

December 17, 2010
OPINION 10-0219

Mr. D. Blayne Honeycutt
Fayard and Honeycutt
519 Florida Avenue, SW
Denham Springs, LA 70726

115 TAXATION – Collection & Enforcement against person and property
La. Civ. Code. art. 3003; La. R.S. 33:1324.1

Under La. Civ. Code. art. 3003, the Livingston Parish School Board, as an agent tax collector, is required to provide the Livingston Parish Gravity Drainage District No. 5 with the individual names of individual businesses and the amount of sales and use taxes collected by such businesses.

Dear Mr. Honeycutt:

Your request for an Attorney General's Opinion on behalf of the Livingston Parish Gravity Drainage District No. 5 (the "District") has been assigned to me for research and reply.

You indicated that, by agreement, the Livingston Parish School Board ("School Board") collects sales and use taxes on behalf of the District. You ask whether the District can require the School Board to provide the individual names of individual businesses and the amount of sales and use taxes collected by such businesses.

Under La. R.S. 33:1324.1, "any two or more political corporations or subdivisions may contract with each other to combine the use of administrative and operative personnel and equipment upon such basis of compensation therefor as may be mutually agreed to by all such political corporations and subdivisions." This office has previously opined that the foregoing statute allows a school board to enter into a contract with a political subdivision to serve as its tax collection agent.¹

Under this type of contract, a person, the principal, confers authority on another person, the mandatary, to transact one or more affairs for the principal. These contracts are generally governed by the civil code articles governing mandates.² La. Civ. Code. art. 3003 provides the following, in pertinent part, with regard to a mandatary's obligation to provide information to its principal:

¹ Atty. Gen. Op. Nos. 74-171A and 92-594.

² La. Civ. Code art. 2989 *et seq.*

At the request of the principal, or when the circumstances so require, the mandatary is bound to provide information and render an account of his performance of the mandate.

Considering the foregoing, it is the opinion of this office that, under La. Civ. Code. art. 3003, the School Board is required to provide the District with the individual names of individual businesses and the amount of sales and use taxes collected by such businesses. However, we note that disclosure to parties other than the District may violate the confidentiality requirements of La. R.S. 47:1508.

We trust this adequately responds to your request. However, if our office can be of further assistance, please do not hesitate to contact us.

Yours very truly,

JAMES D. "BUDDY" CALDWELL
Attorney General

By:

BENJAMIN A. HUXEN II
Assistant Attorney General

JDC/BAH II

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Syllabus

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Date Received:

Date Released: December 17, 2010

Benjamin A. Huxen II
Assistant Attorney General