

Regular Session, 2011

ACT No. 61

HOUSE BILL NO. 37

BY REPRESENTATIVE NOWLIN

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

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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 be removed from office in the manner provided in Section ~~6~~ 25 of Article ~~IX~~ X of the Constitution of ~~1921~~ Louisiana.

(2) The auditor is authorized to extend the time for the final payment by state tax collectors, parish of Orleans excepted, for a period not exceeding thirty days

1 from the time provided in the preceding paragraph when in his judgment the public
 2 interest may require it.

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

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

1 proceedings against him, as a penalty for his neglect, though he may not be indebted
 2 to the state; and the auditor is empowered to require a settlement of the accounts of
 3 any official whenever, in his judgment, the public interests would be subserved
 4 thereby, or whenever any of the sureties of such official request the auditor to order
 5 a settlement of the accounts of such officers.

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

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____