

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

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### Why We Conducted This Audit

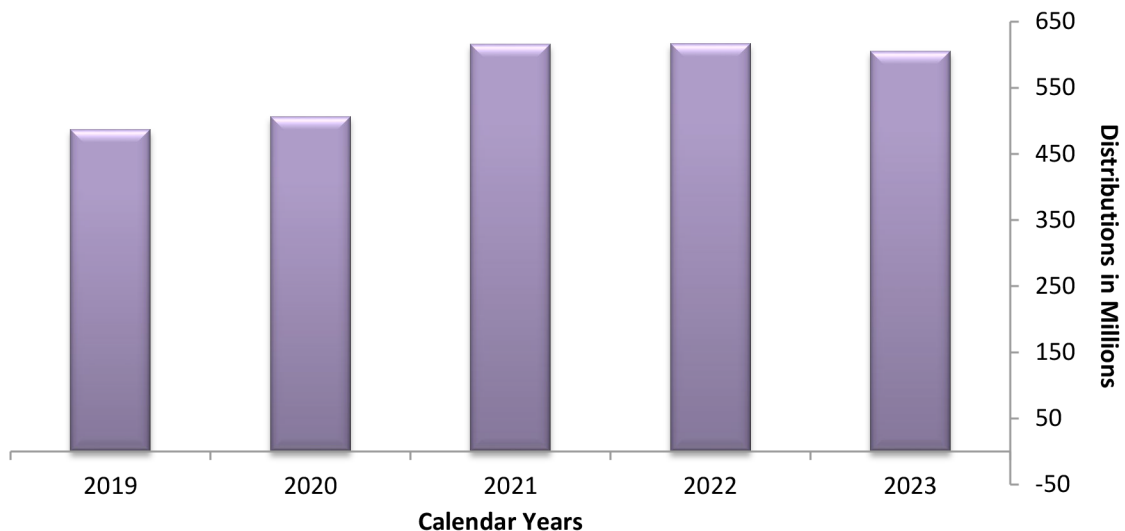
In accordance with Louisiana Revised Statute 47:303(B)(3)(b)(iii), we conducted a financial statement audit of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund for the period January 1, 2023, through December 31, 2023, to evaluate accountability for vehicle sales taxes collected and distributed on behalf of parishes and municipalities.

### What We Found

- The cash-basis financial statements and related note disclosures are presented fairly.
- Between January 1, 2023, and December 31, 2023, approximately \$606 million was distributed to parishes, municipalities, and others. This represents an overall decrease of approximately \$11 million, or 1.8%, compared to distributions in the previous year. Sales tax distributions have remained fairly consistent from prior 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 Distributions



Source: Statement of Changes in Fiduciary Assets and Liabilities (CY 2019-2023)