

Regular Session, 2010

HOUSE BILL NO. 680

BY REPRESENTATIVE LEGER

LEGISLATIVE AUDITOR: Requires local auditees and vendors who collect taxes on behalf of others to have the tax collection and distribution fund audited annually and submit certain sworn statements regarding tax collections to the legislative auditor

1 AN ACT

2 To amend and reenact R.S. 24:513(B), relative to the legislative auditor; to require certain
3 audits and statements relative to tax collections; to require certain local auditees and
4 other persons to submit such audits and statements; to provide for the content of the
5 statements; to provide for penalties; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 24:513(B) is hereby amended and reenacted to read as follows:

8 §513. Powers and duties of legislative auditor; audit reports as public records;
9 assistance and opinions of attorney general; frequency of audits; subpoena
10 power

11 * * *

12 B.(1) The accounts and records of each sheriff, in his function as ex officio
13 tax collector, shall be audited in accordance with the provisions of this ~~section~~
14 Section not less than once ~~in~~ every year. Upon request, the tax collector shall
15 provide the legislative auditor with a sworn statement of the amounts of cash on hand
16 and taxes collected for the current year, with an itemized statement of all taxes
17 assessed and uncollected. The statement shall indicate the reason for his failure to
18 collect. Parish governing authorities and the governing authorities of other tax
19 recipient bodies shall notify the legislative auditor, in writing, whenever any sheriff

1 is delinquent in his settlements. All clerks of court and other public officers shall
2 furnish certified copies of any documents or papers in their possession to the
3 legislative auditor whenever he shall request the same, and these certified copies
4 shall be furnished without charge.

5 (2) Any other local auditee or vendor that collects and distributes ad valorem
6 taxes on behalf of a taxing authority shall have its tax collection and distribution
7 fund audited annually and distribute a copy of the audit report to the legislative
8 auditor and each taxing authority for which it collects taxes. The audit report shall
9 include a sworn statement of the gross amount of taxes to be collected, any
10 deductions made from the tax rolls, the amount of taxes collected, and the taxes
11 distributed to the taxing authorities. The statement shall detail any taxes on hand at
12 the end of the reporting period, the amounts of such balance belonging to the taxing
13 authorities, the amounts of collections related to current tax collections, the amounts
14 relating to prior year taxes, the amounts of any interest and penalties collected and
15 disbursed, the extent to which the prior year tax collections relate to collection and
16 audit efforts, and the reason, if any, for failure to collect. The statement shall include
17 other disclosures as may be determined necessary by the legislative auditor. For
18 fiscal periods beginning after December 31, 2010, the audit report required by this
19 Paragraph shall be completed within six months of the close of the local auditee's or
20 vendor's fiscal year.

21 (3) Any other local auditee or vendor that collects and distributes taxes other
22 than ad valorem taxes on behalf of other taxing authorities shall have the tax
23 collection and distribution fund audited annually and distribute a copy of the audit
24 report to the legislative auditor and each taxing authority for which it collects taxes.
25 The audit report shall have a footnote disclosure including total collections and a
26 schedule of distribution by taxing authority. The statement shall include other
27 disclosures as may be determined necessary by the legislative auditor. For fiscal
28 periods beginning after December 31, 2010, the audit report required by this

misconduct in office, and subject to removal. Proposed law retains present law penalties for present law and proposed law.

(Amends R.S. 24:513(B))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on House and Governmental Affairs to the original bill.

1. Changed the due date of the audit reports from no later than April 1 to within six months of the close of the local auditee's or vendor's fiscal year for fiscal periods beginning after Dec. 31, 2010.
2. Limited the local auditees and vendors to which the requirement for an audit report which specifically requires a sworn statement of the gross amount of taxes to be collected, deductions made, taxes collected, and taxes distributed to the taxing authorities and the statement to detail taxes on hand at the end of the reporting period, the amounts of such balance belonging to the taxing authorities, the amounts of collections related to current tax collections, the amounts relating to prior year taxes, the amounts of any interest and penalties collected and disbursed, the extent to which the prior year tax collections relate to collection and audit efforts, and the reason for failure to collect applies to local auditees and vendors who collect ad valorem taxes.
3. Provided that any other local auditee or vendor that collects and distributes taxes other than ad valorem taxes on behalf of a taxing authority must have its tax collection and distribution fund audited and distribute a copy of the audit report, which contains a footnote disclosure including total collections and a schedule of distribution by taxing authority and other disclosures determined necessary by the legislative auditor, to the legislative auditor and each taxing authority for which it collects taxes.