

Code of Ethics

A TAX ADMINISTRATOR in Louisiana is a professional who is dedicated to the service of the state and local taxing authorities of this state. As such, the professional's behavior must conform to a code of ethics. The code must be both idealistic and realistic as applied to our members in the day-to-day practical application of its principles. The tax administrator shall assume the responsibility of providing leadership and expertise in the profession and to maintain exemplary standards of conduct both professionally and morally. It is understood that the tax administrator's actions are observed and evaluated by employees, fellow professionals, members of the community and the taxing authorities one serves.

THEREFORE, and to these ends, members of the Louisiana Association of Tax Administrators subscribe to the following statements of ethical standards.

THE TAX ADMINISTRATOR/TAX PROFESSIONAL SHALL:

- Recognize the fact that the chief function of government in our country is to serve and act in the best interest of the citizens.
- Obey all federal, state and local laws, which govern the activities of tax professionals.
- Be dedicated to the highest ideals of honesty and integrity in all matters in order to merit the respect and confidence of the citizens and officials of the governmental bodies served.
- Ever strive to be impartial, fair, neutral and uniform in the administration of the tax laws, without regard to personal bias, family relationships, business dealings or other apparent conflicts of interest, and grant no exemption, exclusion, credit or other advantage to any taxpayer or group of taxpayers, which is not provided by law.
- Record that which is true and maintain and preserve that which is entrusted to him/her in accordance with law and as if it were his/her own.
- Provide prompt, efficient and quality service to the community and government agencies served in an effort to exceed their expectations.
- Allocate the tax proceeds among the taxing authorities served in accordance with the incidence of taxation and local ordinances without regard for which taxing authority employs him/her.
- Seek no favor; shall be totally convinced that personal gratification, profit secured by confidential information, failure to perform one's duty or the misuse of public time is not only illegal, but is dishonest.
- Be dedicated to the concept that effective democratic state and local government, administered by quality public officials who are focused on constructive and creative public service, instills in the citizens a deep sense of confidence and trust.
- Refrain from participating in the election of members of the taxing authorities served by the tax administrator, and from all partisan political activities that would impair performance of a tax professional.

- Make every reasonable effort to collect the proper amount of tax revenue due at the lowest possible cost to those we serve, and in a manner that warrants the highest degree of confidence in our integrity, efficiency, effectiveness and fairness.
- Respond to valid taxpayer refund claims and other known overpayments with the same diligence as employed in the collection of taxes.
- Attempt to determine the extent of compliance and the reasons for noncompliance. Then by educating dealers regarding their responsibilities and rights, encourage the highest possible level of voluntary compliance with the tax laws.
- Maintain taxpayer confidentiality in accordance with law.
- Be punctual in responding to taxpayer communications.
- Exercise diligence in hiring or retaining professionals, such as attorneys, accountants, and contract auditors, and demand that they comply with this code as well as any codes of professional responsibility applicable to their respective professions.
- Continually search for and implement more effective and efficient ways to improve the ethical performance of all members of our honorable profession.