

Regular Session, 2011

HOUSE BILL NO. 37

BY REPRESENTATIVE NOWLIN

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX: Provides relative to the monthly transmission of certain tax collection information for local taxes

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AN ACT

To amend and reenact R.S. 47:2060, relative to the transmission of tax collection information by local tax collectors; to change the time period within which certain tax collection information must be transmitted; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:2060 is hereby amended and reenacted to read as follows:

§2060. Statements of collections and settlement

A.(1) Tax collectors throughout the state, including the tax collector in the city of New Orleans, are required to transmit monthly to the auditor a sworn statement of their collections of the public revenues of the state for the preceding month, accompanied by a check for the net amount of such collections. This statement shall be transmitted in the first ten days of every month, and any tax collector failing so to do, shall be liable to be proceeded against as a defaulting official. Similar settlements for all parish taxes shall be made by the tax collectors during the first ~~week~~ ten business days of each month with the parish treasurer. All tax collectors shall make their final settlement with the auditor and parish governing authority within ten days after the twentieth day of July of each year; and every collector failing to comply shall be proceeded against as provided hereinafter in this Section. In default of the tax collector settling with the parish, such collector shall

1 be removed from office in the manner provided in Section 6 of Article IX of the  
2 Constitution of 1921\*.

3 (2) The auditor is authorized to extend the time for the final payment by state  
4 tax collectors, parish of Orleans excepted, for a period not exceeding thirty days  
5 from the time provided in the preceding paragraph when in his judgment the public  
6 interest may require it.

7 (3) The several collectors of taxes in making their return to the auditor and  
8 police juries of ~~moneys~~ monies collected for the state and parish taxes to be paid into  
9 the treasury, shall state separately in such returns the amount of general fund,  
10 interest, levee, and school taxes so collected, and such other taxes as may be levied  
11 by the state or parish. The auditor shall furnish suitable blanks for making this  
12 return.

13 B.(1) If any tax collector fails or neglects to make the settlement provided  
14 herein, he shall forfeit the commission allowed him, and interest at the rate of five  
15 per centum (5%) per month of the sum withheld, to be computed from the time the  
16 sum should have been paid until actual payment; and the auditor and parish  
17 governing authority shall charge the delinquent accordingly; and shall immediately  
18 after the delinquency shall occur require the district attorney of the district or parish  
19 wherein such tax collector may perform his functions to proceed against the collector  
20 and his sureties by rule, before any court of competent jurisdiction, after ~~three days'~~  
21 three-days notice, for the recovery of the amount due by the tax collector. The  
22 auditor shall, in case any tax collector withholds his settlement more than twenty  
23 days after the time fixed, send a certified statement of his account to the judge of the  
24 district who shall be required to give it in special charge to the grand jury; the  
25 statement shall be held sufficient evidence for the finding of a true bill, and as  
26 provided by law, shall be read in evidence against the accused on the trial of the case.  
27 The suit shall have precedence on the docket of the court over all other cases,  
28 whenever it may be instituted, and any tax collector who, having made his monthly  
29 or quarterly settlement, as provided for in this Section, fails to pay immediately the

1 amount so ascertained to be due into the state or parish treasury, and obtain the  
2 treasurer's receipts therefor, shall, in addition to the forfeiture of commission and  
3 interest, be subject to the penalties provided for theft and to removal from office.  
4 Should any tax collector fail to render a final settlement and settle in full within the  
5 time prescribed in this Section, he shall be condemned to pay the costs of all  
6 proceedings against him, as a penalty for his neglect, though he may not be indebted  
7 to the state; and the auditor is empowered to require a settlement of the accounts of  
8 any official whenever, in his judgment, the public interests would be subserved  
9 thereby, or whenever any of the sureties of such official request the auditor to order  
10 a settlement of the accounts of such officers.

11 (2) District attorneys collecting money by virtue of such a proceeding shall  
12 receive five per centum (5%) on the amount thereof, where not otherwise provided,  
13 as a compensation for collecting and paying the same into the state or parish  
14 treasury; and any district attorney failing to return money as soon as collected into  
15 the state or parish treasury, shall be subject to criminal prosecution, and in addition  
16 to the penalties already provided by law for the punishment of fraud and breach of  
17 trust, shall, upon conviction, have his name stricken from the roll of attorneys and  
18 be prohibited ever afterwards from practicing law in this state.

19 C. The treasurer of the state shall keep and have in his office a separate book,  
20 in which he shall and must enter, in the order in which they are made, and at the time  
21 the settlements are made, the name of the settling tax collector, the date of the  
22 settlement, the aggregate amount of taxes received thereat in cash for each fund, the  
23 aggregate amount of cash received thereat in bonds or warrants, or other evidences  
24 of indebtedness for each fund. To each collector he shall, in settlement, deliver a  
25 receipt, in which the same details shall be set forth in like form. The book so kept  
26 shall be subject to the inspection of the public.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Nowlin

HB No. 37

**Abstract:** Changes, from the first week to the first 10 business days of the month, the time period within which a local tax collector must provide a statement of collections to the parish treasurer.

Present law requires a local tax collector to transmit monthly to the parish treasurer a sworn statement of their collections of parish taxes for the preceding month. The statement must be transmitted within the first week of each month.

Proposed law retains present law except changes the requirement for the timing of the monthly transmission from the first week to the first 10 business days of each month.

(Amends R.S. 47:2060)