

**Sales Tax Streamlining and Modernization Commission
Wednesday, October 07, 2015
Local Parish Information**

Parish	Audit Performed by:	Audit to include other Parishes/State on request	Third Party Credit/Reverse Audit Firms	Local Exemptions	Different Tax Base	School Board Sheriff Police Jury Municipality	AUDIT FIRMS											
							1	2	3	4	5	6	7	8	9	10	11	12
Acadia	Contract	No	Yes	No	No	SB	Hourly	Cap										
Allen	Contract	No	Yes	No	No	SB		Cap					Cap					
Ascension	Both	No	Yes	Yes	Yes	PJ							Cap					
Assumption	Contract	No	Yes	No	No	SB				Hourly								
Avoyelles	Contract	Yes	No	No	No	SB							Cap					
Beauregard	Contract	No	Yes	No	No	LSA			Cap				Cap					
Bienville	Both	No	Yes	No	No	SB			Cap	Cap			Cap					
Bossier	Both	No	Yes	No	No	LMA	Hourly	Hourly	Cap	Hourly								
Caddo	Both	No	Yes	Yes	Yes	PJ				Cap								
Calcasieu	Both	No	Yes	Yes	No	SB	Hourly			Hourly								
Caldwell	Both	No	No	No	No	SB				Hourly								
Catahoula	Both	No	No	No	No	SB				Hourly								
Claiborne	Contract	No	No	No	No	SB			Cap				Cap					
Concordia	Both	No	No	No	No	SB				Hourly								
De Soto	Both	No	Yes	No	No	SB			Cap	Cap			Cap					
East Baton Rouge	In-house	No	Yes	Yes	Yes	LMA												
East Carroll	Both	No	No	No	No	SB				Hourly								
East Feliciana	Contract	No	No	No	No	SB				Hourly				Hourly				
Evangeline	Both	No	No	No	No	PJ			Cap	Cap								
Franklin	Contract	No	No	No	No	SB							Hourly					
Grant	Contract	No	No	No	No	LSA											Hourly	
Iberia	Both	No	No	Yes	No	SB			Hourly	Hourly	Hourly	Hourly						
Iberville	Contract	No	Yes	No	No	PJ				Cap			Hourly					
Jackson	Contract	No	No	No	No	PJ			Cap				Cap					
Jefferson	Both	Yes	Yes	Yes	Yes	LSA					Hourly							
Jefferson Davis	Both	No	No	No	No	SB	Hourly			Hourly	Hourly							
La Salle	Both	No	No	No	No	SB				Hourly								
Lafayette	Both	No	Yes	No	No	SB	Hourly	Hourly	Hourly	Hourly			Hourly					
Lafourche	Both	No	Yes	No	No	SB	Hourly			Hourly	Hourly	Cap						
Lincoln	Both	No	Yes	Yes	No	PJ			Cap	Cap								
Livingston	Both	No	Yes	No	No	SB				Cap								
Madison	Contract	Yes	Yes	No	No	SB							Cap					
Morehouse	Both	No	Yes	No	No	SB			Cap	Cap			Cap					
Natchitoches	Both	No	No	No	No	PJ			Cap	Cap			Cap					
Orleans	Both	No	Yes	Yes	No	LMA				Cap						Cap	Cap	
Ouachita	Both	No	Yes	Yes	No	LMA			Cap	Cap								
Plaquemines	Both	No	Yes	Yes	No	PJ					Hourly	Hourly		Hourly				
Pointe Coupee	Contract	No	Yes	No	No	PJ						Hourly						
Rapides	Both	Yes	Yes	Yes	Yes	PJ			Hourly	Hourly								
Red River	Contract	No	No	No	No	PJ							Cap					
Richland	Both	No	No	No	No	PJ							Cap					
Sabine	Contract	No	No	No	No	PJ			Cap	Cap								
St. Bernard	Contract	Yes	Yes	No	No	LSA					Hourly							
St. Charles	Both	Yes	Yes	Yes	No	SB	Hourly			Hourly	Hourly	Cap		Hourly				
St. Helena	Contract	No	No	Yes	No	LSA						Hourly						
St. James	Both	No	Yes	Yes	Yes	SB				Hourly								
St. John The Baptist	Both	Yes	No	Yes	No	SB									Cap			
St. Landry	Contract	No	No	No	No	SB				Hourly	Hourly							
St. Martin	Contract	No	Yes	No	No	SB	Hourly			Hourly	Hourly	Cap						
St. Mary	Both	Yes	Yes	No	No	PJ	Hourly	Hourly	Hourly	Hourly	Hourly							
St. Tammany	Both	No	Yes	No	No	LSA				Cap		Cap	Cap					
Tangipahoa	Both	No	Yes	No	No	SB	Hourly			Hourly		Hourly						
Tensas	Both	No	No	No	No	SB				Hourly								
Terrebonne	Both	No	Yes	No	No	PJ	Hourly			Hourly	Hourly							
Union	Both	No	Yes	No	No	PJ			Cap	Cap								
Vermilion	Contract	No	Yes	No	No	SB	Hourly			Hourly	Hourly							
Vernon	Contract	Yes	Yes	No	No	SB			Cap				Cap					
Washington	Both	Yes	No	No	No	LSA	Cap			Cap		Cap						
Webster	Both	No	Yes	No	No	PJ	Cap	Cap	Cap									
West Baton Rouge	Both	No	Yes	No	Yes	PJ				Hourly								
West Carroll	Contract	No	No	Yes	Yes	SB							Cap					
West Feliciana	Contract	No	No	No	No	SB							Cap	Hourly				
Winn	Contract	No	No	Yes	No	SB			Cap				Cap					

DISCLAIMER: THIS MATERIAL IS FOR INFORMATIONAL PURPOSES ONLY. PLEASE CONSULT THE INDIVIDUAL TAXING JURISDICTION/PARISH FOR SPECIFIC DETAILS