most Recent Audit Fiscal Year	Collector's Sales Tax Received	Collections For Others	Total Collections	Collector's Fees as Reported in Audit Report	Final Distribution
Lincoln	Sales & Use Tax Commission (Lincoln Parish)	6/30/2014		\$ 34,646,934	\$ 34,646,934	\$ 173,168	\$ 34,473,766
Livingston	School Board (Livingston Parish)	6/30/2014	\$ 38,001,985	\$ 41,139,434	\$ 79,141,419	\$ 767,523	\$ 78,373,896
Madison	School Board (Madison Parish)	6/30/2014		\$ 6,901,773	\$ 6,901,773	\$ 275,373	\$ 6,626,400
Moreouse	Sales & Use Tax Commission (Morehouse Parish)	6/30/2014		\$ 16,978,470	\$ 16,978,470	\$ 306,573	\$ 16,671,897
Natchitoches	Tax Commission (Natchitoches Parish)	6/30/2014		\$ 24,151,051	\$ 24,151,051	\$ 137,786	\$ 24,013,265
Orleans	City of New Orleans	12/31/2014	\$ 193,183,000	\$ 184,730,000	\$ 377,913,000	\$ 2,955,000	\$ 374,958,000
Ouachita	City of Monroe	4/30/2014	\$ 62,834,492	\$ 105,947,689	\$ 168,782,181	\$ 574,863	\$ 168,207,318
Plaquemines	Parish Government (Plaquemines Parish)	12/31/2014		\$ 45,919,810	\$ 45,919,810	\$ 2,095,889	\$ 43,823,921
Pointe Coupee	Police Jury (Pointe Coupee Parish)	12/31/2013	\$ 6,726,876	\$ 7,296,609	\$ 14,023,485	\$ 179,195	\$ 13,844,290
Rapides	Police Jury (Rapides Parish)	12/31/2014		\$ 114,951,011	\$ 114,951,011	\$ 1,665,270	\$ 113,285,741
Red River	Sales & Use Tax Commission (Red River Parish)	6/30/2014		\$ 9,132,097	\$ 9,132,097	\$ 84,225	\$ 9,047,872
Richland	Sales & Use Tax Commission (Richland Parish)	6/30/2014		\$ 14,175,029	\$ 14,175,029	\$ 170,102	\$ 14,004,927
Sabine	Sales & Use Tax Commission (Sabine Parish)	12/31/2014		\$ 18,399,447	\$ 18,399,447	\$ 385,136	\$ 18,014,311
St. Bernard	Sheriff (St. Bernard Parish)	6/30/2014		\$ 39,272,264	\$ 39,272,264	\$ 2,583,902	\$ 36,688,362
St. Charles	School Board (St. Charles Parish)	6/30/2014		\$ 81,521,518	\$ 81,521,518	\$ 1,196,295	\$ 80,325,223
St. Helena	Sheriff (St. Helena Parish)	6/30/2014		\$ 3,677,904	\$ 3,677,904	\$ 129,289	\$ 3,548,615
St. James	School Board (St. James Parish)	6/30/2014		\$ 26,545,963	\$ 26,545,963	\$ 727,768	\$ 25,818,195
St. John the Baptist	School Board (St. John the Baptist Parish)	6/30/2014		\$ 45,993,229	\$ 45,993,229	\$ 959,034	\$ 45,034,195

Louisiana Local Government Sales Tax Collections  
As Reported in Most Recent Audit Reports as of August 25, 2015

Parish	Collector	Most Recent Audit Fiscal Year	Collector's Sales Tax Received	Collections For Others	Total Collections	Collector's Fees as Reported in Audit Report	Final Distribution	
St. Landry	School Board (St. Landry Parish)	6/30/2014		\$ 60,978,564	\$ 60,978,564	\$ 376,040	\$ 60,503,166	
St. Martin	School Board (St. Martin Parish)	6/30/2014		\$ 29,961,912	\$ 29,961,912	\$ 600,361	\$ 29,361,551	
St. Mary	Sales & Use Tax Department (St. Mary Parish)	12/31/2014		\$ 44,875,364	\$ 44,875,364	\$ 1,253,235	\$ 43,622,129	
St. Tammany	Sheriff (St. Tammany Parish)	6/30/2014		\$ 207,341,867	\$ 207,341,867	\$ 2,384,511	\$ 204,957,356	
Tangipahoa	School System (Tangipahoa Parish)	6/30/2014		\$ 81,592,572	\$ 81,592,572	\$ 530,348	\$ 81,062,224	
Tensas	School Board (Concordia Parish)	6/30/2014	<b>Shown in collections under Concordia Parish who serves as collector</b>					
Terrebone	Sales & Use Tax Department (Terrebone Parish)	12/31/2014		\$ 136,767,150	\$ 136,767,150	\$ 1,188,842	\$ 135,578,308	
Union	Sales & Use Tax Commission (Lincoln Parish)	6/30/2014		\$ 12,501,904	\$ 12,501,904	\$ 136,459	\$ 12,365,445	
Vernilion	School Board (Vermilion Parish)	6/30/2014		\$ 40,966,501	\$ 40,966,501	\$ 431,956	\$ 41,180,626	
Vernon	School Board (Vernon Parish)	6/30/2014		\$ 28,874,706	\$ 28,874,706	\$ 379,930	\$ 28,494,776	
Washington	Sheriff (Washington Parish)	6/30/2014		\$ 24,707,558	\$ 24,707,558	\$ 242,026	\$ 24,465,532	
Webster	Sales & Use Tax Commission (Webster Parish)	12/31/2014		\$ 30,455,093	\$ 30,455,093	\$ 492,665	\$ 29,719,858	
West Baton Rouge	Parish Council (West Baton Rouge Parish)	12/31/2014		\$ 36,144,922	\$ 36,144,922	\$ 585,857	\$ 35,559,065	
West Carroll	School Board (West Carroll Parish)	6/30/2014		\$ 7,538,827	\$ 7,538,827	\$ 187,371	\$ 7,351,456	
West Feliciana	School Board (West Feliciana Parish)	6/30/2014		\$ 8,911,366	\$ 8,911,366	\$ 65,143	\$ 8,846,223	
Winn	School Board (Winn Parish)	6/30/2014		\$ 7,325,993	\$ 7,325,993	\$ 103,008	\$ 7,222,985	
<b>TOTAL</b>					<b>\$ 4,225,820,248</b>	<b>\$ 74,545,002</b>		

Louisiana Local Government Sales Tax Collections  
As Reported in Most Recent Audit Reports as of August 25, 2015

NOTE 1: The final distribution column differs from the total collections less collector's fees for many parishes because of differences in how the information was reported in the schedules. Some reported only collector's fees while others reported audit fees, refunds, and other adjustments. If there was a separate column in the schedules for audit costs or legal costs, We included these in the collector's fees. We did not include refunds as a fee.

Note 2: The St. Bernard Parish schedule included collections of revenue sharing that could not be clearly identified. All collections of sales tax and revenue sharing that were shown in the report schedule are recorded in this spreadsheet.
