

**Sheriff  
Sales Taxes**

**All data was prepared based on the sales tax information submitted by the Sheriff'S Office to the Parish.**

**The reports provided to the Parish by the Sheriff are presented net of the Sheriff's commission. The "Gross Estimate" is a calculated amount based on using the Net Amount provided by the Sheriff and the 1.15% collection fee. In addition, the Sheriff's reports are based on their fiscal year of July-June, and the Parish reports on a calendar year basis.**

**Questions Provided by Revenue Committee:**

For 2019 and 2020 graph indicated the Dollar amount of total sales taxes collected Parish wide by month

List each district and amount of sales tax collected, use the latest 3 months in 2020 the same 3 month period for 2019

State the amount to total sales tax collected by sheriff in 2019

In 2019 state the amount of fees collected by the Sheriff for sales tax collection

State the estimated amount to total sales expected to be collected by sheriff in 2020

Estimate the amount of fees expected to be collected by the Sheriff in 2020

Using the total sales tax collected in 2019

Indicate the amount of net taxes collected by taxing district, include cities  
Identify the entities and amounts of sales taxes received, Include the entities the Sheriff cuts checks to.  
Includes the details of sales taxes collected by district and the amount received by entity. Include Pass through

Using estimated total sales tax collected in 2020

Indicate the amount of net taxes collected by taxing district, include cities  
Identify the entities and amounts of sales taxes received, Include the entities the Sheriff cuts checks to.  
Includes the details of sales taxes collected by district and the amount received by entity. Include Pass through

**Answers Provided by St. Tammany Parish Government:**

Please see attached schedule.

Please see attached schedule.

\$ 229,276,413.02 Gross estimated based on the Net Amount and the 1.15% collection fee.

\$ 2,636,678.63 The fee is 1.15% of the tax collection based on the agreements between the taxing entities and the Sheriff.

Through October 2020, total sales taxes collected are \$197,271,140.30. Estimated using actual collections for November and December 2019 would be approximately \$239,000,000.

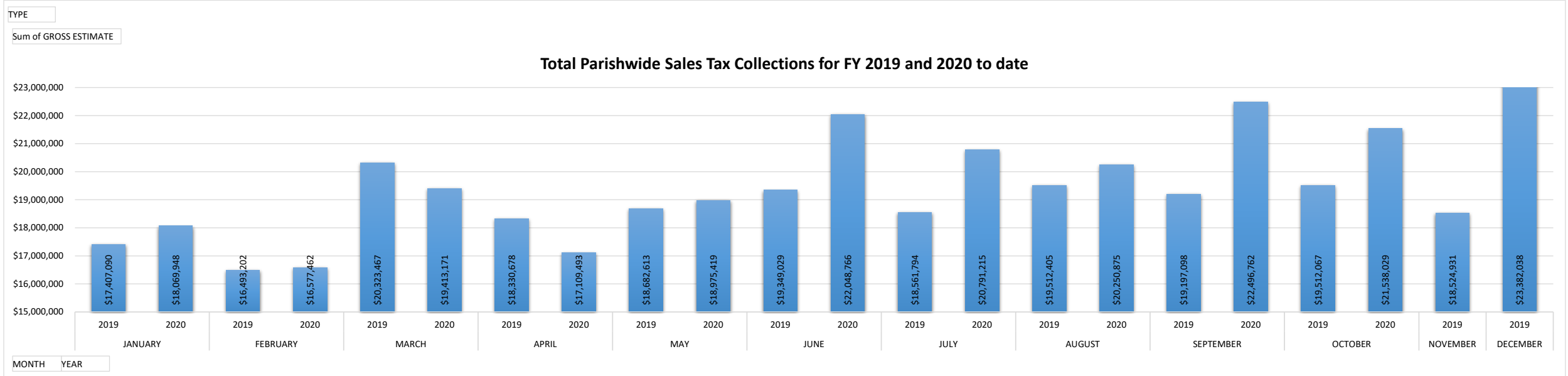
Through October 2020, total sales tax collection fees are \$2,268,618.11. Estimated using actual collection fees for November and December 2019 would be approximately \$2,750,000.

Please see attached schedule.

Please see attached schedule.

Please see attached schedules for the Sales Tax Rates and Principal Sales Tax Payers. The Principal Sales Tax Payers are reported in the Comprehensive Annual Financial Report (CAFR).

For 2019 and 2020 graph indicated the Dollar amount of total sales taxes collected Parish wide by month



List each district and amount of sales tax collected, use the latest 3 months in 2020 the same 3 month period for 2019

DISTRICT	2019				2020			
	AUGUST	SEPTEMBER	OCTOBER	TOTAL	AUGUST	SEPTEMBER	OCTOBER	TOTAL
SCHOOL BOARD	8,921,037.49	8,784,614.73	8,923,236.50	26,628,888.72	9,268,478.54	10,301,441.38	9,825,011.21	29,394,931.13
<b>ST TAMMANY PARISH GOVERNMENT</b>	<b>4,565,493.03</b>	<b>4,436,126.17</b>	<b>4,631,920.26</b>	<b>13,633,539.46</b>	<b>4,734,474.47</b>	<b>5,340,056.92</b>	<b>5,023,792.58</b>	<b>15,098,323.98</b>
DISTRICT 3	4,496,961.01	4,377,799.69	4,577,040.21	13,451,800.91	4,681,013.94	5,270,507.09	4,915,624.34	14,867,145.37
COURTHOUSE	9,536.33	4,193.10	4,698.61	18,428.04	3,696.48	7,458.68	40,481.07	51,636.23
HWY 21 EDD (FORMERLY NORD DU LAC)	52,246.36	46,797.18	44,462.66	143,506.20	43,665.39	55,465.43	60,749.41	159,880.23
ROOMS TO GO EDD	5,634.34	5,797.54	4,628.11	16,059.99	4,846.67	5,285.24	5,581.65	15,713.56
HWY 59 EDD	-	-	-	-	26.92	-	-	26.92
RECREATION (CIGARETTE PAPER) TAMMANY TRACE	1,114.99	1,538.66	1,090.67	3,744.32	1,225.07	1,340.48	1,356.11	3,921.67
<b>ST TAMMANY PARISH SHERIFF'S OFFICE</b>	<b>1,124,829.39</b>	<b>1,102,684.65</b>	<b>1,120,288.69</b>	<b>3,347,802.73</b>	<b>1,162,660.22</b>	<b>1,295,572.06</b>	<b>1,269,075.60</b>	<b>3,727,307.87</b>
LAW ENFORCEMENT DISTRICT	1,114,549.74	1,097,465.77	1,114,862.96	3,326,878.47	1,158,147.02	1,287,219.72	1,227,683.13	3,673,049.87
JAIL EXPANSION	9,536.33	4,193.10	4,698.61	18,428.04	3,696.48	7,458.68	40,488.40	51,643.56
RECREATION (CIGARETTE PAPER) DARE PROGRAM	743.32	1,025.78	727.12	2,496.22	816.72	893.66	904.07	2,614.44
<b>CITY OF SLIDELL</b>	<b>1,926,348.43</b>	<b>1,856,152.11</b>	<b>1,924,031.17</b>	<b>5,706,531.71</b>	<b>1,982,240.03</b>	<b>2,171,912.21</b>	<b>2,077,800.34</b>	<b>6,231,952.58</b>
SLIDELL	1,865,354.12	1,784,493.32	1,858,980.47	5,508,827.91	1,916,732.09	2,095,329.32	2,010,791.81	6,022,853.22
FREMAUX TOWN CENTER EDD	47,485.11	56,900.06	49,816.74	154,201.91	49,257.70	58,434.59	48,907.80	156,600.09
NORTHSHORE SQUARE EDD	5,516.67	6,442.04	7,003.35	18,962.06	7,825.33	8,579.24	8,034.10	24,438.67
CAMELLIA SQUARE EDD	5,895.85	5,989.38	5,667.52	17,552.75	6,701.68	7,587.90	7,756.33	22,045.91
CAMELLIA SQUARE HOTEL EDD	2,096.68	2,327.31	2,563.09	6,987.08	1,723.23	1,981.16	2,310.30	6,014.69
MANDEVILLE	1,345,656.61	1,328,730.18	1,308,668.07	3,983,054.86	1,424,125.28	1,478,350.09	1,523,108.32	4,425,583.69
COVINGTON	1,102,731.12	1,151,952.99	1,095,429.72	3,350,113.83	1,080,178.98	1,261,706.30	1,181,526.80	3,523,412.08
PEARL RIVER	135,134.49	148,019.81	121,505.50	404,659.80	152,748.94	176,939.93	159,029.70	488,718.57
MADISONVILLE	76,419.54	106,417.70	76,207.33	259,044.57	107,076.51	119,512.31	108,985.14	335,573.96
ABITA SPRINGS	94,285.22	78,936.40	73,323.11	246,544.73	105,629.54	102,822.32	114,803.85	323,255.71
FOLSOM	69,160.37	72,730.04	71,001.54	212,891.95	81,216.93	92,315.60	86,877.61	260,410.14
SUN	6,129.22	4,664.72	5,478.04	16,271.98	11,129.92	11,272.05	9,518.29	31,920.26
TOURIST COMMISSION	118,755.83	103,825.46	134,154.34	356,735.63	112,310.30	113,409.78	128,006.97	353,727.05
NORTHSHORE HARBOR CENTER	26,424.43	22,243.38	26,822.28	75,490.09	28,604.86	31,451.18	30,492.98	90,549.02
<b>TOTAL</b>	<b>19,512,405.17</b>	<b>19,197,098.34</b>	<b>19,512,066.55</b>	<b>58,221,570.06</b>	<b>20,250,874.52</b>	<b>22,496,762.13</b>	<b>21,538,029.39</b>	<b>64,285,666.04</b>

Indicate the amount of net taxes collected by taxing district, include cities

Identify the entities and amounts of sales taxes received, Include the entities the Sheriff cuts checks to.

Includes the details of sales taxes collected by district and the amount received by entity. Include Pass through

DISTRICT	2019			2020 YTD THROUGH OCTOBER		
	GROSS ESTIMATE	SHERIFF FEE	NET AMOUNT	GROSS ESTIMATE	SHERIFF FEE	NET AMOUNT
SCHOOL BOARD	104,620,311.25	1,203,133.58	103,417,177.67	90,364,154.87	1,039,187.77	89,324,967.10
<b>ST TAMMANY PARISH GOVERNMENT</b>	<b>53,687,975.26</b>	<b>617,411.68</b>	<b>53,070,563.58</b>	<b>46,412,229.98</b>	<b>533,740.64</b>	<b>45,878,489.34</b>
DISTRICT 3	52,890,221.59	608,237.56	52,281,984.03	45,802,605.77	526,729.96	45,275,875.81
COURTHOUSE	104,913.41	1,206.48	103,706.93	87,792.81	1,009.62	86,783.19
HWY 21 EDD (FORMERLY NORD DU LAC)	613,037.59	7,049.92	605,987.67	455,925.10	5,243.14	450,681.96
ROOMS TO GO EDD	65,732.78	755.92	64,976.86	52,422.15	602.86	51,819.29
HWY 59 EDD	0.50	0.01	0.49	70.47	0.81	69.66
HWY 1077 EDD	0.26	-	0.26	63.94	0.74	63.20
HWY 434 EDD	-	-	-	40.73	0.47	40.26
AIRPORT ROAD EDD	0.09	-	0.09	-	-	-
RECREATION (CIGARETTE PAPER) TAMMANY TRACE	14,069.04	161.79	13,907.25	13,309.01	153.04	13,155.97
<b>ST TAMMANY PARISH SHERIFF'S OFFICE</b>	<b>13,186,226.17</b>	<b>151,641.58</b>	<b>13,034,584.59</b>	<b>11,387,799.00</b>	<b>130,959.69</b>	<b>11,256,839.31</b>
LAW ENFORCEMENT DISTRICT	13,071,933.40	150,327.24	12,921,606.16	11,291,126.18	129,847.95	11,161,278.23
JAIL EXPANSION	104,913.41	1,206.48	103,706.93	87,800.14	1,009.71	86,790.43
RECREATION (CIGARETTE PAPER) DARE PROGRAM	9,379.36	107.86	9,271.50	8,872.68	102.03	8,770.65
<b>CITY OF SLIDELL</b>	<b>22,253,561.55</b>	<b>255,915.93</b>	<b>21,997,645.62</b>	<b>19,155,135.13</b>	<b>220,284.06</b>	<b>18,934,851.07</b>
SLIDELL	21,372,637.36	245,785.32	21,126,852.04	18,561,238.76	213,454.26	18,347,784.50
FREMAUX TOWN CENTER EDD	693,630.27	7,976.74	685,653.53	444,574.14	5,112.60	439,461.54
NORTHSHORE SQUARE EDD	80,218.93	922.50	79,296.43	73,029.23	839.83	72,189.40
CAMELLIA SQUARE EDD	75,972.53	873.68	75,098.85	58,962.18	678.06	58,284.12
CAMELLIA SQUARE HOTEL EDD	31,102.46	357.69	30,744.77	17,330.82	199.31	17,131.51
MANDEVILLE	15,886,371.10	182,693.26	15,703,677.84	13,152,971.73	151,259.19	13,001,712.54
COVINGTON	13,026,916.15	149,809.54	12,877,106.61	11,111,353.97	127,780.57	10,983,573.40
PEARL RIVER	1,651,393.05	18,991.01	1,632,402.04	1,549,362.47	17,817.66	1,531,544.81
MADISONVILLE	1,044,718.54	12,014.26	1,032,704.28	1,019,646.27	11,725.93	1,007,920.34
ABITA SPRINGS	1,045,125.12	12,018.94	1,033,106.18	977,956.29	11,246.49	966,709.80
FOLSOM	828,899.56	9,532.36	819,367.20	797,055.34	9,166.14	787,889.20
SUN	72,814.02	837.36	71,976.66	76,806.97	883.28	75,923.69
TOURIST COMMISSION	1,617,110.13	18,596.75	1,598,513.38	1,005,974.37	11,568.70	994,405.67
NORTHSHORE HARBOR CENTER	354,991.12	4,082.38	350,908.74	260,693.91	2,997.99	257,695.92
<b>TOTAL</b>	<b>229,276,413.02</b>	<b>2,636,678.63</b>	<b>226,639,734.39</b>	<b>197,271,140.30</b>	<b>2,268,618.11</b>	<b>195,002,522.19</b>

ALL DATA WAS PREPARED BASED ON THE SALES TAX INFORMATION SUBMITTED BY THE SHERIFF'S OFFICE TO THE PARISH.

THE REPORTS PROVIDED TO THE PARISH BY THE SHERIFF ARE PRESENTED NET OF THE SHERIFF'S COMMISSION. THE "GROSS ESTIMATE" IS A CALCULATED AMOUNT BASED ON USING THE NET AMOUNT PROVIDED BY THE SHERIFF AND THE 1.15% COLLECTION FEE.

RECREATION (CIGARETTE PAPER) TAX IS DISTRIBUTED IN ACCORDANCE WITH LA R.S. 47:338.261 B(3)

**ST. TAMMANY PARISH, LOUISIANA  
SALES TAX RATES**

Jurisdiction Name	School Board	Municipality/ Unincorporated	Law Enforcement	Econ Dev District	Combined Local Rate	State	Total Rate
Sales Tax District 3 (unincorporated areas)	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Slidell	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Mandeville	2.00%	2.50%	0.25%	-	4.75%	4.45%	9.20%
Covington	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Pearl River	2.00%	2.25%	0.25%	-	4.50%	4.45%	8.95%
Madisonville	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Abita Springs	2.00%	2.00%	0.25%	-	4.25%	4.45%	8.70%
Folsom	2.00%	2.50%	0.25%	-	4.75%	4.45%	9.20%
Sun	2.00%	2.50%	0.25%	-	4.75%	4.45%	9.20%
Fremaux Town Center EDD	2.00%	2.00%	0.25%	0.50%	4.75%	4.45%	9.20%
Rooms to Go	2.00%	2.25%	0.25%	0.75%	5.25%	4.45%	9.70%
Camellia Square EDD	2.00%	2.00%	0.25%	1.00%	5.25%	4.45%	9.70%
Northshore Square EDD	2.00%	2.00%	0.25%	0.50%	4.75%	4.45%	9.20%
Hwy 21 EDD	2.00%	2.00%	0.25%	0.75%	5.00%	4.45%	9.45%

Sales Tax District 3 is a special district whose geographic boundaries are the unincorporated areas of St. Tammany Parish as of July 17, 1986.

Prepared by Department of Finance, as of January 22, 2021

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL SALES TAX PAYERS  
FOR THE YEAR ENDED DECEMBER 31, 2019  
(UNAUDITED)**

<u>Sales Tax District No. 3</u>		
<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	4.91%	
Grocery / Discount Retailer	2.70%	
Building Materials	1.97%	
Grocery / Discount Retailer	1.69%	
Discount Retailer	1.64%	
Retailer	1.60%	
Building Materials	1.48%	
Grocery / Discount Retailer	1.14%	
Grocery	0.99%	
Grocery	0.81%	
Total - 10 largest taxpayers	18.93%	\$ 10,038,833
Total - All other taxpayers	<u>81.07%</u>	<u>42,997,929</u>
Total - All taxpayers	<u>100.00%</u>	<u>\$ 53,036,762</u>

Source: St. Tammany Parish Sheriff's office