



# Report Highlights

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

MICHAEL J. "MIKE" WAGUESPACK, CPA

Audit Control # 80210138  
Financial Audit Services • July 2022

### Why We Conducted This Audit

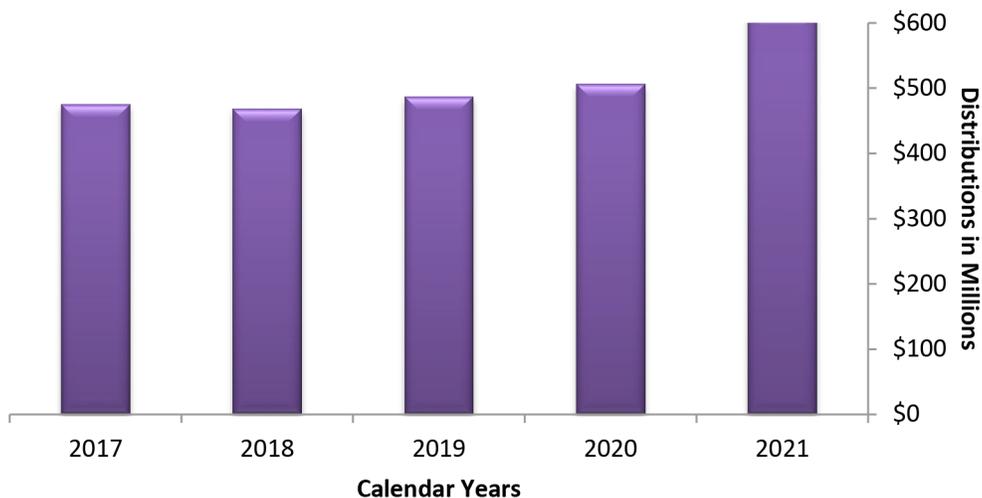
In accordance with Louisiana Revised Statute 47:303(B)(3)(b)(iii), we conducted a financial statement audit of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund for the period January 1, 2021, through December 31, 2021, to evaluate accountability for vehicle sales taxes collected and distributed on behalf of parishes and municipalities.

### What We Found

- The cash-basis financial statements and related note disclosures are presented fairly, as adjusted.
- Between January 1, 2021, and December 31, 2021, approximately \$616 million was distributed to parishes, municipalities, and others. This represents an overall increase of approximately \$110 million, or 21.6%, compared to distributions in the previous year. Sales tax distributions have increased primarily as a result of an increase in volume and tax values of motor vehicles sold during the past year.

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

### Sales Tax Distribution



Source: Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund audited financial statements (CY 2017 - 2021)

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