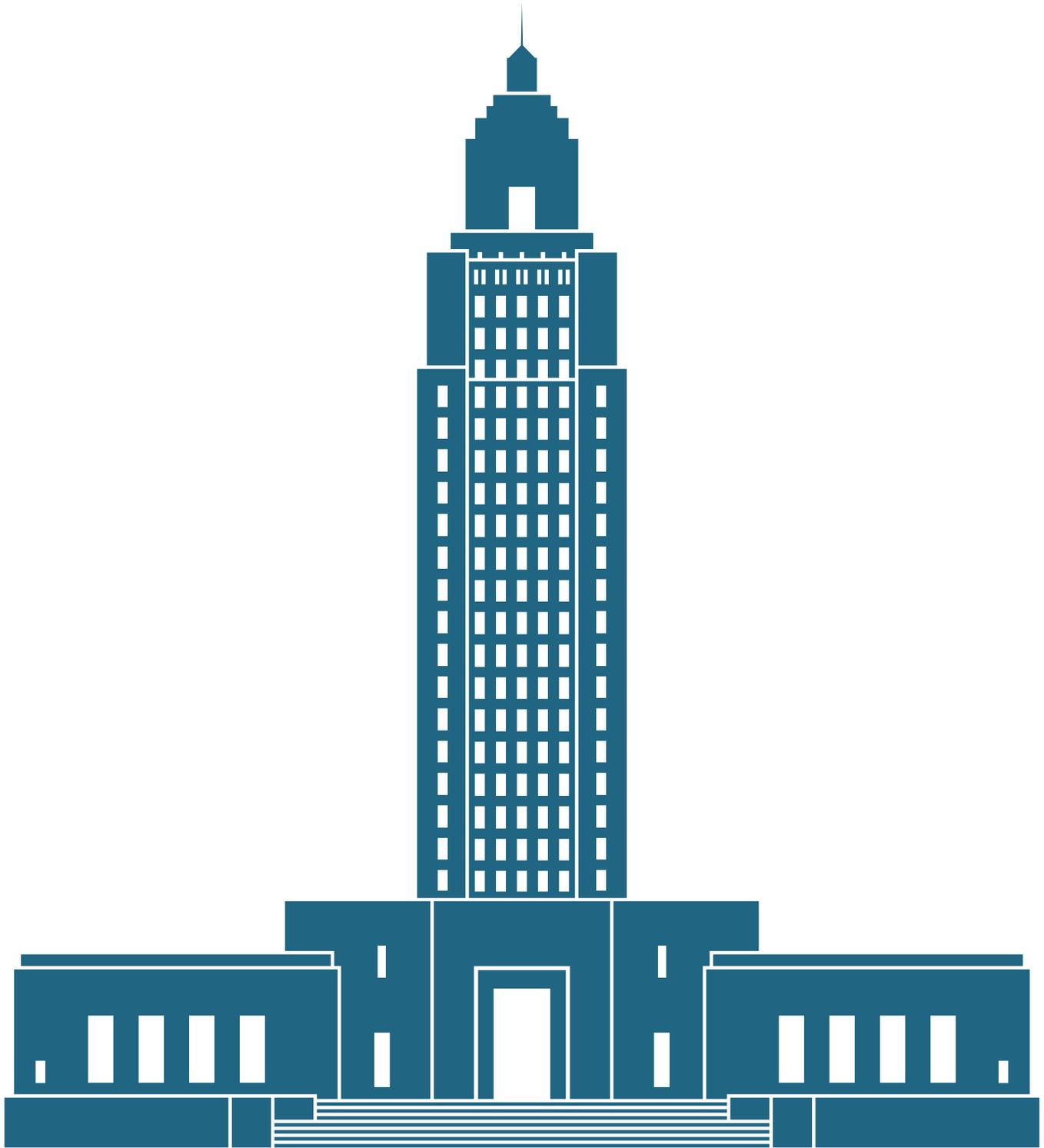


STATE OF LOUISIANA

ANNUAL TAX COLLECTION REPORT

2017 – 2018



LOUISIANA
DEPARTMENT *of* REVENUE

- 1 A Message From the Secretary
- 2 The LDR Mission
- 3 Contact Us
- 4 Tax Types and Fees Administered by LDR

Summary of Collections

- 6 Tax Cash Collections: *Five-Year Comparison of Major Taxes*
- 7 Tax Collections: *2017-2018 Monthly Cash Collections*
- 8 15-Year Cash Tax Collection Record
- 9 Tax Collections: *Cash Collections After Accrual Adjustments - Two-Year Comparison*
- 10 Tax Collections: *Cash Collections After Accrual Adjustments*
- 11 Tax Collections: *Cash Collections - Five-Year Comparison*
- 12 Summary of Tax Collections & Refunds: *By Tax/Fee Type*
- 13-14 Parish Comparison of Various & Per Capita Tax Collections
- 15 Local Dedications: *Jefferson/Orleans Hotel/Motel Tax Collections*
- 16 Local Dedications: *State Hotel/Motel Sales Tax Collections*
- 17 Various Distributions
- 18 Distribution of Local Taxes Collected: *Auto Rental Tax*
- 19 Distribution of Local Taxes Collected: *Consumer Use Tax*
- 20 Donations of Refunds
- 21 Offers in Compromise

Data by Tax Type

- 24-25 Alcoholic Beverage Tax
 - 26-31 Corporation Income and Franchise Tax
 - 32-41 Individual Income Tax
 - 42-43 Petroleum Products Tax
 - 44-49 Sales Tax
 - 50-56 Severance Tax
 - 57-59 Tobacco Tax
 - 60-61 Office of Debt Recovery
-

Annual Tax Collection Report: Fiscal Year Ending June 30, 2018



Kimberly Lewis Robinson

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

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2017, through June 30, 2018.

During the fiscal year, major changes at the national level directly affected income and sales tax in Louisiana. In December 2017, Congress passed the Tax Cuts and Jobs Act which reduced federal income tax for many Americans. However, the federal income tax cuts increased Louisiana income tax liability because of the inverse relationship between federal and Louisiana income tax created by the constitutionally established federal income tax deduction. As a result, the Department amended its withholding tables so that Louisiana individuals would not face a large state tax bill during the 2019 tax season.

*Additionally, in June 2018, the United States Supreme Court overturned the physical presence requirement for a state to impose sales and use tax collection requirements on a remote seller in *South Dakota v. Wayfair, Inc.*, 585 U.S. ___, (2018). This decision and Act 5 of the 2018 Second Extraordinary Session pave the way for Louisiana to require remote sellers to collect sales tax on sales for delivery to Louisiana purchasers. The Department and the Louisiana Sales and Use Tax Commission for Remote Sellers are working diligently to level the playing field for Louisiana businesses and will require remote sellers to collect sales tax on online sales in 2019.*

Also during the fiscal year, the stabilization of the state budget allowed the Department to restore full walk-in service for all individual and business taxpayers at its New Orleans regional office. Services available include accepting individual and business tax returns and payments, issuing tax clearances and boat registrations, as well as resolving outstanding tax liabilities through the issuance of installment payment plans. Similar services are also now available online through the Department's Louisiana Taxpayer Access Point (LaTAP).

The tax collection program brought in \$9.2 billion dollars during the reporting period, including the following taxes:

- \$3.9 billion in sales taxes
- \$3.6 billion in income taxes
- \$1 billion in natural resource severance and petroleum product taxes
- \$371 million in liquor and tobacco taxes

The dedicated professionals of the Louisiana Department of Revenue are proud to play a continuing role in making life better for all Louisiana residents.

Yours in public service,

A handwritten signature in black ink, appearing to read 'Kimberly Lewis Robinson', written over a light blue horizontal line.

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 Income
Individual Income
Withholding
Liquors - Alcoholic Beverage
High Alcoholic Content (Liquor/Wine)
Low Alcoholic Content (Beer)
Out-of-State Shippers (Wines Shipped Direct to Consumers)
Marijuana & Controlled Dangerous Substance
Natural Resources – Severance
Petroleum Products
Natural Gas Franchise
Transportation & Communication Utilities
Sales & Use
Consumer Use - State & Local
Catalog Sales - State & Local
Telecommunication for the Deaf
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
Tour

Fees

Electric Cooperative
Surface Mining & Reclamation
Oil Spill Contingency
Oilfield Site Restoration – Gas
Oilfield Site Restoration – Oil
Gasoline Inspection
Special Fuels Inspection
Inspection & Supervision
Prepaid Wireless 911 Charge



SUMMARY OF COLLECTIONS

Tax Cash Collections

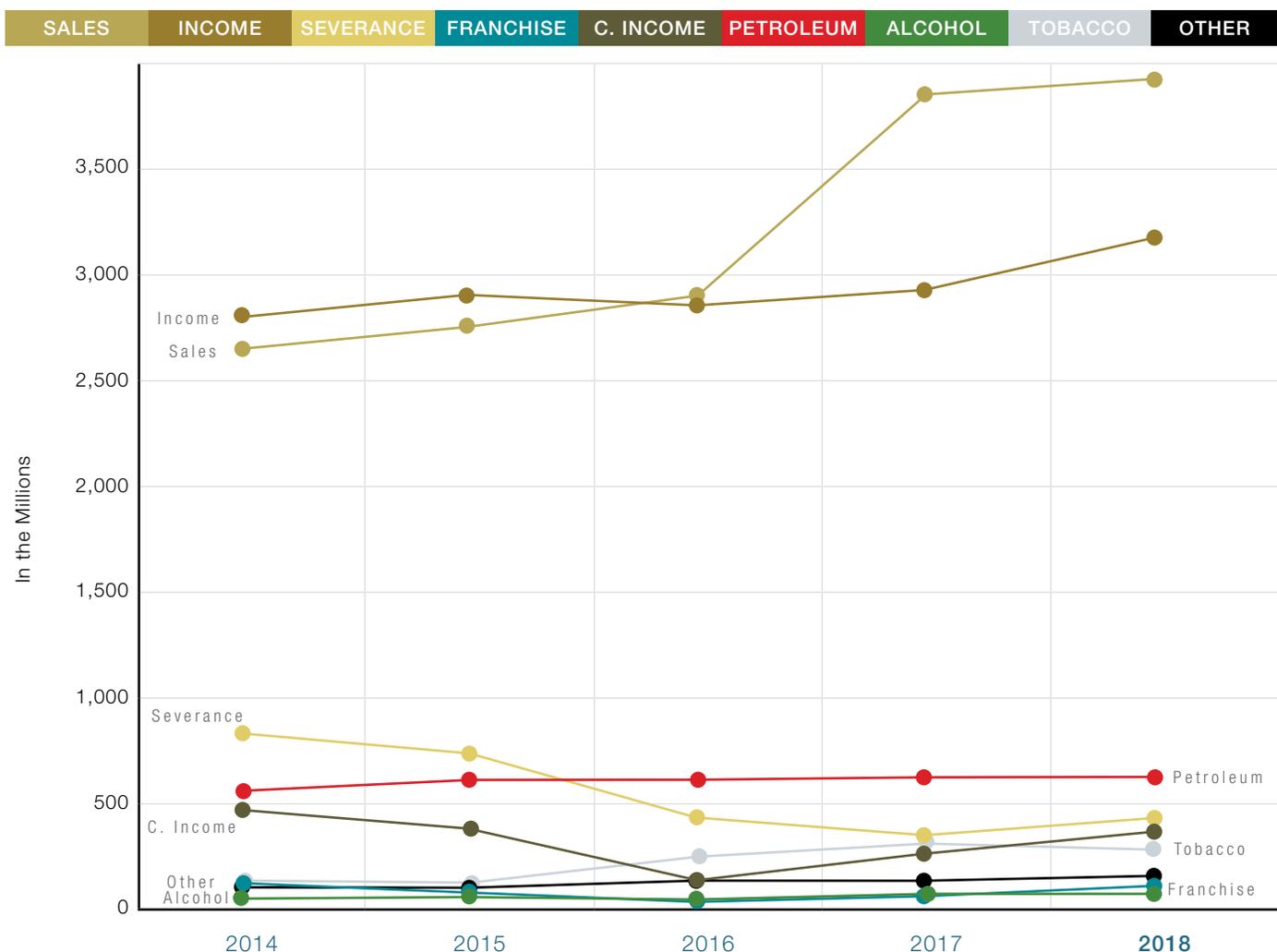
Five-Year Comparison of Major Taxes (In Millions)

	FY 14	FY 15	FY 16	FY 17	FY 18
Sales ^{1,2}	\$ 2,678	\$ 2,766	\$ 2,905	\$ 3,884	\$ 3,946
Income (includes Fiduciary)	2,822	2,916	2,866	2,939	3,191
Severance	826	735	445	376	445
Corporation Franchise	156	124	48	91	127
Corporation Income	468	373	145	274	380
Petroleum Products	594	608	625	640	605
Liquor/Alcohol ²	57	57	61	78	77
Tobacco ²	140	156	244	310	294
Other ³	138	135	148	147	155
TOTALS	\$ 7,879	\$ 7,870	\$ 7,487	\$ 8,739	\$ 9,220

¹ LA Tourism and Promotion Tax (\$23,451,808) is included.

² Taxes incurred a rate increase during FY 16.

³ Other includes: Automobile Rental Tax, Electric Cooperative Fee, Marijuana/Controlled Dangerous Substance Tax, Surface Mining & Reclamation Fee, Oil Spill Cont. Fee, Oilfield Site Rest. Fee, Telecomm. Tax, P&M Beer, Consumer Use Tax- State & Local, Consumer Use Tax-Excise, Catalog Sales Tax - State & Local, Gift Tax, Inheritance Tax, Hazardous Waste Disposal Tax, Inspection & Supervision Fee, Natural Gas Franchise Tax, Transportation & Communication Tax, Louisiana Stadium & Exposition District Tax, and New Orleans Exhibition Hall Authority Taxes.



Tax Collections

2017 - 2018 Monthly Cash Collections

Tax	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17
Corporation Franchise Tax	\$ 3,118,093	\$ (1,504,026)	\$ 24,338,410	\$ (19,414,747)	\$ (5,460,944)	\$ 34,987,915
Hazardous Waste Disposal Tax	653,944	3,360	2,314	674,268	13,679	5,155
Income Taxes						
Corporation Income	9,354,280	(4,512,077)	73,015,230	(58,244,240)	(16,382,831)	104,963,744
Fiduciary	(89,350)	(168,010)	643,133	614,113	(241,522)	134,815
Individual, Declaration & Withholding	277,296,039	237,718,486	239,646,708	361,616,103	215,566,904	228,196,450
Liquors - Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	3,303,226	2,475,320	2,926,749	2,668,500	3,274,529	3,258,630
Low Alcoholic Content (Beer)	3,697,633	3,099,718	3,685,565	3,245,954	3,290,006	3,293,879
Out-of-State Shippers	23,134	12,439	12,870	11,933	16,140	22,519
Natural Resources-Severance Tax	33,250,987	30,043,203	32,897,757	34,686,343	34,489,410	36,334,581
Petroleum Products						
Gasoline Tax & Inspection Fee	39,088,782	37,152,273	40,781,178	40,231,670	40,382,249	38,838,556
Special Fuels Tax & Inspection Fee	12,159,986	11,424,040	13,177,585	12,338,159	12,601,301	12,439,706
Public Utilities - Carriers						
Inspection & Supervision Fee	301,519	223,844	1,354,875	432,291	203,026	1,720,833
Natural Gas Franchise Tax	5,587	156,761	0	0	27,293	0
Transportation & Communication Utilities Tax	612,642	559,381	354,122	754,513	627,207	496,719
Sales Tax¹	343,863,499	316,019,477	311,651,268	345,379,891	327,526,225	327,310,762
Tobacco Tax	22,532,018	28,302,010	22,812,407	26,548,816	25,748,421	24,448,656
TOTAL STATE TAXES	749,172,019	661,006,199	767,300,171	751,543,567	641,681,093	816,452,920
Other Taxes²	1,607,268	2,842,766	1,443,959	1,375,182	3,238,668	1,341,127
Hotel/Motel Room Occupancy Taxes						
LA Stadium & Exposition District	4,797,194	4,056,381	3,577,112	2,486,369	3,416,904	4,755,394
New Orleans Exhibition Hall Authority	3,179,948	2,670,080	2,326,640	1,502,190	2,221,954	3,199,680
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	530,541	478,680	487,281	391,497	477,661	516,224
Food and Beverage Taxes	1,254,577	1,111,962	1,096,031	907,778	1,063,950	1,211,365
Service Contractor Tax	185,676	77,973	163,202	107,706	64,946	236,075
Tour Tax	33,907	22,633	18,219	20,712	22,418	23,174
TOTAL CASH COLLECTIONS	\$760,761,130	\$672,266,674	\$776,412,615	\$758,335,001	\$652,187,594	\$827,735,959

Tax	Jan 18	Feb 18	Mar 18	Apr 18	May 18	Jun 18
Corporation Franchise Tax	\$ (1,994,514)	\$ (11,882,401)	\$ 740,763	\$ 42,427,138	\$ 42,630,250	\$ 18,685,082
Hazardous Waste Disposal Tax	631,499	7,438	2,267	752,702	3,327	11,815
Income Taxes						
Corporation	(5,983,542)	(35,647,202)	2,222,289	127,281,415	127,890,751	56,055,247
Fiduciary	7,630,832	229,280	488,610	8,103,609	3,118,898	1,512,110
Individual, Declaration & Withholding	512,949,188	249,186,829	15,617,114	408,146,148	190,016,081	233,555,373
Liquor - Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	3,866,950	2,746,904	2,775,902	3,099,922	2,959,430	3,324,614
Low Alcoholic Content (Beer)	2,977,002	2,660,496	2,863,201	3,472,081	3,188,562	4,133,623
Out-of-State Shippers	26,215	13,292	14,374	13,986	97,789	44,174
Natural Resources - Severance Tax	38,706,240	39,216,305	42,141,088	37,444,363	42,374,475	42,985,175
Petroleum Products						
Gasoline Tax & Inspection Fee	38,503,970	34,430,043	34,422,782	39,966,973	36,485,258	39,634,519
Special Fuels Tax & Inspection Fee	11,872,436	10,748,466	11,462,917	12,208,033	11,699,143	13,245,039
Public Utilities & Carriers						
Inspection & Supervision Fee	312,267	124,301	1,581,068	230,062	445,196	1,559,901
Natural Gas Franchise Tax	143,762	22,360	0	171,165	22,883	0
Transportation & Communication Utilities Tax	816,468	719,868	488,988	730,710	670,833	506,336
Sales Tax¹	375,398,535	292,639,940	301,877,652	368,311,545	323,546,285	312,885,421
Tobacco Tax	23,088,963	21,678,061	23,735,844	24,620,013	26,587,119	24,449,986
TOTAL STATE TAXES	1,008,946,271	606,893,980	440,434,859	1,076,979,865	811,736,280	752,588,415
Other Taxes²	1,967,963	3,613,385	843,721	1,013,204	4,138,025	1,476,805
Hotel/Motel Room Occupancy Taxes						
LA Stadium & Exposition District	4,655,768	3,921,088	3,718,554	5,105,155	6,212,683	5,964,899
New Orleans Exhibition Hall Authority	3,097,677	2,639,585	2,500,021	3,498,947	4,144,979	4,012,675
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	490,774	500,227	482,446	510,456	595,126	563,214
Food and Beverage Taxes	1,170,389	1,329,648	1,161,580	1,364,737	1,632,292	1,441,429
Service Contractor Tax	369,795	216,103	69,537	209,743	13,136	408,358
Tour Tax	13,790	18,501	20,192	21,028	37,955	30,972
TOTAL CASH COLLECTIONS	\$1,020,712,427	\$619,132,517	\$449,230,910	\$1,088,703,135	\$828,510,476	\$766,486,767

¹LA Tourism and Promotion Tax is included.

²Other Taxes include: Automobile Rental, Electric Coop Fee, Marijuana/Controlled Dangerous Substance, Surface Mining & Reclamation Fee, Oil Spill Cont. Fee, Oilfield Site Rest. Fee, Telecomm., P&M Beer, Consumer Use -State & Local, Consumer Use -Excise, Catalog Sales - State & Local, Gift, and Inheritance.

15 - Year Cash Tax Collection Record

In Millions

Tax	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10
Corporation Franchise Tax	\$ 182.77	\$ 289.94	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10
Gift Tax	3.86	3.52	2.26	5.60	3.48	1.97	0.21
Hazardous Waste Disposal Tax	4.86	5.17	5.17	4.96	4.30	3.55	3.09
Income Taxes							
Corporation	232.62	374.58	504.85	721.27	746.71	586.10	435.30
Fiduciary	4.44	13.08	10.55	42.72	32.26	25.47	9.50
Individual, Declaration & Withholding	2,191.54	2,380.28	2,453.61	3,116.25	3,241.86	3,005.46	2,240.20
Inheritance Tax	43.95	27.88	10.87	5.07	7.89	3.28	1.60
Liquor – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine) ¹	16.85	17.08	16.80	16.99	19.35	19.39	19.50
Low Alcoholic Content (Beer) ¹	36.10	36.57	36.42	36.48	36.36	37.30	35.60
Out-of-State Shippers ¹	0.03	0.04	0.04	0.03	0.07	0.07	0.15
Natural Resources – Severance Tax	514.49	664.56	719.26	898.35	1,046.65	928.02	773.59
Petroleum Products							
Gasoline Tax & Inspection Fee	440.28	450.74	462.75	475.03	451.53	458.77	453.80
Special Fuels Tax & Inspection Fee	123.06	132.15	144.23	147.84	140.18	139.97	138.90
Public Utilities & Carriers							
Inspection & Supervision Fee ¹	5.58	0.00	5.38	5.80	8.42	8.86	7.20
Natural Gas Franchise Tax	3.31	7.99	4.04	12.50	5.40	4.72	1.90
Transportation & Communication Utilities Tax	8.58	3.09	3.60	3.93	4.24	16.32	11.20
Sales Tax^{1,2}	2,166.22	2,305.30	2,731.16	2,801.97	2,883.31	2,800.07	2,465.10
Tobacco Tax¹	144.57	153.59	134.81	143.00	147.37	146.48	137.00
TOTAL STATE TAXES	6,123.11	6,865.56	7,506.97	8,722.18	9,027.08	8,381.36	6,878.94
Other Taxes	28.86	34.04	36.30	40.48	46.90	43.62	22.76
Hotel/Motel Room Occupancy Taxes							
LA Stadium & Exposition District	30.74	35.48	22.97	24.74	29.49	27.58	28.90
New Orleans Exhibition Hall Authority	20.23	24.27	13.17	14.97	18.77	17.07	18.60
New Orleans Exhibition Hall Authority							
Flat Room Occupancy Tax & Food & Beverage Taxes	12.73	13.70	7.18	8.39	10.76	10.55	11.54
Service Contractor Tax	1.36	1.90	0.58	0.49	1.08	1.25	1.19
Tour Tax	0.13	0.12	0.04	0.03	0.65	0.06	0.07
TOTAL CASH COLLECTIONS*	\$6,217.16	\$ 6,975.07	\$7,587.21	\$ 8,811.28	\$ 9,134.73	\$8,481.49	\$6,962.00

Tax	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Corporation Franchise Tax	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53	\$ 48.46	\$ 91.18	\$ 126.67
Gift Tax	0.12	(0.03)	0.04	0.08	0.00	0.00	0.00	0.00
Hazardous Waste Disposal Tax	3.20	3.02	2.99	3.46	3.38	3.31	2.84	2.76
Income Taxes								
Corporation	197.73	238.30	287.85	467.81	373.48	145.37	273.50	380.01
Fiduciary	1.59	11.73	13.18	35.38	26.00	9.75	10.67	21.97
Individual, Declaration & Withholding	2,386.58	2,431.34	2,720.98	2,786.31	2,890.21	2,856.35	2,928.34	3,169.51
Inheritance & Estate Transfer Tax	0.90	(0.69)	(0.04)	0.06	0.00	0.00	0.00	0.00
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine) ¹	20.26	21.44	22.13	22.47	23.64	26.21	36.18	36.68
Low Alcoholic Content (Beer) ¹	35.64	35.69	35.06	34.41	33.46	35.12	41.11	39.61
Out-of-State Shippers ¹	0.13	0.09	0.13	0.14	0.16	0.14	0.27	0.31
Natural Resources – Severance Tax	764.11	839.87	842.74	826.33	735.04	445.15	375.72	444.57
Petroleum Products								
Gasoline Tax & Inspection Fee	469.14	445.51	448.08	453.02	463.03	477.15	486.85	459.92
Special Fuels Tax & Inspection Fee	143.16	136.85	137.60	141.10	145.33	148.14	153.94	145.38
Public Utilities & Carriers								
Inspection & Supervision Fee ¹	8.56	7.74	7.87	8.57	7.95	8.30	8.66	8.49
Natural Gas Franchise Tax	2.00	5.29	1.68	0.66	0.63	0.36	0.60	0.55
Transportation & Communication Utilities Tax	11.15	8.96	7.07	7.69	6.92	11.81	6.12	7.34
Sales Tax^{1,2}	2,670.21	2,652.04	2,649.39	2,678.52	2,766.44	2,905.38	3,883.95	3,946.41
Tobacco Tax¹	144.60	135.28	138.15	139.91	155.83	244.37	310.04	294.55
TOTAL STATE TAXES	6,924.99	7,050.29	7,410.61	7,761.64	7,755.03	7,365.36	8,609.97	9,084.73
Other Taxes	21.82	25.50	20.34	21.08	15.45	18.20	22.27	24.90
Hotel/Motel Room Occupancy Taxes								
LA Stadium & Exposition District	33.87	37.03	41.71	46.85	48.37	49.70	50.72	52.67
New Orleans Exhibition Hall Authority	21.86	24.04	26.90	30.84	31.65	32.89	33.61	35.00
New Orleans Exhibition Hall Authority								
Flat Room Occupancy Tax & Food & Beverage Taxes	12.75	14.30	15.26	16.75	18.45	19.33	19.63	20.77
Service Contractor Tax	1.29	1.21	1.43	2.18	1.18	1.88	2.60	2.12
Tour Tax	0.81	0.13	0.14	0.19	0.17	0.28	0.28	0.28
TOTAL CASH COLLECTIONS*	\$7,017.39	\$ 7,152.50	\$ 7,516.39	\$ 7,879.53	\$ 7,870.30	\$ 7,487.66	\$ 8,739.08	\$ 9,220.47

¹Taxes incurred a rate increase during FY 16.

²LA Tourism and Promotion Tax is included.

*Totals may differ slightly due to rounding.

Cash Collections After Accrual Adjustments

Two-Year Comparison

State Revenues	Total Net Collections FY 2016-17	Total Net Collections FY 2017-18	Percent Change
Automobile Rental Tax	\$ 6,711,505	\$ 6,789,408	1.16%
Corporation Franchise Tax	99,118,891	119,562,704	20.63%
Electric Cooperative Fee	39,149	38,624	-1.34%
Gift Tax	0	0	0.00%
Hazardous Waste Disposal Tax	2,684,799	3,117,770	16.13%
Income Taxes			
Corporation	297,306,285	358,688,119	20.65%
Fiduciary	9,592,392	22,359,995	133.10%
Individual, Declaration & Withholding	2,997,023,651	3,267,344,469	9.02%
Inheritance Tax	0	0	0.00%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	36,176,675	36,463,323	0.79%
Low Alcoholic Content (Beer)	40,929,683	39,311,381	-3.95%
Out-of-State Shippers	261,929	306,502	17.02%
Marijuana & Controlled Dangerous Substance Tax	4	3,100	77,400.00%
Minerals, Oil & Gas			
Surface Mining & Reclamation Fee	232,511	92,031	-60.42%
Natural Gas Franchise Tax	2,274,648	2,799,098	23.06%
Oilfield Site Restoration Fee – Gas	3,277,244	4,849,885	47.99%
Oilfield Site Restoration Fee – Oil	720,524	663,805	-7.87%
Natural Resources – Severance Tax	372,066,041	456,130,256	22.59%
Petroleum Products			
Gasoline Tax	482,560,720	457,894,977	-5.11%
Gasoline Inspection Fee	2,947,111	2,898,964	-1.63%
Special Fuels Tax	152,323,010	143,945,933	-5.50%
Special Fuels Inspection Fee	1,478,748	1,517,276	2.61%
Public Utilities			
Inspection & Supervision Fee	8,604,480	8,621,684	0.20%
Natural Gas Franchise Tax	505,998	726,682	43.61%
Transportation & Communication Utilities Tax	6,181,949	7,576,506	22.56%
Sales Tax	3,862,400,460	3,942,614,204	2.08%
Telecommunication Tax for the Deaf	566,005	1,684,356	197.59%
Tobacco Tax	314,188,309	296,153,731	-5.74%
SUBTOTALS – STATE REVENUES	\$ 8,700,172,721	\$ 9,182,154,783	5.54%
Other Taxes			
Beer Taxes – Parish & Municipalities	4,827,056	4,550,854	-5.72%
Louisiana Tourism & Promotion District Tax	22,671,805	23,432,675	3.36%
Hotel/Motel Room Occupancy Taxes			
Louisiana Stadium & Exposition District	50,724,563	52,667,501	3.83%
New Orleans Exhibition Hall Authority	33,608,836	34,994,376	4.12%
New Orleans Exhibition Hall Authority			
Flat Room Occupancy Tax	6,124,181	6,024,127	-1.63%
Food & Beverage Taxes	13,506,627	14,745,738	9.17%
Service Contractor Tax	2,601,232	2,122,250	-18.41%
Tour Tax	280,517	283,501	1.06%
Consumer Use Tax – Local & State ¹	224,352	227,528	1.42%
Consumer Use Tax – Excise	9,211	11,249	22.13%
Catalog Sales Tax – Local & State	3,217,362	3,650,337	13.46%
SUBTOTAL – OTHER TAXES	\$ 137,795,742	\$ 142,710,136	3.57%
GRAND TOTALS	\$ 8,837,968,463	\$ 9,324,864,919	5.51%

¹Does not include collections of \$1,513,371 from individual income tax returns received during FY 2016-17 or \$2,500,239 received during FY 2017-18.

Tax Collections

Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2018

State Revenues	Net Cash Collections	Less 2016-17 Accruals	Plus 2017-18 Accruals	Total Net Collections
Automobile Rental Tax	\$ 6,808,341	\$ 602,193	\$ 583,260	\$ 6,789,408
Corporation Franchise Tax	126,671,019	3,118,093	(3,990,222)	119,562,704
Electric Cooperative Fee	25,192	6,483	19,915	38,624
Gift Tax	0	0	0	0
Hazardous Waste Disposal Tax	2,761,768	653,944	1,009,946	3,117,770
Income Taxes				
Corporation	380,013,064	9,354,280	(11,970,665)	358,688,119
Fiduciary	21,976,518	(89,350)	294,127	22,359,995
Individual, Declaration & Withholding	3,169,511,423	277,296,039	375,129,085	3,267,344,469
Inheritance Tax	0	0	0	0
Liquors - Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	36,680,676	3,303,226	3,085,873	36,463,323
Low Alcoholic Content (Beer)	39,607,720	3,697,633	3,401,294	39,311,381
Out-Of-State Shippers	308,865	23,134	20,771	306,502
Marijuana & Controlled Dangerous Substance Tax	323	0	2,777	3,100
Minerals, Oil & Gas				
Surface Mining & Reclamation Fee	87,622	12,349	16,758	92,031
Oil Spill Contingency Fee	2,703,669	155,598	251,027	2,799,098
Oilfield Site Restoration Fee - Gas	4,850,637	1,334	582	4,849,885
Oilfield Site Restoration Fee - Oil	663,713	1,381	1,473	663,805
Natural Resources-Severance Tax	444,569,927	33,250,987	44,811,316	456,130,256
Petroleum Products				
Gasoline Tax	456,836,375	38,807,308	39,865,910	457,894,977
Gasoline Inspection Fee	3,081,878	281,474	98,560	2,898,964
Special Fuels Tax	143,762,677	12,012,046	12,195,302	143,945,933
Special Fuels Inspection Fee	1,614,134	147,941	51,083	1,517,276
Public Utilities				
Inspection & Supervision Fee	8,489,183	301,519	434,020	8,621,684
Natural Gas Franchise Tax	549,811	5,587	182,458	726,682
Transportation/Communication Tax	7,337,787	612,642	851,361	7,576,506
Sales Tax	3,922,958,692	341,827,929	361,483,441	3,942,614,204
Telecommunication Tax for the Deaf	1,217,121	72,597	539,832	1,684,356
Tobacco Tax	294,552,314	22,532,018	24,133,435	296,153,731
SUBTOTALS-STATE REVENUES	\$ 9,077,640,449	\$ 747,988,385	\$ 852,502,719	\$ 9,182,154,783
Other Taxes				
Beer Taxes-Parish & Municipalities	4,598,625	434,778	387,007	4,550,854
Louisiana Tourism & Promotion District Tax	23,451,808	2,035,570	2,016,437	23,432,675
Hotel/Motel Room Occupancy Taxes				
Louisiana Stadium & Exposition District	52,667,501	0	0	52,667,501
New Orleans Exhibition Hall	34,994,376	0	0	34,994,376
New Orleans Exhibition Hall Authority				
Flat Room Occupancy Tax	6,024,127	0	0	6,024,127
Food & Beverage Taxes	14,745,738	0	0	14,745,738
Service Contractor Tax	2,122,250	0	0	2,122,250
Tour Tax	283,501	0	0	283,501
Consumer Use Tax-State & Local ¹	227,470	537	595	227,528
Consumer Use Tax-Excise	12,389	2,219	1,079	11,249
Catalog Sales Tax-State & Local	3,706,971	317,799	261,165	3,650,337
SUBTOTAL – OTHER TAXES	\$ 142,834,756	\$ 2,790,903	\$ 2,666,283	\$ 142,710,136
GRAND TOTALS	\$ 9,220,475,205	\$ 750,779,288	\$ 855,169,002	\$ 9,324,864,919

¹ Does not include local and state net cash collections of \$2,754,314 or total net collections of \$2,500,239 after accrual adjustments from individual income tax returns.

Five-Year Comparison

Tax Collections	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
Major State Taxes					
Corporation					
Franchise Tax	\$ 155,712,065	\$ 123,531,814	\$ 48,456,024	\$ 91,183,674	\$ 126,671,019
Income Tax	467,813,626	373,482,300	145,368,072	273,500,634	380,013,064
Individual, Declaration & Withholding Tax	2,786,312,254	2,890,205,844	2,856,351,897	2,928,335,666	3,169,511,423
Natural Resources - Severance Tax	826,329,635	735,038,179	445,148,448	375,720,002	444,569,927
Petroleum Products					
Gasoline Tax	450,160,309	460,190,915	474,124,161	483,881,165	456,836,375
Inspection Fees (Gas/Special Fuels)	4,386,839	4,294,382	4,564,560	4,438,728	4,696,012
Special Fuels Tax	139,637,558	143,875,732	146,605,908	152,461,914	143,762,677
General Sales Tax^{1,4}	2,658,979,997	2,746,383,448	2,905,377,595	3,883,947,094	3,946,410,500
Miscellaneous State Taxes & Fees^{2,4}	267,392,623	267,300,688	351,521,262	430,563,203	428,621,260
Other Taxes^{3,4}	122,808,658	126,005,684	110,138,756	115,050,354	119,382,948
GRAND TOTALS	\$ 7,879,533,564	\$ 7,870,308,986	\$ 7,487,656,683	\$ 8,739,082,434	\$ 9,220,475,205

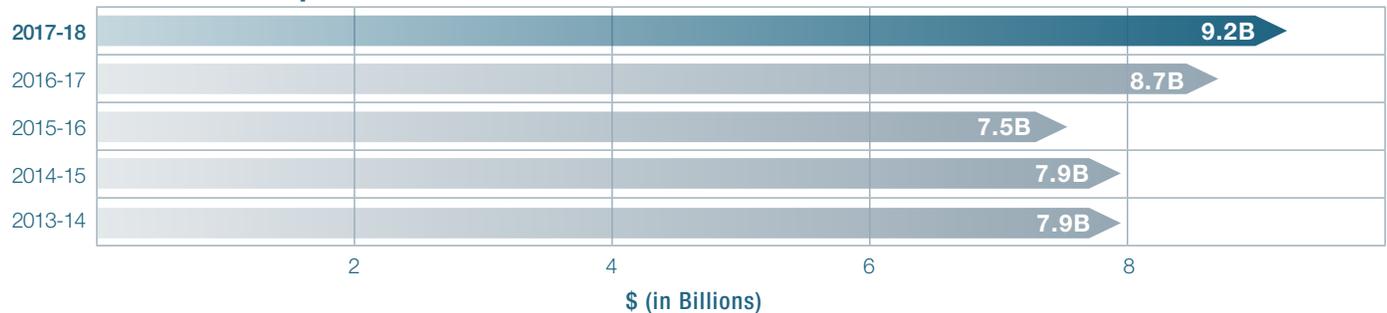
¹ LA Tourism and Promotion Tax is included.

² Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Alcoholic Beverage Taxes, Electric Cooperative Fee, Fiduciary, Gift Tax, Hazardous Waste Disposal Tax, Inheritance Tax, Marijuana/Controlled Dangerous Substance Tax, Minerals, Oil and Gas Fees, Public Utilities Tax, Telecommunication Tax for the Deaf, and Tobacco Tax.

³ Other Taxes include: Parish and Municipalities Beer Tax, Hotel/Motel Room Occupancy Tax, NOEH Authority Tax, Consumer Use Tax, Consumer Use Excise Tax, and Catalog Sales Tax.

⁴ 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, 2018

Tax/Fee Type	Calculated Collections Before Refunds ¹	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 6,856,146	\$ (47,805)	\$ 6,808,341
Catalog Sales Tax – Local & State	3,706,971	0	3,706,971
Consumer Use – Excise	12,389	0	12,389
Consumer Use Tax – Local & State ²	227,470	0	227,470
Corporation Franchise Tax	305,892,758	(179,221,739)	126,671,019
Electric Cooperative Fee	25,507	(315)	25,192
Gift Tax	0	0	0
Hazardous Waste Disposal Tax	2,768,641	(6,873)	2,761,768
Income Taxes			
Corporation	917,678,282	(537,665,218)	380,013,064
Declaration, Individual	370,503,583	(3,547,255)	366,956,328
Fiduciary	26,534,700	(4,558,182)	21,976,518
Individual	455,548,915	(1,718,973)	453,829,942
Withholding, Individual	3,238,990,740	(890,265,587)	2,348,725,153
Inheritance Tax	0	0	0
Liquors – Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	36,693,606	(12,930)	36,680,676
Low Alcoholic Content (Beer)	39,620,218	(12,498)	39,607,720
Out-of-State Shippers	317,808	(8,943)	308,865
Parish & Municipal Beer Tax	4,598,625	0	4,598,625
Marijuana & Controlled Dangerous Substance Tax	323	0	323
Minerals, Oil & Gas			
Oil Spill Contingency Fee	2,797,516	(93,847)	2,703,669
Oilfield Site Restoration Fee – Gas	4,982,238	(131,601)	4,850,637
Oilfield Site Restoration Fee – Oil	669,627	(5,914)	663,713
Surface Mining & Reclamation Fee	87,622	0	87,622
Natural Resources – Severance Tax	455,038,097	(10,468,170)	444,569,927
Petroleum Products			
Gasoline & Inspection Fee	477,271,574	(17,353,321)	459,918,253
Special Fuels & Inspection Fee	145,541,519	(164,708)	145,376,811
Public Utilities – Carriers			
Inspection & Supervision Fee	8,718,989	(229,806)	8,489,183
Natural Gas Franchise Tax	549,811	0	549,811
Transportation & Communication Tax	7,375,986	(38,199)	7,337,787
Sales Tax ³	4,055,156,060	(108,745,560)	3,946,410,500
Telecommunication Tax for the Deaf	1,217,121	0	1,217,121
Tobacco Tax	294,801,877	(249,563)	294,552,314
TOTALS	\$ 10,864,184,719	\$ (1,754,547,007)	\$ 9,109,637,712

¹Includes adjustments for returned checks.

²Does not include collections of \$2,754,314 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 Income Tax After Credits ²	LA Income Tax (Per Capita)
	July 1, 2017	FYE 18	FYE 18	2017	2017	FYE 18	FYE 18
Acadia	62,590	\$ 16,883,379	\$ 270	\$ 28,756,511	\$ 459	\$ 26,150,577	\$ 418
Allen	25,621	4,001,478	156	14,542,304	568	9,378,103	366
Ascension	122,948	102,725,863	836	132,136,633	1,075	99,016,584	805
Assumption	22,526	3,311,218	147	17,990,582	799	12,154,772	540
Avoyelles	40,980	7,605,291	186	10,685,013	261	14,786,005	361
Beauregard	36,928	18,539,242	502	28,168,846	763	17,512,759	474
Bienville	13,638	3,144,232	231	40,432,226	2,965	4,953,932	363
Bossier	127,634	48,798,066	382	111,915,214	877	64,777,785	508
Caddo	246,581	151,299,595	614	238,035,875	965	128,657,709	522
Calcasieu	202,445	171,287,473	846	231,834,729	1,145	134,788,284	666
Caldwell	9,950	1,640,814	165	8,485,057	853	3,657,602	368
Cameron	6,912	18,201,938	2,633	38,181,883	5,524	4,626,755	669
Catahoula	9,875	1,924,543	195	3,532,686	358	3,292,414	333
Claiborne	15,969	4,082,647	256	9,123,488	571	4,651,221	291
Concordia	19,866	8,030,613	404	14,360,508	723	5,641,020	284
DeSoto	27,340	10,424,284	381	75,791,886	2,772	14,180,344	519
East Baton Rouge	446,268	276,206,122	619	492,466,236	1,104	309,401,308	693
East Carroll	7,126	1,046,510	147	5,558,033	780	1,819,677	255
East Feliciana	19,412	3,078,884	159	7,593,076	391	9,889,645	509
Evangeline	33,708	4,680,547	139	17,465,251	518	13,250,929	393
Franklin	20,260	3,766,754	186	10,541,818	520	6,267,842	309
Grant	22,336	1,211,821	54	7,700,182	345	8,144,812	365
Iberia	72,176	23,938,981	332	44,439,738	616	33,935,915	470
Iberville	33,027	45,172,050	1,368	59,613,710	1,805	18,154,638	550
Jackson	15,846	3,802,158	240	24,381,434	1,539	5,939,999	375
Jefferson	439,036	369,919,561	843	376,094,960	857	276,944,664	631
Jefferson Davis	31,477	10,255,859	326	22,686,087	721	14,241,401	452
Lafayette	242,485	152,351,977	628	192,603,978	794	174,222,948	718
Lafourche	98,426	42,959,295	436	120,444,622	1,224	56,473,447	574
LaSalle	14,933	3,885,722	260	12,120,511	812	6,427,912	430
Lincoln	47,744	27,031,799	566	35,331,995	740	22,483,126	471
Livingston	138,228	32,699,895	237	57,653,935	417	78,558,787	568
Madison	11,316	4,501,328	398	11,868,000	1,049	2,268,330	200
Morehouse	25,641	5,977,027	233	13,310,715	519	7,769,926	303
Natchitoches	39,021	9,918,636	254	29,475,662	755	15,856,444	406

¹Exclusive of Homestead Exemption for all parishes and 2018 tax for the Parish of Orleans

²Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2017, Release Date: March 2018

Property Tax Source: Louisiana Tax Commission

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 Income Tax After Credits ²	LA Income Tax (Per Capita)
	July 1, 2017	FYE 18	FYE 18	2017	2017	FYE 18	FYE 18
Orleans	393,292	\$ 237,792,132	\$ 605	\$ 583,812,613	\$ 1,484	\$ 241,067,838	\$ 613
Ouachita	155,874	76,823,050	493	105,586,863	677	79,843,014	512
Plaquemines	23,348	10,286,757	441	68,309,456	2,926	16,903,248	724
Pointe Coupee	22,268	8,909,975	400	25,266,816	1,135	12,612,587	566
Rapides	131,648	79,998,013	608	94,874,100	721	68,747,710	522
Red River	8,536	1,335,694	156	23,654,389	2,771	3,405,007	399
Richland	20,411	4,562,157	224	17,711,479	868	7,504,843	368
Sabine	24,018	5,590,697	233	16,196,744	674	10,331,491	430
St. Bernard	46,202	19,365,691	419	44,635,889	966	16,492,655	357
St. Charles	52,749	43,002,338	815	148,817,249	2,821	39,525,662	749
St. Helena	10,363	712,244	69	6,997,561	675	4,569,127	441
St. James	21,367	34,192,312	1,600	59,548,609	2,787	14,089,588	659
St. John the Baptist	43,441	27,412,017	631	52,036,615	1,198	22,118,793	509
St. Landry	83,497	20,513,488	246	36,874,068	442	43,999,996	527
St. Martin	54,171	9,003,834	166	38,469,761	710	25,622,266	473
St. Mary	50,973	21,681,282	425	53,336,312	1,046	24,370,697	478
St. Tammany	256,327	112,224,640	438	296,703,154	1,158	206,402,644	805
Tangipahoa	132,497	36,800,605	278	51,257,773	387	56,538,781	427
Tensas	4,615	3,327,839	721	6,954,004	1,507	1,375,532	298
Terrebonne	112,086	42,917,774	383	92,329,494	824	64,795,196	578
Union	22,571	3,387,888	150	10,585,200	469	8,688,927	385
Vermilion	60,136	13,712,446	228	29,243,997	486	29,688,178	494
Vernon	50,726	7,479,142	147	17,115,672	337	15,327,904	302
Washington	46,633	8,032,199	172	20,600,784	442	13,044,332	280
Webster	39,378	12,495,349	317	26,416,348	671	17,297,619	439
West Baton Rouge	26,265	21,719,043	827	42,591,466	1,622	17,236,082	656
West Carroll	10,981	1,458,696	133	4,210,643	383	3,437,702	313
West Feliciana	15,380	3,740,509	243	21,643,318	1,407	7,969,822	518
Winn	14,311	3,109,900	217	6,628,864	463	5,598,695	391

LOUISIANA'S ESTIMATED POPULATION: 4,684,333

¹Exclusive of Homestead Exemption for all parishes and 2018 tax for the Parish of Orleans

²Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2017, Release Date: March 2018

Property Tax Source: Louisiana Tax Commission

Local Dedications

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

For Fiscal Year Ending June 30, 2018

Tax Dedication	Total
Jefferson Parish-Ponchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	\$ 583,528
Jefferson Parish-Kenner City Convention Center	566,022
Jefferson Parish-Municipal Center East Side of Mississippi	690,546
Jefferson Parish-John Alario, Sr. Multipurpose Center West Side of Mississippi	425,533
Jefferson Parish-Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,040,508
Jefferson Parish-Town of Grand Isle Tourist Commission Enterprise Account	78,519
Jefferson Parish-Gretna Tourist Commission Enterprise Account	143,712
Orleans Parish-Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish-New Orleans Quality of Life Fund	3,923,126
Orleans Parish-New Orleans Sports Franchise Fund	10,010,963
Orleans Parish-New Orleans Metropolitan Convention and Visitors Bureau Fund	11,650,631
TOTAL	\$ 31,113,088

Local Dedications

State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2018

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 113,548	Morehouse Parish Bastrop Municipal Center Fund	\$ 29,248
Allen Parish Capital Improvement Fund	206,635	Natchitoches Parish Historic Development Fund	424,859
Ascension Parish Visitor Enterprise Fund	898,452	Natchitoches Parish Visitor Enterprise Fund	143,050
Avoyelles Parish Visitor Enterprise Fund	115,839	Ouachita Parish Visitor Enterprise Fund	1,969,933
Beauregard Parish Community Improvement Fund	86,258	Plaquemines Parish Visitor Enterprise Fund	187,293
Bienville Parish Tour & Economic Development Fund	26,321	Point Coupee Parish Visitor Enterprise Fund	63,197
Bossier Parish Civic Center Fund	2,190,774	Rapides Parish Coliseum	88,886
Caddo Shreveport Riverfront & Convention Center Fund	2,206,097	Rapides Parish Economic Development Fund	444,426
Caddo Shreveport-Bossier City Visitor Enterprise Fund	633,555	Rapides City of Pineville Economic Development Fund	266,656
Calcasieu Higher Education	1,869,024	Rapides Alexandra/Pineville Area Tourism Fund	266,656
Calcasieu East of River Visitor (Ward 1, 2 & 8)	0	Rapides Alexandra/Pineville Exhibition Hall	318,969
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0	Red River Visitor Enterprise Fund	30,565
Calcasieu East of River Lake Charles Civic Center	1,758,558	Richland Parish Visitor Enterprise Fund	98,939
Calcasieu West of River Comm. Center Fund (Ward 4, 5, 6 & 7)	1,531,772	Sabine Parish Tourism Improvement Fund	175,025
Caldwell Parish Economic Development Fund	104	St. Bernard Parish Enterprise Fund	181,967
Cameron Parish Tourist Development Fund	42,277	St. Charles Parish Visitor Enterprise Fund	295,396
Claiborne Parish Tourism	86	St. Charles Parish River Parish Conv., Tourist & Visitors Fund	99,460
Claiborne Parish Town of Homer Economic Development Fund	16,489	St. James Parish Enterprise Fund	38,874
Concordia Parish Economic Development Fund	67,864	St. James Parish River Parish Conv., Tour. & Visitors Fund	13,089
DeSoto Parish Visitor Enterprise Fund	183,326	St. John the Baptist Parish Convention Facility Fund	324,167
East Baton Rouge Parish Baker Economic Development	39,860	St. John the Baptist River Parish Conv., Tour. & Visitors Fund	109,147
East Baton Rouge Parish Riverside Centroplex Fund	1,138,086	St. Landry Parish Tourist Community Fund	164,718
East Baton Rouge Parish Community Improvement Fund	2,346,572	St. Landry Parish City Hall Market Fund	167,227
East Baton Rouge Parish Enhancement Fund	1,173,286	St. Martin Parish Enterprise Fund	163,418
East Carroll Parish Visitor Enterprise Fund	3,997	St. Mary Parish Visitor Enterprise Fund	438,433
East Feliciana Parish Tourist Commission Fund	7,910	St. Tammany Parish Tourist Commission Fund	1,973,616
Evangeline Parish Visitor Enterprise	40,787	Tangipahoa Parish Tourist Commission Fund	544,486
Franklin Parish Visitor Enterprise Fund	33,055	Tangipahoa Parish Economic Development Fund	183,329
Grant Parish Economic Development	3,097	Tensas Parish Visitor Enterprise Fund	2,560
Iberia Parish Tourist Commission Fund	336,632	Terrebonne Parish Houma Tourist Fund	451,231
Iberville Parish Visitor Enterprise Fund	129,995	Terrebonne Parish Visitor Enterprise Fund	444,462
Jackson Parish Economic Development & Tourism Fund	31,777	Union Parish Visitor Enterprise Fund	27,376
Jefferson Davis Parish Visitor Enterprise Fund	172,725	Vermillion Parish Visitor Enterprise Fund	97,092
Lafayette Parish Visitor Enterprise Fund	2,919,040	Vernon Parish Community Improvement Fund	326,373
Lafourche Parish Enterprise Fund	246,355	Washington Parish Tourist Community Fund	37,331
Lafourche Parish Association of Retarded Citizens	242,661	Washington Parish Economic Development & Tour. Visitor Fund	12,570
LaSalle Parish Economic Development Fund	17,371	Webster Parish Convention & Visitor Bureau Fund	153,189
Lincoln Parish Visitor Enterprise Fund	220,805	West Baton Rouge Parish Visitor Enterprise Fund	552,364
Lincoln Parish Municipalities Fund	217,493	West Carroll Parish Visitor Enterprise Fund	24,354
Livingston Parish Tourism Improvement Fund	315,678	West Feliciana Parish St. Francisville Economic Dev. Fund	204,713
Madison Parish Visitor Enterprise Fund	40,750	Winn Parish Tourism Fund	43,353
Morehouse Parish Visitor Enterprise Fund	29,694	TOTAL	\$ 33,236,602

Various Distributions

For Fiscal Year Ending June 30, 2018

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
ATC Officer Retirement Fund	\$ 0
Attakapas Conservation Fund	12,712
Aviation Fuels	29,800,000
Gasoline/Special Fuels Timed Account	120,119,810
Motor Fuels Inspection Fund	4,696,013
Sports Facility Assistance Fund	3,938,332
Telecommunication for the Deaf	1,000,000
Telephone Company Property Assessment Fund	18,167,988
Tobacco Tax Healthcare Fund	28,654,033
Tobacco Tax Medicaid Match Fund	119,391,188
Tobacco Tax Regulation Enforcement Fund	596,959
Transportation Trust Fund	480,479,241
TOTAL	\$ 806,856,276
COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)	
TIF, Algiers Economic Development	\$ 527,431
TIF, Bass Pro Shops	1,523,860
TIF, Cabelas	676,682
TIF, City of Broussard District Account	613,772
TIF, Garrett Road Economic Development District	3,157,250
TIF, Ruston Cooperative Endeavor	2,941,419
TIF, Tower Drive Economic Development District	1,008,994
TIF, Rooms to Go	64,026
TOTAL	\$ 10,513,434
DISTRIBUTION TO LED & LA TOURISM	
LA Economic Development Fund	\$ 10,848,038
LA Economic Marketing Fund	1,684,567
LA Tourism Promotion District	23,451,808
TOTAL	\$ 35,984,413
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Auto Rental Tax	\$ 1,353,116
Consumer Use Tax ¹	4,948,568
Parish & Municipal Beer Tax	4,506,654
TOTAL	\$ 10,808,338
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
START Contributions	\$ 257,565
Donations of Refunds ²	351,097
Garnishment Program	15,773,331
TOTAL	\$ 16,381,993
SPECIAL TAXING DISTRICTS	
LA Stadium and Expo District - Orleans/Jefferson	\$ 52,667,501
E Morial Exhibition Authority Room Rentals - Orleans only	34,994,376
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	20,769,865
E Morial Exhibition Service Contractor & Tour Tax - Orleans only	2,405,751
TOTAL	\$ 110,837,493

¹This amount includes \$2,421,114 for prior period collections distributed in FYE 2018.

²See page 20 for a complete list of all Donations of Refunds.

Distribution of Local Taxes Collected

Auto Rental Tax

For Fiscal Year Ending June 30, 2018

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 0	Madison Parish	0
Allen Parish	0	Morehouse Parish	1,270
Ascension Parish	10,975	Natchitoches Parish	2,189
Assumption Parish	0	Orleans Parish	74,869
Avoyelles Parish	1,441	Ouachita Parish	37,212
Beauregard Parish	1,033	Plaquemines Parish	1,542
Bienville Parish	0	Pointe Coupee Parish	880
Bossier Parish	11,089	Rapides Parish	29,547
Caddo Parish	56,202	Red River Parish	0
Calcasieu Parish	29,298	Richland Parish	0
Caldwell Parish	0	Sabine Parish	0
Cameron Parish	0	St. Bernard Parish	1,319
Catahoula Parish	0	St. Charles Parish	0
Claiborne Parish	0	St. Helena Parish	0
Concordia Parish	0	St. James Parish	0
DeSoto Parish	0	St. John the Baptist Parish	3,373
East Baton Rouge Parish	127,811	St. Landry Parish	3,043
East Carroll Parish	0	St. Martin Parish	203
East Feliciana Parish	181	St. Mary Parish	2,231
Evangeline Parish	0	St. Tammany Parish	22,374
Franklin Parish	0	Tangipahoa Parish	8,674
Grant Parish	0	Tensas Parish	0
Iberia Parish	3,826	Terrebonne Parish	6,652
Iberville Parish	1,877	Union Parish	0
Jackson Parish	0	Vermilion Parish	1,178
Jefferson Parish	844,254	Vernon Parish	5,681
Jefferson Davis Parish	1,247	Washington Parish	1,266
Lafayette Parish	48,122	Webster Parish	1,346
Lafourche Parish	2,326	West Baton Rouge Parish	0
LaSalle Parish	0	West Carroll Parish	0
Lincoln Parish	3,569	West Feliciana Parish	0
Livingston Parish	5,016	Winn Parish	0
		TOTAL	\$ 1,353,116

Distribution of Local Taxes Collected

Consumer Use Tax

For Fiscal Year Ending June 30, 2018

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 66,199	Madison Parish	12,144
Allen Parish	27,133	Morehouse Parish	27,473
Ascension Parish	128,764	Natchitoches Parish	41,364
Assumption Parish	23,954	Orleans Parish	414,113
Avoyelles Parish	43,431	Ouachita Parish	165,705
Beauregard Parish	39,028	Plaquemines Parish	24,777
Bienville Parish	14,611	Pointe Coupee Parish	23,441
Bossier Parish	133,529	Rapides Parish	139,812
Caddo Parish	262,580	Red River Parish	9,034
Calcasieu Parish	212,366	Richland Parish	21,589
Caldwell Parish	10,635	Sabine Parish	25,349
Cameron Parish	7,279	St. Bernard Parish	48,385
Catahoula Parish	10,477	St. Charles Parish	55,901
Claiborne Parish	17,019	St. Helena Parish	11,082
Concordia Parish	21,043	St. James Parish	22,748
DeSoto Parish	28,730	St. John the Baptist Parish	46,078
East Baton Rouge Parish	472,328	St. Landry Parish	88,583
East Carroll Parish	7,657	St. Martin Parish	57,111
East Feliciana Parish	20,751	St. Mary Parish	54,844
Evangeline Parish	35,627	St. Tammany Parish	268,550
Franklin Parish	21,474	Tangipahoa Parish	138,487
Grant Parish	23,632	Tensas Parish	4,862
Iberia Parish	77,234	Terrebonne Parish	119,447
Iberville Parish	34,814	Union Parish	23,783
Jackson Parish	16,715	Vermilion Parish	63,618
Jefferson Parish	461,839	Vernon Parish	53,476
Jefferson Davis Parish	33,213	Washington Parish	49,006
Lafayette Parish	255,340	Webster Parish	41,906
Lafourche Parish	103,922	West Baton Rouge Parish	27,352
LaSalle Parish	15,886	West Carroll Parish	11,721
Lincoln Parish	50,462	West Feliciana Parish	16,224
Livingston Parish	147,749	Winn Parish	15,182
		TOTAL	\$ 4,948,568

Donations of Refunds

For Fiscal Year Ending June 30, 2018

Donation of Refunds on Individual Income Tax Returns	Total
Affiliated Blind of Louisiana, Inc	\$ 689
Alliance for the Advancement of End of Life Care	7
American Red Cross	18,675
American Rose Society	1,478
Bastion Community of Resilience	86
Children's Therapeutic Services at the Emerge Center, Inc.	13,747
Coastal Protection & Restoration Fund	43,422
Decorative Lighting on the Crescent City Connection	13
Dreams Come True	145
Friends of Palmetto Island State Park	958
Lighthouse for the Blind in New Orleans	5,750
Louisiana Association for the Blind	2,414
Louisiana Association of United Way	7,574
Louisiana Cancer and Lung Trust Fund	20,610
Louisiana Center for the Blind	2,202
Louisiana Coalition Against Domestic Violence	279
Louisiana Food Bank Association	43,902
Louisiana Lung Cancer Trust Fund	129
Louisiana National Guard Honor Guard for Military Funerals	17,834
Louisiana Naval War Memorial Commission	6,189
Louisiana Pet Overpopulation Advisory Council	12,237
Louisiana State Troopers Charities, Inc	12,666
Louisiana Youth Leadership Seminar Corporation	2,828
Make a Wish Foundation	22,067
Military Family Assistance Fund ¹	89,572
National Multiple Sclerosis Society Fund	2
New Opportunity Waiver Fund	1
Operation & Maintenance of New Orleans Ferries	52
SNAP Fraud & Abuse Detection & Prevention Fund	739
The Extra Mile, Southeast Louisiana, Inc.	1,618
Wildlife Habitat & Natural Heritage Trust Fund	23,212
TOTAL	\$ 351,097

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 collectability 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.

For Fiscal Year Ending June 30, 2018

Name	Type of Tax	Tax Period (s)	Amount Abated Compromised	Amount Paid in Compromise
Druzella Moham	Individual Income	2009-2014, 2016	\$ 20,268.91	\$ 2,000.00
Jason Lemoine	Individual Income	2012-2015	15,326.67	1,072.00
Lonnie Fetter	Individual Income	2004-2006, 2012-2013	24,711.02	6,077.00
Louisiana Swashbucklers, LLC	Sales	May 2009, July 2010	14,803.93	7,966.92
Luis Lopez	Individual Income	1998-2004, 2006	25,743.76	3,750.00
Robert Mixon	Individual Income	2009-2010	7,868.58	6.00
Warren Smith	Individual Income	2014	1,792.17	400.00



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.

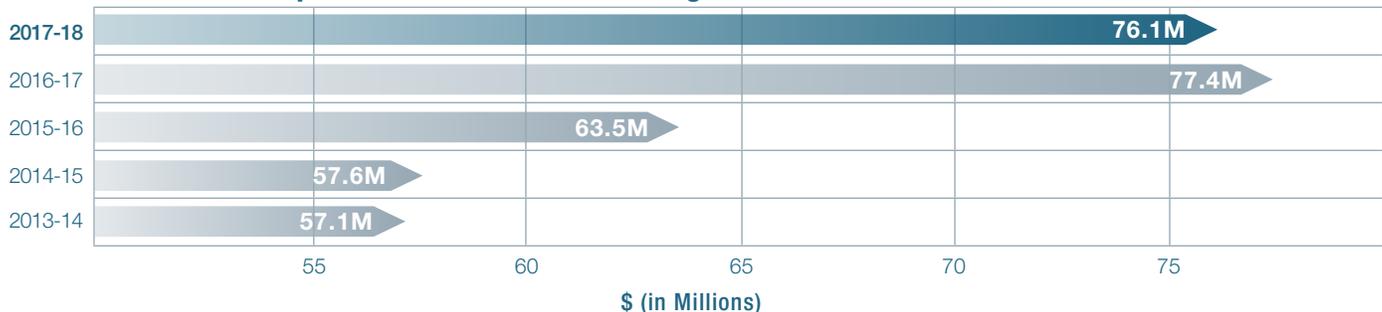
The tax levies after April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) - 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	Percent Change
2017-18	\$ 39,311,381	\$ 36,769,825	\$ 76,081,206	-1.66%
2016-17	\$ 40,929,683	\$ 36,438,604	\$ 77,368,287	21.82%
2015-16 ¹	\$ 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%

¹Alcoholic beverage tax rate increased effective April 1, 2016.

Five-Year Comparison of Alcoholic Beverage Tax Collections



Low Alcoholic Beverage Tax

Cash Collections - Barrel Equivalent

For Fiscal Year 2018

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 10,482,916	851,404
2nd Quarter	9,829,839	798,363
3rd Quarter	8,500,699	690,412
4th Quarter	10,794,266	876,692
TOTALS	\$ 39,607,720	3,216,871

For Fiscal Year 2017

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 10,735,857	871,752
2nd Quarter	10,443,427	848,006
3rd Quarter	9,047,489	734,656
4th Quarter	10,883,402	883,732
TOTALS	\$ 41,110,175	3,338,146

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2018

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,497,351	606,122	557,868	7,902,840
2nd Quarter	8,844,328	830,858	680,894	8,345,337
3rd Quarter	9,045,201	927,420	737,512	8,101,765
4th Quarter	8,917,510	758,950	635,925	8,032,711
TOTALS	35,304,390	3,123,350	2,612,199	32,382,653
TAX PER LITER	\$ 0.80	\$ 0.55	\$ 0.35	\$ 0.20
GROSS TAX DUE¹	\$28,243,512	\$ 1,717,843	\$ 914,270	\$ 6,476,531

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

For Fiscal Year 2017

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,284,254	517,020	569,645	7,539,844
2nd Quarter	8,755,534	778,121	686,783	8,329,863
3rd Quarter	8,887,455	882,264	702,312	8,094,119
4th Quarter	8,870,722	699,555	618,124	7,916,564
TOTALS	34,797,965	2,876,960	2,576,864	31,880,390
TAX PER LITER	\$ 0.80	\$ 0.55	\$ 0.35	\$ 0.20
GROSS TAX DUE¹	\$27,838,372	\$ 1,582,328	\$ 901,902	\$ 6,376,078

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	Percent Change
2017-18	\$358,688,119	20.65%
2016-17	\$297,306,285	57.55%
2015-16	\$188,702,410	-45.00%
2014-15	\$343,095,046	-27.31%
2013-14	\$472,011,099	85.16%

Five-Year Comparison of Corporation Income Tax Collections



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 tax is levied, as of the 2017 franchise tax period, on any corporation or entity taxed as a corporation for federal income tax purposes 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.

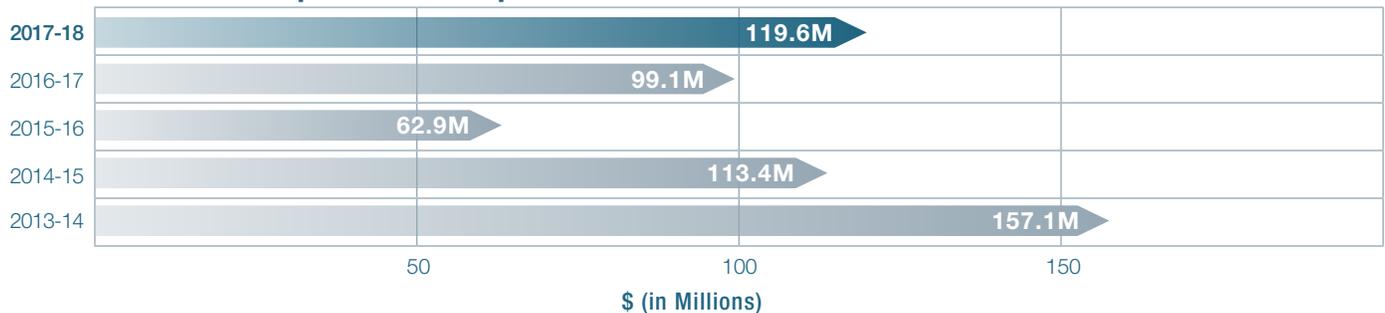
The corporation franchise tax rate is as follows:

- \$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	Percent Change
2017-18	\$119,562,704	20.63%
2016-17	\$99,118,891	57.58%
2015-16	\$62,900,803	-44.53%
2014-15	\$113,402,729	-27.82%
2013-14	\$157,111,223	85.42%

Five-Year Comparison of Corporation Franchise Tax Collections



Corporation Income Tax

Liability by Taxable Income Bracket

Received During Fiscal Year 2018

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than 0	20,120	15.16%	\$ (74,816,508,544)	\$ 0	0.00%
0	85,662	64.55%	0	0	0.00%
1 - 25,000	15,896	11.98%	101,176,739	4,053,717	0.47%
25,001 - 50,000	3,046	2.30%	110,364,973	4,782,272	0.55%
50,001 - 100,000	2,597	1.96%	183,218,381	9,086,778	1.05%
100,001 - 500,000	3,295	2.48%	737,416,399	47,737,299	5.50%
500,001 - 1,000,000	832	0.63%	592,346,531	44,305,229	5.11%
1,000,001 - 2,000,000	530	0.40%	755,543,380	58,479,091	6.74%
2,000,001 - 10,000,000	574	0.43%	2,510,160,293	198,694,393	22.90%
> 10,000,000	156	0.11%	6,261,404,473	500,331,422	57.68%
TOTALS	132,708	100%	\$ (63,564,877,375)	\$ 867,470,201	100%

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

Corporation Franchise Tax

Liability by Taxable Base

Received During Fiscal Year 2018

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability ¹	Percent of Total Liability
less than 0	19,012	14.33%	\$ (33,101,127,883)	\$ 1,347,634	0.25%
0	48,324	36.41%	0	266,498	0.05%
1 - 25,000	20,546	15.48%	160,433,938	245,096	0.04%
25,001 - 100,000	14,571	10.98%	808,590,984	1,102,109	0.20%
100,001 - 500,000	16,044	12.09%	3,792,593,192	5,585,238	1.02%
500,001 - 1,000,000	4,613	3.48%	3,269,462,088	6,743,889	1.23%
1,000,001 - 10,000,000	7,390	5.57%	22,654,368,977	53,889,529	9.80%
10,000,001 - 50,000,000	1,604	1.20%	35,149,553,226	91,233,371	16.60%
50,000,001 - 100,000,000	298	0.22%	20,951,880,020	53,771,072	9.78%
100,000,001 - 500,000,000	247	0.19%	49,661,116,056	135,827,177	24.71%
500,000,001 - 1,000,000,000	36	0.03%	24,236,286,701	70,473,568	12.82%
> 1,000,000,000	23	0.02%	57,307,655,643	129,237,581	23.50%
TOTALS	132,708	100%	\$ 184,890,812,942	\$ 549,722,762	100%

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

Corporation Income & Franchise Tax

Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2018

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas ¹	\$ 334,458	\$ 456,836
Angel Investor ^{1,2}	58,156	Negligible
Apprenticeship	32,553	179,564
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	N/A
Brownfields Investor	30,243	N/A
Cane River Heritage	0	0
Cash Donations to the Dedicated Research Fund	0	N/A
Certain Refunds Issued by Utilities	0	N/A
Contributions to Educational Institutions	0	N/A
Debt Issuance Cost	0	0
Donations of Materials, Equipment, etc.	0	0
Donations to Assist Qualified Playground	0	0
Donations to Public Elementary or Secondary Schools	0	0
Employing 1st Time Nonviolent Offenders	0	N/A
Employing of the Previously Unemployed	0	0
Enterprise Zone	912,952	2,258,746
Exemption for Manufacturing Establishments	0	1,731,674
Hiring Eligible Re-Entrants	0	N/A
Industrial Tax Equalization	285,026	1,831,783
Insurance Company Premium Tax	191,666,825	N/A
Inventory Tax/Ad Valorem Tax ¹	28,154,007	55,645,524
LA Community Economic Development	0	0
LA Community Development Financial Institution	0	0
Louisiana Basic-Skills Training	0	0
Louisiana Capital Company	0	0
Motion Picture Infrastructure and Investment	21,883,817	561,105
Neighborhood Assistance	0	N/A
New Jobs	183,981	N/A
New Markets	258,223	1,043,083
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Purchase of Qualified Recycling Equipment	0	205,037
Rehabilitation of Historic Structures	10,167,732	14,840,283
Research and Development ¹	1,705,408	2,693,569
TOTALS	\$ 255,673,381	\$ 81,447,204

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

² Credit amount is negligible, less than \$10,000.

Corporation Income & Franchise Tax

Refundable Credits Claimed on Returns

Received During Fiscal Year 2018

Credit	Amount Claimed	Credit	Amount Claimed
Ad Valorem for Natural Gas	\$ 5,750,859	Prison Industry Enhancement Contractors	0
Ad Valorem for Offshore Vessels	41,867,380	Research and Development	2,542,899
Ad Valorem Tax Paid by Certain Telephone Companies	20,362,788	Retention and Modernization	4,025,575
Conversion of Vehicle to Alternative Fuel	63,100	School Readiness Business Supported Child Care	257,541
Digital Interactive Media and Software	7,627,445	School Readiness Child Care Provider	2,592,897
Inventory Tax/Ad Valorem Tax	301,465,445	School Readiness Fees & Grants	303,104
LA Citizens Property Insurance Corp. Assessment	612,797	Solar Energy System-Leased	546,592
Mentor-Protégé	0	Technology Commercialization	56,311
Milk Producers	88,992	Urban Revitalization	0
Musical & Theatrical Productions	3,423,151	TOTAL	\$ 391,586,876

Corporation Income Tax

S Corporation Exclusion by Net Income Bracket

S Corporation Exclusion for Returns Received During Fiscal Year 2018

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	S Corporation Exclusion	Percent of S Corporation Exclusion	Taxable Income	Income Tax Liability ¹
less than 0	15,304	11.53%	\$(1,270,250,664)	\$(1,256,122,895)	-21.68%	\$(14,176,532)	\$ 0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	13,468	10.15%	132,542,656	131,702,335	2.27%	768,959	31,377
25,001 - 50,000	6,293	4.74%	228,887,020	227,710,118	3.93%	1,069,135	44,960
50,001 - 100,000	6,320	4.76%	452,236,334	450,729,696	7.78%	1,292,770	58,829
100,001 - 500,000	8,734	6.58%	1,860,257,216	1,847,203,679	31.89%	11,553,623	695,222
500,001 - 1,000,000	1,369	1.03%	953,453,661	948,392,870	16.37%	4,305,832	316,919
1,000,001 - 2,000,000	626	0.47%	855,836,281	853,397,995	14.73%	1,610,757	137,575
2,000,001 - 10,000,000	377	0.28%	1,415,156,099	1,401,044,224	24.19%	13,810,296	1,101,110
> 10,000,000	51	0.04%	1,195,149,677	1,188,800,508	20.52%	6,349,169	504,184
TOTALS*	52,542	39.58%	\$ 5,823,268,280	\$ 5,792,858,530	100%	\$ 26,584,009	\$ 2,890,176

No S Corporation Exclusion for Returns Received During Fiscal Year 2018

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ¹
less than 0	19,645	14.80%	\$(73,537,002,690)	\$(74,506,208,005)	\$ 0
0 ²	33,989	25.61%	0	0	0
1 - 25,000	13,953	10.51%	97,999,020	(42,379,490)	2,910,112
25,001 - 50,000	3,059	2.31%	110,925,223	82,327,920	3,490,569
50,001 - 100,000	2,987	2.25%	211,698,412	156,227,035	7,421,487
100,001 - 500,000	3,876	2.92%	874,238,880	613,503,332	38,461,855
500,001 - 1,000,000	998	0.75%	704,805,905	514,077,297	37,529,221
1,000,001 - 2,000,000	678	0.51%	963,031,606	655,532,378	52,812,288
2,000,001 - 10,000,000	733	0.55%	3,251,219,311	2,262,526,419	181,860,029
> 10,000,000	248	0.19%	9,554,237,064	6,677,783,615	540,094,464
TOTALS*	80,166	60.40%	\$(57,768,847,269)	\$(63,586,609,499)	\$ 864,580,025
GRAND TOTALS*	132,708	100%	\$(51,945,578,989)	\$(63,560,025,490)	\$ 867,470,201

¹ This amount is the tax due on the return before any credits or prepayments. Shareholders utilizing the exclusion pay the income tax on the individual income tax return. LDR does not have the data to calculate the tax paid by the shareholders.

² The Net Income Bracket of 0 could contain some S Corporations if their net income is 0.

*Totals may differ slightly due to rounding.

Net Operating Loss Deduction by Net Income Bracket

Net Operating Loss (NOL) Available for Use for Returns Received During Fiscal Year 2018¹

Net Income Bracket	Number of Returns	Percent of Returns*	Net Income	NOL Available to Use	NOL Utilized	Estimated NOL Available for Next Year	Percent of Estimated NOL
less than 0	6,178	36.38%	\$(10,438,247,516)	\$47,685,012,464	\$ 0	\$ 47,685,012,464	60.33%
0	1,930	11.36%	0	9,994,723,472	0	9,994,723,472	12.65%
1 - 25,000	4,797	28.25%	33,026,693	4,067,976,720	17,043,291	4,050,933,429	5.13%
25,001 - 50,000	1,042	6.14%	37,642,730	539,174,125	17,897,946	521,276,179	0.66%
50,001 - 100,000	972	5.72%	68,971,722	357,957,218	31,536,160	326,421,058	0.41%
100,001 - 500,000	1,319	7.77%	293,626,354	1,734,279,159	131,356,794	1,602,922,365	2.03%
500,001 - 1,000,000	293	1.73%	204,439,861	1,407,618,373	91,284,560	1,316,333,813	1.67%
1,000,001 - 2,000,000	182	1.07%	256,074,065	1,472,974,229	115,015,379	1,357,958,850	1.72%
2,000,001 - 10,000,000	191	1.12%	817,519,920	4,290,288,515	398,405,528	3,891,882,987	4.92%
> 10,000,000	79	0.47%	2,396,866,777	9,364,975,985	1,072,684,488	8,292,291,497	10.49%
TOTALS*	16,983	100%	\$ (6,330,079,394)	\$80,914,980,260	\$1,875,224,146	\$ 79,039,756,114	100%

Net Operating Loss Deducted for Returns Received During Fiscal Year 2018¹

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	NOL Utilized	Estimated NOL Available for Next Year	Taxable Income	Income Tax Liability ²
1 - 25,000	4,459	3.50%	\$ 30,906,755	\$ 17,043,291	\$ 4,046,743,929	\$ 12,741,166	\$ 510,722
25,001 - 50,000	951	0.75%	34,444,862	17,897,946	516,774,866	14,999,653	616,390
50,001 - 100,000	893	0.70%	63,484,648	31,536,160	324,346,047	28,692,775	1,269,923
100,001 - 500,000	1,217	0.96%	272,992,921	131,356,794	1,537,975,892	122,748,432	6,974,459
500,001 - 1,000,000	272	0.21%	190,093,755	91,284,560	1,312,680,791	87,349,912	6,041,461
1,000,001 - 2,000,000	173	0.14%	243,457,793	115,015,379	1,344,769,540	110,894,960	8,236,677
2,000,001 - 10,000,000	186	0.15%	802,464,122	398,405,528	3,885,177,683	358,428,723	28,025,305
> 10,000,000	79	0.06%	2,396,866,777	1,072,684,488	8,292,291,497	1,161,345,886	92,613,613
TOTALS*	8,230	6.47%	\$ 4,034,711,633	\$ 1,875,224,146	\$ 21,260,760,245	\$ 1,897,201,507	\$ 144,288,550

No Net Operating Loss Deducted for Returns Received During Fiscal Year 2018¹

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ²
less than 0	34,011	26.69%	\$(73,276,087,256)	\$(72,043,464,847)	\$ 0
0	31,076	24.39%	0	0	0
1 - 25,000	22,416	17.59%	195,006,433	58,830,614	2,354,937
25,001 - 50,000	8,229	6.46%	299,078,664	66,050,647	2,818,522
50,001 - 100,000	8,252	6.48%	588,570,356	124,166,551	5,981,911
100,001 - 500,000	11,140	8.74%	2,400,103,087	484,921,805	30,439,599
500,001 - 1,000,000	2,016	1.58%	1,412,673,728	401,076,105	29,601,063
1,000,001 - 2,000,000	1,049	0.82%	1,453,029,566	504,708,972	38,766,087
2,000,001 - 10,000,000	831	0.65%	3,448,198,022	1,714,723,219	135,479,140
> 10,000,000	173	0.14%	6,379,199,741	4,466,604,084	356,868,955
TOTALS*	119,193	93.54%	\$ (57,100,227,659)	\$ (64,222,382,850)	\$ 602,310,214
GRAND TOTAL*	127,423	100%	\$ (53,065,516,026)	\$ (62,325,181,343)	\$ 746,598,764

¹ Information for years prior to 2015 is not available to report.

² This amount is the tax due on the return before any credits or prepayments.

*Totals may differ slightly due to rounding.

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.

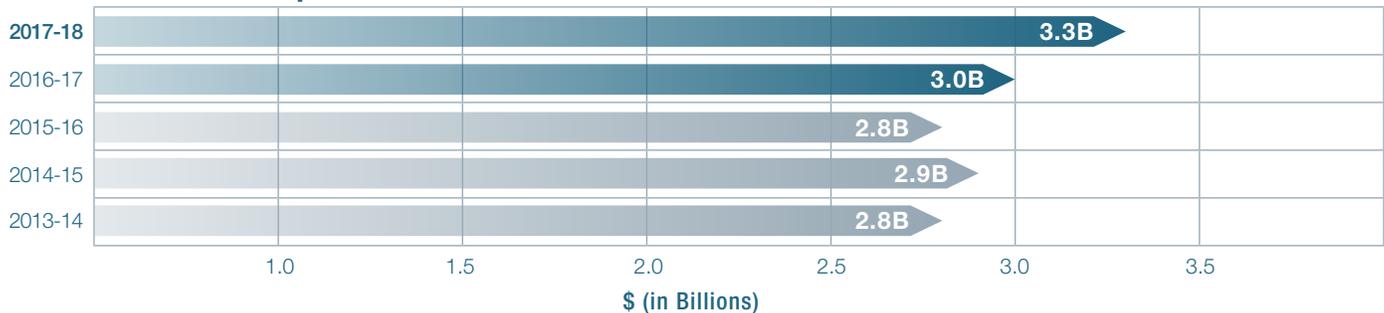
A qualified widow(er) or married persons filing jointly:

- » 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	Percent Change
2017-18	\$3,267,344,469	9.02%
2016-17	\$2,997,023,651	6.93%
2015-16	\$2,802,889,352	-3.32%
2014-15	\$2,899,008,563	5.03%
2013-14	\$2,760,230,179	0.89%

Five-Year Comparison of Individual Tax Collections



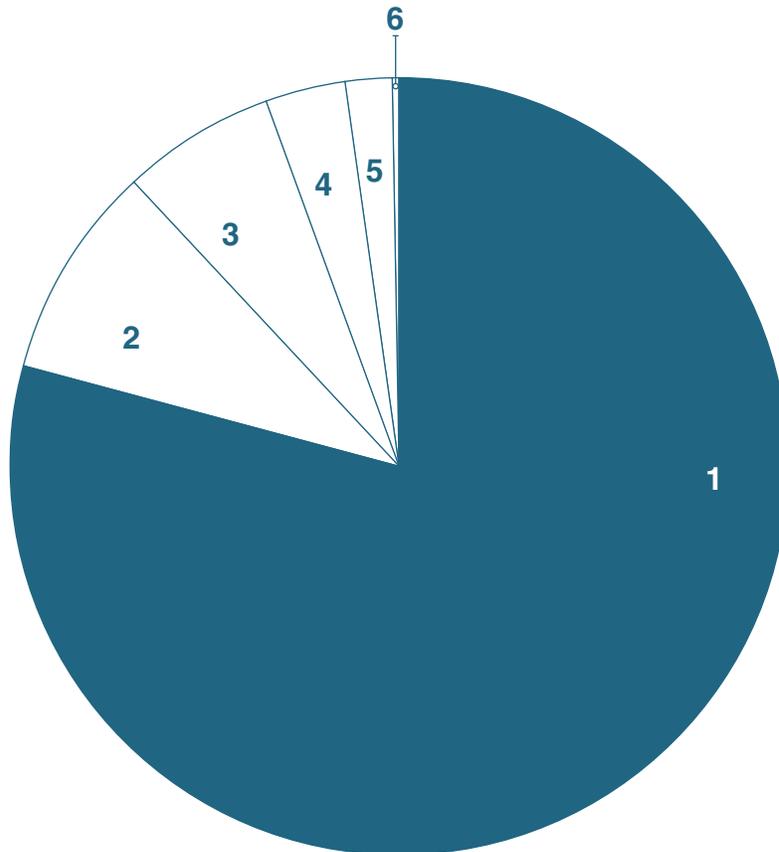
Individual Income Tax

Payments and Credits Reported on Returns

Received During Fiscal Year 2018

Payments/Credit Reported	Amount	Percent of Total
1 Withholding Reported	\$ 2,992,810,019	79.46%
2 Declaration Payments	328,241,020	8.72%
3 Payments Made with Return ¹	244,476,836	6.49%
4 Credits Carried Forward	119,301,830	3.17%
5 Payments with Extensions	77,540,358	2.06%
6 Payments Made with Composite Partnership Returns	3,902,239	0.10%
TOTAL	\$ 3,766,272,302	100%

¹Payments 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

Received During Fiscal Year 2018

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas ^{1,2}	Negligible
Ad Valorem Tax on Offshore Vessels	\$ 19,860,093
Amts Paid-Military Hunting & Fishing License	119,908
Angel Investor ¹	49,924
Child Care Expenses ³	12,013,340
Conversion of Vehicle to Alternative Fuel	423,051
Digital Interactive Media & Software ¹	1,939,661
Earned Income Tax	49,338,730
Rehabilitation of Residential or Mixed-Use Property	379,805
Inventory Tax/Ad Valorem Tax ¹	20,292,616
LA Citizens Property Insurance Corporation Assessment	6,032,712
Mentor-Protégé	0
Milk Producers	985,152

Refundable Credits	Amount Claimed
Musical & Theatrical Productions	2,603,927
Prison Industry Enhancement Contractors	0
Research & Development ¹	1,958,773
Retention & Modernization	396,000
School Readiness Business Supported Child Care	83,018
School Readiness Child Care ³	1,331,171
School Readiness Child Care Provider	3,044,932
School Readiness Directors & Staff	9,708,100
School Readiness Fees & Grants	838,171
Solar Energy System-Leased	0
Technology Commercialization	72,180
Urban Revitalization	0
TOTAL	\$ 131,471,264

¹Credits are both refundable and nonrefundable due to statutory language. See below for nonrefundable amounts.

²Credit amount is negligible, less than \$10,000.

³Credits are both refundable and nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

Individual Income Tax

Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2018

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home ¹	Negligible
Ad Valorem Tax on Natural Gas	\$ 0
Angel Investor	1,912,968
Apprenticeship	231,895
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	18,288
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Child Care Expenses	4,134,378
Certain Disabilities	2,808,894
Certain Refunds Issued by Utilities	0
Contributions to Educational Institutions	1,357,004
Debt Issuance Cost	0
Digital Interactive Media & Software	201,502
Donations of Materials, Equipment, etc. ¹	Negligible
Donations to Assist Qualified Playgrounds ¹	Negligible
Education	833,222
Educational Expenses-Law Enforcement Degree	10,443
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders ¹	Negligible
Employment of the Previously Unemployed	0
Employment-Related Expense-Disabled Dependents	20,528
Enterprise Zones	10,195,783
Exemption for Manufacturing Establishments	0
Family Responsibility	0

Nonrefundable Credits	Amount Claimed
Gasoline & Special Fuels Taxes for Comm. Fisherman	12,624
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	307,357
Insurance Premium Tax	15,642
Inventory Tax/Ad Valorem Tax	2,742,618
LA Community Economic Development	0
LA Community Development Financial Institution ¹	Negligible
Living Organ Donation	50,044
Louisiana Basic-Skills Training	0
Louisiana Capital Companies ¹	Negligible
Motion Picture Infrastructure & Investment	15,669,656
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	62,377,359
New Jobs	113,458
New Markets	146,227
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment	12,326
Purchase of Bulletproof Vest	17,391
Rehabilitation of Historic Structures	79,316,489
Research & Development	548,374
School Readiness Child Care	478,519
Small-Town Doctors/Dentists	562,420
Special Allowable Credits	773,435
University Research & Development Parks	0
TOTAL	\$ 184,882,995

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

Returns for Prior Year Tax Periods Received During Fiscal Year 2018

Source of Returns	Total
Number of Returns	258,904
Louisiana Income Tax	\$739,517,491
Louisiana Income Tax After Credits ¹	\$609,124,441
Tax Withheld	\$460,939,816

¹Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

Number of Returns Received During Fiscal Year 2018

Filing Status	Resident	Non-Resident	Total
Head of Household	426,521	23,280	449,801
Married Filing Jointly	641,110	109,691	750,801
Married Filing Separate	27,012	4,724	31,736
Qualifying Widow(er)	1,120	97	1,217
Single	820,890	89,488	910,378
TOTALS	1,916,653	227,280	2,143,933

Louisiana Resident Returns Received During Fiscal Year 2018

Source of Returns	Number of Returns	Amount
Federal AGI	1,841,332	\$ 114,437,643,552
Louisiana AGI	1,815,341	\$ 106,924,694,313
Excess Itemized Deductions	472,667	\$ 7,735,136,441
Tax Withheld	1,604,420	\$ 2,781,583,799
Estimated Payments	50,288	\$ 302,403,464
Louisiana Income Tax	1,600,619	\$ 2,954,504,821
Nonrefundable Credits	227,983	\$ 180,655,123
Refundable Credits	816,734	\$ 124,481,694

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2018

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	Percent LA Income Tax	Non Refundable Credits	Refundable Credits	LA Income Tax After Credits	Percent LA Income Tax After Credits
negative/zero	101,320	5%	\$ (82,783)	\$ 0	\$ 0	0%	\$ 363,813	\$ 20,074,965	\$ 0	0%
1 - 10,000	270,598	14%	1,405,940,948	1,251,559,771	4,785,382	0%	554,360	6,749,342	3,993,190	0%
10,000 - 20,000	350,270	18%	5,215,231,629	4,910,845,533	59,396,498	2%	1,310,071	36,980,444	40,670,517	1%
20,000 - 30,000	250,239	13%	6,184,545,796	5,665,356,118	117,710,115	4%	2,694,129	19,614,879	100,685,623	4%
30,000 - 40,000	183,195	10%	6,369,224,350	5,637,135,038	141,767,624	5%	3,152,172	5,922,179	134,390,454	5%
40,000 - 50,000	141,567	7%	6,339,406,548	5,463,597,584	151,737,454	5%	2,283,465	1,925,962	148,359,599	5%
50,000 - 60,000	106,762	6%	5,847,537,225	4,956,756,260	145,444,555	5%	2,428,872	1,397,646	142,564,532	5%
60,000 - 80,000	150,934	8%	10,458,267,156	8,752,775,059	276,760,930	9%	4,790,631	1,793,184	271,042,150	10%
80,000 - 100,000	104,003	5%	9,301,097,185	7,735,706,771	258,772,207	9%	4,766,682	1,511,054	253,101,619	9%
100,000 - 150,000	142,728	7%	17,270,555,222	13,992,501,852	501,804,759	17%	9,889,298	3,016,773	490,331,667	18%
150,000 - 200,000	52,842	3%	9,032,964,388	6,964,326,948	284,524,921	10%	6,322,809	2,242,561	277,342,246	10%
200,000 - 500,000	49,614	3%	14,191,783,741	10,088,631,901	480,408,300	16%	19,519,519	4,585,347	458,611,561	17%
500,000 - 1,000,000	8,801	0%	5,939,548,724	3,825,046,608	207,378,917	7%	23,880,322	4,360,003	182,085,686	7%
> 1,000,000	3,780	0%	9,368,674,184	5,557,292,420	324,013,159	11%	98,698,980	14,307,355	219,303,057	8%
TOTALS*	1,916,653	100%	\$106,924,694,313	\$84,801,531,863	\$2,954,504,821	100%	\$180,655,123	\$124,481,694	\$2,722,481,901	100%

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2018

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	NonRefundable Credits	Refundable Credits	LA Income Tax After Credits
negative/zero	101,320	5%	\$ (1)	\$ 0	\$ 0	\$ 4	\$ 198	\$ 0
1 - 10,000	270,598	14%	5,196	4,625	18	2	25	15
10,000 - 20,000	350,270	18%	14,889	14,020	170	4	106	116
20,000 - 30,000	250,239	13%	24,715	22,640	470	11	78	402
30,000 - 40,000	183,195	10%	34,767	30,771	774	17	32	734
40,000 - 50,000	141,567	7%	44,780	38,594	1,072	16	14	1,048
50,000 - 60,000	106,762	6%	54,772	46,428	1,362	23	13	1,335
60,000 - 80,000	150,934	8%	69,290	57,991	1,834	32	12	1,796
80,000 - 100,000	104,003	5%	89,431	74,380	2,488	46	15	2,434
100,000 - 150,000	142,728	7%	121,003	98,036	3,516	69	21	3,435
150,000 - 200,000	52,842	3%	170,943	131,795	5,384	120	42	5,249
200,000 - 500,000	49,614	3%	286,044	203,342	9,683	393	92	9,244
500,000 - 1,000,000	8,801	0%	674,872	434,615	23,563	2,713	495	20,689
> 1,000,000	3,780	0%	2,478,485	1,470,183	85,718	26,111	3,785	58,017
TOTALS*	1,916,653	100%						

*Totals may differ slightly due to rounding.

Individual Income Tax by Parish

Data from Returns Processed

For Fiscal Year 2018 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Number of Returns	Federal AGI	Federal Tax	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
1	Acadia	23,342	\$ 1,132,327,290	\$ 117,236,654	\$ 28,194,220	\$ 26,150,577	0.90%	\$ 1,120.32	40
2	Allen	8,569	420,972,656	40,508,273	9,794,408	9,378,103	0.32%	1,094.42	42
3	Ascension	53,123	3,949,865,603	512,461,477	104,641,610	99,016,584	3.43%	1,863.91	1
4	Assumption	8,816	497,307,164	54,890,976	12,758,650	12,154,772	0.42%	1,378.72	18
5	Avoyelles	15,494	673,244,634	64,981,238	15,569,683	14,786,005	0.51%	954.31	52
6	Beauregard	13,372	759,618,486	78,791,467	18,142,628	17,512,759	0.61%	1,309.66	21
7	Bienville	5,258	232,081,373	22,467,711	5,224,256	4,953,932	0.17%	942.17	53
8	Bossier	49,480	2,961,058,486	339,831,978	68,922,820	64,777,785	2.24%	1,309.17	22
9	Caddo	103,481	5,770,461,596	765,478,938	141,300,591	128,657,709	4.45%	1,243.30	27
10	Calcasieu	87,275	5,399,515,137	675,376,039	139,996,960	134,788,284	4.66%	1,544.41	10
11	Caldwell	3,569	180,322,549	17,965,764	4,071,711	3,657,602	0.13%	1,024.83	47
12	Cameron	2,874	181,817,129	23,109,256	4,796,624	4,626,755	0.16%	1,609.87	8
13	Catahoula	3,534	158,221,447	14,249,226	3,596,442	3,292,414	0.11%	931.64	54
14	Claiborne	5,130	235,748,835	22,002,388	5,158,784	4,651,221	0.16%	906.67	55
15	Concordia	6,900	306,035,981	29,421,166	6,979,302	5,641,020	0.20%	817.54	60
16	DeSoto	11,575	612,470,797	66,122,930	14,827,448	14,180,344	0.49%	1,225.08	29
17	East Baton Rouge	190,687	13,672,200,803	2,100,781,595	352,500,260	309,401,308	10.71%	1,622.56	7
18	East Carroll	2,370	119,022,670	15,101,830	2,006,814	1,819,677	0.06%	767.80	63
19	East Feliciana	8,452	454,908,859	47,322,441	10,363,778	9,889,645	0.34%	1,170.10	32
20	Evangeline	12,196	580,803,981	57,690,699	13,993,853	13,250,929	0.46%	1,086.50	44
21	Franklin	7,485	297,106,902	27,280,252	6,885,433	6,267,842	0.22%	837.39	59
22	Grant	7,720	378,452,974	33,933,207	8,580,863	8,144,812	0.28%	1,055.03	45
23	Iberia	30,045	1,492,022,771	168,745,408	36,228,935	33,935,915	1.17%	1,129.50	37
24	Iberville	13,423	794,281,823	95,626,402	18,984,132	18,154,638	0.63%	1,352.50	19
25	Jackson	5,837	284,576,085	25,308,213	6,246,348	5,939,999	0.21%	1,017.65	48
26	Jefferson	196,344	11,798,631,212	1,601,705,453	300,877,826	276,944,664	9.58%	1,410.51	15
27	Jefferson Davis	11,872	593,840,649	62,626,390	14,838,937	14,241,401	0.49%	1,199.58	31
28	Lafayette	102,781	6,962,166,541	1,028,508,801	189,048,163	174,222,948	6.03%	1,695.09	5
29	Lafourche	38,975	2,214,695,110	307,573,188	61,403,707	56,473,447	1.95%	1,448.97	13
30	LaSalle	4,973	277,686,832	27,903,568	6,876,927	6,427,912	0.22%	1,292.56	23
31	Lincoln	16,848	1,008,972,437	130,638,729	23,983,958	22,483,126	0.78%	1,334.47	20
32	Livingston	56,582	3,342,055,853	338,865,908	80,697,080	78,558,787	2.72%	1,388.41	17
33	Madison	3,778	128,574,511	10,667,945	2,761,415	2,268,330	0.08%	600.40	64
34	Morehouse	10,050	410,526,258	37,956,463	9,027,128	7,769,926	0.27%	773.13	62
35	Natchitoches	14,523	728,441,458	80,614,357	16,726,904	15,856,444	0.55%	1,091.82	43
36	Orleans	152,732	9,928,873,708	1,638,431,141	273,617,515	241,067,838	8.34%	1,578.37	9
37	Ouachita	63,394	3,464,567,596	422,726,519	85,664,566	79,843,014	2.76%	1,259.47	25
38	Plaquemines	9,497	682,208,317	101,824,323	18,436,434	16,903,248	0.58%	1,779.85	3

¹Use numbers as a legend for map on pages 39 and 40.

Individual Income Tax by Parish

Data from Returns Processed

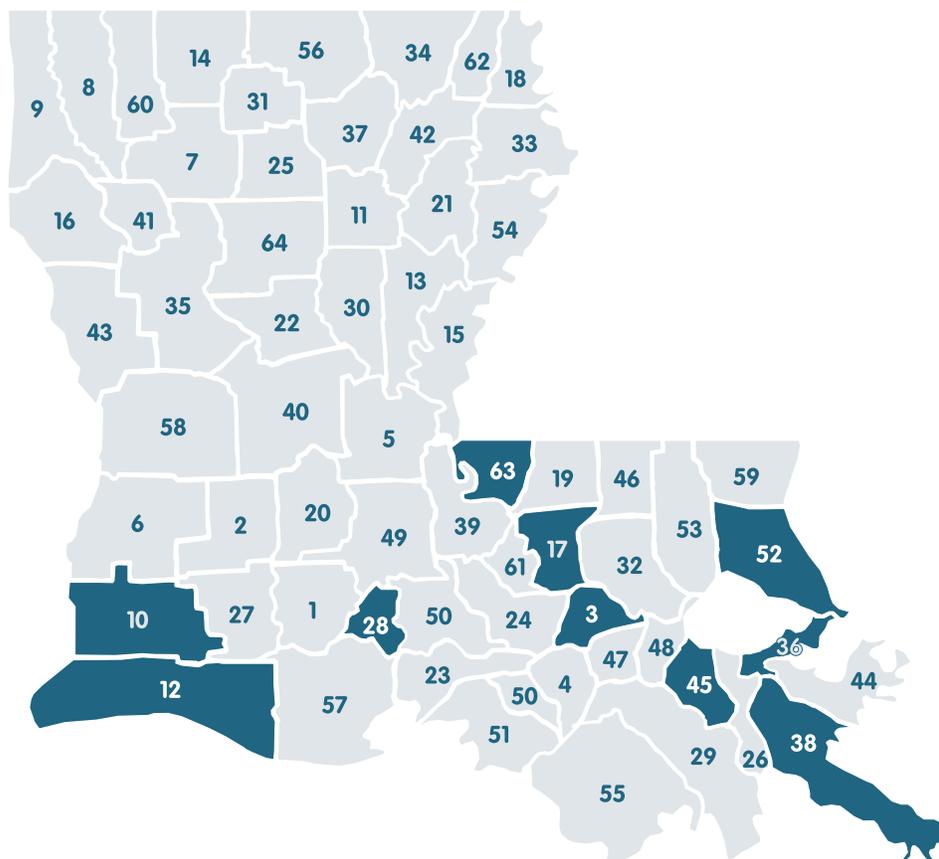
For Fiscal Year 2018 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Number of Returns	Federal AGI	Federal Tax	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
39	Pointe Coupee	9,037	\$ 528,170,187	\$ 65,991,795	\$ 13,342,758	\$ 12,612,587	0.44%	\$ 1,395.66	16
40	Rapides	53,801	2,984,831,678	358,374,038	72,545,278	68,747,710	2.38%	1,277.81	24
41	Red River	3,025	158,527,106	21,288,817	3,791,651	3,405,007	0.12%	1,125.62	39
42	Richland	7,768	362,382,094	37,464,275	8,172,824	7,504,843	0.26%	966.12	51
43	Sabine	8,477	451,663,736	47,188,568	10,890,335	10,331,491	0.36%	1,218.77	30
44	St Bernard	16,301	706,816,844	65,423,057	17,332,036	16,492,655	0.57%	1,011.76	49
45	St Charles	23,405	1,541,007,965	192,405,476	40,796,243	39,525,662	1.37%	1,688.77	6
46	St Helena	5,351	231,549,596	21,490,812	5,006,939	4,569,127	0.16%	853.88	56
47	St James	9,572	569,575,301	64,958,893	14,578,858	14,089,588	0.49%	1,471.96	12
48	St John the Baptist	19,379	958,973,765	94,030,113	23,007,818	22,118,793	0.77%	1,141.38	34
49	St Landry	35,769	1,868,639,264	232,622,520	46,236,689	43,999,996	1.52%	1,230.12	28
50	St Martin	22,601	1,108,001,644	117,434,034	27,037,777	25,622,266	0.89%	1,133.68	36
51	St Mary	21,444	1,019,617,114	109,384,377	25,274,339	24,370,697	0.84%	1,136.48	35
52	St Tammany	112,149	8,337,776,150	1,236,134,774	223,353,815	206,402,644	7.14%	1,840.43	2
53	Tangipahoa	50,110	2,570,738,708	288,263,506	61,791,167	56,538,781	1.96%	1,128.29	38
54	Tensas	1,614	70,629,276	7,845,155	1,536,953	1,375,532	0.05%	852.25	57
55	Terrebonne	45,452	2,604,247,815	318,668,490	68,073,270	64,795,196	2.24%	1,425.57	14
56	Union	8,476	426,428,736	44,054,856	9,928,188	8,688,927	0.30%	1,025.12	46
57	Vermillion	23,690	1,221,493,968	129,448,140	30,867,040	29,688,178	1.03%	1,253.19	26
58	Vernon	15,186	760,680,040	71,612,435	15,940,462	15,327,904	0.53%	1,009.34	50
59	Washington	16,020	655,815,518	54,437,965	14,099,031	13,044,332	0.45%	814.25	61
60	Webster	15,629	771,319,204	87,500,719	18,560,745	17,297,619	0.60%	1,106.76	41
61	West Baton Rouge	11,600	706,830,772	82,271,955	18,057,924	17,236,082	0.60%	1,485.87	11
62	West Carroll	4,054	195,816,330	17,716,904	4,453,124	3,437,702	0.12%	847.98	58
63	West Feliciana	4,536	356,346,606	52,760,576	8,693,210	7,969,822	0.28%	1,757.02	4
64	Winn	4,796	250,549,084	29,569,361	6,004,965	5,598,695	0.19%	1,167.37	33
	Intrastate Totals	1,911,598	114,504,115,014	15,055,069,924	2,913,100,552	2,688,883,552	93.04%	1,406.62	
	Out-of-State	231,217	97,069,451,002	22,024,763,231	213,554,619	199,868,910	6.92%	864.42	
	Foreign	1,118	268,360,499	69,492,267	1,318,519	1,247,528	0.04%	1,115.86	
	TOTALS	2,143,933	\$ 211,841,926,515	\$ 37,149,325,422	\$ 3,127,973,690	\$ 2,889,999,990	100%	\$ 1,347.99	

¹Use numbers as a legend for the map on pages 39 and 40.

Individual Income Tax by Parish

Top 10 Parishes With Highest Average Tax Liability Per Return



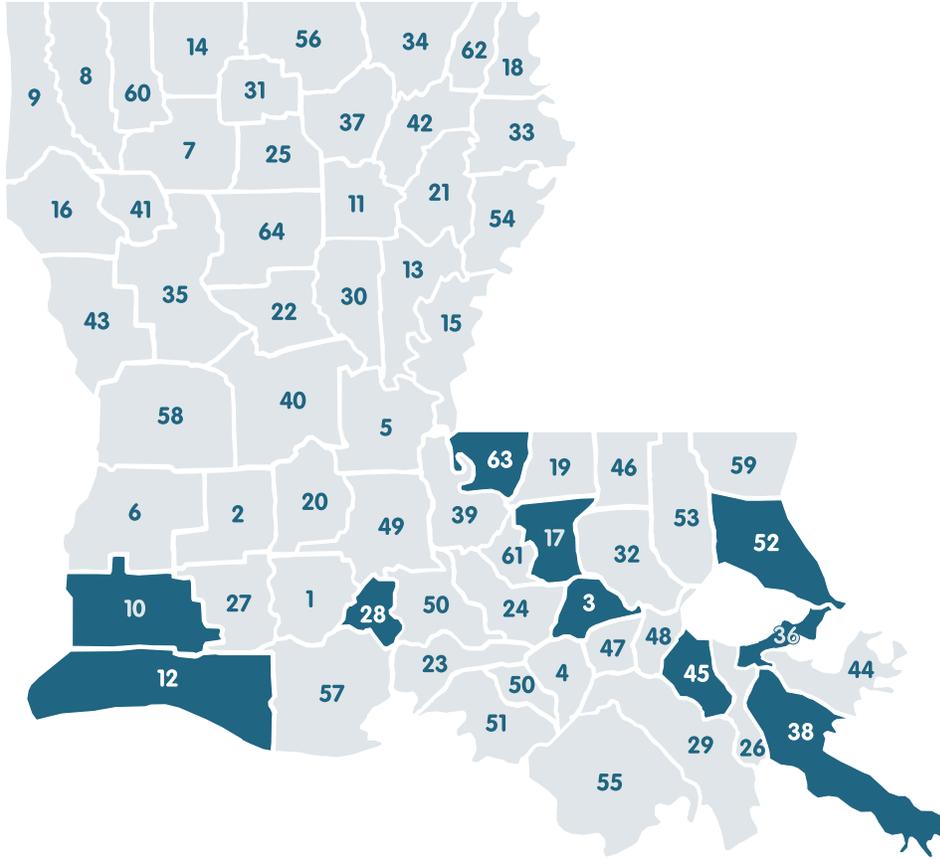
For Fiscal Year 2018

L ¹	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
52	St. Tammany	\$ 1,992	1	136.50%
3	Ascension	\$ 1,970	2	135.01%
38	Plaquemines	\$ 1,941	3	133.06%
63	West Feliciana	\$ 1,916	4	131.36%
17	East Baton Rouge	\$ 1,849	5	126.70%
28	Lafayette	\$ 1,839	6	126.07%
36	Orleans	\$ 1,791	7	122.79%
45	St. Charles	\$ 1,743	8	119.47%
12	Cameron	\$ 1,669	9	114.39%
10	Calcasieu	\$ 1,604	10	109.95%
PARISH AVERAGE		\$ 1,524		

¹Use numbers as a legend for the map above.

Individual Income Tax by Parish

Top 10 Parishes With Highest Average Tax Liability After Credits Per Return



For Fiscal Year 2018

L ¹	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
3	Ascension	\$1,864	1	138.27%
52	St. Tammany	\$1,840	2	136.53%
38	Plaquemines	\$1,780	3	132.04%
63	West Feliciana	\$1,757	4	130.34%
28	Lafayette	\$1,695	5	125.75%
45	St. Charles	\$1,689	6	125.28%
17	East Baton Rouge	\$1,623	7	120.37%
12	Cameron	\$1,610	8	119.43%
36	Orleans	\$1,578	9	117.09%
10	Calcasieu	\$1,544	10	114.57%
PARISH AVERAGE		\$1,407		

¹Use numbers as a legend for the map above.

Individual Income Tax

By Adjusted Gross Income Bracket

For Fiscal Year 2018

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax ¹	LA Income Tax After Credits
Less than 0	8,640	\$ (1,858,184,193)	\$ 91,436	\$ 90,750
Equal 0	82,495	0	1,089,754	1,088,167
1 - 25,000	731,178	9,952,254,812	115,514,529	86,578,795
25,001 - 50,000	493,649	17,900,861,350	346,169,356	328,415,765
50,001 - 75,000	280,981	17,271,371,760	355,418,144	348,396,038
75,001 - 100,000	181,923	15,766,318,504	343,440,970	336,308,641
100,001 - 200,000	263,315	35,516,086,756	851,714,712	832,399,927
Over 200,000	101,752	117,293,217,526	1,114,534,789	956,721,907
TOTALS	2,143,933	\$ 211,841,926,515	\$ 3,127,973,690	\$ 2,889,999,990

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.

Individual Income Tax

Priority of Credits by Adjusted Gross Income Bracket

For Fiscal Year 2018¹

Federal AGI Range	Number of Returns	Priority 1 Nonrefundable Credits	Priority 2 Refundable Credits	Priority 3 Nonrefundable Credits	Priority 4 Refundable Credits
Less than 0	3,246	\$ 42,863	\$ 10,939,972	\$ 62,944	\$ 841,753
0	37,447	85,600	7,287,265	73,139	826,566
1 - 25,000	369,748	2,117,326	54,950,299	144,126	163,249
25,001 - 50,000	195,373	3,803,148	14,408,937	3,059,290	434,989
50,001 - 75,000	84,737	4,867,248	2,442,330	802,581	232,425
75,001 - 100,000	70,614	5,203,594	1,791,952	381,321	318,031
100,001 - 200,000	126,982	14,128,795	4,484,389	1,639,082	961,157
Over 200,000	56,544	33,304,390	10,017,173	96,554,659	15,650,443
TOTALS	944,691	\$ 63,552,964	\$ 106,322,317	\$ 102,717,142	\$ 19,428,613

¹This chart includes only 2016 and 2017 Individual Income Tax returns that claimed credits.

Petroleum Products Tax

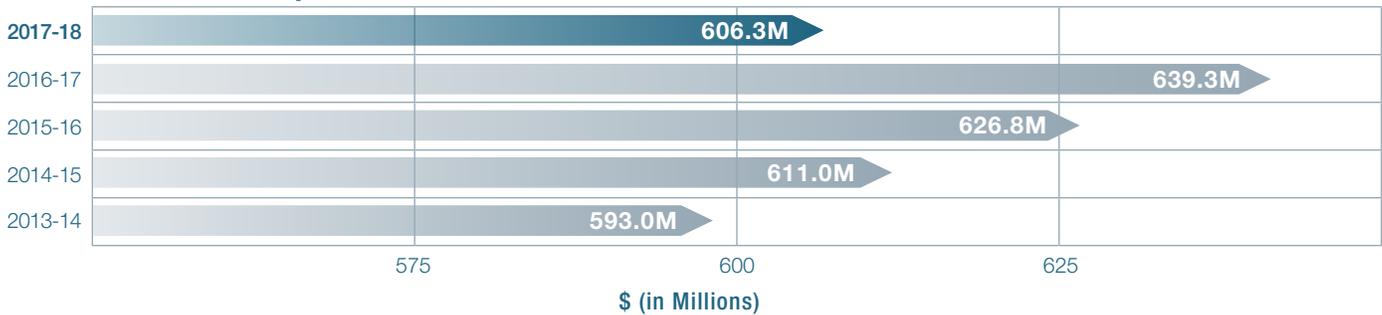
Cash Collections After Accrual Adjustments

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	Percent Change
2017-18	\$606,257,150	-5.17%
2016-17	\$639,309,589	1.99%
2015-16	\$626,829,970	2.60%
2014-15	\$610,969,199	3.03%
2013-14	\$593,028,154	0.96%

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Gallons Taxed

Two-Year Comparison

Resource	FY 2016-17	FY 2017-18	Percent Change
Gross Gallons Taxed:			
Gasoline ¹	2,440,612,697	2,289,075,530	-6.21%
Highway Diesel	763,255,478	718,813,385	-5.82%
TOTALS	3,203,868,175	3,007,888,915	-6.12%
Gallons Refunded	22,152,780	87,590,145	295.39%
Net Gallons Taxed:			
Gasoline ¹	2,419,405,825	2,284,181,875	-5.59%
Highway Diesel	762,309,570	718,813,385	-5.71%
TOTALS	3,181,715,395	3,002,995,260	-5.62%

¹Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

Fiscal Year	Amount Collected	Percent Change
2017-18	\$ 457,894,977	-5.11%
2016-17	\$ 482,560,720	1.55%
2015-16	\$ 475,202,402	2.83%
2014-15	\$ 462,128,517	2.84%
2013-14	\$ 449,369,101	0.67%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	Percent Change
2017-18	\$ 143,945,933	-5.50%
2016-17	\$ 152,323,010	3.60%
2015-16	\$ 147,031,287	1.91%
2014-15	\$ 144,281,796	3.43%
2013-14	\$ 139,490,930	2.08%

INSPECTION FEE¹

Fiscal Year	Amount Collected	Percent Change
2017-18	\$ 4,416,240	-0.22%
2016-17	\$ 4,425,859	-3.71%
2015-16	\$ 4,596,281	0.82%
2014-15	\$ 4,558,886	9.38%
2013-14	\$ 4,168,123	-4.33%

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, pursuant 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.

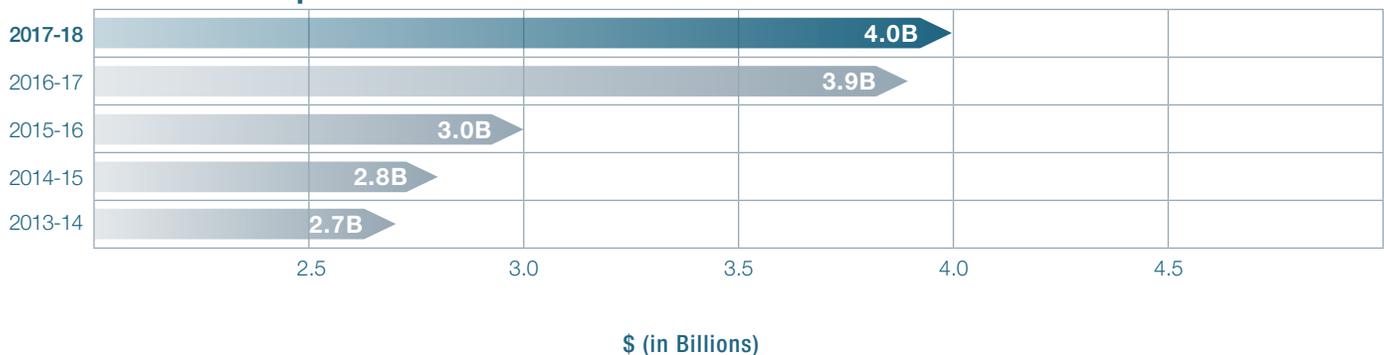
Although many exemptions are provided by statute, several exemptions were partially suspended and subject to a 1% tax rate through March 31, 2016. Beginning April 1, 2016, many sales tax exclusions and exemptions are temporarily suspended at different tax rates through June 30, 2018.

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2017-18	\$3,966,046,879	2.08%
2016-17	\$3,885,072,265	29.29%
2015-16 ¹	\$3,004,866,455	8.45%
2014-15	\$2,770,681,930	2.71%
2013-14	\$2,697,688,000	2.69%

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

Five-Year Comparison of Sales Tax Collections



Sales Tax

By Amount Due

For Fiscal Year 2018

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
No Tax Due - 99	\$ 4,958,012	0.13%	532,178	49.34%
100 - 199	7,694,583	0.19%	52,678	4.88%
200 - 499	30,560,757	0.77%	90,888	8.43%
500 - 999	68,669,042	1.73%	94,134	8.73%
1,000 - 1,999	146,805,199	3.71%	102,217	9.48%
2,000 - 2,999	132,378,478	3.34%	53,925	5.00%
3,000 - 3,999	114,574,882	2.89%	33,096	3.07%
4,000 - 4,999	99,248,389	2.51%	22,200	2.06%
5,000 - 9,999	346,914,625	8.76%	49,756	4.61%
10,000 - 24,999	441,753,576	11.16%	29,147	2.70%
25,000 - 49,999	307,429,053	7.77%	8,937	0.83%
50,000 - 99,999	307,654,205	7.77%	4,429	0.41%
100,000 & Over	1,949,493,284	49.25%	5,039	0.47%
TOTALS	\$ 3,958,134,085	100%	1,078,624	100%

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

For Fiscal Year 2018

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 13,912,600	0.02%	456,793	42.35%
500 - 999	24,528,480	0.03%	33,754	3.13%
1,000 - 1,999	60,170,979	0.08%	41,270	3.83%
2,000 - 2,999	72,218,773	0.09%	29,191	2.71%
3,000 - 3,999	80,958,346	0.10%	23,285	2.16%
4,000 - 4,999	87,432,002	0.11%	19,510	1.81%
5,000 - 9,999	522,014,456	0.66%	71,161	6.60%
10,000 - 24,999	2,118,507,648	2.67%	127,316	11.80%
25,000 - 49,999	3,564,239,916	4.49%	99,590	9.23%
50,000 - 99,999	5,573,514,721	7.02%	78,894	7.31%
100,000 - 249,999	9,217,492,649	11.60%	60,068	5.57%
250,000 - 499,000	6,657,222,268	8.38%	19,291	1.79%
500,000 - 999,999	6,192,767,993	7.80%	8,997	0.83%
1,000,000 & Over	45,252,237,238	56.97%	9,504	0.88%
TOTALS	\$79,437,218,069	100%	1,078,624	100%

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/17	FYE 6/18	Percent Change	FYE 2017 Per Capita	FYE 2017 PC Rank	FYE 2018 Per Capita*	FYE 2018 PC Rank
1	Acadia	\$18,148,417	\$16,883,379	-6.97%	\$290	36	\$270	34
2	Allen	4,698,737	4,001,478	-14.84%	183	54	156	56
3	Ascension	110,844,972	102,725,863	-7.32%	912	5	836	6
4	Assumption	3,421,800	3,311,218	-3.23%	151	61	147	59
5	Avoyelles	9,057,144	7,605,291	-16.03%	220	49	186	50
6	Beauregard	15,929,091	18,539,242	16.39%	431	22	502	17
7	Bienville	3,083,297	3,144,232	1.98%	222	48	231	44
8	Bossier	49,769,752	48,798,066	-1.95%	395	25	382	28
9	Caddo	146,405,281	151,299,595	3.34%	588	15	614	13
10	Calcasieu	171,260,335	171,287,473	0.02%	854	7	846	4
11	Caldwell	1,679,141	1,640,814	-2.28%	166	57	165	53
12	Cameron	23,956,850	18,201,938	-24.02%	3,481	1	2,633	1
13	Catahoula	2,085,796	1,924,543	-7.73%	210	50	195	48
14	Claiborne	4,008,011	4,082,647	1.86%	248	45	256	36
15	Concordia	6,489,503	8,030,613	23.75%	326	31	404	24
16	De Soto	8,099,268	10,424,284	28.71%	298	34	381	29
17	East Baton Rouge	309,502,346	276,206,122	-10.76%	692	9	619	12
18	East Carroll	1,114,146	1,046,510	-6.07%	153	60	147	60
19	East Feliciana	2,845,084	3,078,884	8.22%	145	62	159	54
20	Evangeline	5,473,156	4,680,547	-14.48%	162	58	139	61
21	Franklin	5,049,521	3,766,754	-25.40%	248	46	186	49
22	Grant	1,244,670	1,211,821	-2.64%	56	64	54	64
23	Iberia	26,181,868	23,938,981	-8.57%	357	28	332	30
24	Iberville	45,497,701	45,172,050	-0.72%	1,382	2	1,368	3
25	Jackson	4,516,137	3,802,158	-15.81%	286	37	240	40
26	Jefferson	384,186,354	369,919,561	-3.71%	880	6	843	5
27	Jefferson Davis	12,177,393	10,255,859	-15.78%	388	26	326	31
28	Lafayette	159,436,516	152,351,977	-4.44%	660	12	628	11
29	Lafourche	33,899,824	42,959,295	26.72%	345	29	436	21
30	LaSalle	4,014,018	3,885,722	-3.20%	267	40	260	35
31	Lincoln	26,614,244	27,031,799	1.57%	557	16	566	16
32	Livingston	35,692,190	32,699,895	-8.38%	255	44	237	41

¹Use numbers as a legend for maps on pages 48 and 49.

*Per Capita calculations based on U.S. Census Bureau Annual Estimates of Resident Population from pages 13 and 14.

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.

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/17	FYE 6/18	Percent Change	FYE 2017 Per Capita	FYE 2017 PC Rank	FYE 2018 Per Capita*	FYE 2018 PC Rank
33	Madison	\$ 4,311,102	\$ 4,501,328	4.41%	\$ 374	27	\$ 398	26
34	Morehouse	6,737,167	5,977,027	-11.28%	258	42	233	42
35	Natchitoches	12,014,990	9,918,636	-17.45%	307	33	254	37
36	Orleans	237,012,792	237,792,132	0.33%	605	13	605	15
37	Ouachita	84,303,128	76,823,050	-8.87%	537	17	493	18
38	Plaquemines	11,395,200	10,286,757	-9.73%	486	20	441	19
39	Pointe Coupee	11,266,891	8,909,975	-20.92%	508	18	400	25
40	Rapides	87,487,467	79,998,013	-8.56%	661	11	608	14
41	Red River	1,330,050	1,335,694	0.42%	156	59	156	55
42	Richland	5,511,195	4,562,157	-17.22%	270	39	224	46
43	Sabine	6,516,087	5,590,697	-14.20%	272	38	233	43
44	St Bernard	19,416,682	19,365,691	-0.26%	425	23	419	23
45	St Charles	37,431,259	43,002,338	14.88%	707	8	815	8
46	St Helena	590,041	712,244	20.71%	56	63	69	63
47	St James	26,370,815	34,192,312	29.66%	1,223	3	1,600	2
48	St John the Baptist	26,151,080	27,412,017	4.82%	599	14	631	10
49	St Landry	24,396,281	20,513,488	-15.92%	291	35	246	38
50	St Martin	10,287,725	9,003,834	-12.48%	190	53	166	52
51	St Mary	24,062,944	21,681,282	-9.90%	462	21	425	22
52	St Tammany	123,197,979	112,224,640	-8.91%	486	19	438	20
53	Tangipahoa	42,560,271	36,800,605	-13.53%	326	32	278	33
54	Tensas	3,083,438	3,327,839	7.93%	671	10	721	9
55	Terrebonne	46,511,473	42,917,774	-7.73%	411	24	383	27
56	Union	3,986,988	3,387,888	-15.03%	177	55	150	57
57	Vermilion	15,525,703	13,712,446	-11.68%	258	43	228	45
58	Vernon	8,929,376	7,479,142	-16.24%	177	56	147	58
59	Washington	9,543,120	8,032,199	-15.83%	206	51	172	51
60	Webster	13,356,253	12,495,349	-6.45%	336	30	317	32
61	West Baton Rouge	28,844,504	21,719,043	-24.70%	1,118	4	827	7
62	West Carroll	2,240,414	1,458,696	-34.89%	202	52	133	62
63	West Feliciana	3,974,928	3,740,509	-5.90%	259	41	243	39
64	Winn	3,535,641	3,109,900	-12.04%	246	47	217	47
TOTAL PARISHES		\$ 2,578,265,547	\$ 2,465,893,313	-4.36%				
TOTAL OUT-OF-STATE		\$ 1,347,513,428	\$ 1,492,240,772	10.74%				
TOTALS		\$ 3,925,778,975	\$ 3,958,134,085	0.82%				

¹Use numbers as a legend for maps on pages 48 and 49.

* Per Capita calculations based on U.S. Census Bureau Annual Estimates of Resident Population from pages 13 and 14.

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.

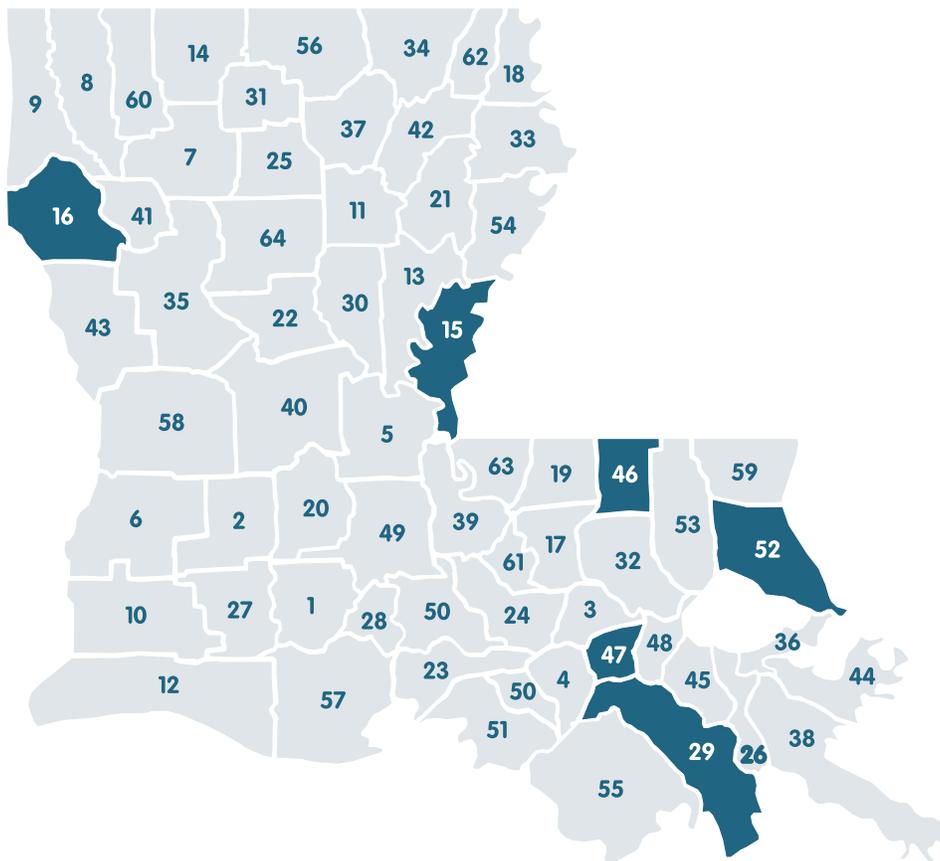
Sales & Use Taxes

Parishes With More Than 20% Increase

This chart shows the percent change in gross sales and use tax due from Fiscal Year ending June 30, 2017 to Fiscal Year ending June 30, 2018, by parish.

L ¹	Parish	Percent Change	Rank
47	St. James	29.66%	1
16	De Soto	28.71%	2
29	Lafourche	26.72%	3
15	Concordia	23.75%	4
46	St. Helena	20.71%	5

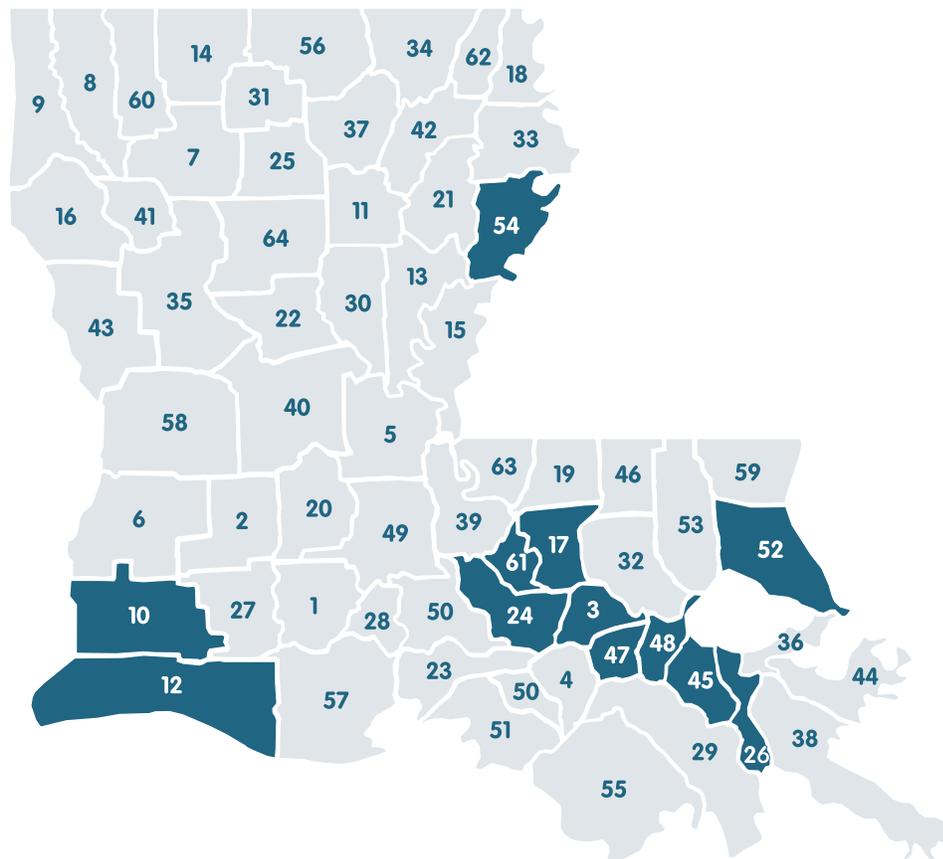
¹Use numbers as a legend for the map below.



For Fiscal Year 2018

L ¹	Parish	FYE 2018 Per Capita	Rank
12	Cameron	\$2,633	1
47	St. James	\$1,600	2
24	Iberville	\$1,368	3
10	Calcasieu	\$846	4
26	Jefferson	\$843	5
3	Ascension	\$836	6
61	West Baton Rouge	\$827	7
45	St. Charles	\$815	8
54	Tensas	\$721	9
48	St. John the Baptist	\$631	10

¹Use numbers as a legend for the map below.



Severance Tax

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

Severance Tax Rates

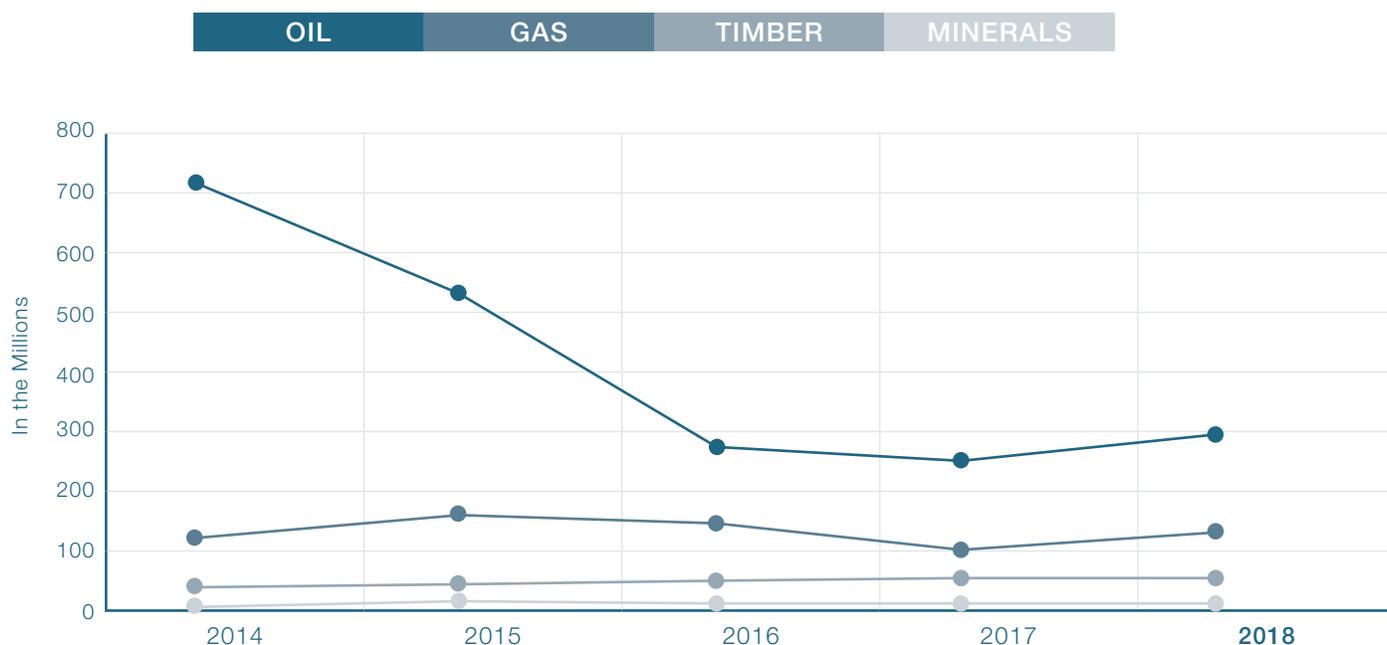
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas - Full rate is 12.2 cents per mcf for FYE 18, 11.1 cents per mcf for FYE 17, 9.8 cents per mcf for FYE 16, 16.3 cents per mcf for FYE 15, and 11.8 cents per mcf for FYE 14.
3. Timber
 - a. Trees and timber – 2.25 percent of 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

Five-Year Comparison

Year	Oil	Gas	Timber	Minerals	Total	Percent Change
2018	\$292,185,748	\$133,475,798	\$14,544,255	\$1,036,077	\$441,241,878	17.89%
2017	\$257,307,132	\$100,611,436	\$14,975,883	\$1,401,260	\$374,295,711	-17.94%
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%

Note: Amounts represent tax reported on tax returns.

Five-Year Comparison of Severance Tax



Severance Tax

Tax Reported by Parish

For Fiscal Year 2018

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Acadia	\$ 4,895,416	\$ 380,526	\$ 10,857	\$ 3,132	\$ 5,289,931
Allen	1,597,764	89,422	558,955	44,972	2,291,113
Ascension	364,306	614	(5,427)	0	359,493
Assumption	1,940,259	141,681	16	30,750	2,112,706
Avoyelles	847,914	(19)	29,130	0	877,025
Beauregard	7,760,416	164,068	953,453	21,837	8,899,774
Bienville	768,479	8,226,686	703,010	3,572	9,701,747
Bossier	2,743,427	8,123,099	480,423	23,329	11,370,278
Caddo	4,822,907	14,162,247	252,650	14,976	19,252,780
Calcasieu	6,423,843	526,365	232,569	17,344	7,200,121
Caldwell	418	18,610	441,556	0	460,584
Cameron	9,513,153	1,724,273	0	0	11,237,426
Catahoula	819,961	451	153,728	83	974,223
Claiborne	5,854,584	556,661	621,168	0	7,032,413
Concordia	2,531,678	3,060	44,346	0	2,579,084
DeSoto	1,253,099	39,251,198	608,176	83,158	41,195,631
East Baton Rouge	2,457,903	240,296	26,823	19,411	2,744,433
East Carroll	0	0	6,089	0	6,089
East Feliciana	776,893	4,676	208,572	21,764	1,011,905
Evangeline	5,515,157	350,955	280,711	0	6,146,823
Franklin	97,799	658	53,849	0	152,306
Grant	2,102,892	3,911	311,396	0	2,418,199
Iberia	8,207,902	1,197,894	215	159,828	9,565,839
Iberville	5,080,171	183,538	12,029	19,492	5,295,230
Jackson	101,741	853,802	659,677	0	1,615,220
Jefferson	7,643,629	229,076	83	68,845	7,941,633
Jefferson Davis	3,101,756	300,554	21,388	0	3,423,698
Lafayette	1,242,635	134,327	27,770	0	1,404,732
Lafourche	26,913,660	1,405,104	237	2,705	28,321,706
LaSalle	5,438,762	147,520	665,926	2,122	6,254,330
Lincoln	7,517,687	14,477,763	271,654	0	22,267,104
Livingston	2,848,609	(29)	170,613	21,634	3,040,827
Madison	19,206	643	67,337	0	87,186

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

Severance Tax

Tax Reported by Parish

For Fiscal Year 2018

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Morehouse	0	3,868	251,412	14,367	269,647
Natchitoches	24,159	403,475	555,502	28,096	1,011,232
Orleans	0	338	210	5,426	5,974
Ouachita	104,084	76,639	143,617	3,194	327,534
Plaquemines	78,915,462	1,975,904	1,325	1,196	80,893,887
Pointe Coupee	2,248,429	678,621	46,816	0	2,973,866
Rapides	221,076	17,649	492,329	8,305	739,359
Red River	120,997	19,095,030	209,009	23,489	19,448,525
Richland	32,203	49,062	26,129	0	107,394
Sabine	63,168	3,778,564	973,476	0	4,815,208
St. Bernard	2,480,663	51,213	100	22,351	2,554,327
St. Charles	4,093,036	237,552	71	23,346	4,354,005
St. Helena	1,062,613	205	395,362	54,616	1,512,796
St. James	907,885	19,764	916	15,905	944,470
St. John the Baptist	165,850	0	0	0	165,850
St. Landry	1,497,508	27,544	32,116	1,217	1,558,385
St. Martin	5,978,417	1,935,354	5,005	24,287	7,943,063
St. Mary	16,084,253	4,103,687	225	118,516	20,306,681
St. Tammany	0	0	43,377	39,554	82,931
Tangipahoa	759,914	0	185,094	63,283	1,008,291
Tensas	432,224	18,110	58,897	0	509,231
Terrebonne	24,539,996	1,675,278	369	0	26,215,643
Union	615,211	193,183	714,264	0	1,522,658
Vermillion	14,038,775	4,664,266	1,866	0	18,704,907
Vernon	1,355,205	155,181	935,957	0	2,446,343
Washington	(33)	14	202,127	7,448	209,556
Webster	3,150,799	1,318,914	349,834	15,366	4,834,913
West Baton Rouge	1,477,943	94,176	4,631	0	1,576,750
West Carroll	0	0	13,631	0	13,631
West Feliciana	119,242	0	116,618	3,666	239,526
Winn	492,643	2,577	914,991	3,495	1,413,706
TOTALS	\$ 292,185,748	\$ 133,475,798	\$ 14,544,255	\$ 1,036,077	\$ 441,241,878

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

Severance Oil Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2018

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	12,901,929	1
29	Lafourche	3,837,728	2
55	Terrebonne	3,552,909	3
51	St. Mary	2,616,745	4
57	Vermilion	2,014,418	5
9	Caddo	1,744,613	6
30	LaSalle	1,606,668	7
12	Cameron	1,573,996	8
23	Iberia	1,175,237	9
6	Jefferson	1,145,707	10
14	Claiborne	1,133,249	11
31	Lincoln	1,121,308	12
6	Beauregard	1,114,952	13
10	Calcasieu	1,041,012	14
50	St. Martin	872,338	15
20	Evangeline	834,737	16
1	Acadia	832,344	17
24	Iberville	789,955	18
45	St. Charles	617,294	19
60	Webster	610,343	20
8	Bossier	518,578	21
27	Jefferson Davis	438,372	22
15	Concordia	429,788	23
44	St. Bernard	383,603	24
39	Pointe Coupee	357,543	25
17	East Baton Rouge	355,204	26
22	Grant	347,541	27
32	Livingston	343,465	28
64	Winn	309,475	29
4	Assumption	294,175	30
49	St. Landry	268,164	31
2	Allen	243,986	32

L ¹	Parish	Oil Bbls	Rank
16	DeSoto	200,864	33
58	Vernon	190,066	34
13	Catahoula	184,316	35
28	Lafayette	179,422	36
5	Avoyelles	154,373	37
46	St. Helena	146,382	38
47	St. James	139,176	39
61	West Baton Rouge	136,412	40
54	Tensas	122,878	41
7	Bienville	122,565	42
19	East Feliciana	106,957	43
56	Union	104,940	44
53	Tangipahoa	98,143	45
40	Rapides	55,670	46
3	Ascension	54,607	47
41	Red River	40,128	48
43	Sabine	31,963	49
48	St. John the Baptist	27,812	50
21	Franklin	17,920	51
63	West Feliciana	16,259	52
37	Ouachita	15,228	53
25	Jackson	13,935	54
35	Natchitoches	9,370	55
42	Richland	8,610	56
33	Madison	3,247	57
11	Caldwell	67	58
18	East Carroll	0	59
34	Morehouse	0	60
36	Orleans	0	61
52	St. Tammany	0	62
59	Washington	0	63
62	West Carroll	0	64
STATE TOTAL¹		47,608,686	

¹Use numbers as a legend for the map on page 54.

Note: Over 76 percent of the total taxable barrels were reported by the 14 parishes reporting taxable barrels of one million or more.

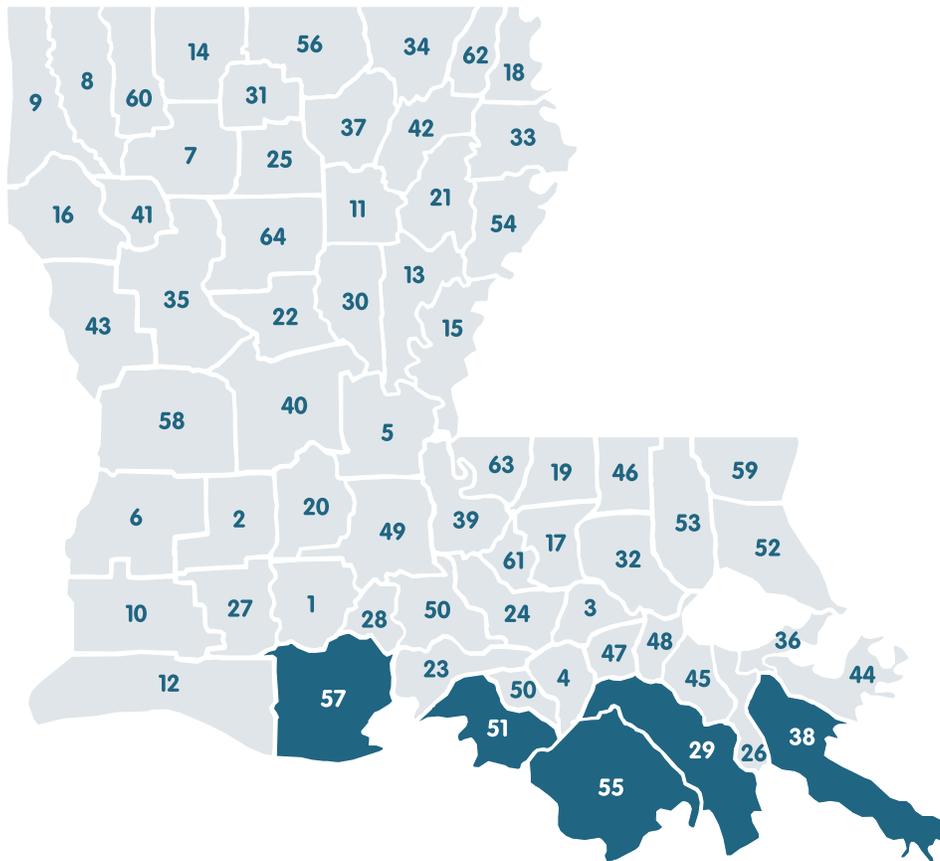
Severance Oil Tax

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2018

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	12,901,929	1
29	Lafourche	3,837,728	2
55	Terrebonne	3,552,909	3
51	St. Mary	2,616,745	4
57	Vermilion	2,014,418	5

¹Use numbers as a legend for the map below.



Severance Natural Gas Tax

Net Taxable Production by Parish

For Fiscal Year 2018

L ¹	Parish	Gas MCFs	Rank	L ¹	Parish	Gas MCFs	Rank
16	DeSoto	385,396,492	1	58	Vernon	1,565,836	33
41	Red River	178,001,600	2	4	Assumption	1,307,463	34
9	Caddo	155,553,327	3	28	Lafayette	1,251,358	35
31	Lincoln	148,088,619	4	61	West Baton Rouge	888,791	36
7	Bienville	90,217,732	5	2	Allen	706,743	37
8	Bossier	86,652,888	6	44	St. Bernard	524,534	38
57	Vermilion	44,192,296	7	42	Richland	451,062	39
51	St. Mary	39,013,150	8	34	Morehouse	299,140	40
43	Sabine	39,004,125	9	49	St. Landry	258,187	41
60	Webster	20,708,487	10	47	St. James	204,911	42
55	Terrebonne	18,639,513	11	54	Tensas	190,460	43
38	Plaquemines	17,999,714	12	11	Caldwell	181,269	44
50	St. Martin	17,900,966	13	40	Rapides	177,204	45
25	Jackson	16,691,876	14	46	St. Helena	126,505	46
12	Cameron	15,919,983	15	15	Concordia	49,422	47
29	Lafourche	13,100,832	16	19	East Feliciana	43,242	48
23	Iberia	11,266,639	17	64	Winn	43,056	49
14	Claiborne	10,612,945	18	22	Grant	36,347	50
39	Pointe Coupee	6,312,963	19	33	Madison	6,555	51
10	Calcasieu	5,122,725	20	21	Franklin	6,074	52
35	Natchitoches	3,763,763	21	3	Ascension	5,918	53
1	Acadia	3,603,018	22	13	Catahoula	4,602	54
27	Jefferson Davis	3,545,014	23	53	Tangipahoa	0	55
20	Evangeline	3,136,521	24	5	Avoyelles	0	56
26	Jefferson	3,135,116	25	18	East Carroll	0	57
56	Union	2,720,068	26	32	Livingston	0	58
45	St. Charles	2,665,293	27	36	Orleans	0	59
30	LaSalle	2,321,429	28	48	St. John the Baptist	0	60
17	East Baton Rouge	2,232,607	29	52	St. Tammany	0	61
6	Beauregard	1,842,185	30	59	Washington	0	62
37	Ouachita	1,781,264	31	62	West Carroll	0	63
24	Iberville	1,724,847	32	63	West Feliciana	0	64
STATE TOTAL¹						1,361,196,676	

¹Use numbers as a legend for the map on page 56.

Note: Over 96 percent of the net taxable production was reported by the 18 parishes reporting taxable MCFs of 10 million or more.

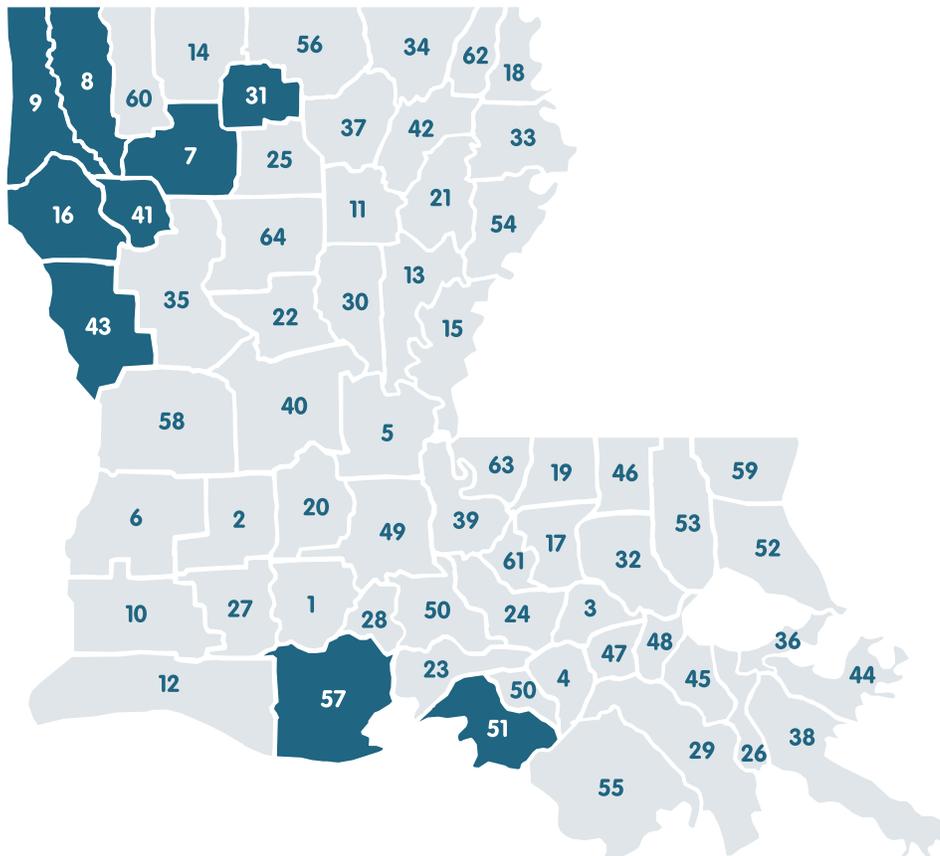
Severance Natural Gas Tax

Parishes Producing Over 25 Million MCFs

For Fiscal Year 2018

L ¹	Parish	Gas MCFs	Rank
16	DeSoto	385,396,492	1
41	Red River	178,001,600	2
9	Caddo	155,553,327	3
31	Lincoln	148,088,619	4
7	Bienville	90,217,732	5
8	Bossier	86,652,888	6
57	Vermilion	44,192,296	7
51	St. Mary	39,013,150	8
43	Sabine	39,004,125	9

¹Use numbers as a legend for the map below.



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.

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

Tobacco Tax

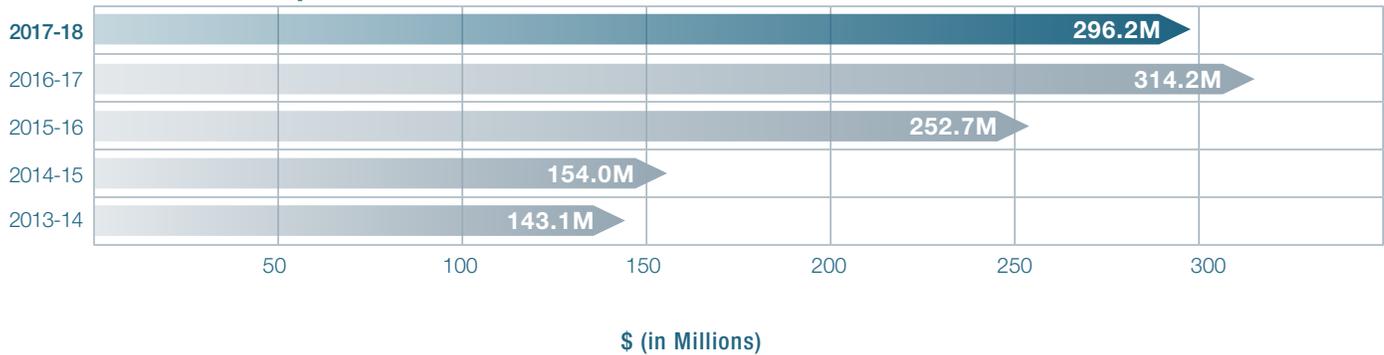
Cash Collections After Accrual Adjustments

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2017-18	\$296,153,731	-5.74%
2016-17	\$314,188,309	24.31%
2015-16 ¹	\$252,743,465	64.17%
2014-15	\$153,954,237	7.58%
2013-14	\$143,100,904	5.51%

¹The cigarette tax rate increased effective July 1, 2015, and again on April 1, 2016.

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales¹

For Fiscal Year 2018

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	12,000	63,030,000	8,000	\$ 68,096,160
2nd Quarter	19,500	65,647,500	16,000	70,941,960
3rd Quarter	15,000	58,080,000	4,000	62,748,000
4th Quarter	25,500	64,080,000	4,000	69,239,340
TOTALS	72,000	250,837,500	32,000	\$ 271,025,460

For Fiscal Year 2017

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	27,000	62,850,000	12,000	\$ 67,923,360
2nd Quarter	15,000	72,960,000	8,000	78,823,800
3rd Quarter	24,000	62,820,000	12,000	67,887,720
4th Quarter	18,000	70,880,000	0	76,569,840
TOTALS	84,000	269,510,000	32,000	\$ 291,204,720

¹Stamp sales are based on when payment was made and not when stamps were purchased.

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

Tobacco Tax

Tobacco Tax Reported

For Fiscal Year 2018

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax ¹	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 68,096,160	\$ 3,404,808	\$ 64,698,590	\$ 8,989,699	\$ 73,688,289
2nd Quarter	70,941,960	3,547,098	67,442,934	9,138,041	76,580,975
3rd Quarter	62,748,000	3,137,400	59,627,138	9,015,859	68,642,997
4th Quarter	69,239,340	3,461,967	65,815,036	9,882,532	75,697,568
TOTALS	\$ 271,025,460	\$ 13,551,273	\$ 257,583,698	\$ 37,026,131	\$ 294,609,829

For Fiscal Year 2017

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax ¹	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 67,923,360	\$ 3,396,168	\$ 64,534,924	\$ 8,738,822	\$ 73,273,746
2nd Quarter	78,823,800	3,929,850	74,956,976	8,874,991	83,831,967
3rd Quarter	67,887,720	3,394,386	64,524,337	8,296,240	72,820,577
4th Quarter	76,569,840	3,823,632	72,753,689	9,639,096	82,392,785
TOTALS	\$ 291,204,720	\$14,544,036	\$ 276,769,926	\$ 35,549,149	\$ 312,319,075

¹Net Cigarette Tax includes the cigarette tax reported on the tobacco return, which is not separately stated here, in addition to the stamp sales.

Office of Debt Recovery

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 2018

	Total
Number of participating agencies	123
Number of accounts placed with ODR	161,780
Dollar amount of debt in accounts	\$109,319,499
Dollar amount recovered through Tax Offset Program	\$9,253,040
Self-generated revenue	\$6,362,239
Dollar amount of payments processed	\$31,943,024
Number of disputes resolved	786

For Fiscal Year 2018

Source of Revenues	Total
4th Judicial District Court, Ouachita Parish - Assistant District Attorney	\$ 32,813
12th Judicial District Court, Avoyelles Parish - Misdemeanor Probation	81,933
14th Judicial District Court, Calcasieu Parish - Clerk of Court	45,188
14th Judicial District Court, Calcasieu Parish - Public Defender's Office	25,805
15th Judicial District Court, Acadia Parish - Clerk of Court	63,335
31st Judicial District Court, Jefferson Davis Parish - Clerk of Court	7,528
31st Judicial District Court, Jefferson Davis Parish - Public Defender's Office	1,469
33rd Judicial District Court, Allen Parish - Public Defender's Office	7,705
Department of Agriculture and Forestry - State Payroll	38
Department of Children & Family Services - State Payroll	3,096
Department of Culture, Recreation & Tourism, Office of State Parks - State Payroll	186
Department of Culture, Recreation & Tourism, Office of Tourism - State Payroll	145
Department of Education	23,013
Department of Education, Louisiana School for Deaf & Visually Impaired - State Payroll	126
Department of Education, Louisiana Special Education Center - State Payroll	513
Department of Environmental Quality	5,575
Department of Health	38,762
Department of Health, Capital Area Human Services District - State Payroll	10,988
Department of Health, Hammond Developmental Center - State Payroll	134
Department of Health, Imperial Calcasieu Human Services Authority	35,576
Department of Health, Imperial Calcasieu Human Services Authority - State Payroll	6
Department of Health, Medical Vendor Administration - State Payroll	120
Department of Health, Office for Citizens With Developmental Disabilities - State Payroll	2,504
Department of Health, Office of Addictive Disorders - State Payroll	154
Department of Health, Office of Aging & Adult Services - State Payroll	496
Department of Health, Office of Behavioral Health - State Payroll	3,589
Department of Health, Office of Public Health - State Payroll	4,686
Department of Health, Southwest Development Center - State Payroll	62
Department of Public Safety and Corrections	679,661
Department of Public Safety and Corrections, Administration - State Payroll	43
Department of Public Safety and Corrections, Adult Probation and Parole - State Payroll	163
Department of Public Safety and Corrections, BB Rayburn Correctional - State Payroll	49
Department of Public Safety and Corrections, David Wade Correctional Center - State Payroll	760
Department of Public Safety and Corrections, Dixon Correctional Institute - State Payroll	160

Office of Debt Recovery

Collection Summary

For Fiscal Year 2018

Source of Revenues	Total
Department of Public Safety and Corrections, Elayn Hunt Correctional Center - State Payroll	1,758
Department of Public Safety and Corrections, Louisiana Correctional Institute for Women - State Payroll	1,383
Department of Public Safety and Corrections, Louisiana State Penitentiary - State Payroll	7,259
Department of Public Safety and Corrections, Office of Juvenile Justice - State Payroll	658
Department of Public Safety and Corrections, Office of Motor Vehicles	30,469,432
Department of Public Safety and Corrections, Prison Enterprises - State Payroll	153
Department of Revenue - State Payroll	304
Department of Veterans Affairs, Department of Military Affairs - State Payroll	2,021
Department of Veterans Affairs, Louisiana War Veterans Home - State Payroll	220
Department of Veterans Affairs, Northeast Louisiana War Veterans Home - State Payroll	250
Department of Veterans Affairs, Southwest Louisiana War Veterans Home - State Payroll	36
Division of Administration, Louisiana Recovery Authority - State Payroll	60
Division of Administration, Office of Group Benefits - State Payroll	32
Division of Administration, Office of Risk Management	17,510
Division of Administration, Office of Risk Management - State Payroll	274
Division of Administration - State Payroll	1,161
East Baton Rouge Parish Attorney's Office	87,340
Governor's Office of Homeland Security & Emergency Preparedness - State Payroll	119
Lafayette Parish School Board	364
Lafayette Parish School System Sales Tax Division	9,311
Louisiana Community and Technical College System, Central Louisiana Technical Community College	94,686
Louisiana Community and Technical College System, Louisiana Delta Community College	82,135
Louisiana Community and Technical College System, River Parishes Campus	51,712
Louisiana Universities Marine Consortium	139
Louisiana State University Health System, Health Care Services Division - Lallie Kemp Medical Center	2,932
Louisiana State University Health System, Health Sciences Center at Shreveport	5,529
Office of Business Development - State Payroll	235
Sabine Parish - Clerk of Court	10,876
Secretary of State, Department of Elections, Commissioner of Elections - State Payroll	497
State Board of Certified Public Accountants of Louisiana	8,103
Vermilion Parish - Clerk of Court	4,380
Workforce Support & Training - State Payroll	5,774
TOTAL	\$ 31,943,024

LOUISIANA

DEPARTMENT *of* REVENUE

Louisiana Department of Revenue

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