

2025 Louisiana Laws: Revised Statutes

Title 47 - Revenue and Taxation

§47:337.16. Authority to collect local sales and use taxes

RS 47:337.16.1 - Agreements for collection by collector of revenue of taxes due the city of New Orleans

The collector of revenue of the state of Louisiana and the commission council of the city of New Orleans are authorized and empowered at their discretion to enter into an agreement whereby the collector of revenue shall collect any or all taxes and additions thereto due to the city of New Orleans whether current or delinquent under any ordinances now existing or hereafter adopted which impose: (1) taxes on sales and leases of tangible personal property and sales of services similar to the state taxes imposed in Chapter 2 of this Subtitle¹; (2) occupational license taxes similar to the state taxes imposed in Chapter 3 of this Subtitle²; and (3) taxes on the sale or consumption of beverages which are taxed under R.S. 26:342.

RS 47:337.16.4 - Charge for collection; remitting amounts collected

In the event such agreement is entered into, pursuant to R.S. 47:337.16.1, the collector of revenue shall make no charge for the collection of such taxes. He shall remit monthly to the treasurer of the city of New Orleans all amounts collected by him under authority of R.S. 47:337.16 through 337.16.6 not later than the tenth day of the month following their collection.