



Report Highlights

Parish & Municipal Motor Vehicle Sales and Use Tax Escrow Fund

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Why We Conducted This Audit

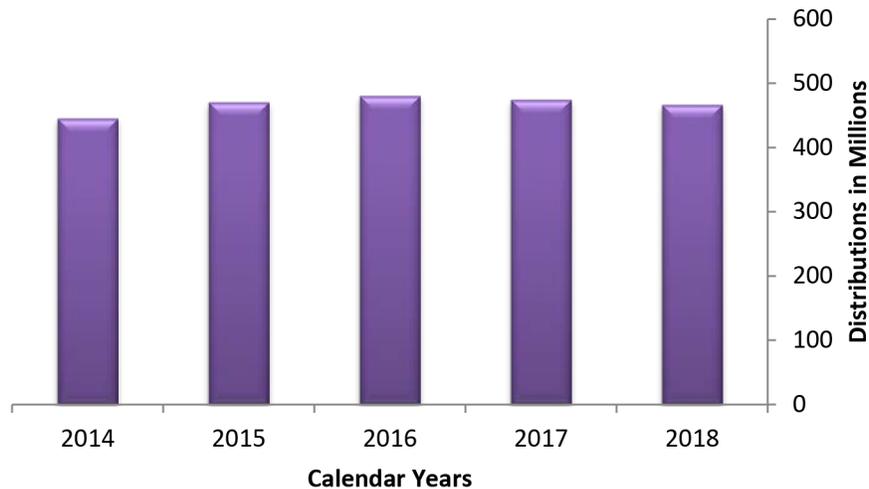
In accordance with Louisiana Revised Statute 47:303(B)(3)(b)(iii), we conducted a financial statement audit of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund for the period January 1, 2018, through December 31, 2018, to evaluate accountability for vehicle sales taxes collected and distributed on behalf of parishes and municipalities.

What We Found

- The cash-basis financial statement is presented fairly.
- Between January 1, 2018, and December 31, 2018, DPS distributed approximately \$467 million to parishes, municipalities, and others. This represents an overall decrease of approximately \$8 million, or 1.6%, compared to distributions in the previous year. Sales tax distributions have decreased slightly primarily as a result of a decrease in the volume of motor vehicles sold during the past year. The decrease in volume was offset by a small increase in the average taxable value of motor vehicles. The graph below shows distributions for the past five years.

The Department of Public Safety and Corrections, Public Safety Services (DPS) is responsible for collecting and distributing motor vehicle sales taxes on behalf of parishes and municipalities.

Sales Tax Distribution



Source: Schedule 1, Combining Schedule of Changes in Assets and Liabilities (CY 2014-2018)