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DEPARTMENT OF JUSTICE
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June 12, 2024
OPINION 24-0024

The Honorable Randy Delatte
Livingston Parish President
P.O. Box 427
Livingston, Louisiana 70754

121 TAXATION – Occupational License Tax

La. Const. art. V, § 27
La. Const. art. VI, § 28

La. R.S. 13:5539
La. R.S. 47:341

A parish governing body lacks specific legislative authority to designate someone other than the sheriff to collect occupational license taxes.

Dear Mr. Delatte:

You have requested an opinion of the Attorney General concerning the collection of occupational license taxes within Livingston Parish (“Parish”). You report that the Sheriff of Livingston Parish (“Sheriff”) currently collects all occupational license taxes and remits them to the Parish. You prefer that the Parish assume this responsibility in the future. Specifically, you would like to know the answer to the following question: **Is it permissible for the Parish President’s Office to collect occupational license taxes within Livingston Parish instead of the Sheriff?**

For the following reasons, it is the opinion of this office that a sheriff is entitled to collect such taxes, and a parish governing body lacks any legislative authority to divest a sheriff of that right.

The Louisiana Constitution grants local governments the authority to impose an occupational license tax.¹ Additionally, the general authority for the collection of occupational license taxes is conferred by La. R.S. 47:341(B), which provides that “[t]he tax collector, administrator of finance, treasurer, or any other officer whose duty is to receive and collect the taxes and money due to each municipality or parish may enforce the collection of any and all taxes due.”

However, La. Const. art. V, § 27 provides that the sheriff “shall be the collector of state and parish ad valorem taxes and such other taxes and license fees as provided by law.” Similarly, La. R.S. 13:5539(A)² provides that “[e]xcept in the parish of Orleans, the sheriff shall be *ex officio* collector of state and parish taxes.”

In *St. Landry Parish Police Jury v. Zerangue*, 95-0877 (La. 11/27/95), 664 So.2d 388, the Louisiana Supreme Court addressed this very issue when the St. Landry Parish Police Jury argued that it had the authority to collect parish occupational license fees rather than the sheriff of St. Landry Parish. After considering the constitutional articles and statutes

¹ La. Const. art. VI, § 28.

² Prior to its redesignation in 2011, La. R.S. 13:5339 was La. R.S. 33:1435.

provided above, the Court held that "a parish governing body has not been given the specific legislative authority to designate someone other than the sheriff to collect occupational license taxes." *Id.* at 392. Thus, a parish sheriff is entitled to collect occupational license taxes on behalf of the parish.

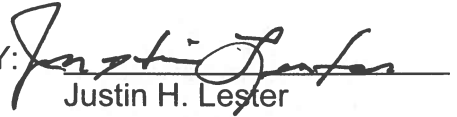
While La. R.S. 47:341(B) permits the collection of occupational license taxes by multiple persons, only the Livingston Parish Sheriff is entitled to collect occupational license taxes on behalf of Livingston Parish if the Sheriff so chooses. The Parish has not been given the specific legislative authority to designate someone other than the sheriff to do so.

Considering the foregoing, it is the opinion of this office that a sheriff is entitled to collect such local taxes, and a parish governing body lacks any legislative authority to divest a sheriff of that right.

We hope that this opinion has adequately addressed the legal issues you have raised. If our office can be of any further assistance, please do not hesitate to contact us.

Yours very truly,

LIZ MURRILL
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BY: 
Justin H. Lester
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