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BGR MEDIA RELEASE

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Contact: Stephen Stuart, *Vice President and Research Director*
ssuart@bgr.org
(504) 525-4152, ext. 105

BGR Analyzes District Attorney Sales Tax in St. Tammany on the April 30 Ballot

Today, the Bureau of Governmental Research (BGR) releases a new report, [*On the Ballot: District Attorney Sales Tax, St. Tammany Parish, April 30, 2022.*](#) The report is intended to help St. Tammany voters make an informed decision on whether to approve a new, parishwide 0.14% sales tax proposed by the District Attorney to fund criminal prosecutions in the parish. It also provides BGR's position in support of the tax. Click here to read the [full report](#) or the [InBrief summary](#).

BGR's report finds that the District Attorney plans to use nearly all tax revenue, estimated to total \$7.9 million annually, to retain and hire staff to handle the office's full caseload of criminal work in St. Tammany Parish, which includes prosecuting all felony and misdemeanor cases, traffic citations and juvenile matters before the 22nd Judicial District Court. The remaining revenue would pay for the District Attorney's share of office space and technology services at the Justice Center, as well as increase the office's financial reserve to a level that aligns with recommended practices for governmental agencies.

St. Tammany Parish Government, which is responsible for supporting the District Attorney and other local governmental agencies, previously presented voters with several tax proposals to help fund its obligations to these agencies, including a comprehensive funding approach supported by BGR last fall. Voters, however, have rejected each proposal, and now insufficient revenue in the Parish General Fund has left the agencies underfunded. In 2022, the Parish appropriated less than half of the District Attorney's funding request. Considering the Parish's current financial struggles, the District Attorney is now seeking a dedicated tax.

The proposed tax would prevent a fiscal crisis for the District Attorney. It would also enable the office to decrease its reliance on fines and fees imposed on criminal defendants in anticipation of a statewide shift away from this method of funding the criminal justice system. Indirectly, revenue generated by the tax would relieve some financial pressure on the Parish General Fund, which would allow the Parish to reallocate the

District Attorney's share to help meet funding obligations to other local agencies. If voters reject the proposition, the District Attorney's Office will remain underfunded, which could have adverse impacts on criminal judicial processes and public safety. In addition, the District Attorney would likely sue the Parish to enforce payment of its financial obligations to the office.

The District Attorney would have sole control over the tax revenue, which raises concerns about financial oversight. The report highlights several commitments made by the District Attorney to increase public transparency and accountability. The District Attorney has also committed to an annual review of the tax rate to ensure the tax does not generate excessive surpluses. While Louisiana law does not obligate these practices, voters would hold the District Attorney accountable in future elections for that office and through the tax's 10-year renewal process.

Based on this analysis, BGR takes the following position on the tax proposition:

FOR. The proposed sales tax would provide the District Attorney with a stable, recurring revenue source to fund criminal prosecutions in St. Tammany Parish. It would enable the District Attorney to retain and hire staff to handle the office's full caseload of criminal work and support the judicial process and public safety. The 10-year term of the tax balances the office's need for revenue stability with voter accountability.

In addition, the proposed tax would relieve some financial pressure on St. Tammany Parish Government to fund its obligations to the District Attorney. It would enable the Parish to reallocate General Fund revenue historically given to the District Attorney to other justice system agencies, such as the 22nd Judicial District Court and the St. Tammany Parish Sheriff for jail operations. It would also avoid potential costly litigation between the District Attorney and the Parish. While BGR supported the Parish's comprehensive tax proposal last fall, voter rejection of that approach has prompted the District Attorney to seek a dedicated tax.

BGR has transparency and accountability concerns with the District Attorney's total control over the tax revenue. To his credit, the District Attorney has committed to several practices to improve public oversight, such as posting quarterly financial statements of tax revenue and expenditures, submitting an annual budget to the Parish Administration and Council for review during a public meeting, and conducting an annual review to determine whether a reduction in the tax rate is warranted to avoid excessive surpluses. However, these practices are not mandated by law. Accordingly, BGR strongly urges the current District Attorney and future officeholders to adhere to these commitments.

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BGR is a private, nonprofit, independent research organization. Since its founding in 1932, it has been dedicated to informed public policy-making and the effective use of public resources in the Greater New Orleans area. For more information, call (504) 525-4152 or visit BGR's website, www.bgr.org.