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## Report Highlights

# Parish & Municipal Motor Vehicle Sales and Use Tax Escrow Fund

Audit Control # 80170178  
Financial Audit Services • June 2018

### Why We Conducted This Audit

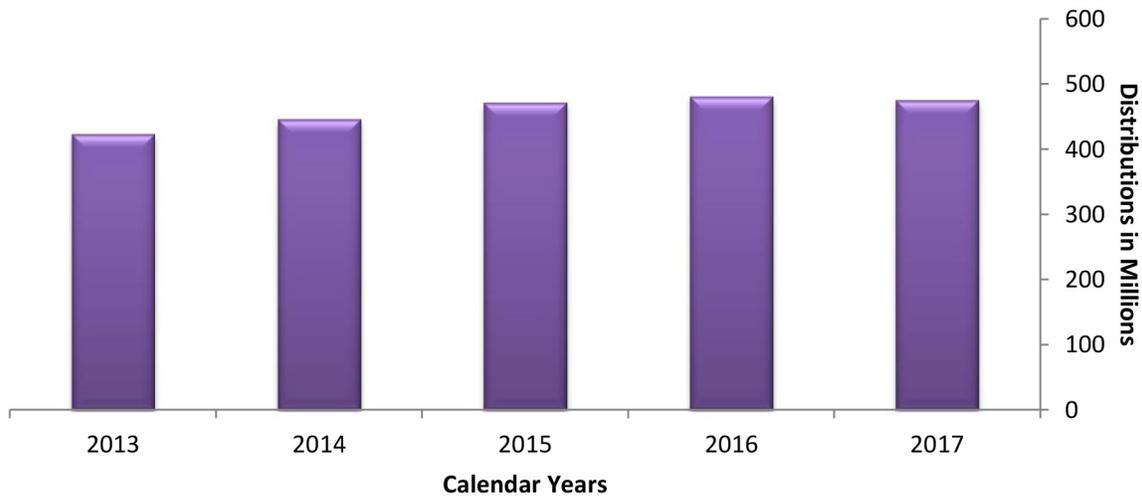
In accordance with Louisiana Revised Statute 47:303(B)(3)(b)(iii), we conducted a financial statement audit of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund for the period January 1, 2017, through December 31, 2017, to evaluate accountability for vehicle sales taxes collected and distributed on behalf of parishes and municipalities.

### What We Found

- The cash-basis financial statement is presented fairly.
- Between January 1, 2017, and December 31, 2017, DPS distributed approximately \$475 million to parishes and municipalities. This represents an overall decrease of \$6 million, or 1%, 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 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 2013-2017)

View the full report at [www.lla.la.gov](http://www.lla.la.gov).