

STATE OF LOUISIANA

ANNUAL TAX COLLECTION REPORT

2015 – 2016



LOUISIANA
DEPARTMENT *of* REVENUE

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Annual Tax Collection Report: Fiscal Year Ending June 30, 2016

To the Honorable John Bel Edwards, Governor of Louisiana, and Members of the Louisiana Legislature:



Kimberly Lewis Robinson

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2015, through June 30, 2016.

During the reporting period, the Department continued to maximize its resources to achieve the strategic goals of increasing voluntary compliance, improving operational efficiency and accuracy, and providing excellent customer service to all constituent groups.

We maintained a sharp focus on the core mission of collecting revenue for vital state services, including K-12 and post-secondary education, public safety and infrastructure, and healthcare. The tax collection program brought in \$7.4 billion in total net collections during the fiscal year. This figure includes:

- \$2.9 billion in sales taxes
- \$2.8 billion in individual income taxes
- \$625 million in fuel taxes and inspection fees
- \$445 million in natural resource severance taxes

Other highlights of the reporting period include \$58 million collected by the Office of Debt Recovery in its first full year of operation and a 10 percent reduction in tax return processing times in our Revenue Processing Center.

With your support and cooperation, our team of dedicated professionals will continue to build on these accomplishments for a safe, healthy and productive Louisiana.

Yours in public service,

A handwritten signature in black ink, appearing to read 'Kimberly Lewis Robinson', with a long horizontal flourish extending to the right.

Kimberly Lewis Robinson | Secretary of Revenue
Louisiana Department of Revenue

The LDR Mission

To fairly and efficiently collect state tax revenues to fund public services; to regulate charitable gaming and the sale of alcoholic beverages and tobacco; and to support state agencies in the collection of overdue debts.

BATON ROUGE HEADQUARTERS

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Tax Types and Fees Administered by LDR

Taxes

Automobile Rental
Corporation Franchise
Hazardous Waste Disposal
Corporation Income
Fiduciary
Individual Income
Withholding
High Alcoholic Content (Liquor/Wine)
Low Alcoholic Content (Beer)
Marijuana & Controlled Dangerous Substance
Natural Resources – Severance
Transportation & Communication Utilities
Sales & Use
Telecommunication
Tobacco
Beer Taxes – Parishes & Municipalities
Louisiana Tourism & Promotion District
Louisiana Stadium & Exhibition District
New Orleans Exhibition Hall Authority
Flat Room Occupancy
Food & Beverage
Service Contractor
Tours

Fees

Electric Co-Op
Pipeline Safety Inspection
Surface Mining & Reclamation
Oil Spill Contingency
Oilfield Site Restoration – Gas
Oilfield Site Restoration – Oil
Gasoline Inspection
Inspection & Supervision
Prepaid Wireless Telecommunications Service Charge



SUMMARY OF COLLECTIONS

Tax Cash Collections

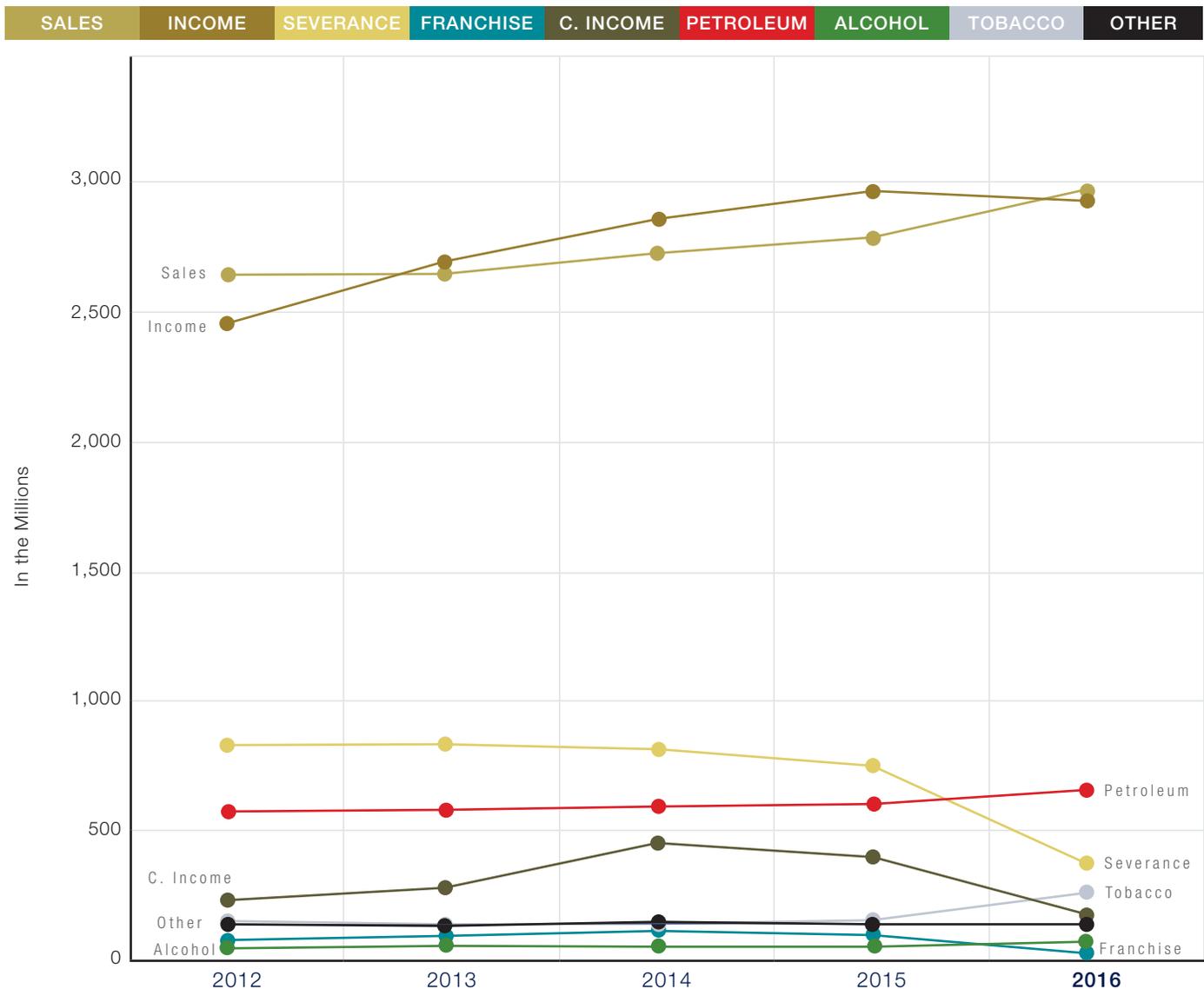
Five-Year Comparison of Major Taxes

Collections (In Millions)	FY 12	FY 13	FY 14	FY 15	FY 16
Sales ^{1,3}	\$ 2,652	\$ 2,649	\$ 2,678	\$ 2,766	\$ 2,905
Income (includes Fiduciary)	2,431	2,721	2,822	2,916	2,866
Severance	839	843	826	735	445
Corporation Franchise	78	96	156	124	48
Corporation Income	238	288	468	373	145
Petroleum Products	582	586	594	608	625
Liquor/Alcohol ³	57	57	57	57	61
Tobacco ³	135	138	140	156	244
Other ²	141	138	138	135	148
TOTAL	7,153	7,516	7,879	7,870	7,487

¹La Tourism and Promotion Tax (\$21,334,276) is included.

²Other includes: Automobile Rental Tax, Contractor's Fee, Electric Coop Fee, Marijuana/Substance Abuse Tax, Surface Mining & Reclamation Fee, Oil Spill Cont. Fee, Oilfield Site Rest. Fee, Telecomm. Tax, P&M Beer, Consumer Use Tax-Local, Consumer Use Tax-Excise, Catalog Sales Tax, Gift Tax, Inheritance Tax, Hazardous Waste Site Cleanup Fee, Inspection & Supervision Fee, Natural Gas Franchise Tax, transportation & Communication Tax, Louisiana Stadium & Exposition District Tax, and New Orleans Exhibition Hall Authority Taxes.

³Taxes incurred a rate increase during FY 16.



Tax Collections

2015 – 2016 Monthly Cash Collections

Tax	Jul 15	Aug 15	Sep 15	Oct 15	Nov 15	Dec 15
Corporation Franchise	(19,261,903)	(18,975,086)	14,632,452	(29,271,884)	(8,183,093)	22,447,055
Hazardous Waste Site Cleanup Fund	980,504	2,753	(40)	782,851	35,779	0
Income Taxes						
Corporation Income	(57,785,709)	(56,925,257)	43,897,357	(87,815,652)	(24,549,280)	67,341,166
Fiduciary	(696,311)	(578,690)	1,771,203	399,546	666,223	(781,867)
Individual, Declaration, & Withholding	261,997,502	246,665,412	268,613,269	211,047,228	317,673,417	232,761,418
Liquors - Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,111,643	1,877,695	1,652,721	1,850,401	2,237,290	1,918,817
Low Alcoholic Content (Beer)	3,054,560	3,113,273	2,806,501	3,052,261	2,825,868	2,705,337
Out-of-State Shippers	11,484	3,592	1,816	5,326	1,622	826
Natural Resources-Severance Tax	51,050,681	49,509,183	41,380,915	39,282,421	35,166,610	44,181,916
Petroleum Products						
Gasoline Tax & Inspection Fees	39,303,217	40,682,697	41,144,140	39,470,888	41,246,372	37,203,652
Special Fuels Tax & Inspection Fees	11,882,429	12,428,295	12,981,684	11,941,397	12,672,831	11,834,613
Public Utilities - Carriers						
Inspection & Supervision Fee	407,731	163,142	1,450,150	235,368	135,539	1,801,200
Natural Gas Franchise Tax	91,028	27,272	(217,443)	88,790	30,627	20,624
Transportation & Communication Utilities Tax	678,969	585,588	533,396	679,546	742,261	503,360
Sales Tax	243,249,468	230,848,254	221,117,140	226,165,269	214,911,049	224,037,703
Tobacco	10,008,875	10,372,159	17,582,759	20,301,948	20,289,740	26,899,789
TOTAL STATE TAXES	547,084,168	519,800,282	669,348,020	438,215,702	615,902,855	672,875,609
Other Taxes	1,143,053	1,882,065	58,187	758,887	2,693,324	535,110
Hotel/Motel Room Occupancy Tax						
LA Stadium & Exposition District	4,889,733	3,703,345	3,948,855	2,684,595	3,236,692	4,934,386
New Orleans Exhibition Hall Authority	3,244,068	2,431,621	2,533,200	1,743,701	2,122,595	3,289,505
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,711,820	1,453,663	1,555,519	1,310,475	1,454,113	1,728,099
Service Contractor Tax	388,421	180,003	60,507	42,939	218,269	248,651
Tour Tax	36,558	29,869	23,780	13,626	15,429	33,286
TOTAL CASH COLLECTIONS	\$ 558,497,821	\$ 529,480,848	\$ 677,528,068	\$ 444,769,925	\$ 625,643,277	\$ 683,644,646

Tax	Jan 16	Feb 16	Mar 16	Apr 16	May 16	Jun 16
Corporation Franchise	767,975	(1,360,956)	16,419,937	56,572,896	(5,849,194)	20,517,825
Hazardous Waste Disposal Tax	777,888	1,702	33	694,856	10,858	27,695
Income Taxes						
Corporation	2,303,924	(4,082,867)	49,259,810	169,718,688	(17,547,583)	61,553,475
Fiduciary	439,985	(347,987)	290,293	3,337,003	3,822,762	1,424,873
Individual, Declaration, & Withholding	327,247,025	295,463,561	129,551,500	40,417,569	249,578,712	275,335,284
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,881,982	1,722,277	1,958,289	2,222,341	2,871,147	2,909,958
Low Alcoholic Content (Beer)	2,691,417	2,175,519	2,554,090	2,957,820	3,827,212	3,357,226
Out-of-State Shippers	7,773	1,252	2,095	7,165	43,226	50,022
Natural Resources – Severance Tax	38,635,108	28,657,291	30,804,701	27,122,187	28,980,588	30,376,847
Petroleum Products						
Gasoline Tax & Inspection Fees	39,161,488	37,761,197	38,538,580	39,959,117	39,726,759	42,953,849
Special Fuels Tax & Inspection Fees	11,938,931	11,745,957	12,039,144	12,451,701	12,285,063	13,940,628
Public Utilities & Carriers						
Inspection & Supervision Fee	449,500	245,489	1,226,196	299,552	307,193	1,574,191
Natural Gas Franchise Tax	(47,647)	186,849	5,557	141,210	29,886	5,374
Transportation & Communication Utilities Tax	7,495,090	279,474	(1,082,225)	333,056	658,300	402,064
Sales Tax	267,768,124	194,443,389	220,299,048	240,804,827	271,209,349	350,523,975
Tobacco Tax	25,207,153	27,379,995	43,118,909	8,560,690	13,765,135	20,881,832
TOTAL STATE TAXES	727,725,716	594,272,142	544,985,957	605,600,678	603,719,413	825,835,118
Other Taxes	1,362,696	3,686,751	1,085,291	460,762	2,223,681	2,314,863
Hotel/Motel Room Occupancy Tax						
LA Stadium & Exposition District	3,709,207	3,675,372	3,417,597	4,910,527	5,028,757	5,564,550
New Orleans Exhibition Hall Authority	2,437,080	2,360,084	2,292,438	3,410,260	3,333,766	3,691,714
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,494,698	1,581,500	1,480,585	1,808,549	1,871,699	1,882,987
Service Contractor Tax	129,909	99,989	174,415	119,834	90,419	125,824
Tour Tax	17,439	22,372	21,724	23,180	31,259	11,296
TOTAL CASH COLLECTIONS	\$ 736,876,745	\$ 605,698,210	\$ 553,458,007	\$ 616,333,790	\$ 616,298,994	\$ 839,426,352

15 - Year Cash Tax Collection Record

In Millions

Tax	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	
Corporation Franchise	\$ 262.08	\$ 187.45	\$ 182.77	\$ 289.94	\$ 261.17	\$ 284.39	\$ 247.69	
Gift Tax	4.32	5.45	3.86	3.52	2.26	5.60	3.48	
Hazardous Waste Disposal Tax	4.32	4.40	4.86	5.17	5.17	4.96	4.30	
Income Taxes								
Corporation	270.03	198.13	232.62	374.58	504.85	721.27	746.71	
Fiduciary	9.35	4.81	4.44	13.08	10.55	42.72	32.26	
Individual, Declaration, & Withholding	1,774.20	1,865.60	2,191.54	2,380.28	2,453.61	3,116.25	3,241.86	
Inheritance & Estate Transfer Tax	65.19	53.23	43.95	27.88	10.87	5.07	7.89	
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)	16.13	16.09	16.85	17.08	16.80	16.99	19.35	
Low Alcoholic Content (Beer)	35.13	36.42	36.10	36.57	36.42	36.48	36.36	
Out-of-State Shippers	0.02	0.02	0.03	0.04	0.04	0.03	0.07	
Natural Resources – Severance Tax	493.21	437.71	514.49	664.56	719.26	898.35	1,046.65	
Petroleum Products								
Gasoline Tax & Inspection Fees	435.97	448.70	440.28	450.74	462.75	475.03	451.53	
Special Fuels Tax & Inspection Fees	116.12	116.49	123.06	132.15	144.23	147.84	140.18	
Public Utilities & Carriers								
Inspection & Supervision Fee	5.19	5.09	5.58	0.00	5.38	5.80	8.42	
Natural Gas Franchise Tax	5.31	14.77	3.31	7.99	4.04	12.50	5.40	
Transportation & Communication Utilities Tax	2.85	(0.87)	8.58	3.09	3.60	3.93	4.24	
Sales Tax	2,418.17	2,284.06	2,166.22	2,305.30	2,731.16	2,801.97	2,883.31	
Tobacco Tax	113.99	125.43	144.57	153.59	134.81	143.00	147.37	
TOTAL STATE TAXES	6,031.58	5,802.98	6,123.11	6,865.56	7,506.97	8,722.18	9,027.08	
Other Taxes	37.35	40.15	28.86	34.04	36.30	40.48	46.90	
Hotel/Motel Room Occupancy Tax								
LA Stadium & Exposition District	32.73	30.58	30.74	35.48	22.97	24.74	29.49	
New Orleans Exhibition Hall Authority	14.51	19.34	20.23	24.27	13.17	14.97	18.77	
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	10.19	11.86	12.73	13.70	7.18	8.39	10.76	
Service Contractor Tax	1.61	1.43	1.36	1.90	0.58	0.49	1.08	
Tour Tax	0.17	0.14	0.13	0.12	0.04	0.03	0.65	
TOTAL CASH COLLECTIONS	\$ 6,128.14	\$ 5,906.48	\$ 6,217.16	\$ 6,975.07	\$ 7,587.21	\$ 8,811.28	\$ 9,134.73	
Tax	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
Corporation Franchise	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53	\$ 48.46
Gift Tax	1.97	0.21	0.12	(0.03)	0.04	0.08	0.00	0.00
Hazardous Waste Disposal Tax	3.55	3.09	3.20	3.02	2.99	3.46	3.38	3.31
Income Taxes								
Corporation	586.10	435.30	197.73	238.30	287.85	467.81	373.48	145.37
Fiduciary	25.47	9.50	1.59	11.73	13.18	35.38	26.00	9.75
Individual, Declaration, & Withholding	3,005.46	2,240.20	2,386.58	2,431.34	2,720.98	2,786.31	2,890.21	2,856.35
Inheritance & Estate Transfer Tax	3.28	1.60	0.90	(0.69)	(0.04)	0.06	0.00	0.00
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)*	19.39	19.50	20.26	21.44	22.13	22.47	23.64	26.21
Low Alcoholic Content (Beer)*	37.30	35.60	35.64	35.69	35.06	34.41	33.46	35.12
Out-of-State Shippers*	0.07	0.15	0.13	0.09	0.13	0.14	0.16	0.14
Natural Resources – Severance Tax	928.02	773.59	764.11	839.87	842.74	826.33	735.04	445.15
Petroleum Products								
Gasoline Tax & Inspection Fees	458.77	453.80	469.14	445.51	448.08	453.02	463.03	477.15
Special Fuels Tax & Inspection Fees	139.97	138.90	143.16	136.85	137.60	141.10	145.33	148.14
Public Utilities & Carriers								
Inspection & Supervision Fee*	8.86	7.20	8.56	7.74	7.87	8.57	7.95	8.30
Natural Gas Franchise Tax	4.72	1.90	2.00	5.29	1.68	0.66	0.63	0.36
Transportation & Communication Utilities Tax	16.32	11.20	11.15	8.96	7.07	7.69	6.92	11.81
Sales Tax*	2,800.07	2,465.10	2,670.21	2,652.04	2,649.39	2,678.52	2,766.44	2,905.38
Tobacco Tax*	146.48	137.00	144.60	135.28	138.15	139.91	155.83	244.37
TOTAL STATE TAXES	8,381.36	6,878.94	6,924.99	7,050.29	7,410.61	7,761.64	7,755.03	7,365.36
Other Taxes	43.62	22.76	21.82	25.50	20.34	21.08	15.45	18.20
Hotel/Motel Room Occupancy Tax								
LA Stadium & Exposition District	27.58	28.90	33.87	37.03	41.71	46.85	48.37	49.70
New Orleans Exhibition Hall Authority	17.07	18.60	21.86	24.04	26.90	30.84	31.65	32.89
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	10.55	11.54	12.75	14.30	15.26	16.75	18.45	19.33
Service Contractor Tax	1.25	1.19	1.29	1.21	1.43	2.18	1.18	1.88
Tour Tax	0.06	0.07	0.81	0.13	0.14	0.19	0.17	0.28
TOTAL CASH COLLECTIONS	\$ 8,481.49	\$ 6,962.00	\$ 7,017.39	\$ 7,152.50	\$ 7,516.39	\$ 7,879.53	\$ 7,870.30	\$ 7,487.66

Totals may differ slightly due to rounding.

*Taxes incurred a rate increase during FY 16.

Tax Collections

Cash Collections After Accrual Adjustments

Two-Year Comparison

State Revenues	Total Net Collections FY 2014-15	Total Net Collections FY 2015-16	% Change
Automobile Rental Tax ²	\$ 71,034	\$ 1,670,392	2251.54%
Contractor's Fee	0	0	0.00%
Corporation Franchise Tax	113,402,729	62,900,803	-44.53%
Electric Co-op Fee	38,276	50,056	30.78%
Gift Tax	306	0	-100.00%
Hazardous Waste Disposal Tax	3,682,510	3,144,444	-14.61%
Income Taxes			
Corporation	343,095,046	188,702,410	-45.00%
Fiduciary	25,262,213	11,438,936	-54.72%
Individual, Declaration, & Withholding	2,899,008,563	2,802,889,352	-3.32%
Inheritance Tax	3,640	-3,640	-200.00%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine) ³	23,685,188	27,411,257	15.73%
Low Alcoholic Content (Beer) ³	33,730,610	35,944,649	6.56%
Out-of-State Shippers ³	158,808	153,055	-3.62%
Marijuana & Controlled Dangerous Substance Tax	6,598	644	-90.24%
Minerals, Oil, & Gas			
Pipeline Safety Inspection Fee	0	0	0.00%
Surface Mining & Reclamation Fee	266,881	320,062	19.93%
Oil Spill Contingency Fee	4,355,134	6,687,314	53.55%
Oilfield Site Restoration – Gas	2,999,160	2,416,783	-19.42%
Oilfield Site Restoration – Oil	805,072	787,283	-2.21%
Natural Resources – Severance Tax	701,996,565	431,002,715	-38.60%
Petroleum Products			
Gasoline Tax	462,128,517	475,202,402	2.83%
Gasoline Inspection Fee	2,996,730	3,073,983	2.58%
Special Fuels Tax	144,281,796	147,031,287	1.91%
Special Fuels Inspection Fee	1,562,156	1,522,298	-2.55%
Public Utilities			
Inspection & Supervision Fee ³	7,890,978	8,244,676	4.48%
Natural Gas Franchise Tax	620,773	372,726	-39.96%
Transportation & Communication Utilities Tax	7,004,588	11,678,684	66.73%
Sales Tax³	2,750,502,246	2,983,316,362	8.46%
Telecommunication Tax for the Deaf	476,748	686,896	44.08%
Tobacco³	153,954,237	252,743,465	64.17%
SUBTOTALS – STATE REVENUES	\$ 7,683,987,102	\$ 7,459,389,294	-2.92%
Other Taxes			
Beer Taxes – Parish & Municipalities	5,041,070	4,987,107	-1.07%
Louisiana Tourism & Promotion District	20,179,684	21,550,093	6.79%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium & Exposition District	48,370,233	49,703,616	2.76%
New Orleans Exhibition Hall Authority	31,648,644	32,890,032	3.92%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	18,448,123	19,333,707	4.80%
Service Contractor Tax	1,182,878	1,879,180	58.87%
Tour Tax	173,947	279,818	60.86%
Consumer Use Tax – Local & State ^{1,3}	468,877	160,831	-65.70%
Consumer Use Tax – Excise ³	596	7,131	1096.48%
Catalog Sales Tax – Local & State ³	496,667	1,068,818	115.20%
SUBTOTAL – OTHER TAXES	\$ 126,010,719	\$ 131,860,331	4.64%
GRAND TOTALS	\$ 7,809,997,821	\$ 7,591,249,625	-2.80%

¹Does not include collections of \$1,278,259 from individual income tax returns during FY 2015-16 and \$1,160,833 received during FY 2014-15.

²Tax sunsetted FY12 and was reinstated effective April 1, 2016.

³Taxes incurred a rate increase during FY 16.

Tax Collections

Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2016

State Revenues	Net Cash Collections	Less 2014-15 Accruals	Plus 2015-16 Accruals	Total Net Collections
Automobile Rental Tax	\$ 1,109,994	\$ 321	\$ 560,719	\$ 1,670,392
Contractor's Fee	0	0	0	0
Corporation Franchise Tax	48,456,024	(19,261,903)	(4,817,124)	62,900,803
Electric Co-Op Fee	68,076	24,623	6,603	50,056
Gift Tax	0	0	0	0
Hazardous Waste Disposal	3,314,879	980,504	810,069	3,144,444
Income Taxes				
Corporation	145,368,072	(57,785,709)	(14,451,371)	188,702,410
Fiduciary	9,747,033	(696,311)	995,592	11,438,936
Individual, Declaration & Withholding Tax	2,856,351,897	262,070,599	208,608,054	2,802,889,352
Inheritance Tax	0	3,640	0	(3,640)
Liquors - Alcoholic Beverage Taxes				
High Alcoholic Content	26,214,561	2,111,643	3,308,339	27,411,257
Low Alcoholic Content	35,121,084	3,054,560	3,878,125	35,944,649
Out-Of-State Shippers	136,199	11,484	28,340	153,055
Marijuana/Substance Abuse	559	55	140	644
Minerals, Oil, & Gas				
Pipeline Safety Inspection	0	0	0	0
Surface Mining & Reclamation Fee	321,088	24,510	23,484	320,062
Oil Spill Contingency Fee	6,857,011	576,474	406,777	6,687,314
Oilfield Site Restoration-Gas	2,359,123	(50,590)	7,070	2,416,783
Oilfield Site Restoration-Oil	794,930	9,525	1,878	787,283
Natural Resources-Severance Tax	445,148,448	51,050,681	36,904,948	431,002,715
Petroleum Products				
Gasoline Tax	474,124,161	39,049,512	40,127,753	475,202,402
Gasoline Inspection Fee	3,027,795	253,705	299,893	3,073,983
Special Fuels Tax	146,605,908	11,725,571	12,150,950	147,031,287
Special Fuels Inspection Fee	1,536,765	156,858	142,391	1,522,298
Public Utilities				
Inspection & Supervision	8,295,251	407,731	357,156	8,244,676
Natural Gas Franchise	362,127	91,028	101,627	372,726
Transportation/Communication	11,808,879	678,969	548,774	11,678,684
Sales Tax	2,884,043,319	241,388,632	340,661,675	2,983,316,362
Telecommunication Tax	641,484	44,226	89,638	686,896
Tobacco	244,368,984	10,008,875	18,383,356	252,743,465
SUBTOTALS-STATE REVENUES	\$ 7,356,183,651	\$ 545,929,263	\$ 649,134,856	\$ 7,459,389,294
Other Taxes				
Beer Taxes-Parish & Municipalities	4,970,050	442,345	459,402	4,987,107
La Tourism & Promo	21,334,276	1,860,836	2,076,653	21,550,093
Hotel/Motel Room Occupancy				
Louisiana Stadium & Exposition District	49,703,616	0	0	49,703,616
New Orleans Exhibition Hall	32,890,032	0	0	32,890,032
New Orleans Exhibition Hall Authority				
Flat Room Occupancy Tax & Food & Beverage Taxes	19,333,707	0	0	19,333,707
Service Contractor Tax	1,879,180	0	0	1,879,180
Tour Tax	279,818	0	0	279,818
Consumer Use Tax-Local & State ¹	197,401	42,731	6,161	160,831
Consumer Use Tax-Excise	5,971	0	1,160	7,131
Catalog Sales Tax-Local & State	878,983	25,193	215,028	1,068,818
SUBTOTAL – OTHER TAXES	\$ 131,473,032	\$ 2,371,105	\$ 2,758,404	\$ 131,860,331
GRAND TOTALS	\$ 7,487,656,683	\$ 548,300,368	\$ 651,893,260	\$ 7,591,249,625

¹ Does not include local and state net cash collections of \$1,278,959 or total net collections of \$1,278,259 after accrual adjustments from individual income tax returns.

Tax Collections

Cash Collections

Five-Year Comparison

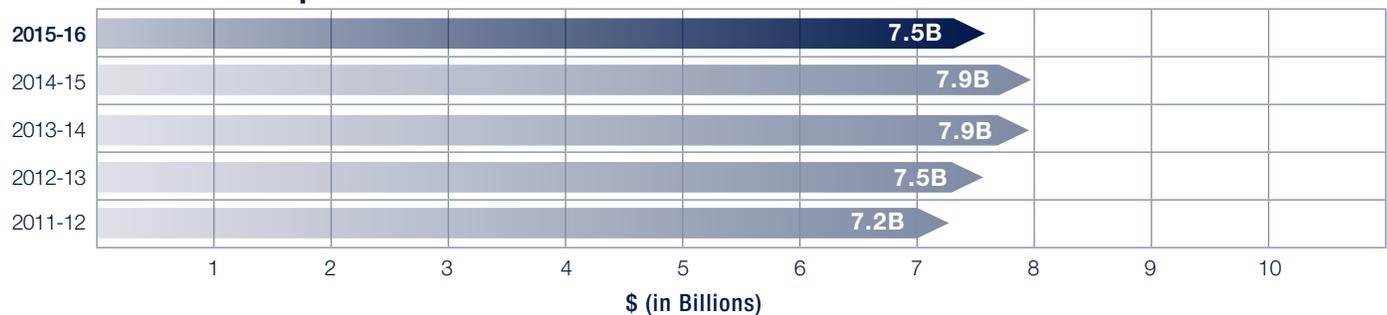
Tax Collections	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
Major State Taxes					
Corporation					
Franchise Tax	\$ 77,864,486	\$ 95,711,076	\$ 155,712,065	\$ 123,531,814	\$ 48,456,024
Income Tax	238,296,299	287,851,214	467,813,626	373,482,300	145,368,072
Individual, Declaration, & Withholding Tax	2,431,336,487	2,720,978,407	2,786,312,254	2,890,205,844	2,856,351,897
Natural Resources - Severance Tax	839,872,263	842,743,644	826,329,635	735,038,179	445,148,448
Petroleum Products					
Gasoline Tax	442,670,164	445,131,758	450,160,309	460,190,915	474,124,161
Inspection Fees (Gas/Special Fuels)	4,478,631	4,439,835	4,386,839	4,294,382	4,564,560
Special Fuels Tax	135,207,686	136,108,424	139,637,558	143,875,732	146,605,908
General Sales Tax³	2,632,493,041	2,629,753,483	2,658,979,997	2,746,383,448	2,905,377,595
Miscellaneous State Taxes & Fees^{1,3}	248,358,815	243,077,028	267,392,623	267,300,688	351,521,262
Other Taxes²	101,925,763	110,595,042	122,808,658	126,005,684	110,138,756
GRAND TOTALS	\$ 7,152,503,636	\$ 7,516,389,912	\$ 7,879,533,564	\$ 7,870,308,986	\$ 7,487,656,683

¹ Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Alcoholic Beverage Tax, Contractor's Fee, Electric Co-op, Fiduciary, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Public Utilities Tax, Telecommunications Tax for the Deaf, and Tobacco Tax.

² Other Taxes includes: Parish and Municipalities Beer Tax, Louisiana Tourism and Promotion Tax, Hotel/Motel Room Occupancy Tax, NOEH Authority Tax, Consumer Use Tax, Consumer Use Excise Tax, and Catalog Sales Tax.

³ Taxes incurred a rate increase during FY 16

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2016

Tax/Fee Type	Calculated Collections Before Refunds ¹	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 1,110,267	\$ (273)	\$ 1,109,994
Catalog Sales	878,983	0	878,983
Consumer Use – Excise	5,971	0	5,971
Consumer Use Tax – Local & State ²	197,401	0	197,401
Contractor's Fee, Nonresident	0	0	0
Corporation Franchise Tax	271,014,494	(222,558,470)	48,456,024
Electric Co-op Fee	68,076	0	68,076
Gift Tax	0	0	0
Hazardous Waste Site Cleanup Fund	3,343,896	(29,017)	3,314,879
Income Taxes			
Corporation Income Tax	813,043,484	(667,675,411)	145,368,073
Declaration, Individual	295,650,632	(6,428,389)	289,222,243
Fiduciary	16,345,459	(6,598,427)	9,747,032
Individual	414,859,776	(935,224)	413,924,552
Withholding, Individual	3,032,542,904	(879,337,802)	2,153,205,102
Inheritance Tax	(3,536)	3,536	0
Liquors – Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	26,236,378	(21,816)	26,214,562
Low Alcoholic Content (Beer)	35,194,799	(73,715)	35,121,084
Out-of-State Shippers	141,130	(4,931)	136,199
Parish & Municipal Beer Tax	4,970,050	0	4,970,050
Marijuana & Controlled Dangerous Substance	559	0	559
Minerals, Oil, & Gas			
Oil Spill Contingency Fee	6,870,856	(13,845)	6,857,011
Oilfield Site Restoration – Gas	3,571,272	(1,212,149)	2,359,123
Oilfield Site Restoration – Oil	803,207	(8,277)	794,930
Surface Mining Reclamation	321,088	0	321,088
Natural Resources – Severance Tax	487,793,061	(42,644,613)	445,148,448
Petroleum Products			
Gasoline & Inspection Fees	477,151,956	0	477,151,956
Special Fuels & Inspection Fees	148,528,360	(385,688)	148,142,672
Motor Fuels	5,923,432	(5,923,432)	0
Public Utilities – Carriers			
Inspection & Supervision Fees	8,641,035	(345,785)	8,295,250
Natural Gas Franchise Tax	362,127	0	362,127
Transportation & Communication	14,028,918	(2,220,040)	11,808,878
Sales Tax³	3,006,231,283	(100,853,688)	2,905,377,595
Telecommunications Tax for the Deaf	641,484	0	641,484
Tobacco	248,783,984	(4,415,000)	244,368,984
TOTALS	\$ 9,325,252,786	(\$1,941,682,456)	\$ 7,383,570,330

¹Includes adjustments for returned checks.

²Does not include collections of \$1,278,959 from Individual Income Tax Returns.

³La Tourism and Promotion Tax is included.

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2015	FYE 16	FYE 16	2015	2015	FYE 16	FYE 16
Acadia	62,577	\$15,307,651	\$245	\$27,475,852	\$439	\$29,405,145	\$470
Allen	25,683	3,664,841	143	14,480,729	564	9,237,435	360
Ascension	119,455	83,419,163	698	126,719,575	1,061	93,603,514	784
Assumption	22,842	3,069,304	134	17,816,215	780	12,369,407	542
Avoyelles	41,103	7,508,022	183	9,755,463	237	15,582,257	379
Beauregard	36,462	8,695,889	238	26,339,508	722	17,476,862	479
Bienville	13,786	2,845,820	206	39,182,971	2,842	5,042,535	366
Bossier	125,175	46,064,930	368	104,634,068	836	62,852,393	502
Caddo	251,460	97,038,681	386	239,695,202	953	130,792,496	520
Calcasieu	198,788	126,906,240	638	209,775,431	1,055	126,671,074	637
Caldwell	9,993	1,559,420	156	8,076,442	808	4,217,451	422
Cameron	6,817	2,549,561	374	36,489,870	5,353	5,807,431	852
Catahoula	10,147	1,562,808	154	3,364,623	332	3,551,956	350
Claiborne	16,295	2,958,673	182	10,822,036	664	5,164,218	317
Concordia	20,142	4,919,416	244	14,341,264	712	6,457,374	321
DeSoto	27,052	6,183,646	229	80,192,354	2,964	13,528,523	500
East Baton Rouge	446,753	242,003,151	542	446,641,825	1,000	296,828,061	664
East Carroll	7,307	991,707	136	5,712,501	782	2,068,291	283
East Feliciana	19,696	2,047,291	104	8,245,793	419	9,793,320	497
Evangeline	33,743	4,183,693	124	17,705,969	525	14,047,084	416
Franklin	20,410	4,029,498	197	9,787,082	480	7,102,659	348
Grant	22,343	1,125,871	50	8,806,304	394	8,441,697	378
Iberia	74,103	23,192,905	313	43,810,692	591	39,439,886	532
Iberville	33,095	34,861,730	1,053	63,554,596	1,920	17,459,585	528
Jackson	15,858	3,337,604	210	24,503,910	1,545	6,574,168	415
Jefferson	436,275	243,213,863	557	361,487,729	829	278,804,927	639
Jefferson Davis	31,439	10,291,204	327	19,886,013	633	15,257,552	485
Lafayette	240,098	126,589,953	527	175,570,485	731	190,403,722	793
Lafourche	98,325	33,109,647	337	127,434,225	1,296	62,721,038	638
LaSalle	14,974	3,436,147	229	11,833,765	790	7,218,816	482
Lincoln	47,774	21,593,049	452	34,125,543	714	23,039,829	482
Livingston	137,788	29,756,008	216	55,015,019	399	79,157,524	574
Madison	11,514	2,590,556	225	12,020,035	1,044	2,451,616	213
Morehouse	26,395	5,707,042	216	12,018,175	455	7,908,014	300
Natchitoches	39,179	9,869,874	252	29,431,154	751	16,065,851	410

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2015	FYE 16	FYE 16	2015	2015	FYE 16	FYE 16
Orleans	389,617	\$184,523,547	\$474	\$574,147,166	1,474	\$244,470,004	\$627
Ouachita	156,761	69,320,027	442	96,604,527	616	80,071,917	511
Plaquemines	23,495	9,278,880	395	71,294,584	3,034	17,176,465	731
Pointe Coupee	22,251	8,440,858	379	24,145,357	1,085	12,234,650	550
Rapides	132,141	58,748,442	445	87,106,320	659	68,993,575	522
Red River	8,593	1,308,600	152	22,971,097	2,673	3,741,058	435
Richland	20,523	4,378,388	213	14,465,504	705	7,991,614	389
Sabine	24,186	5,205,580	215	16,358,280	676	11,068,286	458
St. Bernard	45,408	13,436,180	296	45,007,644	991	16,246,524	358
St. Charles	52,812	31,806,243	602	147,391,783	2,791	39,406,854	746
St. Helena	10,567	440,515	42	7,559,470	715	4,588,058	434
St. James	21,567	15,968,634	740	61,811,773	2,866	13,552,371	628
St. John the Baptist	43,626	21,338,747	489	53,096,418	1,217	22,758,655	522
St. Landry	83,848	21,817,190	260	36,852,623	440	42,607,074	508
St. Martin	53,835	9,338,430	173	38,128,745	708	29,156,927	542
St. Mary	52,810	20,252,688	384	60,419,413	1,144	29,758,543	564
St. Tammany	250,088	102,233,039	409	278,176,492	1,112	196,187,838	784
Tangipahoa	128,755	33,113,880	257	49,969,597	388	54,836,536	426
Tensas	4,740	1,987,452	419	6,126,207	1,292	1,588,763	335
Terrebonne	113,972	40,217,054	353	82,099,750	720	76,461,595	671
Union	22,477	3,342,683	149	12,923,305	575	9,233,201	411
Vermilion	59,875	12,855,717	215	34,842,253	582	35,054,979	585
Vernon	50,803	7,780,862	153	17,121,789	337	15,777,841	311
Washington	46,371	7,638,066	165	19,963,727	431	14,414,391	311
Webster	40,021	11,148,321	279	26,068,212	651	17,810,067	445
West Baton Rouge	25,490	18,330,001	719	34,900,744	1,369	16,593,568	651
West Carroll	11,293	1,992,244	176	4,021,786	356	3,708,744	328
West Feliciana	15,385	2,778,090	181	21,831,975	1,419	8,260,603	537
Winn	14,568	2,988,538	205	6,637,750	456	5,991,801	411

LOUISIANA'S ESTIMATED POPULATION: 4,670,724

¹Exclusive of Homestead Exemption and 2016 for the Parish of Orleans

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2015, Release Date: March 2016

Property Tax Source: Louisiana Tax Commission

Local Dedications

State Hotel/Motel Sales Tax Collections Jefferson Parish/Orleans Parish

For Fiscal Year Ending June 30, 2016

Tax Dedication	Total
Jefferson Parish-Ponchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	\$ 497,581
Jefferson Parish-Kenner City Convention Center	482,652
Jefferson Parish-Municipal Center East Side of Mississippi	731,435
Jefferson Parish-John Alario, Sr. Multipurpose Center West Side of Mississippi	324,759
Jefferson Parish-Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	984,350
Jefferson Parish-Town of Grand Isle Tourist Commission Enterprise Account	29,446
Jefferson Parish-Gretna Tourist Commission Enterprise Account	104,506
Orleans Parish-Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish-New Orleans Sports Franchise Fund	9,170,045
Orleans Parish-New Orleans Metropolitan Convention and Visitors Bureau Fund	10,834,941
Total	\$ 25,159,715

Local Dedications

State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2016

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 84,435	Morehouse Parish Bastrop Municipal Center Fund	\$ 38,110
Allen Parish Capital Improvement Fund	206,601	Natchitoches Parish Historic Development Fund	335,263
Ascension Parish Visitor Enterprise Fund	1,012,155	Natchitoches Parish Visitor Enterprise Fund	112,884
Avoyelles Parish Visitor Enterprise Fund	123,249	Ouachita Parish Visitor Enterprise Fund	1,571,843
Beauregard Parish Community Improvement Fund	88,854	Plaquemines Parish Visitor Enterprise Fund	161,788
Bienville Parish Tour & Economic Development Fund	27,537	Point Coupee Parish Visitor Enterprise Fund	39,748
Bossier Parish Civic Center Fund	1,913,102	Rapides Parish Coliseum	69,394
Caddo Shreveport Riverfront & Convention Center Fund	1,926,646	Rapides Parish Economic Development Fund	346,965
Caddo Shreveport-Bossier City Visitor Enterprise Fund	553,279	Rapides City of Pineville Economic Development Fund	208,179
Calcasieu Higher Education	1,505,253	Rapides Alex/Pineville Area Tourism Fund	208,179
Calcasieu East of River Visitor (Ward 1,2 & 8)	0	Rapides Alex/Pineville Exhibition Hall	232,395
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0	Red River Visitor Enterprise Fund	37,362
Calcasieu East of River Lake Charles Civic Center	1,424,757	Richland Parish Visitor Enterprise Fund	118,474
Calcasieu West of River Community Center Fund (Ward 4,5,6 & 7)	1,308,702	Sabine Parish Tourism Improvement Fund	166,321
Caldwell Parish Economic Development Fund	203	St Bernard Parish Visitor Enterprise Fund	104,312
Cameron Parish Tourist Development Fund	16,348	St Charles Parish Visitor Enterprise Fund	164,070
Claiborne Parish Tourism	712	St Charles Parish River Parish Conv, Tourism & Visitor Fund	55,240
Claiborne Parish Town of Homer Economic Development Fund	16,629	St James Parish Enterprise Fund	57,221
Concordia Parish Economic Development Fund	88,343	St James Parish River Parish Conv, Tourism & Visitor Fund	19,267
DeSoto Parish Visitor Enterprise Fund	129,790	St John the Baptist Parish Convention Facility Fund	317,194
EBRP Baker Economic Development	33,533	St John the Baptist River Parish Conv, Tourism & Visitor Fund	106,801
EBR Parish Riverside Centroplex Fund	1,229,460	St Landry Parish Tourist Community Fund	194,343
EBR Parish Community Improvement Fund	2,534,968	St Landry Parish City Hall Market Fund	197,304
EBR Parish Enhancement Fund	1,267,484	St Martin Parish Enterprise Fund	171,781
East Carroll Parish Visitor Enterprise Fund	7,631	St Mary Parish Visitor Enterprise Fund	538,043
East Feliciana Parish Tourist Commission Fund	1,978	St Tammany Parish Tourist Commission Fund	1,846,421
Evangeline Parish Visitor Enterprise Fund	48,026	Tangipahoa Parish Tourist Commission Fund	542,185
Franklin Parish Visitor Enterprise Fund	35,079	Tangipahoa Parish Economic Development Fund	182,554
Grant Parish Economic Development	5,486	Tensas Parish Visitor Enterprise Fund	2,456
Iberia Parish Tourist Commission Fund	379,351	Terrebonne Parish Houma Tourist Fund	482,972
Iberville Parish Visitor Enterprise Fund	119,528	Terrebonne Parish Visitor Enterprise Fund	475,729
Jackson Parish Economic Development & Tourism Fund	33,305	Union Parish Visitor Enterprise Fund	29,004
Jefferson Davis Parish Visitor Enterprise Fund	157,200	Vermilion Parish Visitor Enterprise Fund	90,351
Lafayette Parish Visitor Enterprise Fund	3,001,675	Vernon Parish Community Improvement Fund	438,185
Lafourche Parish Enterprise Fund	313,348	Washington Parish Tourist Community Fund	39,844
Lafourche Retarded Citizens, Training & Development	308,647	Washington Parish Economic Development & Tour Visitor Fund	13,416
LaSalle Parish Economic Development Fund	19,196	Webster Parish Convention & Visitor Bureau Fund	167,133
Lincoln Parish Visitor Enterp Fund	281,381	West Baton Rouge Parish Visitor Enterprise Fund	537,870
Lincoln Parish Municipalities Fund	277,160	West Carroll Parish Visitor Enterprise Fund	17,988
Livingston Parish Tourism Improvement Fund	327,871	West Feliciana Parish St Francisville Economic Dev Fund	189,319
Madison Parish Visitor Enterprise Fund	39,505	Winn Parish Tourism Fund	50,999
Morehouse Parish Visitor Enterprise Fund	38,692	TOTAL	\$31,566,005

Fund Distributions

For Fiscal Year Ending June 30, 2016

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
ATC Officer Retirement Fund	\$ 117,615
Attakapas Conservation Fund	126,870
Aviation Fuels	29,800,000
Gasoline/Special Fuels Timed Account	124,146,014
Motor Fuels Inspection Fund	4,564,560
Sports Facility Assistance Fund	2,375,615
Telecommunications for the Deaf	1,000,000
Telephone Company Property Assessment Fund	17,703,736
Tobacco Tax Healthcare Fund	30,264,023
Tobacco Tax Medicaid Match Fund	115,720,572
Tobacco Tax Regulation Enforcement Fund	512,886
Transportation Trust Fund	496,584,056
TOTAL	\$822,915,947
Cooperative Endeavors (Tax Increment Financing)	
TIF, Algiers Economic Development	\$ 494,454
TIF, Bass Pro Shops	1,449,416
TIF, Cabelas	777,646
TIF, City of Broussard District Account	676,842
TIF, Garrett Road Economic Development District	3,209,139
TIF, Industrial Board of Lafayette	0
TIF, Ruston Cooperative Endeavor	3,186,263
TIF, Tower Drive Economic Development District	1,021,470
TIF, Rooms to Go	167,532
TOTAL	\$ 10,982,762
DISTRIBUTION TO LED & LA TOURISM	
LA Economic Development Fund	\$ 9,391,352
LA Economic Marketing Fund	1,738,682
LA Tourism Promotion District	21,334,276
TOTAL	\$ 32,464,310
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Auto Rental Tax	\$ 78,010
Consumer Use Tax	1,072,536
Parish & Municipal Beer Tax	4,800,809
TOTAL	\$ 5,951,355
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
START Contributions	\$ 235,594
Donations of Refunds ¹	329,303
Garnishment Program	10,153,221
TOTAL	\$ 10,718,118
SPECIAL TAXING DISTRICTS	
LA Stadium & Expo District - Orleans/Jefferson	\$ 49,703,617
E Morial Exhibition Authority Room Rentals - Orleans only	32,890,034
E Morial Exhibition Occupancy & Food/Beverage Tax - Orleans only	19,333,707
E Morial Exhibition Service Contractor & Tour Tax - Orleans only	2,158,996
TOTAL	\$ 104,086,354

¹See pg 18 for a complete list of all Donation of Refunds.

Donation of Refunds

For Fiscal Year Ending June 30, 2016

Donation of Refunds on Individual Income Tax Returns	Total
Alliance for the Advancement of End of Life Care	\$ 1,058
Affiliated Blind of Louisiana, Inc.	436
American Red Cross	20,180
Animal Welfare Commission	14,522
Bastion Community of Resilience	415
Center of Excellence for Autism Spectrum Disorder	2,375
Coastal Protection & Restoration Fund	30,913
Decorative Lighting on the Crescent City Connection	1,523
Dreams Come True	5,410
Friends of Palmetto Island State Park	1,386
Lighthouse for the Blind in New Orleans	1,218
Louisiana Association for the Blind	923
Louisiana Association of United Way	7,442
Louisiana Bicentennial & Battle of New Orleans Bicentennial Commissions	485
Louisiana Cancer Trust Fund	19,001
Louisiana Center for the Blind	3,002
Louisiana Coalition Against Domestic Violence	9,378
Louisiana Food Bank Association	35,383
Louisiana National Guard Honor Military Funerals	23,187
Louisiana State Troopers Charities, Inc.	8,727
Louisiana Youth Leadership Seminar Corporation	0
Make a Wish Foundation	24,495
Military Family Assistance Fund ¹	79,180
National Lung Cancer Partnership	1,604
National Multiple Sclerosis Society Fund	4,341
New Opportunities Waiver Fund	630
Operation & Maintenance of the New Orleans Ferries	4,165
SNAP Fraud & Abuse Detection & Prevention Fund	4,196
Wildlife Habitat & Natural Heritage Trust Fund	23,728
TOTAL	\$ 329,303

¹Includes refunds donated from individual income and corporation income taxes and the donation of vendor's compensation from sales tax.

Louisiana Revised Statute 47:1578 authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

Under this authority, the Secretary can accept less than full payment as a final settlement for a state tax liability. The statutory conditions for such a settlement are “serious doubt” as to collectibility of the tax due or the taxpayer’s liability for the tax, and a higher collection cost than the outstanding liability. The judgment for taxes compromised must be \$500,000 or less, excluding interest and penalty.

Name	Type of Tax	Tax Period (s)	Amount Abated Compromised	Amount Paid in Compromise
John Palermo	Individual Income	2002-2011	\$ 29,215.74	\$ 8,000.00
Karl Reed	Individual Income	2006-2014	16,849.41	252.00
Sharon Brown	Individual Income	2005-2014	8,300.00	8,300.00

A map of Louisiana showing its parishes. The map is rendered in a light blue color with white outlines for the parishes. The text "DATA BY TAX TYPE" is overlaid on the map in a bold, white, sans-serif font. The text is centered horizontally and vertically over the map.

DATA BY TAX TYPE

Alcoholic Beverage Tax

Cash Collections After Accrual Adjustments

The alcoholic beverage taxes are levied on low alcohol and malt beverages, liquor, and wine, including wine from out-of-state shippers. Act 13 of the 2016 First Extraordinary Legislative Session increased the tax levied on beverages of high and low alcoholic content effective April 1, 2016.

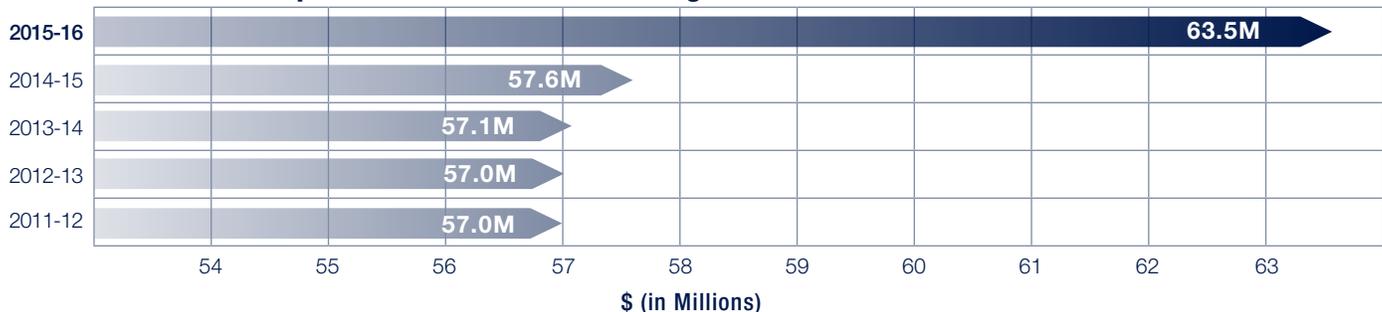
The tax levies prior to April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages – \$10 per 31-gallon barrel; Sparkling Wine - 42¢ per liter; Liquor - 66¢ per liter; Still Wine (alcoholic content 14% and under) – 3¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) – 6¢ per liter; Still Wine (alcoholic content over 24%) - 42¢ per liter.

The tax levies after April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) - 35¢ per liter; Still Wine (alcoholic content over 24%) - 55¢ per liter.

Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2015-16	\$35,944,649	\$27,564,312	\$63,508,961	10.31%
2014-15	\$33,730,610	\$23,843,996	\$57,574,606	0.84%
2013-14	\$34,304,940	\$22,788,732	\$57,093,672	0.16%
2012-13	\$34,889,371	\$22,113,726	\$57,003,097	0.06%
2011-12	\$35,404,645	\$21,566,023	\$56,970,669	1.62%

Five-Year Comparison of Alcoholic Beverage Tax Collections



Low Alcoholic Beverage Tax

Cash Collections - Barrel Equivalent

For Fiscal Year 2016

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 8,974,334	897,433
2nd Quarter	8,583,466	858,347
3rd Quarter	7,421,026	742,103
4th Quarter	10,142,258	870,537
TOTAL	\$ 35,121,084	3,368,420

For Fiscal Year 2015

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 8,886,139	888,614
2nd Quarter	8,117,198	811,720
3rd Quarter	8,060,079	806,008
4th Quarter	8,398,060	839,806
TOTAL	\$ 33,461,476	3,346,148

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2016

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,142,770	484,726	504,052	7,521,291
2nd Quarter	8,554,203	679,051	632,943	8,123,260
3rd Quarter	9,292,998	859,038	663,036	8,459,013
4th Quarter	8,814,427	624,211	654,218	8,155,206
TOTAL	34,804,398	2,647,027	2,454,250	32,258,770
TAX PER LITER (prior to April 1, 2016)	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
TAX PER LITER (after to April 1, 2016)	\$ 0.80	\$ 0.55	\$ 0.35	\$ 0.20
GROSS TAX DUE¹	\$23,758,490	\$ 1,165,541	\$ 267,808	\$ 1,853,981

¹Gross tax due before discounts, refunds, and other adjustments

For Fiscal Year 2015

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,278,762	475,296	533,358	7,784,508
2nd Quarter	8,258,289	611,524	572,863	7,533,461
3rd Quarter	9,127,315	742,662	607,196	8,254,248
4th Quarter	8,382,715	555,020	600,326	8,103,126
TOTAL	34,047,081	2,384,502	2,313,743	31,675,343
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE¹	\$22,471,073	\$ 1,001,491	\$ 138,825	\$ 950,260

¹Gross tax due before discounts, refunds, and other adjustments

Corporation Income Tax

Cash Collections After Accrual Adjustments

All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

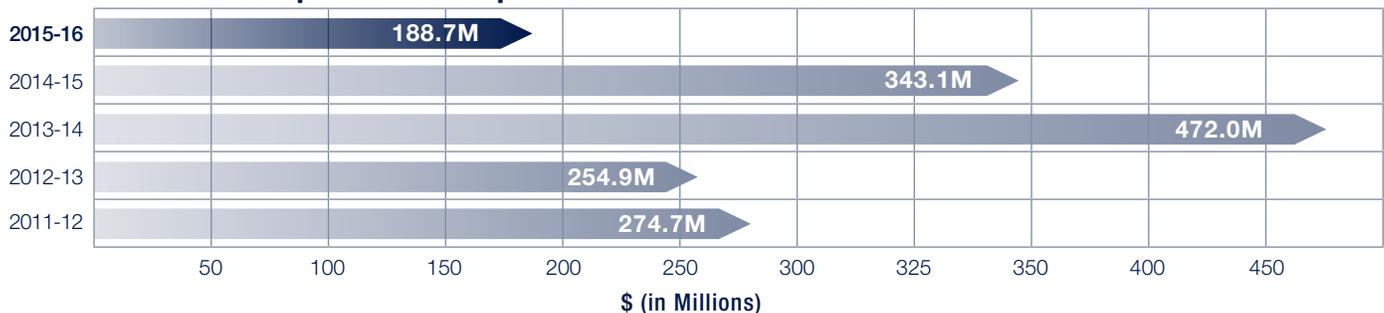
Corporations are taxed on net income computed at the following rates:

- Four percent on the first \$25,000 of net income
- Five percent on the next \$25,000
- Six percent on the next \$50,000
- Seven percent on the next \$100,000
- Eight percent on the excess over \$200,000

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2015-16	\$ 188,702,410	-45.00%
2014-15	\$ 343,095,046	-27.31%
2013-14	\$ 472,011,099	85.16%
2012-13	\$ 254,914,766	-7.19%
2011-12	\$ 274,661,284	38.80%

Five-Year Comparison of Corporation Income Tax Collections



Corporation Franchise Tax

Cash Collections After Accrual Adjustments

The corporation franchise tax is levied on any corporation doing business, or qualified to do business in Louisiana, unless specifically exempt by statute.

The total taxable base consists of the corporation's capital stock, surplus, and undivided profits. Borrowed capital has been completely phased out for taxable periods beginning on or after January 1, 2011. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

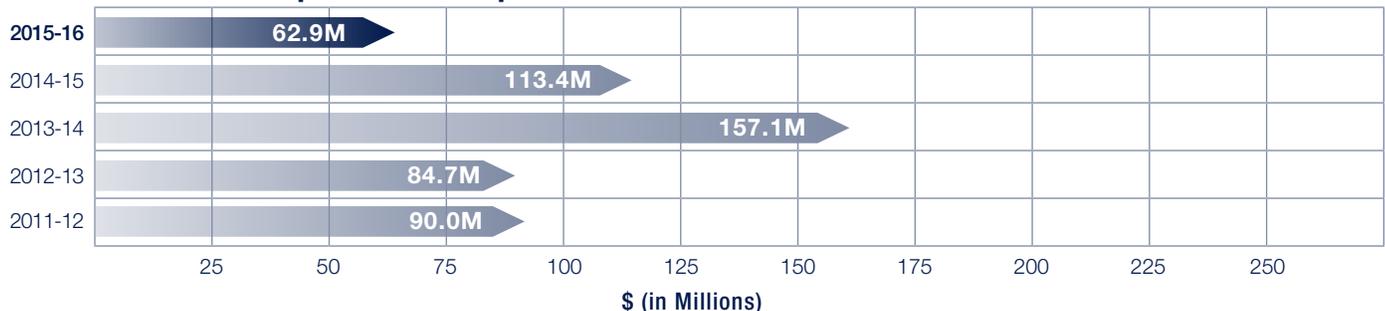
The corporation franchise tax rate is as follows:

- \$1.50 per each \$1,000 of taxable base up to \$300,000;
- \$3.00 per each \$1,000 of taxable base over \$300,000

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2015-16	\$ 62,900,803	-44.53%
2014-15	\$ 113,402,729	-27.82%
2013-14	\$ 157,111,223	85.42%
2012-13	\$ 84,732,265	-5.84%
2011-12	\$ 89,986,148	36.43%

Five-Year Comparison of Corporation Franchise Tax Collections



Corporation Income Tax

Liability by Taxable Income Bracket

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than 0	11,736	11.60%	\$ (64,806,926,731)	\$ 0	0.00%
0	76,952	76.09%	0	0	0.00%
1 - 25,000	6,971	6.89%	45,998,116	1,852,112	0.36%
25,001 - 50,000	1,386	1.37%	50,219,843	2,174,994	0.42%
50,001 - 100,000	1,186	1.17%	83,921,040	4,159,625	0.81%
100,001 - 500,000	1,693	1.67%	394,246,395	25,741,562	5.00%
500,001 - 1,000,000	437	0.43%	309,079,600	23,105,439	4.48%
1,000,001 - 2,000,000	299	0.30%	420,166,342	32,500,811	6.31%
2,000,001 - 10,000,000	383	0.38%	1,591,649,385	125,903,830	24.44%
> 10,000,000	92	0.09%	3,751,841,882	299,805,787	58.19%
TOTALS	101,135	100.00%	\$ (58,159,804,128)	\$ 515,244,160	100.00%

¹Amount is the tax due on the return before any credits or prepayments.

Corporation Franchise Tax

Liability by Taxable Base

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability ¹	Percent of Total Liability
less than 0	8,778	8.68%	\$ (11,405,139,428)	\$ 382,106	0.17%
0	64,348	63.63%	0	161,702	0.07%
1 - 25,000	8,710	8.61%	68,092,298	98,703	0.04%
25,001 - 100,000	5,832	5.77%	326,023,917	430,008	0.19%
100,001 - 500,000	6,614	6.54%	1,581,901,491	2,324,278	1.02%
500,001 - 1,000,000	2,071	2.05%	1,474,630,698	3,056,991	1.35%
1,000,001 - 10,000,000	3,613	3.57%	11,484,919,135	28,160,670	12.40%
10,000,001 - 50,000,000	880	0.87%	18,736,337,434	48,482,097	21.34%
50,000,001 - 100,000,000	154	0.15%	10,675,672,912	27,145,851	11.95%
100,000,001 - 500,000,000	111	0.11%	21,896,868,172	55,056,755	24.23%
500,000,001 - 1,000,000,000	14	0.01%	9,133,838,741	11,986,185	5.28%
> 1,000,000,000	10	0.01%	34,534,099,327	49,895,892	21.96%
TOTALS	101,135	100.00%	\$ 98,507,244,697	\$ 227,181,238	100.00%

¹Amount is the tax due on the return before any credits or prepayments.

Corporation Income & Franchise Tax

Credits Claimed on Returns

Nonrefundable Credits Claimed on Returns Processed During Fiscal Year 2016

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas ¹	\$ 0	\$ 0
Angel Investor ¹	28,000	0
Apprenticeship	265,178	61,701
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	0
Brownfields Investor	22,756	0
Cane River Heritage	0	0
Cash Donations to the Dedicated Research Fund	0	0
Certain Refunds Issued by Utilities	0	0
Contributions to Educational Institutions	0	0
Debt Issuance Costs	0	0
Digital Interactive Media & Software ¹	0	0
Donations of Materials, Equipment, etc.	0	0
Donations to Assist Qualified Playgrounds	0	0
Employment of Certain 1st Time Drug Offenders	0	0
Employment of Certain 1st Time Nonviolent Offenders ²	Negligible	0
Employment of the Previously Unemployed	0	0
Enterprise Zones	12,071,718	2,555,187
Exemption for Manufacturing Establishments	0	2,744,551
Hiring Eligible Re-Entrants	108	0
Industrial Tax Equalization	177,201	1,117,524
Insurance Company Premium Tax	33,146,177	0
Inventory Tax/Ad Valorem Tax	28,821	0
LA Community Economic Development	0	0
Louisiana Community Development Financial Institution (LCDFI)	0	0
Louisiana Basic-Skills Training ²	Negligible	0
Louisiana Capital Companies	3,579,594	0
Motion Picture Infrastructure & Investment	69,449,096	0
Motion Picture Resident	12,462	0
Neighborhood Assistance	0	0
New Jobs	179,953	0
New Markets	601,118	708,368
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Purchase of Qualified Recycling Equipment	0	134,335
Rehabilitation of Historic Structures	11,588,294	10,028,896
Research & Development ¹	2,212,448	1,532,450
Technology Commercialization ¹	0	0
University Research & Development Parks	0	0
TOTAL	\$ 133,366,668	\$ 18,883,012

¹Credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for refundable amounts.

²Credit amount is negligible, less than \$10,000, and actual amount is included in the total.

Refundable Credits Claimed on Returns Processed During Fiscal Year 2016

Credit	Amount Claimed	Credit	Amount Claimed
Ad Valorem Tax on Natural Gas	\$ 2,135,428	Prison Industry Enhancement Contractors	0
Ad Valorem Tax on Offshore Vessels	28,664,406	Research & Development	0
Ad Valorem Tax Paid by Certain Telephone Companies	6,299,521	Retention & Modernization	1,360,848
Angel Investor	0	School Readiness Business Supported Child Care	139,225
Conversion of Vehicle to Alternative Fuel	738,972	School Readiness Child Care Provider	2,112,961
Digital Interactive Media & Software	6,542,378	School Readiness Fees & Grants	187,342
Inventory Tax/Ad Valorem Tax	209,978,179	Solar Energy System-Leased	7,381,590
LA Citizens Property Insurance Corporation Assessment	977,931	Solar Energy System-Purchased	0
Mentor-Protégé	0	Technology Commercialization	0
Milk Producers	112,902	Urban Revitalization	16,488
Musical & Theatrical Productions	3,814,021	TOTAL	\$ 270,462,192

Individual Income Tax

Cash Collections After Accrual Adjustments

Louisiana’s individual income tax is based on federal tax laws for simplification, although Louisiana’s tax is not a true “piggyback” system. The starting point for the computation of the tax is the federal adjusted gross income. A deduction is also allowed for the amount of federal income taxes paid.

The Louisiana individual income tax rates are:

A taxpayer filing single, married filing separately, or head of household:

- » 2% of the first \$12,500 of taxable income;
- » 4% of the next \$37,500;
- » 6% of the taxable income over \$50,000.

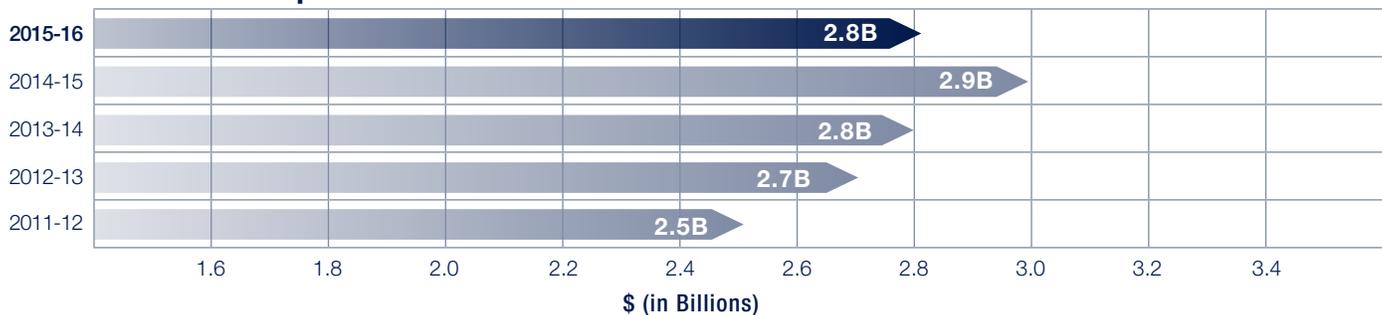
A qualified widow(er) or married persons filing jointly:

- » 2% of the first \$25,000 of taxable income;
- » 4% of the next \$75,000;
- » 6% of the taxable income over \$100,000.

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2015-16	\$ 2,802,889,352	-3.32%
2014-15	\$ 2,899,008,563	5.03%
2013-14	\$ 2,760,230,179	0.89%
2012-13	\$ 2,735,990,906	8.92%
2011-12	\$ 2,512,039,630	4.22%

Five-Year Comparison of Individual Tax Collections

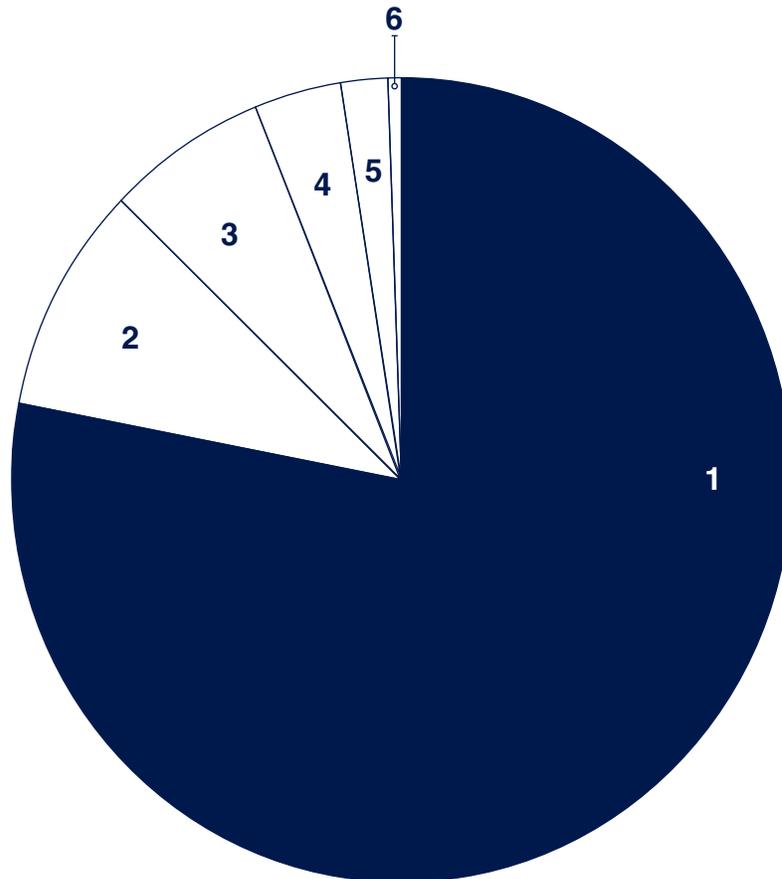


Individual Income Tax

Payments and Credits Reported on Returns

Payments/Credit Reported	Amount	% of Total
1 Withholding Reported	\$ 2,927,018,293	79.54%
2 Declaration Payments	324,784,386	8.83%
3 Payments Made with Return ¹	232,498,965	6.32%
4 Credits Carried Forward	113,308,258	3.08%
5 Payments with Extensions	78,493,323	2.13%
6 Payments Made with Composite Partnership Returns	3,816,302	0.10%
TOTAL	\$ 3,679,919,527	100.00%

¹Payment made with return (PMR) represents gross payments before refunds and includes income tax and consumer use tax.



Individual Income Tax

Refundable Credits Claimed on Returns

Processed During Fiscal Year 2016

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas	\$ 110,398
Ad Valorem Tax on Offshore Vessels	6,444,872
Amts Paid - Military Hunting & Fishing License	96,425
Angel Investor ²	42,004
Child Care Expenses ¹	13,245,752
Conversion of Vehicle to Alternative Fuel	503,279
Digital Interactive Media & Software ²	873,601
Earned Income Tax	48,894,977
Historic Residential	298,743
Inventory Tax/Ad Valorem Tax	15,569,838
LA Citizens Property Insurance Corporation Assessment	24,804,854
Mentor-Protégé ³	Negligible
Milk Producers	737,778
Musical & Theatrical Productions	1,506,848

Refundable Credits	Amount Claimed
Prison Industry Enhancement Contractors	0
Property Insurance ³	Negligible
Research & Development ²	0
Retention & Modernization	300,000
School Readiness Business Supported Child Care	179,634
School Readiness Child Care Provider	2,138,664
School Readiness Child Care ¹	2,447,764
School Readiness Directors & Staff	8,580,787
School Readiness Fees & Grants	539,178
Solar Energy System-Leased ³	Negligible
Solar Energy System-Purchased	10,000,000
Technology Commercialization ²	78,780
Urban Revitalization	0
TOTAL	\$ 137,407,170

¹Credits are both Refundable and Nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

²Credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for nonrefundable amounts.

³Credit amount is negligible, less than \$10,000, and actual amount is included in the total.

Individual Income Tax

Nonrefundable Credits Claimed on Returns

Processed During Fiscal Year 2016

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home ¹	Negligible
Angel Investor	\$ 466,471
Apprenticeship	193,087
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	11,914
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Child Care Expenses	4,689,491
Certain Disabilities	2,214,169
Certain Refunds Issued by Utilities	0
Contributions to Educational Institutions	894,438
Debt Issuance Costs	0
Digital Interactive Media & Software	217,739
Donations of Materials, Equipment, etc. ¹	Negligible
Donations to Assist Qualified Playgrounds	14,997
Education	9,751,540
Educational Expenses-Law Enforcement Degree	32,645
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Employment-related Expense-Disabled Dependents	104,764
Enterprise Zones	1,949,426
Exemption for Manufacturing Establishments	0
Family Responsibility	0
Gasoline & Special Fuels Taxes for Comm. Fisherman ¹	Negligible

Nonrefundable Credits	Amount Claimed
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	23,474
Insurance Premium Tax	0
LA Community Economic Development	0
LA Community Development Financial Institution	170,665
Living Organ Donation	18,873
Louisiana Basic-Skills Training ¹	Negligible
Louisiana Capital Companies ¹	Negligible
Motion Picture Employment of Resident	60,919
Motion Picture Infrastructure & Investment	79,174,216
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	50,827,918
New Jobs	150,106
New Markets	680,283
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment	48,668
Purchase of Bulletproof Vest	15,241
Rehabilitation of Historic Structures	37,289,516
Research & Development	955,397
School Readiness Child Care	650,549
Small-town Doctors/Dentists	511,297
Special Allowable Credits	793,619
Technology Commercialization	0
University Research & Development Parks	0
TOTAL	\$191,938,206

¹Credit amount is negligible, less than \$10,000, and actual amount is included in the total.

Returns Received from Prior Year Tax Period during Fiscal Year 2016

Source of Returns	Total
Number of Returns	271,246
Louisiana Income Tax	\$773,541,340
Adjusted Louisiana Income Tax	\$654,165,225
Tax Withheld	\$415,015,872

Number of Returns Received During Fiscal Year 2016

Filing Status	Resident	Non-Resident	Total
Head of Household	436,094	22,992	459,086
Married Filing Jointly	645,668	109,284	754,952
Married Filing Separate	25,941	4,518	30,459
Qualifying Widow(er)	1,176	99	1,275
Single	833,880	90,148	924,028
TOTAL	1,942,759	227,041	2,169,800

Louisiana Resident Returns Received During Fiscal Year 2016

Source of Returns	Number of Returns	Amount
Federal AGI	1,895,393	\$ 115,113,962,440
Louisiana AGI	1,873,425	\$ 107,481,706,219
Excess Itemized Deductions	454,527	\$ 6,799,433,671
Tax Withheld	1,617,223	\$ 2,723,837,420
Estimated Payments	52,503	\$ 290,773,013
Louisiana Income Tax	1,644,629	\$ 2,968,902,685
NonRefundable Credit	144,768	\$ 193,361,070
Refundable Credit	921,690	\$ 585,848,189

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2016

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	% LA Income Tax	Non Refundable Credits	Adjusted LA Income Tax	Percent Adjusted Taxes	Refundable Credits
negative/zero	69,374	4%	\$ (389,642)	\$ 0	\$ 495	0%	\$ 309,330	\$ 495	0%	\$ 6,792,652
1 - 10,000	304,986	15%	1,609,082,150	1,457,821,804	5,631,700	0%	1,332,140	5,499,933	0%	10,082,226
10,000 - 20,000	369,597	19%	5,486,874,561	5,195,015,115	62,325,603	2%	3,961,584	59,057,798	2%	40,589,230
20,000 - 30,000	255,830	13%	6,319,785,505	5,826,595,911	120,942,129	4%	4,479,600	116,625,089	4%	20,925,268
30,000 - 40,000	186,271	10%	6,480,393,770	5,780,494,781	145,566,770	5%	4,271,748	141,508,398	5%	7,478,280
40,000 - 50,000	141,570	7%	6,335,699,530	5,510,491,906	152,971,872	5%	2,836,237	150,228,020	5%	3,264,255
50,000 - 60,000	106,178	6%	5,816,376,699	4,973,824,064	145,794,805	5%	2,634,598	143,242,155	5%	2,620,747
60,000 - 80,000	150,839	8%	10,450,994,799	8,846,604,261	279,566,367	9%	5,156,934	274,618,753	10%	4,760,171
80,000 - 100,000	105,180	6%	9,406,097,122	7,910,962,091	264,498,307	9%	5,059,199	259,522,426	9%	4,194,207
100,000 - 150,000	140,925	7%	17,034,065,622	13,918,933,200	499,399,690	17%	10,363,664	489,323,362	18%	8,384,428
150,000 - 200,000	51,187	3%	8,751,158,956	6,801,125,597	278,758,638	9%	6,427,589	272,598,064	10%	3,924,347
200,000 - 500,000	48,668	3%	13,914,661,209	9,981,467,395	476,198,987	16%	23,469,332	453,840,937	16%	8,518,181
500,000 - 1,000,000	8,239	0%	5,552,797,564	3,600,809,067	195,309,264	7%	28,860,882	166,866,263	6%	3,627,281
> 1,000,000	3,915	0%	10,324,108,374	6,300,261,742	341,938,058	12%	110,217,310	233,327,707	8%	16,934,891
Total	1,942,759	100%	\$ 107,481,706,219	\$ 86,104,406,934	\$ 2,968,902,685	100%	\$ 209,380,147	\$ 2,766,259,400	100%	\$ 142,096,164

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2016

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	Non Refundable Credits	Adjusted LA Income Tax	Refundable Credits
negative/zero	69,374	6%	\$ (6)	\$ 0	\$ 0	\$ 4	\$ 0	\$ 98
1 - 10,000	304,986	15%	5,276	4,780	18	4	18	33
10,000 - 20,000	369,597	19%	14,846	14,056	169	11	160	110
20,000 - 30,000	255,830	14%	24,703	22,775	473	18	456	82
30,000 - 40,000	186,271	10%	34,790	31,033	781	23	760	40
40,000 - 50,000	141,570	7%	44,753	38,924	1,081	20	1,061	23
50,000 - 60,000	106,178	6%	54,779	46,844	1,373	25	1,349	25
60,000 - 80,000	150,839	8%	69,286	58,649	1,853	34	1,821	32
80,000 - 100,000	105,180	5%	89,429	75,214	2,515	48	2,467	40
100,000 - 150,000	140,925	6%	120,873	98,768	3,544	74	3,472	59
150,000 - 200,000	51,187	2%	170,964	132,868	5,446	126	5,326	77
200,000 - 500,000	48,668	2%	285,910	205,093	9,785	482	9,325	175
500,000 - 1,000,000	8,239	0%	673,965	437,044	23,705	3,503	20,253	440
> 1,000,000	3,915	0%	2,637,065	1,609,262	87,341	28,153	59,598	4,326
Total	1,942,759	100%	-	-	-	-	-	-

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2016 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax ²	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	23,835	\$ 1,208,498,086	\$ 132,626,479	\$ 1,120,045	\$ 29,405,145	1.00%	\$ 1,233.70	32
2	Allen	8,680	407,756,577	36,280,501	205,781	9,237,435	0.31%	1,064.22	46
3	Ascension	51,254	4,149,912,702	483,107,711	5,741,213	93,603,514	3.17%	1,826.27	3
4	Assumption	9,139	502,017,048	55,334,353	458,541	12,369,407	0.42%	1,353.47	20
5	Avoyelles	16,065	716,488,089	72,116,155	315,020	15,582,257	0.53%	969.95	53
6	Beauregard	13,356	765,693,525	83,887,615	787,053	17,476,862	0.59%	1,308.54	22
7	Bienville	5,556	239,606,124	20,778,297	155,198	5,042,535	0.17%	907.58	57
8	Bossier	49,488	2,865,097,493	323,832,589	2,866,928	62,852,393	2.13%	1,270.05	26
9	Caddo	107,109	5,954,966,318	798,667,675	13,674,775	130,792,496	4.43%	1,221.12	33
10	Calcasieu	86,878	5,107,444,155	893,252,850	2,293,967	126,671,074	4.29%	1,458.03	12
11	Caldwell	3,705	189,303,016	19,513,239	172,552	4,217,451	0.14%	1,138.31	40
12	Cameron	2,922	209,732,396	30,555,836	73,375	5,807,431	0.20%	1,987.48	1
13	Catahoula	3,577	161,307,254	14,446,696	179,266	3,551,956	0.12%	993.00	51
14	Claiborne	5,358	249,911,914	24,411,244	411,245	5,164,218	0.17%	963.83	54
15	Concordia	7,152	322,076,132	31,088,731	990,837	6,457,374	0.22%	902.88	58
16	De Soto	11,527	590,860,779	62,580,411	562,587	13,528,523	0.46%	1,173.64	36
17	East Baton Rouge	193,893	12,595,247,697	1,889,772,263	33,268,930	296,828,061	10.06%	1,530.89	11
18	East Carroll	2,538	93,194,271	9,719,196	113,033	2,068,291	0.07%	814.93	62
19	East Feliciana	8,679	450,772,529	47,453,443	450,569	9,793,320	0.33%	1,128.39	41
20	Evangeline	12,188	586,184,044	56,529,815	289,804	14,047,084	0.48%	1,152.53	39
21	Franklin	7,711	328,067,410	32,097,422	367,042	7,102,659	0.24%	921.11	55
22	Grant	7,943	387,172,649	34,718,311	251,422	8,441,697	0.29%	1,062.78	47
23	Iberia	31,195	1,625,216,176	192,270,915	1,243,516	39,439,886	1.34%	1,264.30	27
24	Iberville	13,728	757,106,231	92,495,091	1,227,633	17,459,585	0.59%	1,271.82	25
25	Jackson	5,952	299,673,668	29,307,965	209,712	6,574,168	0.22%	1,104.53	44
26	Jefferson	198,976	11,888,077,837	1,634,111,386	22,087,631	278,804,927	9.45%	1,401.20	18
27	Jefferson Davis	12,176	612,157,341	65,820,448	316,721	15,257,552	0.52%	1,253.08	29
28	Lafayette	104,081	7,542,219,525	1,166,025,336	13,882,526	190,403,722	6.45%	1,829.38	2
29	Lafourche	40,242	2,483,353,679	338,711,179	4,912,111	62,721,038	2.13%	1,558.60	10
30	La Salle	4,961	296,754,977	31,705,849	287,776	7,218,816	0.24%	1,455.11	13
31	Lincoln	16,903	\$987,678,011	128,883,667	796,639	23,039,829	0.78%	1,363.06	19
32	Livingston	55,036	3,221,805,650	343,946,832	1,591,100	79,157,524	2.68%	1,438.29	14
33	Madison	3,862	130,609,786	10,713,409	298,573	2,451,616	0.08%	772.64	63
34	Morehouse	10,235	400,136,048	35,363,797	822,020	7,908,014	0.27%	634.80	64
35	Natchitoches	14,913	732,404,946	78,331,783	408,316	16,065,851	0.54%	1,077.31	45
36	Orleans	154,098	10,389,280,506	1,740,991,758	25,955,263	244,470,004	8.28%	1,586.46	9
37	Ouachita	63,969	3,460,739,111	427,392,416	5,539,089	80,071,917	2.71%	1,251.73	30
38	Plaquemines	9,521	646,302,794	88,673,976	442,846	17,176,465	0.58%	1,804.06	5

¹Use numbers as a legend for map on page 35.

²Tax due on the return before refundable credits or prepayments.

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2016 (Includes both Resident and Nonresident Returns)

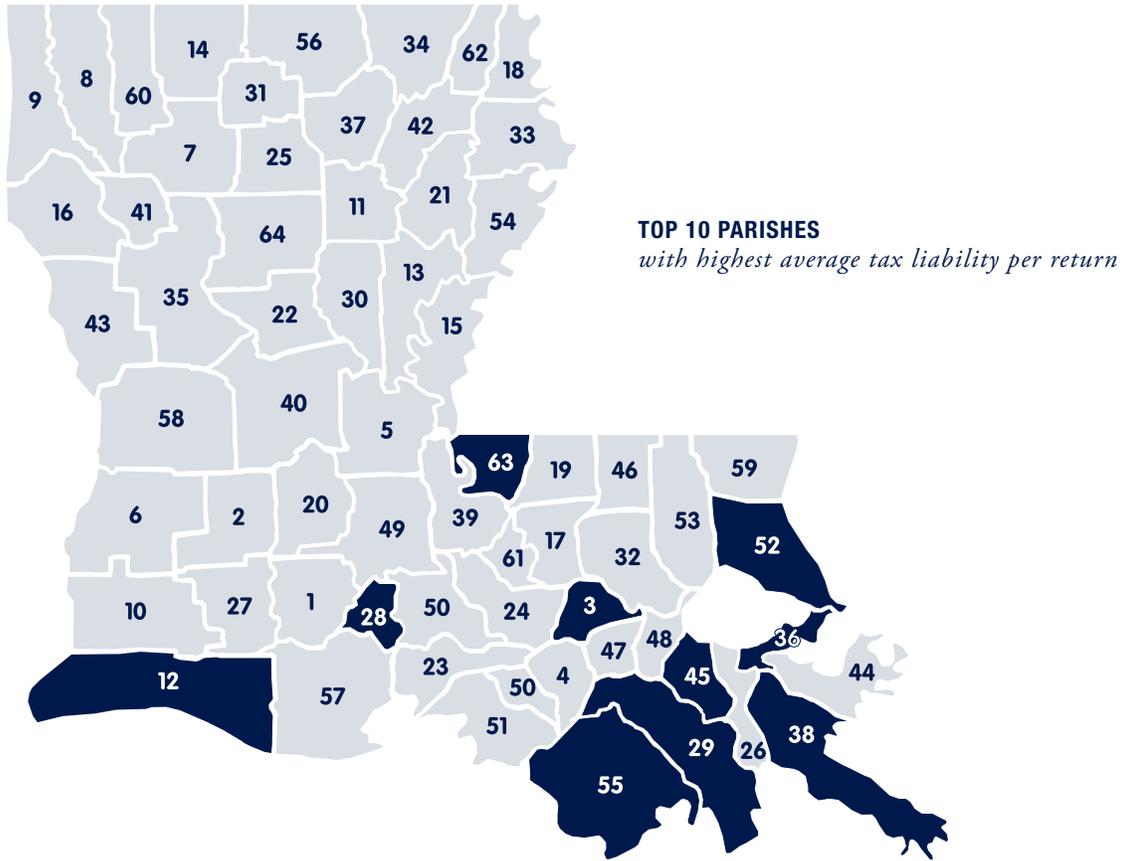
L ¹	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax ²	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
39	Pointe Coupee	9,273	\$ 521,294,592	\$ 64,271,058	\$ 881,827	\$ 12,234,650	0.41%	\$ 1,319.38	21
40	Rapides	55,455	2,992,077,233	351,374,809	3,009,756	68,993,575	2.34%	1,244.14	31
41	Red River	3,127	168,379,194	22,612,528	138,097	3,741,058	0.13%	1,196.37	35
42	Richland	7,921	357,523,907	38,754,765	406,144	7,991,614	0.27%	1,008.91	49
43	Sabine	8,486	466,147,019	50,064,299	318,065	11,068,286	0.38%	1,304.30	24
44	St Bernard	16,392	685,875,686	61,732,195	356,530	16,246,524	0.55%	991.13	52
45	St Charles	23,347	1,520,497,263	189,406,079	882,382	39,406,854	1.34%	1,687.88	7
46	St Helena	5,499	223,928,500	18,710,591	197,076	4,588,058	0.16%	834.34	61
47	St James	9,628	553,465,526	62,243,735	184,398	13,552,371	0.46%	1,407.60	17
48	St John The Baptist	19,560	961,660,890	96,917,552	280,834	22,758,655	0.77%	1,163.53	37
49	St Landry	36,719	1,909,419,195	221,696,165	1,290,873	42,607,074	1.44%	1,160.35	38
50	St Martin	23,131	1,237,745,013	146,813,785	1,565,109	29,156,927	0.99%	1,260.51	28
51	St Mary	22,799	1,182,848,474	135,670,178	444,284	29,758,543	1.01%	1,305.26	23
52	St Tammany	108,915	8,215,452,211	1,247,395,078	16,826,479	196,187,838	6.65%	1,801.29	6
53	Tangipahoa	48,797	2,497,851,984	278,952,918	3,885,812	54,836,536	1.86%	1,123.77	42
54	Tensas	1,769	76,404,600	8,586,421	83,263	1,588,763	0.05%	898.11	59
55	Terrebonne	47,667	2,470,424,195	403,059,691	3,640,002	76,461,595	2.59%	1,604.08	8
56	Union	8,908	437,512,235	44,185,505	959,301	9,233,201	0.31%	1,036.51	48
57	Vermillion	24,402	1,353,283,974	156,694,834	622,393	35,054,979	1.19%	1,436.56	15
58	Vernon	15,804	773,171,263	75,112,421	336,893	15,777,841	0.53%	998.34	50
59	Washington	15,852	676,712,626	60,066,506	573,136	14,414,391	0.49%	909.31	56
60	Webster	16,071	792,265,325	89,031,707	721,389	17,810,067	0.60%	1,108.21	43
61	West Baton Rouge	11,589	681,598,726	79,257,851	868,346	16,593,568	0.56%	1,431.84	16
62	West Carroll	4,139	190,602,753	17,136,224	578,846	3,708,744	0.13%	896.05	60
63	West Feliciana	4,527	346,245,786	52,373,344	734,416	8,260,603	0.28%	1,824.74	4
64	Winn	4,936	260,288,282	31,017,053	179,563	5,991,801	0.20%	1,213.90	34
	Intrastate Totals	1,933,114	115,107,502,946	15,560,653,931	184,735,869	2,726,286,213	92.38%	1,410.31	-
	Out-of-State	236,445	102,503,401,001	24,549,481,400	8,624,248	223,162,183	7.56%	943.82	-
	Foreign	1,044	424,436,773	129,572,169	953	1,612,249	0.06%	1,544.30	-
	TOTAL	2,170,603	\$ 218,035,340,720	\$ 40,239,707,500	\$ 193,361,070	\$ 2,951,060,645	100%	\$ 1,359.56	

¹Use numbers as a legend for the graphic on the top of page 35.

²Tax due on the return before refundable credits or prepayments

Individual Income Tax by Parish

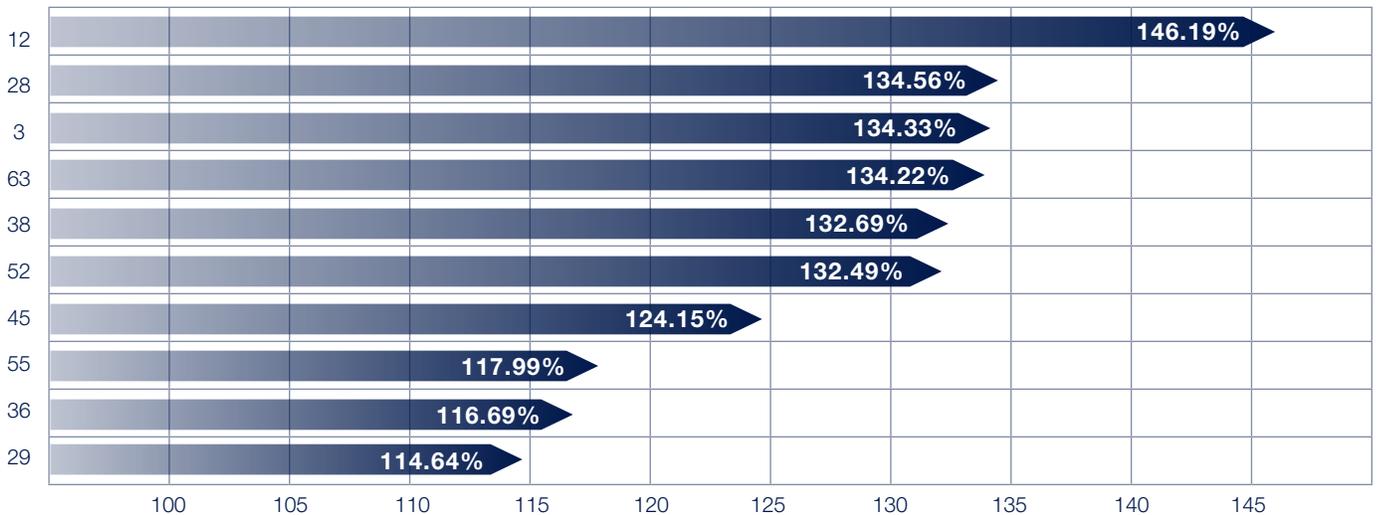
Data from Returns Processed



Individual Income Tax

Top Ten as a Percent of Parish Total

For Fiscal Year 2016



Individual Income Tax

Top 10 Parishes with Highest Average Adjusted Tax Liability Per Return

For Fiscal Year 2016

L ¹	Parish	Avg. LA Adj. Tax Liability	Rank	As a Percent of Parish Average
12	Cameron	\$1,987	1	146.19%
28	Lafayette	\$1,829	2	134.56%
3	Ascension	\$1,826	3	134.33%
63	West Feliciana	\$1,825	4	134.22%
38	Plaquemines	\$1,804	5	132.69%
52	St. Tammany	\$1,801	6	132.49%
45	St. Charles	\$1,688	7	124.15%
55	Terrebonne	\$1,604	8	117.99%
36	Orleans	\$1,586	9	116.69%
29	Lafourche	\$1,559	10	114.64%
PARISH AVERAGE		\$1,751	-	-

¹Use numbers as a legend for the graphic on the top of page 35.

Individual Income Tax

By Adjusted Gross Income Bracket

For Fiscal Year 2016

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax ¹
Less than 0	5,800	\$ (1,923,832,448)	\$ 53,006
0	52,262	0	1,000,176
1 - 25,000	794,218	10,593,699,350	116,236,583
25,001-50,000	500,950	18,125,613,832	344,084,347
50,001-75,000	278,993	17,153,560,491	353,249,342
75,001-100,000	181,088	15,691,445,528	344,165,577
100,001-200,000	257,452	34,678,088,685	828,328,426
Over 200,000	99,840	123,716,765,282	963,943,188
TOTALS	2,170,603	\$ 218,035,340,720	\$ 2,951,060,645

¹Depending upon the source of income, certain taxpayers may have income that is subject to Louisiana income tax, but exempt from Federal tax. For example, interest income from municipal sources.

Petroleum Product Tax

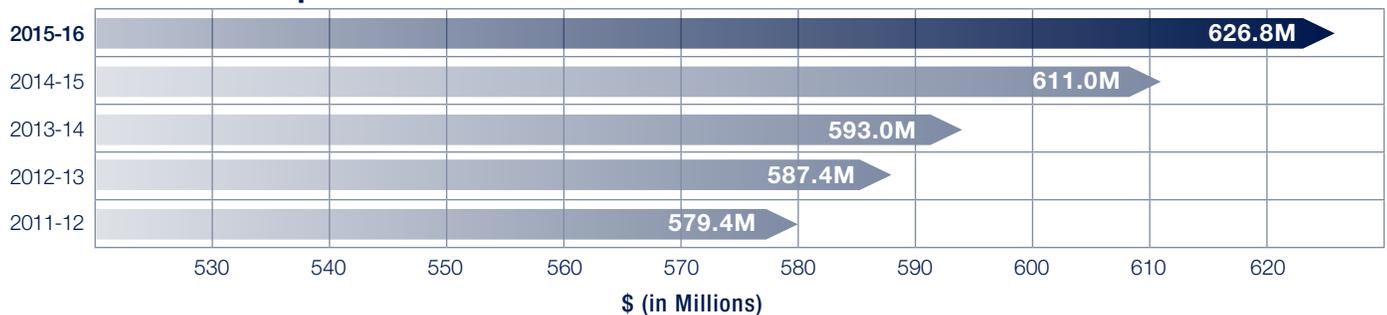
Cash Collections After Accrual Adjustments

The State of Louisiana levies a tax on gasoline fuels used or consumed in the state and on diesel and special fuels used to propel vehicles on Louisiana roads. The current tax rate, 20¢ per gallon for gasoline and diesel fuels, became effective January 1, 1990. Effective January 1, 2016, the tax levied on special fuels (CNG and LNG) is 20¢ per gallon, and LPG is 14.6¢ per gallon.

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2015-16	\$626,829,970	2.60%
2014-15	\$610,969,199	3.03%
2013-14	\$593,028,154	0.96%
2012-13	\$587,382,132	1.38%
2011-12	\$579,400,246	-5.44%

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Gallons Taxed

Resource	FY 2014-15	FY 2015-16	% Change
Gross Gallons Taxed:			
Gasoline ¹	2,331,925,667	2,401,531,990	2.98%
Highway Diesel	727,121,433	733,663,955	0.90%
TOTALS	3,059,047,100	3,135,195,945	2.49%
Gallons Refunded	38,713,865	31,545,600	-18.52%
Net Gallons Taxed:			
Gasoline ¹	2,300,954,575	2,370,620,805	3.03%
Highway Diesel	719,378,660	733,029,540	1.90%
TOTALS	3,020,333,235	3,103,650,345	2.76%

¹Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

Fiscal Year	Amount Collected	% Change
2015-16	\$475,202,402	2.83%
2014-15	\$462,128,517	2.84%
2013-14	\$449,369,101	0.67%
2012-13	\$446,377,777	1.30%
2011-12	\$440,635,891	-5.44%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	% Change
2015-16	\$147,031,287	1.91%
2014-15	\$144,281,796	3.43%
2013-14	\$139,490,930	2.08%
2012-13	\$136,647,595	1.65%
2011-12	\$134,427,241	-5.04%

INSPECTION FEE¹

Fiscal Year	Amount Collected	% Change
2015-16	\$4,596,281	0.82%
2014-15	\$4,558,886	9.38%
2013-14	\$4,168,123	-4.33%
2012-13	\$4,356,761	0.45%
2011-12	\$4,337,114	-16.76%

¹Includes both Gasoline and Special Fuels Inspection fees.

Sales Tax Collections

Cash Collections After Accrual Adjustments

The state sales tax rate increased from 4% to 5% effective April 1, 2016, through June 30, 2018, due to Act 26 of the 2016 First Extraordinary Session. The 5% state sales tax rate is composed of 4.97% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

Although many exemptions are provided by statute, several exemptions were partially suspended and subject to a 1% tax rate through March 31, 2016. Beginning April 1, 2016, many sales tax exclusions and exemptions are temporarily suspended at different tax rates through June 30, 2018.

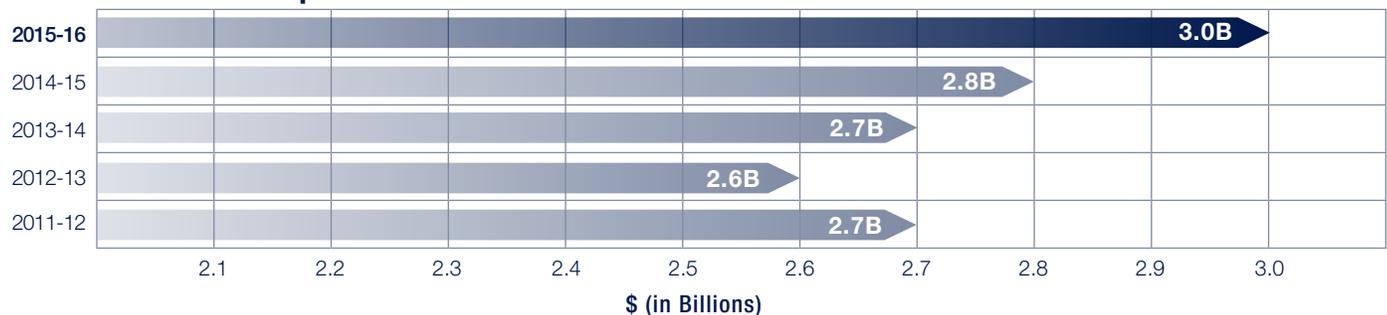
Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2015-16 ¹	\$3,004,866,455	8.45%
2014-15	\$2,770,681,930	2.71% ²
2013-14	\$2,697,688,000	2.69%
2012-13	\$2,627,074,311	-1.04%
2011-12	\$2,654,715,960	-0.55%

¹State sales tax rate increased from 4% to 5% effective April 1, 2016.

²Corrected % Change from prior year Annual Report.

Five-Year Comparison of Sales Tax Collections



Sales Tax

By Amount Due

Fiscal Year 2016

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99	\$ 4,814,467	0.16%	444,273	45.93%
100 - 199	7,691,534	0.26%	52,665	5.44%
200 - 499	31,677,855	1.07%	94,123	9.73%
500 - 999	70,756,481	2.39%	97,243	10.05%
1,000 - 1,999	143,775,548	4.86%	100,489	10.39%
2,000 - 2,999	122,972,499	4.16%	50,165	5.19%
3,000 - 3,999	103,445,911	3.50%	29,901	3.09%
4,000 - 4,999	85,764,617	2.90%	19,200	1.98%
5,000 - 9,999	286,164,724	9.67%	41,229	4.26%
10,000 - 24,999	349,468,929	11.81%	23,057	2.38%
25,000 - 49,999	239,729,573	8.10%	6,948	0.72%
50,000 - 99,999	256,012,180	8.65%	3,671	0.38%
100,000 & Over	1,256,448,292	42.47%	4,329	0.45%
TOTAL	\$ 2,958,722,610	100.00%	967,293	100.00%

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

Fiscal Year 2016

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 12,082,315	0.02%	363,382	37.57%
500 - 999	21,880,341	0.03%	30,034	3.10%
1,000 - 1,999	55,218,667	0.08%	37,902	3.92%
2,000 - 2,999	66,710,947	0.09%	26,966	2.79%
3,000 - 3,999	76,410,749	0.11%	21,969	2.27%
4,000 - 4,999	82,890,034	0.12%	18,507	1.91%
5,000 - 9,999	500,259,248	0.70%	68,323	7.06%
10,000 - 24,999	2,086,679,273	2.92%	124,924	12.91%
25,000 - 49,999	3,597,214,600	5.03%	100,619	10.40%
50,000 - 99,999	5,594,915,643	7.83%	79,192	8.19%
100,000 - 249,999	9,058,826,321	12.68%	58,894	6.09%
250,000 - 499,000	6,437,147,420	9.01%	18,611	1.92%
500,000 - 999,999	5,860,124,436	8.20%	8,520	0.88%
1,000,000 & Over	38,009,461,168	53.19%	9,450	0.98%
TOTALS	\$71,459,821,162	100.00%	967,293	100.00%

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/15	FYE 6/16	% Change ²	FYE 2015 Per Capita	FYE 2015 PC Rank	FYE 2016 Per Capita	FYE 2016 PC Rank
1	Acadia	\$ 15,298,864	\$ 15,307,651	0.06%	\$ 246	29	\$ 245	32
2	Allen	3,269,521	3,664,841	12.09%	128	58	143	58
3	Ascension	72,471,732	83,419,163	15.11%	633	4	698	4
4	Assumption	2,839,218	3,069,304	8.10%	122	60	134	60
5	Avoyelles	7,008,315	7,508,022	7.13%	170	48	183	47
6	Beauregard	7,329,426	8,695,889	18.64%	202	38	238	34
7	Bienville	2,635,447	2,845,820	7.98%	188	44	206	44
8	Bossier	42,211,447	46,064,930	9.13%	341	22	368	22
9	Caddo	91,519,518	97,038,681	6.03%	359	19	386	18
10	Calcasieu	113,216,893	126,906,240	12.09%	578	5	638	5
11	Caldwell	1,326,550	1,559,420	17.55%	134	56	156	53
12	Cameron	1,429,256	2,549,561	78.38%	214	36	374	21
13	Catahoula	1,680,188	1,562,808	-6.99%	164	51	154	54
14	Claiborne	2,827,943	2,958,673	4.62%	169	49	182	48
15	Concordia	4,643,023	4,919,416	5.95%	227	34	244	33
16	De Soto	5,290,806	6,183,646	16.88%	195	41	229	36
17	East Baton Rouge	225,635,812	242,003,151	7.25%	507	8	542	8
18	East Carroll	928,859	991,707	6.77%	123	59	136	59
19	East Feliciana	1,925,553	2,047,291	6.32%	98	62	104	62
20	Evangeline	4,037,493	4,183,693	3.62%	120	61	124	61
21	Franklin	3,861,990	4,029,498	4.34%	188	45	197	46
22	Grant	937,329	1,125,871	20.11%	42	63	50	63
23	Iberia	25,327,722	23,192,905	-8.43%	342	21	313	26
24	Iberville	24,081,745	34,861,730	44.76%	720	1	1,053	1
25	Jackson	3,660,236	3,337,604	-8.81%	227	33	210	43
26	Jefferson	200,629,190	243,213,863	21.23%	461	11	557	7
27	Jefferson Davis	9,058,344	10,291,204	13.61%	289	25	327	25
28	Lafayette	131,165,292	126,589,953	-3.49%	567	6	527	9
29	Lafourche	33,475,148	33,109,647	-1.09%	344	20	337	24
30	LaSalle	3,538,356	3,436,147	-2.89%	239	31	229	35
31	Lincoln	20,591,221	21,593,049	4.87%	433	13	452	12
32	Livingston	25,791,210	29,756,008	15.37%	192	42	216	39

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/15	FYE 6/16	% Change ²	FYE 2015 Per Capita	FYE 2015 PC Rank	FYE 2016 Per Capita	FYE 2016 PC Rank
33	Madison	2,084,161	2,590,556	24.30%	175	47	225	37
34	Morehouse	5,617,447	5,707,042	1.59%	208	37	216	38
35	Natchitoches	9,043,586	9,869,874	9.14%	231	32	252	31
36	Orleans	164,218,023	184,523,547	12.36%	433	12	474	11
37	Ouachita	66,042,365	69,320,027	4.96%	423	14	442	14
38	Plaquemines	11,236,526	9,278,880	-17.42%	476	10	395	17
39	Pointe Coupee	7,126,807	8,440,858	18.44%	318	23	379	20
40	Rapides	48,669,068	58,748,442	20.71%	367	18	445	13
41	Red River	1,145,672	1,308,600	14.22%	129	57	152	56
42	Richland	4,218,395	4,378,388	3.79%	202	39	213	42
43	Sabine	4,825,899	5,205,580	7.87%	199	40	215	40
44	St Bernard	12,362,703	13,436,180	8.68%	285	26	296	27
45	St Charles	27,055,879	31,806,243	17.56%	514	7	602	6
46	St Helena	419,258	440,515	5.07%	39	64	42	64
47	St James	14,171,584	15,968,634	12.68%	653	2	740	2
48	St John The Baptist	21,068,991	21,338,747	1.28%	483	9	489	10
49	St Landry	20,869,936	21,817,190	4.54%	250	28	260	29
50	St Martin	10,166,858	9,338,430	-8.15%	192	43	173	51
51	St Mary	22,070,939	20,252,688	-8.24%	412	15	384	19
52	St Tammany	96,473,047	102,233,039	5.97%	398	16	409	16
53	Tangipahoa	30,299,367	33,113,880	9.29%	241	30	257	30
54	Tensas	1,550,800	1,987,452	28.16%	316	24	419	15
55	Terrebonne	42,874,659	40,217,054	-6.20%	381	17	353	23
56	Union	3,054,041	3,342,683	9.45%	136	55	149	57
57	Vermilion	13,315,627	12,855,717	-3.45%	225	35	215	41
58	Vernon	7,655,919	7,780,862	1.63%	145	54	153	55
59	Washington	7,235,765	7,638,066	5.56%	156	52	165	52
60	Webster	11,003,952	11,148,321	1.31%	270	27	279	28
61	West Baton Rouge	15,952,488	18,330,001	14.90%	650	3	719	3
62	West Carroll	1,899,276	1,992,244	4.89%	166	50	176	50
63	West Feliciana	2,321,466	2,778,090	19.67%	150	53	181	49
64	Winn	2,775,219	2,988,538	7.69%	188	46	205	45
	TOTAL PARISHES	\$ 1,778,469,370	\$1,938,193,754	8.98%				
	TOTAL OUT-OF-STATE	\$ 1,003,091,126	\$1,020,528,856	1.74%				
	TOTAL	\$ 2,781,560,496	\$2,958,722,610	6.37%				

¹Use numbers as a legend for maps on pages 43 and 44.

²Effective April 1, 2016, the state sales tax rate increased from 4% to 5% and many sales tax exclusions and exemptions are temporarily suspended at different tax rates.

These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

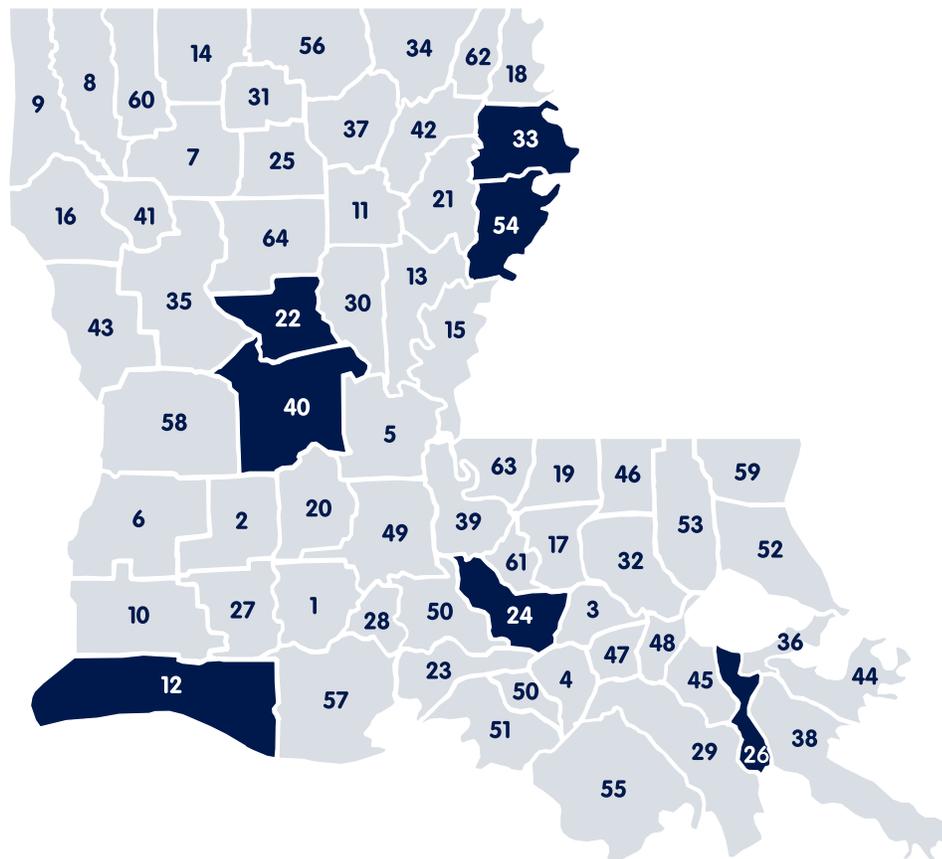
* Population based on U.S. Census Bureau Annual Estimates of Resident Population

Parishes With More Than 20% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year Ending June 30, 2015 to Fiscal Year Ending June 30, 2016, by parish.

L ¹	Parish	Percent Change	Rank
12	Cameron	78.38%	1
24	Iberville	44.76%	2
54	Tensas	28.16%	3
33	Madison	24.30%	4
26	Jefferson	21.23%	5
40	Rapides	20.71%	6
22	Grant	20.11%	7

¹Use numbers as a legend for the map below.



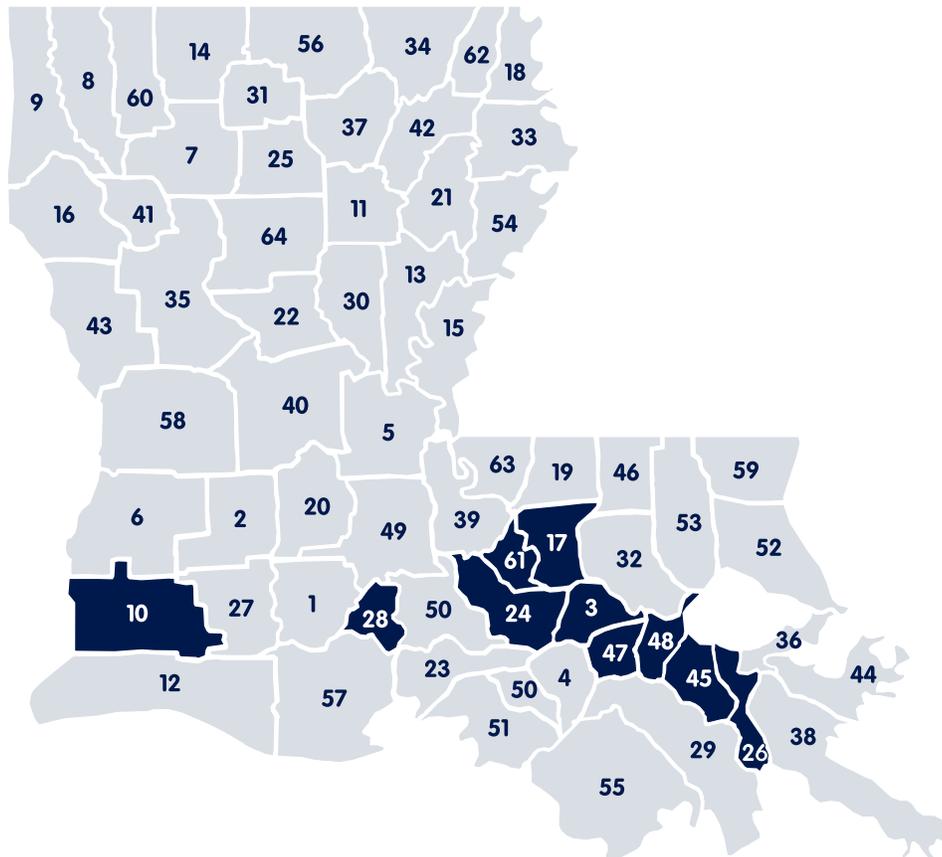
Sales & Use Taxes

Top 10 Parishes

For Fiscal Year 2016

L ¹	Parish	FYE 2016 Per Capita	Rank
24	Iberville	\$1,053	1
47	St James	\$740	2
61	West Baton Rouge	\$719	3
3	Ascension	\$698	4
10	Calcasieu	\$638	5
45	St Charles	\$602	6
26	Jefferson	\$557	7
17	East Baton Rouge	\$542	8
28	Lafayette	\$527	9
48	St John The Baptist	\$489	10

¹Use numbers as a legend for the map below.



Comparison of Oil, Gas, Timber, and Minerals Tax Reported

Severance Tax Rates

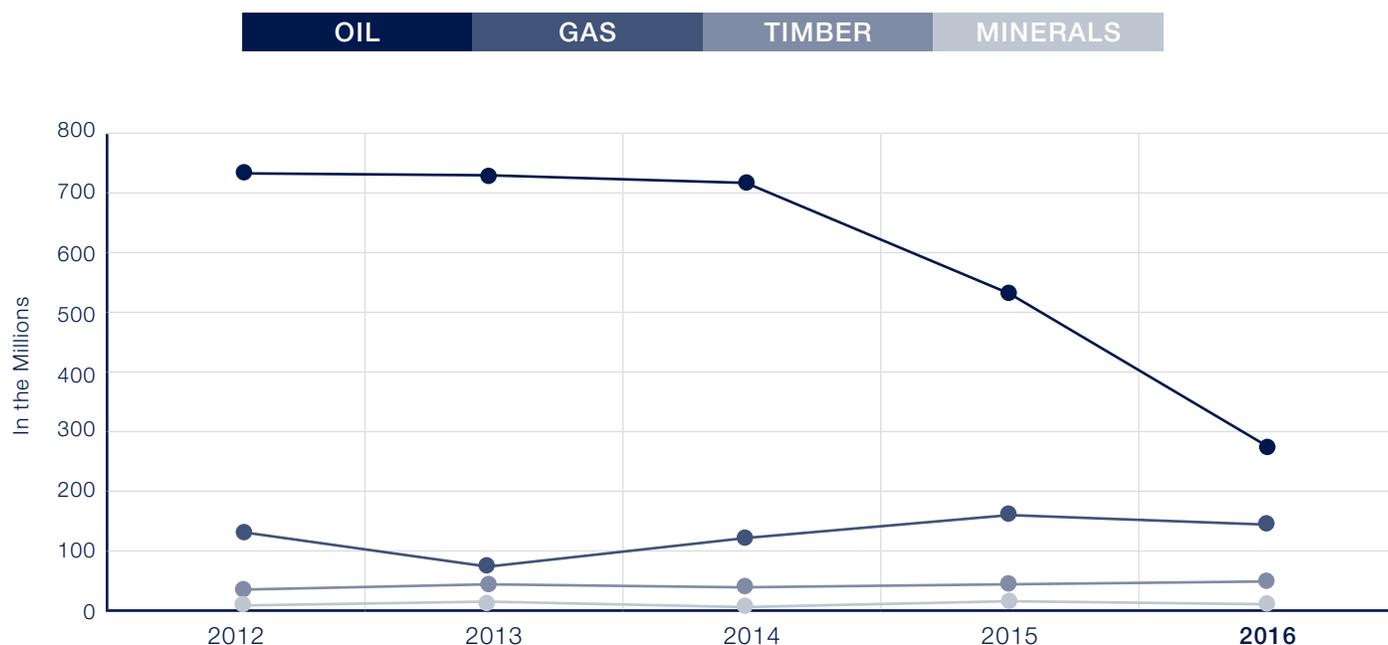
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate 9.8 cents per mcf for FYE 16, 16.3 cents per mcf for FYE 15, 11.8 cents per mcf for FYE 14, 14.8 cents per mcf for FYE 13, and 16.4 cents per mcf for FYE 12.
3. Timber
 - a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes.
4. Sulphur – \$1.03 per long ton of 2,240 pounds
5. Salt – \$.06 per ton of 2,000 pounds
6. Coal – \$.10 per ton
7. Ores – \$.10 per ton
8. Marble – \$.20 per ton
9. Stone – \$.03 per ton
10. Sand – \$.06 per ton
11. Shells – \$.06 per ton
12. Salt content in brine, when used in the manufacture of other products and not marketed as salt – \$.005 per ton
13. Lignite – \$.12 per ton

Year	Oil	Gas	Timber	Minerals	Total ¹	% Change
2016	275,998,826	165,197,808	13,525,901	1,393,756	456,116,291	-37.63%
2015	538,940,235	177,532,639	13,337,934	1,460,914	731,271,722	-15.17%
2014	721,330,613	126,425,975	13,137,337	1,198,678	862,092,603	3.36%
2013	730,508,893	90,201,832	11,959,673	1,387,746	834,058,144	-5.85%
2012	735,193,564	137,828,453	11,537,966	1,328,503	885,888,486	20.00%

Note: Amounts represent tax reported on tax returns.

¹The total amounts for FYE 2012-2015 have been adjusted to include tax reported for Minerals Tax.

Five-Year Comparison of Severance Tax



Severance Tax

Collections by Parish

Fiscal Year 2016

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Acadia	\$ 3,775,475	\$ 836,712	\$ 10,993	\$ 2	\$ 4,623,182
Allen	1,219,473	137,496	458,139	50,806	1,865,914
Ascension	565,814	11,223	4,493	0	581,530
Assumption	2,036,980	290,344	2,348	30,506	2,360,178
Avoyelles	662,513	171	50,813	0	713,497
Beauregard	5,876,768	462,017	998,014	27,006	7,363,804
Bienville	649,568	5,679,868	827,817	4,809	7,162,062
Bossier	2,046,201	10,336,276	318,008	6,354	12,706,839
Caddo	2,499,598	13,350,936	142,774	57	15,993,366
Calcasieu	5,916,008	1,176,516	177,978	12,812	7,283,314
Caldwell	1,740	19,761	294,341	0	315,842
Cameron	8,752,101	3,591,138	2,971	0	12,346,210
Catahoula	819,730	0	101,129	99	920,958
Claiborne	5,416,316	1,258,228	690,245	0	7,364,789
Concordia	2,726,719	3,501	53,595	0	2,783,816
DeSoto	1,140,228	42,862,723	458,809	314,386	44,776,146
East Baton Rouge	1,554,640	574,393	32,033	6,547	2,167,613
East Carroll	0	0	9,670	0	9,670
East Feliciana	(5,700)	11,185	197,671	30,726	233,882
Evangeline	6,018,445	424,761	214,135	0	6,657,340
Franklin	83,260	2,478	16,493	0	102,231
Grant	1,012,931	3,455	338,970	31,586	1,386,942
Iberia	14,390,739	3,455,475	188	205,955	18,052,357
Iberville	2,142,073	283,974	18,902	27,380	2,472,329
Jackson	154,754	1,408,030	578,585	0	2,141,368
Jefferson	5,497,799	601,495	6,438	112,593	6,218,326
Jefferson Davis	2,427,323	523,005	2,570	3,166	2,956,064
Lafayette	1,305,132	493,199	3,498	0	1,801,828
Lafourche	29,094,086	2,817,286	41	2,638	31,914,051
LaSalle	4,848,049	298,762	599,790	2,030	5,748,631
Lincoln	6,749,218	20,242,071	319,904	256	27,311,448
Livingston	4,583,732	575	190,311	22,683	4,797,301
Madison	10,456	1,589	33,966	0	46,011

¹Tax reported amounts are based on tax return data before adjustments.

Severance Tax

Collections by Parish

Fiscal Year 2016

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Morehouse	3,858	5,045	97,051	17,299	123,253
Natchitoches	11,329	296,835	494,773	20,970	823,907
Orleans	51	1	0	249	301
Ouachita	101,749	183,450	218,858	2,561	506,617
Plaquemines	78,931,281	2,904,514	82	2,679	81,838,556
Pointe Coupee	2,331,113	1,606,731	59,862	0	3,997,707
Rapides	753,915	55,627	611,542	16,148	1,437,233
Red River	103,124	21,810,592	171,813	95,729	22,181,258
Richland	18,519	2	10,778	0	29,298
Sabine	69,687	3,980,403	847,204	0	4,897,294
St. Bernard	2,524,233	268,184	11	0	2,792,428
St. Charles	5,643,779	494,482	130	67,582	6,205,973
St. Helena	1,327,607	158	297,519	55,418	1,680,702
St. James	1,017,560	20,901	673	19,798	1,058,933
St. John the Baptist	170,094	13	3	37	170,148
St. Landry	1,532,092	69,990	49,798	0	1,651,880
St. Martin	5,012,331	262,441	10,802	23,410	5,308,985
St. Mary	16,482,472	7,489,462	0	71,223	24,043,158
St. Tammany	0	1	127,269	42,083	169,353
Tangipahoa	(410,967)	0	153,847	31,433	(225,687)
Tensas	367,924	30,304	86,396	0	484,624
Terrebonne	21,029,162	4,191,275	1,037	8	25,221,482
Union	1,201,762	188,730	740,087	0	2,130,579
Vermilion	8,725,574	6,985,823	4	0	15,711,401
Vernon	965,894	293,547	858,904	0	2,118,346
Washington	12,443	22	263,585	14,999	291,049
Webster	3,120,790	2,678,291	319,907	12,235	6,131,223
West Baton Rouge	571,925	213,639	5,525	0	791,089
West Carroll	0	0	11,604	0	11,604
West Feliciana	(89,811)	0	101,882	2,517	14,587
Winn	497,166	8,701	829,324	4,982	1,340,173
TOTAL	\$275,998,826	\$165,197,808	\$13,525,901	\$1,393,756	\$456,116,291

¹Tax reported amounts are based on tax return data before adjustments.

Severance Tax

Taxable Barrels Reported by Parish

Fiscal Year 2016

L ¹	Parish	Oil Bbls	Rank	L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	13,752,433	1	56	Union	234,995	33
29	Lafourche	5,805,136	2	13	Catahoula	234,857	34
55	Terrebonne	4,030,788	3	2	Allen	226,353	35
51	St. Mary	2,709,221	4	22	Grant	226,148	36
23	Iberia	2,458,640	5	28	Lafayette	225,472	37
12	Cameron	2,219,567	6	5	Avoyelles	222,298	38
30	LaSalle	1,836,908	7	47	St. James	221,224	39
9	Caddo	1,806,448	8	16	DeSoto	180,557	40
57	Vermilion	1,657,710	9	40	Rapides	157,285	41
31	Lincoln	1,598,416	10	54	Tensas	142,420	42
14	Claiborne	1,282,923	11	7	Bienville	114,608	43
6	Beauregard	1,248,951	12	3	Ascension	111,794	44
10	Calcasieu	1,205,906	13	19	East Feliciana	71,582	45
20	Evangeline	1,139,616	14	41	Red River	43,823	46
1	Acadia	1,087,156	15	43	Sabine	37,895	47
26	Jefferson	1,036,453	16	61	West Baton Rouge	36,256	48
45	St. Charles	1,019,930	17	48	St. John the Baptist	26,006	49
50	St. Martin	1,007,137	18	21	Franklin	25,907	50
32	Livingston	828,737	19	25	Jackson	25,749	51
60	Webster	669,794	20	37	Ouachita	19,336	52
15	Concordia	580,372	21	53	Tangipahoa	17,485	53
17	East Baton Rouge	570,622	22	63	West Feliciana	13,781	54
8	Bossier	530,542	23	42	Richland	10,303	55
24	Iberville	509,040	24	35	Natchitoches	7,405	56
44	St. Bernard	483,462	25	11	Caldwell	4,060	57
39	Pointe Coupee	477,671	26	59	Washington	2,657	58
27	Jefferson Davis	437,243	27	33	Madison	2,526	59
4	Assumption	373,026	28	34	Morehouse	521	60
64	Winn	327,419	29	18	East Carroll	0	61
49	St. Landry	276,858	30	36	Orleans	0	62
58	Vernon	274,078	31	52	St. Tammany	0	63
46	St. Helena	262,333	32	62	West Carroll	0	64
STATE TOTALS						56,147,837	-

¹Use numbers as a legend for the map on pages 49.

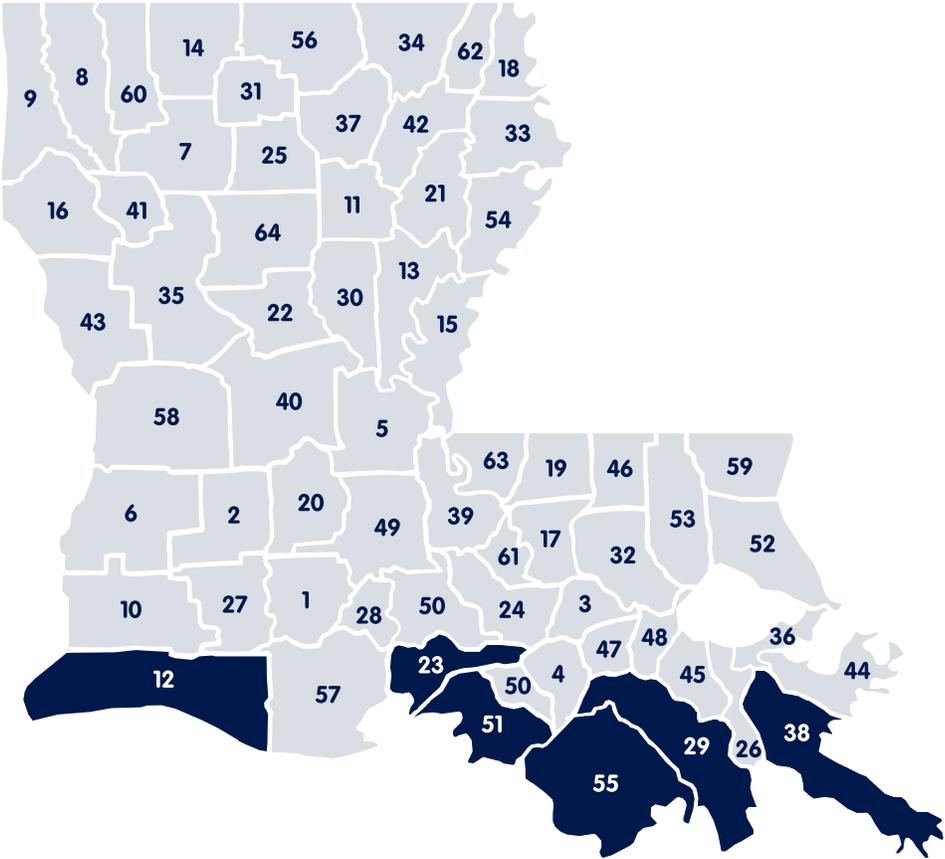
Over 83 percent of the total taxable barrels were reported by the 18 parishes reporting taxable barrels of one million or more.

Parishes Reporting Over 2 Million Barrels

Fiscal Year 2016

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	13,752,433	1
29	Lafourche	5,805,136	2
55	Terrebonne	4,030,788	3
51	St. Mary	2,709,221	4
23	Iberia	2,458,640	5
12	Cameron	2,219,567	6

¹Use numbers as a legend for the map below.



Severance Natural Gas

Net Taxable Production by Parish

Fiscal Year 2016

L ¹	Parish	Gas MCFs	Rank	L ¹	Parish	Gas MCFs	Rank
16	DeSoto	291,874,738	1	35	Natchitoches	1,873,033	33
41	Red River	144,870,710	2	4	Assumption	1,844,611	34
31	Lincoln	137,924,648	3	30	LaSalle	1,770,527	35
9	Caddo	96,025,323	4	61	West Baton Rouge	1,389,819	36
8	Bossier	86,288,060	5	44	St. Bernard	1,016,209	37
7	Bienville	52,948,124	6	2	Allen	1,003,995	38
51	St. Mary	47,112,642	7	49	St. Landry	590,099	39
57	Vermillion	43,959,240	8	34	Morehouse	379,888	40
38	Plaquemines	28,977,963	9	40	Rapides	355,846	41
55	Terrebonne	28,559,527	10	11	Caldwell	355,039	42
43	Sabine	28,200,497	11	54	Tensas	229,001	43
60	Webster	25,571,808	12	47	St. James	170,574	44
25	Jackson	25,326,280	13	19	East Feliciana	69,358	45
12	Cameron	22,544,599	14	64	Winn	58,229	46
23	Iberia	22,074,644	15	3	Ascension	52,796	47
29	Lafourche	18,596,027	16	15	Concordia	46,908	48
14	Claiborne	13,000,235	17	22	Grant	28,724	49
39	Pointe Coupee	9,970,776	18	21	Franklin	14,014	50
10	Calcasieu	7,322,383	19	5	Avoyelles	12,204	51
1	Acadia	5,575,115	20	33	Madison	7,455	52
26	Jefferson	4,462,733	21	59	Washington	1,522	53
17	East Baton Rouge	3,680,148	22	46	St. Helena	774	54
27	Jefferson Davis	3,662,220	23	32	Livingston	247	55
56	Union	3,613,996	24	13	Catahoula	0	56
20	Evangeline	3,558,211	25	18	East Carroll	0	57
45	St. Charles	3,339,471	26	36	Orleans	0	58
28	Lafayette	3,207,602	27	42	Richland	0	59
6	Beauregard	3,185,209	28	48	St. John the Baptist	0	60
37	Ouachita	2,737,256	29	52	St. Tammany	0	61
50	St. Martin	1,990,469	30	53	Tangipahoa	0	62
24	Iberville	1,892,036	31	62	West Carroll	0	63
58	Vernon	1,874,637	32	63	West Feliciana	0	64
STATE TOTALS						1,185,198,199	-

¹Use numbers as a legend for the map on pages 51.

Over 94 percent of the net taxable production was reported by the 17 parishes reporting taxable MCFs of 10 million or more.

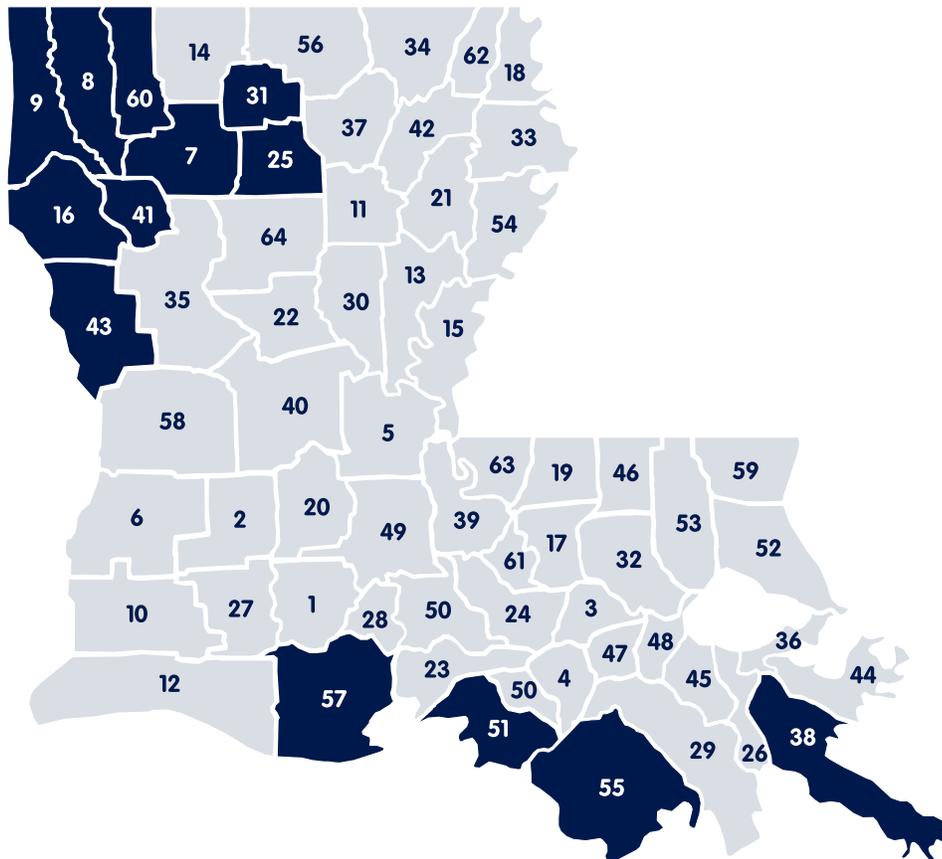
Severance Natural Gas

Parishes Producing Over 25 Million MCFs

Fiscal Year 2016

L ¹	Parish	Gas MCFs	Rank
16	DeSoto	291,874,738	1
41	Red River	144,870,710	2
31	Lincoln	137,924,648	3
9	Caddo	96,025,323	4
8	Bossier	86,288,060	5
7	Bienville	52,948,124	6
51	St. Mary	47,112,642	7
57	Vermillion	43,959,240	8
38	Plaquemines	28,977,963	9
55	Terrebonne	28,559,527	10
43	Sabine	28,200,497	11
60	Webster	25,571,808	12
25	Jackson	25,326,280	13

¹Use numbers as a legend for the map below.



Tobacco Tax

Tobacco Tax

The tobacco tax is collected on the sale of stamps for cigarettes and on monthly reports on cigars, other tobacco products, and vapor products.

Tax stamps can be purchased only from the Department of Revenue and must be affixed on the premises of the wholesale tobacco dealer.

Every registered tobacco dealer must affix tax stamps in the required denominations and amount on the cigarette packages immediately after receipt of any unstamped cigarettes.

Every registered tobacco dealer receiving and handling cigarettes, cigars, other tobacco products, and vapor products in Louisiana upon which tax has not been previously paid must file a report with the Secretary of Revenue within 20 days after the end of each calendar month.

Cash Collections After Accrual Adjustments

The tobacco tax is collected from the first dealer handling the tobacco product in the state.

Tax rates on tobacco products are as follows:

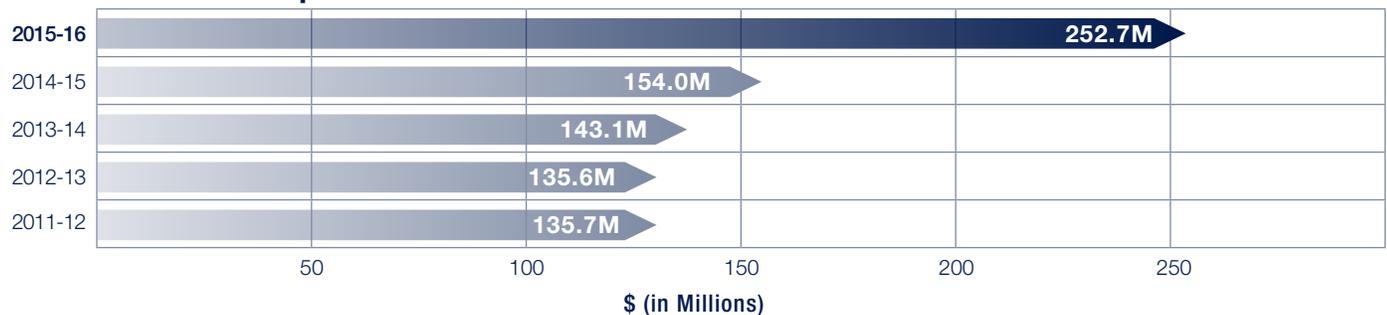
1. Cigarettes:
 - Prior to July 1, 2015, \$0.018 per cigarette (\$0.36 per pack of 20 cigarettes)
 - July 1, 2015 to March 31, 2016, \$0.043 per cigarette (\$0.86 per pack of 20 cigarettes)
 - After April 1, 2016, \$0.054 per cigarette (\$1.08 per pack of 20 cigarettes)
2. Cigars (up to \$120 per thousand), 8% of invoice price
3. Cigars (over \$120 per thousand), 20% of invoice price
4. Smokeless tobacco, 20% of the invoice price
5. Smoking tobacco, 33% of invoice price to wholesaler
6. Vapor Products, \$0.05 per milliliter of consumable nicotine liquid solution

Five-Year Comparison

Fiscal Year	Amount Collected	% Change*
2015-16	\$252,743,465	64.17%
2014-15	\$153,954,237	7.58%
2013-14	\$143,100,904	5.51%
2012-13	\$135,632,847	-0.05%
2011-12	\$135,698,482	-4.97%

*The tax on cigarettes was increased on July 1, 2015 and again on April 1, 2016.

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales³

Fiscal Year 2016

Period	36 Fuson	45 Fuson	86 Sheets	86 Fuson	107.5 Fuson	Gross Tax Due
1st Quarter	16,620,000	4,000	9,000	29,400,000	8,000	\$ 31,285,340
2nd Quarter	0	0	54,000	71,190,000	8,000	61,278,440
3rd Quarter	0	0	72,000	108,090,000	0	93,019,320
TOTAL¹	16,620,000	4,000	135,000	208,680,000	16,000	\$ 185,583,100
Period	86 Fuson	107.5 Fuson	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
4th Quarter ²	3,180,000	4,000	40,500	32,520,000	4,000	\$ 37,909,840
TOTAL	3,180,000	4,000	40,500	32,520,000	4,000	\$ 37,909,840
NET TAX DUE						\$ 223,492,940

¹Includes tobacco stamps sold at the applicable tax rates prior to April 1, 2016.

²Includes tobacco stamps sold at the applicable tax rates after April 1, 2016.

³Stamp sales are based on when payment was made and not when stamp was purchased.

Fiscal Year 2015

Period	36 Sheets	36 Fuson	45 Fuson	Gross Tax Due
1st Quarter	15,600	81,000,000	8,000	\$ 29,169,216
2nd Quarter	18,000	74,914,800	8,000	26,979,408
3rd Quarter	9,300	79,200,000	12,000	28,520,748
4th Quarter	36,000	107,730,000	8,000	38,799,360
TOTAL	78,900	342,844,800	36,000	\$ 123,468,732

Note: Amounts represent number of stamps purchased by bonded wholesalers.

Tobacco Tax

Tobacco Collections

For Fiscal Year 2016

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 31,285,340	\$ 1,804,048	\$ 29,507,115	\$ 8,207,678	\$ 37,714,793
2nd Quarter	61,278,440	3,148,018	58,172,886	7,754,213	65,927,099
3rd Quarter	93,019,320	5,142,126	87,912,910	7,723,404	95,636,315
4th Quarter	37,909,840	1,921,838	36,004,823	8,685,027	44,689,850
TOTAL	\$ 223,492,940	\$ 12,016,030	\$ 211,597,734	\$ 32,370,322	\$ 243,968,056

For Fiscal Year 2015

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 29,169,216	\$ 1,551,998	\$ 27,657,704	\$ 7,771,250	\$ 35,428,954
2nd Quarter	26,979,408	1,455,688	25,569,970	7,359,080	32,929,050
3rd Quarter	28,520,748	1,542,441	27,048,679	7,571,876	34,620,555
4th Quarter	38,799,360	2,068,397	36,790,327	7,997,788	44,788,115
TOTAL	\$ 123,468,732	\$ 6,618,524	\$ 117,066,680	\$ 30,699,994	\$ 147,766,674

The Office of Debt Recovery (ODR) was created to recover all of the state’s delinquent debt with a highly effective, efficient, and automated process utilizing tools that are unique to state government.

Goals:

- Active participation from 100% of all mandated agencies
- Fully implement all authorized tools
- Provide the highest level of service in state government

For Fiscal Year 2016

	Total
Number of Participating Agencies	27
Number of Accounts Placed with ODR	566,365
Dollar Amount of Debt in Accounts	\$371,124,001
Dollar Amount Recovered Through Tax Offset Program	\$25,945,072
Self-Generated Revenue	\$12,116,311
Mailed Payments Processed	\$12,659,250
Number of Payments Processed	19,264
Number of Disputes Resolved	765
Number of Refunds Processed	284

Office of Debt Recovery

Collection Summary

For Fiscal Year 2016

Source of Revenues	Total
12th Judicial District Court of Avoyelles - Misdemeanor Probation	\$ 27,157.35
33rd Judicial District Court of Allen Parish, Public Defender's Office	7,609.50
Department of Children and Family Services - State Payroll	724.28
Department of Corrections	19,583.06
Department Of Corrections, Dixon Correctional - State Payroll	270.50
Department Of Corrections - State Payroll	115.80
Department of Health	14,319.28
Department of Insurance - State Payroll	244.79
Department of Public Safety, Office of Motor Vehicles	50,813,325.29
Louisiana Community College System, Delta Community College	46,272.74
Louisiana Community College System, South Central Louisiana Technical College, River Parishes Campus	2,889.94
Total	\$ 50,932,512.53

