

# ANNUAL TAX COLLECTION REPORT



**LOUISIANA**  
DEPARTMENT *of* REVENUE

STATE OF LOUISIANA

2018 - 2019



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## Annual Tax Collection Report: Fiscal Year Ending June 30, 2019



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, 2018, through June 30, 2019.*

*During the reporting period, the department continued to fulfill its mission with significant performance benchmarks in tax administration, litigation, and collection.*

*In the area of tax administration, LDR continued with the implementation of a process to certify commercial farmers to receive sales tax exemptions when purchasing feed, seed, fertilizer, and other farming inputs.*

*As part of our ongoing fight against tax fraud, the LDR litigation team won a first-of-its-kind judgment barring a former tax preparer convicted of tax fraud from preparing state income tax returns.*

*The department began working with the Louisiana Sales and Use Tax Commission for Remote Sellers to implement policies, procedures, and the technology to collect the taxes due on sales of goods delivered to Louisiana shoppers by online, out-of-state retailers.*

*And with enhanced staffing, technology, and strategic planning, our collection team increased the amount of sales tax collected from vendors at fairs, festivals, and craft shows around the state, including major events like Festival International de Louisiane, Jazz Fest, Red River Revel, and the Essence Festival. This was part of an overall effort to increase voluntary compliance at special events in Louisiana.*

*The LDR tax collection program remains the key component in our mission to collect the revenues that Louisiana state government relies upon to provide vital public services. The program collected \$9.58 billion during the reporting period, including the following taxes:*

- \$3.73 billion in income taxes
- \$3.56 billion in sales taxes
- \$1.16 billion in natural resource severance and petroleum product taxes
- \$359 million in liquor and tobacco taxes

*With the continued support of the Governor and the Legislature, we will continue to build on these successes for the benefit of all Louisiana citizens.*

*Yours in public service,*

A stylized, handwritten signature in black ink, appearing to read 'Kimberly Lewis Robinson'.

**Kimberly Lewis Robinson** | Secretary of Revenue  
Louisiana Department of Revenue

## The LDR Mission

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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

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## 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)
Parish & Municipal 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
Direct Marketer Sales (previously Catalog Sales) - State & Local
Telecommunication for the Deaf
Tobacco
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 911 Charge

A map of Louisiana showing its county boundaries. The map is centered on the page and is rendered in a light purple color. The text "SUMMARY OF COLLECTIONS" is overlaid on the map in a bold, white, sans-serif font.

# **SUMMARY OF COLLECTIONS**

# Tax Cash Collections

## Five-Year Comparison of Major Taxes (In Millions)

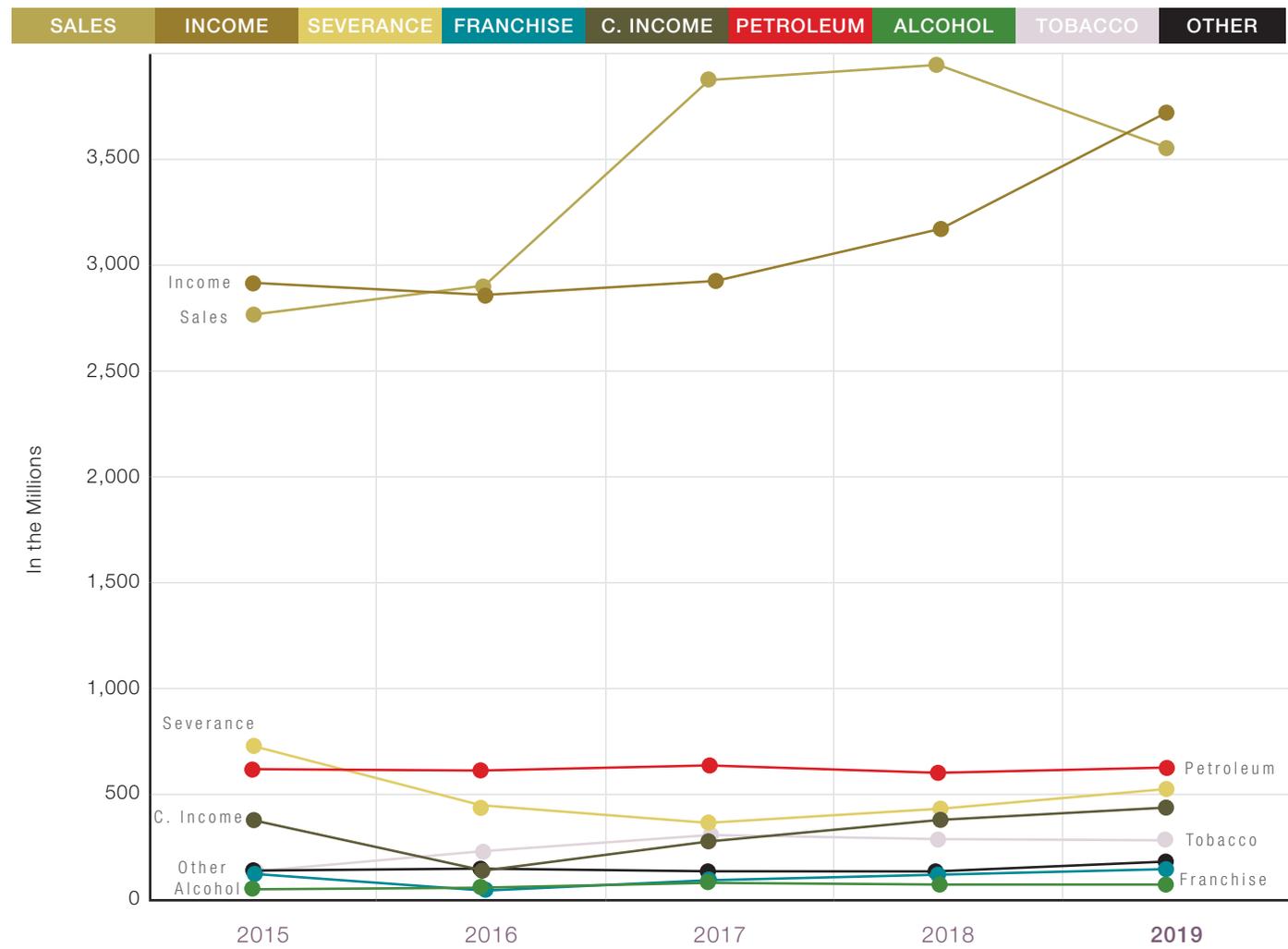
	FY 15	FY 16	FY 17	FY 18	FY 19
Corporation Franchise	\$ 124	\$ 48	\$ 91	\$ 127	\$ 146
Corporation Income	373	145	274	380	438
Income (including Fiduciary)	2,916	2,866	2,939	3,191	3,730
Liquor/Alcoholic <sup>1</sup>	57	61	78	77	76
Other <sup>2</sup>	135	148	147	155	183
Petroleum Products	608	625	640	605	640
Sales <sup>1,3,4</sup>	2,766	2,905	3,884	3,946	3,560
Severance	735	445	376	445	529
Tobacco <sup>1</sup>	156	244	310	294	283
<b>TOTALS</b>	<b>\$ 7,870</b>	<b>\$ 7,487</b>	<b>\$ 8,739</b>	<b>\$ 9,220</b>	<b>\$ 9,585</b>

<sup>1</sup>Taxes incurred a rate increase during FY 16.

<sup>2</sup>Other includes: Automobile Rental Tax, Electric Cooperative Fee, Hazardous Waste Disposal Tax, 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<sup>1-3</sup>, Consumer Use Tax-Excise, Direct Marketer Sales Tax (previously Catalog Sales) - State & Local<sup>1-3</sup>, Prepaid 911 Charge, Inspection & Supervision Fee, Natural Gas Franchise Tax, Transportation & Communication Tax, Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax, and New Orleans Exhibition Hall Authority Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food and Beverage Tax, Service Contractor Tax, and Tour Tax.

<sup>3</sup>LA Tourism and Promotion Tax is included.

<sup>4</sup>Tax incurred a rate decrease during FY 19.



# Tax Collections

## 2018 - 2019 Monthly Cash Collections

Tax	Jul 18	Aug 18	Sep 18	Oct 18	Nov 18	Dec 18
Corporation Franchise Tax	\$ (3,990,222)	\$ (3,497,627)	\$ 20,463,681	\$ (2,558,533)	\$ 3,816,596	\$ 54,782,854
Hazardous Waste Disposal Tax	1,009,946	(539)	93	641,681	1,224	358
<b>Income Taxes</b>						
Corporation	(11,970,665)	(10,492,880)	61,391,043	(7,675,600)	11,449,787	164,346,692
Fiduciary	294,127	119,691	1,411,763	(8,494,881)	(1,472,963)	550,306
Individual, Declaration & Withholding	375,129,085	273,271,268	273,415,375	400,935,866	253,141,398	309,230,507
<b>Liquors - Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	3,085,873	2,751,020	3,016,817	2,555,180	3,350,968	3,367,119
Low Alcoholic Content (Beer)	3,401,294	3,224,087	3,693,395	2,999,115	3,296,490	3,122,460
Out-of-State Shippers	20,771	9,551	12,261	10,418	16,281	21,464
<b>Natural Resources - Severance Tax</b>	44,811,316	44,766,516	48,348,746	47,635,842	43,736,759	48,636,634
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	39,964,470	39,721,230	46,167,117	38,815,281	41,145,375	39,327,171
Special Fuels Tax & Inspection Fee	12,246,385	12,305,877	15,087,588	12,035,843	12,716,872	12,785,613
<b>Public Utilities - Carriers</b>						
Inspection & Supervision Fee	434,020	223,624	1,370,798	493,038	149,042	1,735,257
Natural Gas Franchise Tax	182,458	0	0	176,247	23,377	0
Transportation & Communication Utilities Tax	851,361	705,366	600,691	977,790	569,657	481,849
<b>Sales Tax<sup>1</sup></b>	363,499,878	280,472,453	291,207,232	274,270,556	304,906,069	282,177,016
<b>Tobacco Tax</b>	24,133,434	26,801,709	21,396,748	24,978,784	25,949,846	22,575,250
<b>TOTAL STATE TAXES</b>	<b>853,103,531</b>	<b>670,381,346</b>	<b>787,583,348</b>	<b>787,796,627</b>	<b>702,796,778</b>	<b>943,140,550</b>
<b>Other Taxes<sup>2</sup></b>	4,930,539	3,483,863	1,359,009	4,435,471	4,257,758	1,621,379
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium & Exposition District	5,008,794	3,949,932	4,124,945	2,770,767	3,520,464	5,824,028
New Orleans Exhibition Hall Authority	3,323,169	2,615,836	2,709,094	1,773,663	2,344,049	3,971,206
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	532,799	494,098	497,456	447,846	450,248	581,789
Food and Beverage Tax	1,498,455	1,180,661	1,141,423	1,049,351	1,134,277	1,475,955
Service Contractor Tax	234,799	222,179	130,390	46,922	59,820	246,751
Tour Tax	47,928	21,468	25,644	18,008	18,223	38,404
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 868,680,014</b>	<b>\$ 682,349,383</b>	<b>\$ 797,571,309</b>	<b>\$ 798,338,655</b>	<b>\$ 714,581,617</b>	<b>\$ 956,900,062</b>

Tax	Jan 19	Feb 19	Mar 19	Apr 19	May 19	Jun 19
Corporation Franchise Tax	\$ (3,456,378)	\$ (19,010,273)	\$ 5,352,951	\$ 54,327,046	\$ 31,479,851	\$ 8,280,028
Hazardous Waste Disposal Tax	710,952	(4)	(68)	687,815	1,677	(142,407)
<b>Income Taxes</b>						
Corporation	(10,369,135)	(57,403,306)	16,058,854	162,981,137	94,439,554	24,840,083
Fiduciary	1,975,708	(281,157)	454,386	12,270,217	5,112,448	1,481,444
Individual, Declaration & Withholding	398,502,453	259,926,413	58,999,990	498,536,535	333,512,735	281,660,405
<b>Liquor - Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	3,858,707	2,912,394	3,062,172	3,123,123	3,104,432	3,346,651
Low Alcoholic Content (Beer)	2,998,150	2,745,420	2,894,303	3,068,284	3,399,497	3,786,188
Out-of-State Shippers	21,220	12,848	24,088	54,664	62,358	33,724
<b>Natural Resources - Severance Tax</b>	39,616,594	40,111,889	40,673,674	38,810,747	42,225,897	49,768,416
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	41,282,829	39,808,049	38,425,157	39,912,339	40,701,818	41,376,614
Special Fuels Tax & Inspection Fee	12,808,152	12,160,990	12,843,008	12,228,084	12,737,739	13,663,518
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	190,008	248,775	1,333,892	405,395	398,167	1,519,629
Natural Gas Franchise Tax	167,527	23,609	0	174,969	31,126	0
Transportation & Communication Utilities Tax	725,852	685,062	224,375	708,522	685,109	511,425
<b>Sales Tax<sup>1</sup></b>	317,393,105	268,611,296	269,676,822	309,999,381	296,876,885	300,733,870
<b>Tobacco Tax</b>	21,847,396	21,217,600	21,242,195	23,099,848	26,211,413	23,453,739
<b>TOTAL STATE TAXES</b>	<b>828,273,140</b>	<b>571,769,605</b>	<b>471,265,799</b>	<b>1,160,388,106</b>	<b>890,980,706</b>	<b>754,313,327</b>
<b>Other Taxes<sup>2</sup></b>	4,901,555	4,658,997	2,948,792	4,966,777	8,058,163	2,177,532
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium & Exposition District	4,599,193	3,621,409	3,940,356	4,769,590	6,836,450	5,426,554
New Orleans Exhibition Hall Authority	3,146,612	2,426,477	2,660,290	3,216,384	4,519,153	3,662,689
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	528,708	442,304	474,458	497,241	606,436	541,365
Food and Beverage Tax	1,267,571	1,345,969	1,408,911	1,511,541	1,706,728	1,460,692
Service Contractor Tax	93,222	246,454	69,274	171,102	231,452	221,654
Tour Tax	24,958	25,151	24,851	18,076	34,324	24,188
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 842,834,959</b>	<b>\$ 584,536,366</b>	<b>\$ 482,792,731</b>	<b>\$ 1,175,538,817</b>	<b>\$ 912,973,412</b>	<b>\$ 767,828,001</b>

<sup>1</sup>LA Tourism and Promotion Tax is included.

<sup>2</sup>Other Taxes include: 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<sup>1-3</sup>, Consumer Use Tax-Excise, Direct Marketer Sales Tax (previously Catalog Sales) - State & Local<sup>1-3</sup>, and Prepaid 911 Charge.

# 15 - Year Cash Tax Collection Record

In Millions

Tax	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
Corporation Franchise Tax	\$ 289.94	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91
Gift Tax <sup>1</sup>	3.52	2.26	5.60	3.48	1.97	0.21	0.12
Hazardous Waste Disposal Tax	5.17	5.17	4.96	4.30	3.55	3.09	3.20
<b>Income Taxes</b>							
Corporation	374.58	504.85	721.27	746.71	586.10	435.30	197.73
Fiduciary	13.08	10.55	42.72	32.26	25.47	9.50	1.59
Individual, Declaration & Withholding	2,380.28	2,453.61	3,116.25	3,241.86	3,005.46	2,240.20	2,386.58
Inheritance Tax <sup>1</sup>	27.88	10.87	5.07	7.89	3.28	1.60	0.90
<b>Liquor – Alcoholic Beverage Taxes</b>							
High Alcoholic Content (Liquor/Wine) <sup>2</sup>	17.08	16.80	16.99	19.35	19.39	19.50	20.26
Low Alcoholic Content (Beer) <sup>2</sup>	36.57	36.42	36.48	36.36	37.30	35.60	35.64
Out-of-State (Shippers) <sup>2</sup>	0.04	0.04	0.03	0.07	0.07	0.15	0.13
<b>Natural Resources – Severance Tax</b>	664.56	719.26	898.35	1,046.65	928.02	773.59	764.11
<b>Petroleum Products</b>							
Gasoline Tax & Inspection Fee	450.74	462.75	475.03	451.53	458.77	453.80	469.14
Special Fuels Tax & Inspection Fee	132.15	144.23	147.84	140.18	139.97	138.90	143.16
<b>Public Utilities &amp; Carriers</b>							
Inspection & Supervision Fee <sup>2</sup>	0.00	5.38	5.80	8.42	8.86	7.20	8.56
Natural Gas Franchise Tax	7.99	4.04	12.50	5.40	4.72	1.90	2.00
Transportation & Communication Utilities Tax	3.09	3.60	3.93	4.24	16.32	11.20	11.15
<b>Sales Tax<sup>2, 3, 4</sup></b>	2,305.30	2,731.16	2,801.97	2,883.31	2,800.07	2,465.10	2,670.21
<b>Tobacco Tax<sup>2</sup></b>	153.59	134.81	143.00	147.37	146.48	137.00	144.60
<b>TOTAL STATE TAXES</b>	<b>6,865.56</b>	<b>7,506.97</b>	<b>8,722.18</b>	<b>9,027.08</b>	<b>8,381.36</b>	<b>6,878.94</b>	<b>6,924.99</b>
<b>Other Taxes<sup>5</sup></b>	34.04	36.30	40.48	46.90	43.62	22.76	21.82
<b>Hotel/Motel Room Occupancy Taxes</b>							
LA Stadium & Exposition District	35.48	22.97	24.74	29.49	27.58	28.90	33.87
New Orleans Exhibition Hall Authority	24.27	13.17	14.97	18.77	17.07	18.60	21.86
<b>New Orleans Exhibition Hall Authority</b>							
Flat Room Occupancy Tax & Food & Beverage Tax	13.70	7.18	8.39	10.76	10.55	11.54	12.75
Service Contractor Tax	1.90	0.58	0.49	1.08	1.25	1.19	1.29
Tour Tax	0.12	0.04	0.03	0.65	0.06	0.07	0.81
<b>TOTAL CASH COLLECTIONS*</b>	<b>\$ 6,975.07</b>	<b>\$ 7,587.21</b>	<b>\$ 8,811.28</b>	<b>\$ 9,134.73</b>	<b>\$ 8,481.49</b>	<b>\$ 6,962.00</b>	<b>\$ 7,017.39</b>

Tax	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19
Corporation Franchise Tax	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53	\$ 48.46	\$ 91.18	\$ 126.67	\$ 145.99
Gift Tax <sup>1</sup>	(0.03)	0.04	0.08	0.00	0.00	0.00	0.00	0.00
Hazardous Waste Disposal Tax	3.02	2.99	3.46	3.38	3.31	2.84	2.76	2.91
<b>Income Taxes</b>								
Corporation	238.30	287.85	467.81	373.48	145.37	273.50	380.01	437.60
Fiduciary	11.73	13.18	35.38	26.00	9.75	10.67	21.97	13.42
Individual, Declaration & Withholding	2,431.34	2,720.98	2,786.31	2,890.21	2,856.35	2,928.34	3,169.51	3,716.26
Inheritance Tax <sup>1</sup>	(0.69)	(0.04)	0.06	0.00	0.00	0.00	0.00	0.00
<b>Liquor – Alcoholic Beverage Taxes</b>								
High Alcoholic Content (Liquor/Wine) <sup>2</sup>	21.44	22.13	22.47	23.64	26.21	36.18	36.68	37.53
Low Alcoholic Content (Beer) <sup>2</sup>	35.69	35.06	34.41	33.46	35.12	41.11	39.61	38.63
Out-of-State (Shippers) <sup>2</sup>	0.09	0.13	0.14	0.16	0.14	0.27	0.31	0.30
<b>Natural Resources – Severance Tax</b>	839.87	842.74	826.33	735.04	445.15	375.72	444.57	529.14
<b>Petroleum Products</b>								
Gasoline Tax & Inspection Fee	445.51	448.08	453.02	463.03	477.15	486.85	459.92	486.65
Special Fuels Tax & Inspection Fee	136.85	137.60	141.10	145.33	148.14	153.94	145.38	153.62
<b>Public Utilities &amp; Carriers</b>								
Inspection & Supervision Fee <sup>2</sup>	7.74	7.87	8.57	7.95	8.30	8.66	8.49	8.50
Natural Gas Franchise Tax	5.29	1.68	0.66	0.63	0.36	0.60	0.55	0.78
Transportation & Communication Utilities Tax	8.96	7.07	7.69	6.92	11.81	6.12	7.34	7.73
<b>Sales Tax<sup>2, 3, 4</sup></b>	2,652.04	2,649.39	2,678.52	2,766.44	2,905.38	3,883.95	3,946.41	3,559.82
<b>Tobacco Tax<sup>2</sup></b>	135.28	138.15	139.91	155.83	244.37	310.04	294.55	282.91
<b>TOTAL STATE TAXES</b>	<b>7,050.29</b>	<b>7,410.61</b>	<b>7,761.64</b>	<b>7,755.03</b>	<b>7,365.36</b>	<b>8,609.97</b>	<b>9,084.73</b>	<b>9,421.79</b>
<b>Other Taxes<sup>5</sup></b>	25.50	20.34	21.08	15.45	18.20	22.27	24.90	47.80
<b>Hotel/Motel Room Occupancy Taxes</b>								
LA Stadium & Exposition District	37.03	41.71	46.85	48.37	49.70	50.72	52.67	54.39
New Orleans Exhibition Hall Authority	24.04	26.90	30.84	31.65	32.89	33.61	35.00	36.37
<b>New Orleans Exhibition Hall Authority</b>								
Flat Room Occupancy Tax & Food & Beverage Tax	14.30	15.26	16.75	18.45	19.33	19.63	20.77	22.28
Service Contractor Tax	1.21	1.43	2.18	1.18	1.88	2.60	2.12	1.97
Tour Tax	0.13	0.14	0.19	0.17	0.28	0.28	0.28	0.32
<b>TOTAL CASH COLLECTIONS*</b>	<b>\$ 7,152.50</b>	<b>\$ 7,516.39</b>	<b>\$ 7,879.53</b>	<b>\$ 7,870.30</b>	<b>\$ 7,487.66</b>	<b>\$ 8,739.08</b>	<b>\$ 9,220.47</b>	<b>\$ 9,584.92</b>

<sup>1</sup>Gift Tax and Inheritance & Estate Transfer Tax have been repealed and no collections were received after FY 14.

<sup>2</sup>Taxes incurred a rate increase during FY 16.

<sup>3</sup>LA Tourism and Promotion Tax is included.

<sup>4</sup>Tax incurred a rate decrease during FY 19.

<sup>5</sup>See footnote #2 on page 7 for an inclusive list of Other Taxes.

# Tax Collections

## Cash Collections After Accrual Adjustments

### Two-Year Comparison

State Revenues	Total Net Collections FY 2017-18	Total Net Collections FY 2018-19	Percent Change
<b>Automobile Rental Tax</b>	\$ 6,789,408	\$ 7,417,889	9.26%
<b>Corporation Franchise Tax</b>	119,562,704	157,659,848	31.86%
<b>Electric Cooperative Fee</b>	38,624	46,081	19.31%
<b>Hazardous Waste Disposal Tax</b>	3,117,770	2,583,050	-17.15%
<b>Income Taxes</b>			
Corporation	358,688,119	472,605,188	31.76%
Fiduciary	22,359,995	4,532,180	-79.73%
Individual, Declaration, & Withholding	3,267,344,469	3,718,127,354	13.80%
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	36,463,323	37,378,987	2.51%
Low Alcoholic Content (Beer)	39,311,381	38,393,666	-2.33%
Out-of-State Shippers	306,502	304,669	-0.60%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	3,100	53	-98.29%
<b>Minerals, Oil &amp; Gas</b>			
Surface Mining & Reclamation Fee	92,031	115,446	25.44%
Oil Spill Contingency Fee	2,799,098	3,018,632	7.84%
Oilfield Site Restoration Fee - Gas	4,849,885	8,545,270	76.20%
Oilfield Site Restoration Fee – Oil	663,805	996,095	50.06%
<b>Natural Resources – Severance Tax</b>	456,130,256	527,384,570	15.62%
<b>Petroleum Products</b>			
Gasoline Tax	457,894,977	483,431,361	5.58%
Gasoline Inspection Fee	2,898,964	2,839,169	-2.06%
Special Fuels Tax	143,945,933	152,079,463	5.65%
Special Fuels Inspection Fee	1,517,276	1,523,343	0.40%
<b>Public Utilities</b>			
Inspection & Supervision Fee	8,621,684	8,693,106	0.83%
Natural Gas Franchise Tax	726,682	751,350	3.39%
Transportation & Communication Utilities Tax	7,576,506	7,688,150	1.47%
<b>Sales Tax<sup>1</sup></b>	3,942,614,204	3,482,138,595	-11.68%
<b>Telecommunication Tax for the Deaf</b>	1,684,356	2,401,341	42.57%
<b>Tobacco Tax</b>	296,153,731	284,781,649	-3.84%
<b>SUBTOTALS – STATE REVENUES</b>	<b>9,182,154,783</b>	<b>9,405,436,505</b>	<b>2.43%</b>
<b>Other Taxes</b>			
Beer Taxes – Parish & Municipalities	4,550,854	4,434,387	-2.56%
Louisiana Tourism & Promotion District Tax	23,432,675	23,102,860	-1.41%
Hotel/Motel Room Occupancy Taxes			
Louisiana Stadium & Exposition District	52,667,501	54,392,481	3.28%
New Orleans Exhibition Hall Authority	34,994,376	36,368,621	3.93%
New Orleans Exhibition Hall Authority			
Flat Room Occupancy Tax	6,024,127	6,094,749	1.17%
Food & Beverage Tax	14,745,738	16,181,533	9.74%
Service Contractor Tax	2,122,250	1,974,020	-6.98%
Tour Tax	283,501	321,224	13.31%
Consumer Use Tax – State & Local <sup>1,2</sup>	227,528	18,025	-92.08%
Consumer Use Tax – Excise	11,249	9,854	-12.40%
Direct Marketer Sales Tax (previously Catalog Sales) – State & Local <sup>1</sup>	3,650,337	11,935,656	226.97%
Prepaid 911 Charge <sup>3</sup>	12,399,422	11,262,407	-9.17%
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 155,109,558</b>	<b>\$ 166,095,817</b>	<b>7.08%</b>
<b>GRAND TOTALS</b>	<b>\$9,337,264,341</b>	<b>\$9,571,533,051</b>	<b>2.51%</b>

<sup>1</sup>Taxes incurred a rate decrease in FY 19.

<sup>2</sup>Does not include collections of \$2,500,239 from individual income tax returns received during FY 2017-18 or \$1,838,767 received during FY 2018-19.

<sup>3</sup>The 2018-2019 Annual Report is the first to include collections for Prepaid 911 Charge.

# Tax Collections

## Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2019

State Revenues	Net Cash Collections	Less 2017-18 Accruals	Plus 2018-19 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 7,331,958	\$ 583,260	\$ 669,191	\$ 7,417,889
<b>Corporation Franchise Tax</b>	145,989,974	(3,990,222)	7,679,652	157,659,848
<b>Electric Cooperative Fee</b>	60,316	19,915	5,680	46,081
<b>Hazardous Waste Disposal Tax</b>	2,910,728	1,009,946	682,268	2,583,050
<b>Income Taxes</b>				
Corporation	437,595,564	(11,970,665)	23,038,959	472,605,188
Fiduciary	13,421,089	294,127	(8,594,782)	4,532,180
Individual, Declaration & Withholding	3,716,262,030	375,129,085	376,994,409	3,718,127,354
<b>Liquors – Alcoholic Beverage Taxes</b>				
High Alcoholic Content (Liquor/Wine)	37,534,456	3,085,873	2,930,404	37,378,987
Low Alcoholic Content (Beer)	38,628,683	3,401,294	3,166,277	38,393,666
Out-of-State Shippers	299,648	20,771	25,792	304,669
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	2,777	2,777	53	53
<b>Minerals, Oil &amp; Gas</b>				
Surface Mining & Reclamation Fee	131,282	16,758	922	115,446
Oil Spill Contingency Fee	3,150,208	251,027	119,451	3,018,632
Oilfield Site Restoration Fee – Gas	7,682,025	582	863,827	8,545,270
Oilfield Site Restoration Fee – Oil	657,237	1,473	340,331	996,095
<b>Natural Resources – Severance Tax</b>	529,143,030	44,811,316	43,052,856	527,384,570
<b>Petroleum Products</b>				
Gasoline Tax	484,094,722	39,865,910	39,202,549	483,431,361
Gasoline Inspection Fee	2,552,728	98,560	385,001	2,839,169
Special Fuels Tax	152,286,189	12,195,302	11,988,576	152,079,463
Special Fuels Inspection Fee	1,333,480	51,083	240,946	1,523,343
<b>Public Utilities</b>				
Inspection & Supervision Fee	8,501,645	434,020	625,481	8,693,106
Natural Gas Franchise Tax	779,313	182,458	154,495	751,350
Transportation & Communication Utilities Tax	7,727,059	851,361	812,452	7,688,150
<b>Sales Tax</b>	3,536,744,202	361,483,441	306,877,834	3,482,138,595
<b>Telecommunication Tax for the Deaf</b>	2,360,694	539,832	580,479	2,401,341
<b>Tobacco Tax</b>	282,907,963	24,133,435	26,007,121	284,781,649
<b>SUBTOTALS - STATE REVENUES</b>	<b>\$ 9,420,089,000</b>	<b>\$ 852,502,719</b>	<b>\$ 837,850,224</b>	<b>\$ 9,405,436,505</b>
<b>Other Taxes</b>				
Beer Taxes – Parish & Municipalities	4,446,505	387,007	374,889	4,434,387
Louisiana Tourism & Promotion District Tax	23,080,360	2,016,437	2,038,937	23,102,860
Hotel/Motel Room Occupancy Taxes				
Louisiana Stadium & Exposition District	54,392,481	0	0	54,392,481
New Orleans Exhibition Hall Authority	36,368,621	0	0	36,368,621
New Orleans Exhibition Hall Authority				
Flat Room Occupancy Tax	6,094,749	0	0	6,094,749
Food & Beverage Tax	16,181,533	0	0	16,181,533
Service Contractor Tax	1,974,020	0	0	1,974,020
Tour Tax	321,224	0	0	321,224
Consumer Use Tax – State & Local <sup>1</sup>	18,105	595	515	18,025
Consumer Use Tax – Excise	10,919	1,079	14	9,854
Direct Marketer Sales Tax (previously Catalog Sales)- State & Local	10,685,402	261,165	1,511,419	11,935,656
Prepaid 911 Charge	11,262,407	0	0	11,262,407
<b>SUBTOTAL - OTHER TAXES</b>	<b>\$ 164,836,326</b>	<b>\$ 2,666,283</b>	<b>\$ 3,925,774</b>	<b>\$ 166,095,817</b>
<b>GRAND TOTALS</b>	<b>\$ 9,584,925,326</b>	<b>\$ 855,169,002</b>	<b>\$ 841,775,998</b>	<b>\$ 9,571,532,322</b>

<sup>1</sup>Does not include local and state net cash collections of \$2,064,490 or total net collections of \$1,838,767 after accrual adjustments from individual income tax returns.

# Tax Collections

## Cash Collections

### Five-Year Comparison

Tax Collections	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax	\$ 123,531,814	\$ 48,456,024	\$ 91,183,674	\$ 126,671,019	\$ 145,989,974
Income Tax	373,482,300	145,368,072	273,500,634	380,013,064	437,595,564
<b>Individual, Declaration &amp; Withholding Tax</b>	<b>2,890,205,844</b>	<b>2,856,351,897</b>	<b>2,928,335,666</b>	<b>3,169,511,423</b>	<b>3,716,262,030</b>
<b>Natural Resources - Severance Tax</b>	<b>735,038,179</b>	<b>445,148,448</b>	<b>375,720,002</b>	<b>444,569,927</b>	<b>529,143,030</b>
<b>Petroleum Products</b>					
Gasoline Tax	460,190,915	474,124,161	483,881,165	456,836,375	484,094,722
Inspection Fees (Gas/Special Fuels)	4,294,382	4,564,560	4,438,728	4,696,012	3,886,208
Special Fuels Tax	143,875,732	146,605,908	152,461,914	143,762,677	152,286,189
<b>General Sales Tax<sup>1,2,3</sup></b>	<b>2,746,383,448</b>	<b>2,905,377,595</b>	<b>3,883,947,094</b>	<b>3,946,410,500</b>	<b>3,559,824,562</b>
<b>Miscellaneous State Taxes &amp; Fees<sup>4</sup></b>	<b>267,300,688</b>	<b>351,521,262</b>	<b>430,563,203</b>	<b>428,621,260</b>	<b>414,087,081</b>
<b>Other Taxes<sup>5</sup></b>	<b>126,005,684</b>	<b>110,138,756</b>	<b>115,050,354</b>	<b>119,382,948</b>	<b>141,755,966</b>
<b>GRAND TOTALS</b>	<b>\$ 7,870,308,986</b>	<b>\$ 7,487,656,683</b>	<b>\$ 8,739,082,434</b>	<b>\$ 9,220,475,205</b>	<b>\$ 9,584,925,326</b>

<sup>1</sup>LA Tourism and Promotion Tax is included.

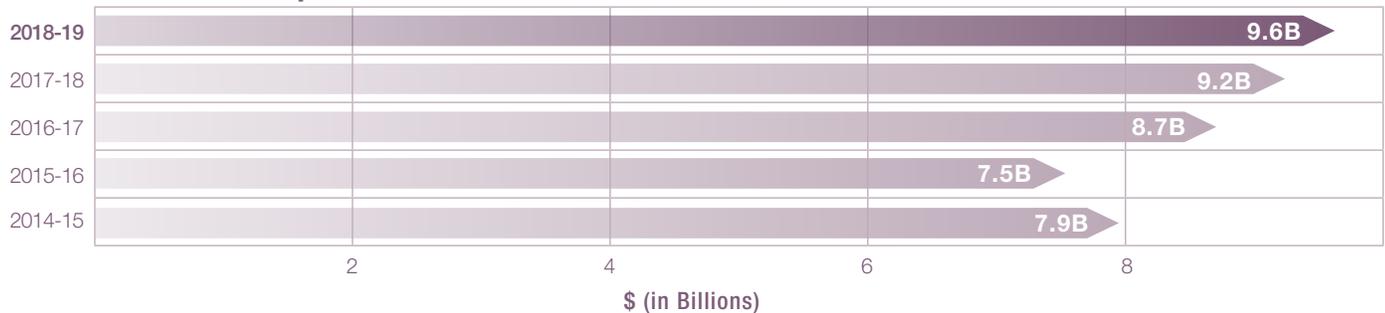
<sup>2</sup>Taxes incurred a rate increase during FY 16.

<sup>3</sup>Tax incurred a rate decrease during FY 19.

<sup>4</sup>Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Alcoholic Beverage Taxes<sup>2</sup>, Electric Cooperative Fee, Fiduciary, Hazardous Waste Disposal Tax, Marijuana/Controlled Dangerous Substance Tax, Minerals - Oil and Gas Fees, Public Utilities Taxes, Telecommunication Tax for the Deaf, and Tobacco Tax.

<sup>5</sup>Other Taxes include: Parish and Municipal Beer Tax, Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax, New Orleans Exhibition Hall Authority Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food and Beverage Tax, Service Contractor Tax, and Tour Tax, Consumer Use Tax - State & Local<sup>2,3</sup>, Consumer Use - Excise Tax, Direct Marketer Sales Tax (previously Catalog Sales) - State & Local<sup>2,3</sup>, and Prepaid 911 Charge.

### Five-Year Comparison of Total Collections



# Summary of Tax Collections & Refunds

## By Tax/Fee Type

For Fiscal Year Ending June 30, 2019

Tax/Fee Type	Calculated Collections Before Refunds <sup>1</sup>	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 7,369,775	\$ (37,817)	\$ 7,331,958
Consumer Use Tax - Excise	10,919	0	10,919
Consumer Use Tax - State & Local <sup>2</sup>	18,105	0	18,105
Corporation Franchise Tax	335,927,170	(189,937,196)	145,989,974
Direct Marketer Sales Tax (previously Catalog Sales) - State & Local	10,685,402	0	10,685,402
Electric Cooperative Fee	60,316	0	60,316
Hazardous Waste Disposal Tax	3,063,280	(152,552)	2,910,728
<b>Income Taxes</b>			
Corporation	1,007,781,510	(570,185,946)	437,595,564
Declaration, Individual	349,036,223	(4,957,022)	344,079,201
Fiduciary	26,398,022	(12,976,933)	13,421,089
Individual	593,088,494	(2,107,190)	590,981,304
Withholding, Individual	3,595,315,089	(814,113,564)	2,781,201,525
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	37,567,238	(32,782)	37,534,456
Low Alcoholic Content (Beer)	38,655,069	(26,386)	38,628,683
Parish & Municipal Beer	4,446,505	0	4,446,505
Out-of-State Shippers	311,294	(11,646)	299,648
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	2,777	0	2,777
<b>Minerals, Oil &amp; Gas</b>			
Oil Spill Contingency Fee	3,150,208	0	3,150,208
Oilfield Site Restoration Fee – Gas	7,954,838	(272,813)	7,682,025
Oilfield Site Restoration Fee – Oil	669,410	(12,173)	657,237
Surface Mining & Reclamation Fee	131,282	0	131,282
<b>Natural Resources – Severance Tax</b>	544,502,924	(15,359,894)	529,143,030
<b>Petroleum Products</b>			
Gasoline & Inspection Fee	491,425,912	(4,778,462)	486,647,450
Special Fuels & Inspection Fee	153,964,306	(344,637)	153,619,669
<b>Prepaid 911 Charge</b>	11,262,407	0	11,262,407
<b>Public Utilities-Carriers</b>			
Inspection & Supervision Fees	8,605,206	(103,561)	8,501,645
Natural Gas Franchise Tax	779,313	0	779,313
Transportation & Communication Tax	8,016,752	(289,693)	7,727,059
<b>Sales Tax<sup>3</sup></b>	3,646,712,895	(86,888,333)	3,559,824,562
<b>Telecommunication Tax for the Deaf</b>	2,362,646	(1,952)	2,360,694
<b>Tobacco Tax</b>	283,008,472	(100,509)	282,907,963
<b>TOTALS</b>	<b>\$ 11,172,283,759</b>	<b>(\$1,702,691,061)</b>	<b>\$ 9,469,592,698</b>

<sup>1</sup>Includes adjustments for returned checks.

<sup>2</sup>Does not include collections of \$1,838,767 from Individual Income Tax Returns.

<sup>3</sup>La Tourism and Promotion Tax in the amount of \$23,080,360 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 <sup>1</sup>	Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2018	FYE 19	FYE 19	2018	2018	FYE 19	FYE 19
Acadia	62,190	\$14,786,614	\$238	\$29,061,659	\$467	\$30,075,090	\$484
Allen	25,605	3,120,023	122	17,354,277	678	11,513,948	450
Ascension	124,672	87,906,249	705	142,464,019	1,143	113,635,633	911
Assumption	22,300	3,244,625	145	21,088,124	946	13,302,464	597
Avoyelles	40,462	6,269,910	155	11,038,136	273	17,399,178	430
Beauregard	37,253	15,098,758	405	31,577,063	848	20,243,503	543
Bienville	13,308	2,794,928	210	39,708,420	2,984	5,512,735	414
Bossier	127,185	44,631,504	351	114,639,551	901	74,760,911	588
Caddo	242,922	123,143,293	507	241,355,211	994	145,103,211	597
Calcasieu	203,112	147,901,187	728	241,303,138	1,188	156,297,784	770
Caldwell	9,960	1,412,769	142	8,245,028	828	4,448,263	447
Cameron	6,968	11,932,482	1,712	37,681,833	5,408	6,153,405	883
Catahoula	9,608	1,649,499	172	3,535,555	368	3,867,935	403
Claiborne	15,944	3,271,628	205	10,751,254	674	5,226,697	328
Concordia	19,572	9,551,246	488	13,952,228	713	6,222,301	318
DeSoto	27,436	8,907,267	325	77,559,675	2,827	16,929,290	617
East Baton Rouge	440,956	238,795,526	542	503,561,184	1,142	350,437,121	795
East Carroll	7,037	978,766	139	5,884,743	836	2,130,112	303
East Feliciana	19,305	2,840,052	147	9,167,931	475	12,785,840	662
Evangeline	33,443	4,192,887	125	17,514,884	524	15,107,767	452
Franklin	20,156	2,930,753	145	11,416,010	566	7,364,414	365
Grant	22,482	1,073,538	48	9,160,955	407	9,320,225	415
Iberia	70,941	22,105,940	312	43,039,114	607	38,091,767	537
Iberville	32,721	36,485,350	1,115	61,969,315	1,894	20,380,431	623
Jackson	15,902	2,049,168	129	22,906,147	1,440	6,846,352	431
Jefferson	434,051	310,768,262	716	389,189,208	897	314,423,813	724
Jefferson Davis	31,582	8,354,981	265	23,221,511	735	16,315,959	517
Lafayette	242,782	128,749,611	530	193,659,603	798	199,571,406	822
Lafourche	98,115	34,313,345	350	117,540,435	1,198	63,795,196	650
LaSalle	14,917	3,824,945	256	12,692,610	851	7,131,398	478
Lincoln	47,196	20,389,374	432	36,488,145	773	25,601,693	542
Livingston	139,567	26,416,778	189	59,130,788	424	91,291,518	654
Madison	11,161	3,976,216	356	11,377,917	1,019	2,483,254	222
Morehouse	25,398	5,339,552	210	13,330,951	525	9,194,199	362
Natchitoches	38,659	7,933,443	205	32,367,091	837	18,340,441	474

<sup>1</sup>Exclusive of Homestead Exemption for all parishes for tax year 2018 (2019 in the parish of Orleans)

<sup>2</sup>Louisiana 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, 2018, Release Date: May 2019

**Property Tax Source:** Louisiana Tax Commission, Annual Report 2018

## Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes <sup>1</sup>	Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2018	FYE 19	FYE 19	2018	2018	FYE 19	FYE 19
Orleans	391,006	224,141,057	573	584,477,481	1,495	274,402,480	702
Ouachita	154,475	65,701,160	425	103,083,473	667	89,299,110	578
Plaquemines	23,410	10,755,565	459	64,989,262	2,776	18,151,150	775
Pointe Coupee	21,940	6,048,394	276	26,214,442	1,195	13,595,560	620
Rapides	130,562	59,674,865	457	97,120,238	744	74,637,793	572
Red River	8,477	1,623,232	191	24,469,413	2,887	3,943,972	465
Richland	20,192	3,786,311	188	17,300,381	857	9,101,112	451
Sabine	24,032	4,496,797	187	16,396,115	682	11,768,195	490
St. Bernard	46,721	15,409,249	330	49,929,688	1,069	18,399,852	394
St. Charles	52,879	35,057,812	663	167,306,269	3,164	42,828,580	810
St. Helena	10,262	935,428	91	7,016,476	684	5,009,019	488
St. James	21,037	28,325,652	1,346	64,416,324	3,062	15,967,168	759
St. John the Baptist	43,184	22,741,155	527	56,243,438	1,302	25,481,172	590
St. Landry	82,764	17,726,055	214	36,602,931	442	45,755,892	553
St. Martin	53,621	8,465,684	158	39,454,315	736	29,908,879	558
St. Mary	49,774	20,514,550	412	57,775,434	1,161	26,482,260	532
St. Tammany	258,111	100,107,774	388	300,770,971	1,165	237,172,146	919
Tangipahoa	133,777	31,517,237	236	52,015,650	389	64,827,219	485
Tensas	4,462	383,915	86	6,920,515	1,551	1,656,477	371
Terrebonne	111,021	35,218,937	317	93,121,754	839	72,031,529	649
Union	22,330	2,642,811	118	12,575,116	563	9,908,008	444
Vermilion	59,830	13,197,757	221	29,333,286	490	34,866,959	583
Vernon	48,860	5,982,258	122	17,394,274	356	16,683,488	341
Washington	46,582	6,480,055	139	20,660,210	444	14,831,367	318
Webster	38,798	10,558,472	272	26,081,016	672	19,484,138	502
West Baton Rouge	26,427	21,066,994	797	49,156,519	1,860	19,531,281	739
West Carroll	10,982	1,105,799	101	4,700,754	428	4,104,982	374
West Feliciana	15,460	3,331,326	215	26,878,330	1,739	10,310,770	667
Winn	14,134	2,592,012	183	6,911,026	489	6,360,682	450
LOUISIANA'S ESTIMATED POPULATION: 4,659,978							

<sup>1</sup>Exclusive of Homestead Exemption for all parishes for tax year 2018 (2019 in the parish of Orleans)

<sup>2</sup>Louisiana 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, 2018, Release Date: May 2019

**Property Tax Source:** Louisiana Tax Commission, Annual Report 2018

## Local Dedications

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

For Fiscal Year Ending June 30, 2019

<b>Tax Dedication</b>	<b>Total</b>
Jefferson Parish-Ponchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	\$ 534,678
Jefferson Parish-Kenner City Convention Center	518,638
Jefferson Parish-Municipal Center East Side of Mississippi	789,692
Jefferson Parish-John Alario, Sr. Multipurpose Center West Side of Mississippi	407,690
Jefferson Parish-Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,083,535
Jefferson Parish-Town of Grand Isle Tourist Commission Enterprise Account	80,108
Jefferson Parish-Gretna Tourist Commission Enterprise Account	150,879
Orleans Parish-Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish- New Orleans Quality of Life Fund	7,077,225
Orleans Parish-New Orleans Sports Franchise Fund	9,715,929
Orleans Parish-New Orleans Metropolitan Convention and Visitors Bureau Fund	11,364,455
<b>TOTAL</b>	<b>\$ 33,722,829</b>

# Local Dedications

## State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2019

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 107,523	Morehouse Parish Bastrop Municipal Center Fund	28,700
Allen Parish Capital Improvement Fund	222,470	Natchitoches Parish Historic Development Fund	463,990
Ascension Parish Visitor Enterprise Fund	1,066,983	Natchitoches Parish Visitor Enterprise Fund	156,226
Avoyelles Parish Visitor Enterprise Fund	111,527	Ouachita Parish Visitor Enterprise Fund	1,533,498
Beauregard Parish Community Improvement Fund	83,680	Plaquemines Parish Visitor Enterprise Fund	195,254
Bienville Parish Tour & Economic Development Fund	21,973	Point Coupee Parish Visitor Enterprise Fund	74,522
Bossier Parish Civic Center Fund	2,100,029	Rapides Parish Coliseum Fund	89,579
Caddo Shreveport Riverfront & Convention Center Fund	2,248,842	Rapides Parish Economic Development Fund	447,895
Caddo Shreveport-Bossier City Visitor Enterprise Fund	626,639	Rapides City of Pineville Economic Development Fund	268,737
Calcasieu Parish Higher Education Improvement Fund	1,664,493	Rapides Alexandra/Pineville Area Tourism Fund	268,736
Calcasieu East of River Lake Charles Civic Center Fund	1,589,183	Rapides Alexandra/Pineville Exhibition Hall Fund	294,288
Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7)	1,635,780	Red River Visitor Enterprise Fund	22,322
Caldwell Parish Economic Development Fund	182	Richland Parish Visitor Enterprise Fund	104,285
Cameron Parish Tourist Development Fund	62,643	Sabine Parish Tourism Improvement Fund	198,757
Claiborne Parish Tourism and Economic Development Fund	0	St. Bernard Parish Enterprise Fund	242,575
Claiborne Parish Town of Homer Economic Development Fund	16,885	St. Charles Parish Visitor Enterprise Fund	304,699
Concordia Parish Economic Development Fund	62,458	St. Charles Parish River Parish Convention, Tourist & Visitors Fund	102,592
DeSoto Parish Visitor Enterprise Fund	189,384	St. James Parish Enterprise Fund	50,667
East Baton Rouge Parish Baker Economic Development Fund	32,821	St. James Parish River Parish Convention, Tourist & Visitors Fund	17,060
East Baton Rouge Parish Riverside Centroplex Fund	1,189,925	St. John the Baptist Parish Convention Facility Fund	372,433
East Baton Rouge Parish Community Improvement Fund	2,453,458	St. John the Baptist River Parish Convention, Tourist & Visitors Fund	125,399
East Baton Rouge Parish Enhancement Fund	1,226,729	St. Landry Parish Tourist Community Fund	169,582
East Carroll Parish Visitor Enterprise Fund	4,569	St. Landry Parish City Hall Market Fund	167,038
East Feliciana Parish Tourist Commission Fund	10,042	St. Martin Parish Enterprise Fund	166,208
Evangeline Parish Visitor Enterprise Fund	51,946	St. Mary Parish Visitor Enterprise Fund	418,700
Franklin Parish Visitor Enterprise Fund	28,504	St. Tammany Parish Tourist Commission Fund	2,009,016
Grant Parish Economic Development Fund	3,640	Tangipahoa Parish Tourist Commission Fund	566,124
Iberia Parish Tourist Commission Fund	277,816	Tangipahoa Parish Economic Development Fund	190,614
Iberville Parish Visitor Enterprise Fund	129,813	Tensas Parish Visitor Enterprise Fund	2,785
Jackson Parish Economic Development & Tourism Fund	71,182	Terrebonne Parish Houma Tourist Fund	457,276
Jefferson Davis Parish Visitor Enterprise Fund	165,575	Terrebonne Parish Visitor Enterprise Fund	450,416
Lafayette Parish Visitor Enterprise Fund	2,872,907	Union Parish Visitor Enterprise Fund	26,445
Lafourche Parish Enterprise Fund	280,541	Vermillion Parish Visitor Enterprise Fund	105,181
Lafourche Parish Association for Retarded Citizens T & D Fund	276,332	Vernon Parish Community Improvement Fund	298,501
LaSalle Parish Economic Development Fund	19,283	Washington Parish Tourist Community Fund	45,967
Lincoln Parish Visitor Enterprise Fund	215,862	Washington Parish Economic Development & Tourism Visitor Fund	15,478
Lincoln Parish Municipalities Fund	212,624	Webster Parish Convention & Visitor Bureau Fund	159,043
Livingston Parish Tourism & Economic Development Fund	167,885	West Baton Rouge Parish Visitor Enterprise Fund	584,458
Livingston Parish Tourism Improvement Fund	170,441	West Carroll Parish Visitor Enterprise Fund	9,233
Madison Parish Visitor Enterprise Fund	37,617	West Feliciana Parish St. Francisville Economic Development Fund	195,141
Morehouse Parish Visitor Enterprise Fund	29,137	Winn Parish Tourism Fund	65,077
		<b>TOTAL</b>	<b>\$ 33,203,820</b>

## Various Distributions

For Fiscal Year Ending June 30, 2019

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
Attakapas Conservation Fund	\$ 8,294
Aviation Fuels	29,800,000
Gasoline/Special Fuels Timed Account	127,102,164
Motor Fuels Inspection Fund	4,416,240
Sports Facility Assistance Fund	4,184,703
Telecommunication for the Deaf	1,000,000
Telephone Company Property Assessment Fund	14,499,514
Tobacco Tax Healthcare Fund	27,438,896
Tobacco Tax Medicaid Match Fund	114,115,010
Tobacco Tax Regulation Enforcement Fund	563,833
Transportation Trust Fund	509,104,728
<b>TOTAL</b>	<b>\$ 832,233,382</b>
<b>COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)</b>	
TIF, Algiers Economic Development	\$ 554,090
TIF, Bass Pro Shops	1,282,280
TIF, Cabelas	549,026
TIF, City of Broussard District	684,152
TIF, Garrett Road Economic Development District	3,416,915
TIF, Ruston Cooperative Endeavor	1,640,893
TIF, Tower Drive Economic Development District	1,059,098
TIF, Rooms to Go	61,636
<b>TOTAL</b>	<b>\$ 9,248,090</b>
<b>DISTRIBUTION TO LED &amp; LA TOURISM</b>	
LA Economic Development Fund	\$ 11,058,290
LA Economic Marketing Fund	1,688,300
LA Tourism Promotion District	23,080,360
<b>TOTAL</b>	<b>\$ 35,826,950</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED</b>	
Automobile Rental Tax	\$ 1,461,959
Consumer Use Tax	6,213,468
Parish & Municipal Beer Tax	4,376,632
Prepaid 911 Charge	11,262,405
<b>TOTAL</b>	<b>\$ 23,314,464</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
START Contributions	\$ 302,465
Donations of Refunds <sup>1</sup>	311,618
Garnishment Program	15,193,107
<b>TOTAL</b>	<b>\$ 15,807,190</b>
<b>SPECIAL TAXING DISTRICTS</b>	
LA Stadium and Expo District - Orleans/Jefferson	\$ 54,392,481
E Morial Exhibition Authority Room Rentals - Orleans only	36,368,621
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	22,276,282
E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only	2,295,244
<b>TOTAL</b>	<b>\$ 115,332,628</b>

<sup>1</sup>See page 25 for complete list of all Donations of Refunds.

# Distribution of Local Taxes Collected

## Automobile Rental Tax

For Fiscal Year Ending June 30, 2019

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 0	Madison Parish	0
Allen Parish	0	Morehouse Parish	1,394
Ascension Parish	11,926	Natchitoches Parish	2,257
Assumption Parish	0	Orleans Parish	74,476
Avoyelles Parish	1,468	Ouachita Parish	40,476
Beauregard Parish	1,140	Plaquemines Parish	1,110
Bienville Parish	0	Pointe Coupee Parish	961
Bossier Parish	11,992	Rapides Parish	28,901
Caddo Parish	61,885	Red River Parish	0
Calcasieu Parish	32,313	Richland Parish	0
Caldwell Parish	0	Sabine Parish	0
Cameron Parish	0	St. Bernard Parish	1,457
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	4,611
East Baton Rouge Parish	128,154	St. Landry Parish	4,306
East Carroll Parish	0	St. Martin Parish	326
East Feliciana Parish	161	St. Mary Parish	2,331
Evangeline Parish	0	St. Tammany Parish	25,097
Franklin Parish	0	Tangipahoa Parish	10,229
Grant Parish	0	Tensas Parish	0
Iberia Parish	5,438	Terrebonne Parish	7,824
Iberville Parish	2,753	Union Parish	0
Jackson Parish	0	Vermilion Parish	1,256
Jefferson Parish	922,147	Vernon Parish	5,385
Jefferson Davis Parish	1,632	Washington Parish	1,557
Lafayette Parish	52,400	Webster Parish	1,505
Lafourche Parish	2,897	West Baton Rouge Parish	0
LaSalle Parish	0	West Carroll Parish	0
Lincoln Parish	3,899	West Feliciana Parish	0
Livingston Parish	6,295	Winn Parish	0
		<b>TOTAL</b>	<b>\$ 1,461,959</b>

# Distribution of Local Taxes Collected

## Consumer Use Tax

For Fiscal Year Ending June 30, 2019

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 83,047	Madison Parish	15,071
Allen Parish	34,006	Morehouse Parish	34,135
Ascension Parish	162,724	Natchitoches Parish	51,804
Assumption Parish	29,930	Orleans Parish	521,240
Avoyelles Parish	54,402	Ouachita Parish	207,090
Beauregard Parish	48,988	Plaquemines Parish	31,006
Bienville Parish	18,155	Pointe Coupee Parish	29,510
Bossier Parish	168,880	Rapides Parish	174,859
Caddo Parish	327,744	Red River Parish	11,328
Calcasieu Parish	268,050	Richland Parish	27,082
Caldwell Parish	13,238	Sabine Parish	31,851
Cameron Parish	9,161	St. Bernard Parish	61,148
Catahoula Parish	13,113	St. Charles Parish	70,025
Claiborne Parish	21,230	St. Helena Parish	13,789
Concordia Parish	26,369	St. James Parish	28,398
DeSoto Parish	36,216	St. John the Baptist Parish	57,681
East Baton Rouge Parish	592,230	St. Landry Parish	110,874
East Carroll Parish	9,494	St. Martin Parish	71,817
East Feliciana Parish	25,827	St. Mary Parish	67,932
Evangeline Parish	44,717	St. Tammany Parish	339,285
Franklin Parish	26,896	Tangipahoa Parish	175,273
Grant Parish	29,639	Tensas Parish	6,117
Iberia Parish	96,053	Terrebonne Parish	149,008
Iberville Parish	43,784	Union Parish	29,919
Jackson Parish	21,011	Vermilion Parish	79,795
Jefferson Parish	581,724	Vernon Parish	67,249
Jefferson Davis Parish	41,739	Washington Parish	61,773
Lafayette Parish	321,377	Webster Parish	52,331
Lafourche Parish	130,538	West Baton Rouge Parish	34,712
LaSalle Parish	19,843	West Carroll Parish	14,604
Lincoln Parish	63,337	West Feliciana Parish	20,393
Livingston Parish	183,903	Winn Parish	19,004
		<b>TOTAL</b>	<b>\$ 6,213,468</b>

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2019

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Acadia Parish		\$ 17,819
	Church Point	9,056
	Crowley	19,812
	Estherwood	911
	Iota	1,883
	Mermentau	707
	Morse	984
	Rayne	13,690
Allen Parish		996
	Elizabeth	1,320
	Kinder	7,424
	Oakdale	8,565
	Oberlin	2,549
Ascension Parish		63,444
	Donaldsonville	7,008
	Gonzales	39,707
	Sorrento	2,600
Assumption Parish		19,353
	Napoleonville	1,616
Avoyelles Parish		6,079
	Bunkie	7,772
	Cottonport	4,539
	Evergreen	0
	Hessmer	2,851
	Mansura	3,549
	Marksville	15,365
	Moreauville	2,472
	Plaucheville	1,337
	Simmesport	4,161
Beauregard Parish [no levy]		0
	Deridder	20,527
	Merryville	2,325
Bienville Parish		4,574
	Arcadia	2,129
	Bienville	2,617
	Gibsland	220
	Ringgold	1,106
Bossier Parish		7,256
	Benton	8,334
	Bossier City	97,512
	Haughton	11,125
	Plain Dealing	2,219

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Caddo Parish		22,360
	Blanchard	0
	Hosston	0
	Oil City	1,416
	Shreveport	213,918
	Vivian	6,959
Calcasieu Parish		72,702
	DeQuincy	4,957
	Iowa	7,697
	Lake Charles	138,036
	Sulphur	43,105
	Vinton	7,044
	Westlake	11,772
Caldwell Parish		6,327
	Columbia	2,038
Cameron Parish		9,515
Catahoula Parish		3,621
	Jonesville	4,251
	Sicily Island	877
Claiborne Parish		6,696
	Athens	1,023
	Haynesville	2,109
	Homer	5,929
	Lisbon	0
Concordia Parish		4,944
	Clayton	1,150
	Ferriday	5,084
	Ridgecrest	609
	Vidalia	6,161
DeSoto Parish [no levy]		0
	Keatchie	0
	South Mansfield	12,816
East Baton Rouge Parish		163,999
	Baker	7,378
	Baton Rouge	178,556
	Zachary	15,512
East Carroll Parish		8,646
	Lake Providence	1,525
East Feliciana Parish		6,368
	Clinton	3,161
	Jackson	3,964
	Norwood	543

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2019

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Slaughter	1,179
Evangeline Parish		3,814
	Basile	1,373
	Chataignier	247
	Mamou	6,635
	Pine Prairie	1,554
	Turkey Creek	718
	Ville Platte	18,789
Franklin Parish		5,002
	Baskin	295
	Gilbert	1,251
	Winnsboro	8,805
	Wisner	1,365
Grant Parish		6,911
	Colfax	3,286
	Montgomery	636
Iberia Parish		14,330
	Delcambre	2,016
	Jeanerette	5,732
	Loureauxville	2,712
	New Iberia	44,428
Iberville Parish		16,390
	Grosse Tete	884
	Maringouin	1,620
	Plaquemine	14,473
	Rosedale	408
	White Castle	2,497
Jackson Parish		4,673
	Chatham	896
	East Hodge	0
	Eros	640
	Hodge	0
	Jonesboro	7,378
Jefferson Parish		236,015
	Grand Isle	4,710
	Gretna	39,071
	Harahan	14,910
	Jean Lafitte	2,990
	Kenner	60,711
	Westwego	10,872
Jefferson Davis Parish		4,466
	Elton	1,443

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Fenton	627
	Jennings	16,332
	Lake Arthur	5,290
	Welsh	4,925
Lafayette Parish		22,045
	Broussard	16,248
	Carencro	16,955
	Duson	3,264
	Lafayette	144,568
	Scott	15,912
	Youngsville	17,005
Lafourche Parish		54,092
	Golden Meadow	2,213
	Lockport	2,535
	Thibodaux	29,765
LaSalle Parish		4,027
	Jena	4,540
	Olla	1,149
	Tullos	1,488
	Urania	54
Lincoln Parish		6,055
	Grambling	3,383
	Ruston	27,090
Livingston Parish		22,561
	Albany	4,385
	Denham Springs	51,592
	French Settlement	644
	Livingston	9,783
	Port Vincent	189
	Springfield	6,533
	Walker	16,799
Madison Parish		3,462
	Delta	243
	Tallulah	6,530
Morehouse Parish		7,206
	Bastrop	22,976
	Bonia	170
	Collinston	31
	Mer Rouge	1,572
Natchitoches Parish		9,124
	Campti	1,516
	Clarence	498

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2019

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Natchez	25
	Natchitoches	18,378
	Powhatten	0
Orleans Parish <i>[no levy]</i>		0
	New Orleans	460,951
Ouachita Parish		48,640
	Monroe	56,833
	Richwood	1,407
	Sterlington	1,018
	West Monroe	24,277
Plaquemines Parish <i>[no levy]</i>		0
Pointe Coupee Parish		15,084
	Fordorche	26
	Livonia	3,474
	Morganza	1,317
	New Roads	9,272
Rapides Parish		37,808
	Alexandria	67,420
	Boyce	1,583
	Cheneyville	640
	Glenmora	2,282
	Lecompte	2,359
	McNary	631
	Woodworth	1,204
Red River Parish		5,372
	Coushatta	1,878
Richland Parish		8,529
	Delhi	4,713
	Mangham	1,293
	Rayville	4,511
Sabine Parish		12,494
	Many	9,112
	Zwolle	5,498
St. Bernard Parish		39,601
St. Charles Parish		42,041
St. Helena Parish		1,925
	Greensburg	4,693
	Montpelier	0
St. James Parish		19,688
	Gramercy	3,690
	Lutcher	1,261
St. John the Baptist Parish		37,726

Distribution of Local Taxes Collected		
Parish	Municipality	Total
St. Landry Parish		15,379
	Arnaudville	4,338
	Cankton	564
	Eunice	22,431
	Grand Coteau	1,700
	Krotz Springs	3,198
	Leonville	1,220
	Melville	953
	Opelousas	38,715
	Palmetto	421
	Port Barre	5,597
	Sunset	4,960
	Washington	1,993
St. Martin Parish		26,433
	Breaux Bridge	20,963
	Henderson	1,179
	Parks	780
	St. Martinville	11,011
St. Mary Parish		21,443
	Baldwin	3,252
	Berwick	2,203
	Franklin	6,421
	Morgan City	17,407
	Patterson	5,173
St. Tammany Parish		20,551
	Abita Springs	6,807
	Covington	52,239
	Folsom	6,989
	Madisonville	3,553
	Mandeville	28,380
	Pearl River	8,152
	Slidell	74,594
	Sun	297
Tangipahoa Parish		7,267
	Amite	13,413
	Hammond	43,336
	Independence	5,575
	Kentwood	8,219
	Ponchatoula	25,436
	Roseland	2,579
	Tangipahoa	8,122
	Tickfaw	5,349

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2019

<b>Distribution of Local Taxes Collected</b>		
<b>Parish</b>	<b>Municipality</b>	<b>Total</b>
Tensas Parish		1,408
	Newellton	1,652
	St. Joseph	1,092
	Waterproof	659
Terrebonne Parish		72,037
	Houma	45,715
Union Parish		11,292
	Bernice	686
	Farmerville	6,463
	Marion	1,412
Vermilion Parish		7,874
	Abbeville	23,060
	Erath	4,464
	Gueydan	2,008
	Kaplan	8,862
	Maurice	3,902
Vernon Parish		4,507
	Leesville	20,087
	New Llano	2,352
Washington Parish		1,913
	Bogalusa	16,221
	Franklinton	13,446
	Varnado	1,661
Webster Parish		19,658
	Cotton Valley	964
	Cullen	1,606
	Dixie Inn	1,015
	Minden	5,757
	Springhill	5,589
West Baton Rouge Parish		12,160
	Addis	2,859
	Brusly	1,648
	Port Allen	13,962
West Carroll Parish <i>[no levy]</i>		0
West Feliciana Parish		2,375
	St. Francisville	8,399
Winn Parish		6,181
	Winnfield	2,658
<b>TOTAL</b>		<b>\$ 4,376,632</b>

# Distribution of Local Taxes Collected

## Prepaid 911 Charge

For Fiscal Year Ending June 30, 2019

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 154,067	Madison Parish	30,161
Allen Parish	64,258	Morehouse Parish	69,783
Ascension Parish	267,399	Natchitoches Parish	98,681
Assumption Parish	58,414	Orleans Parish	857,561
Avoyelles Parish	104,934	Ouachita Parish	383,390
Beauregard Parish	88,924	Plaquemines Parish	57,469
Bienville Parish	35,798	Pointe Coupee Parish	56,870
Bossier Parish	291,753	Rapides Parish	328,253
Caddo Parish	635,914	Red River Parish	22,674
Calcasieu Parish	480,778	Richland Parish	51,690
Caldwell Parish	25,270	Sabine Parish	60,439
Cameron Parish	17,058	St. Bernard Parish	89,535
Catahoula Parish	25,956	St. Charles Parish	131,637
Claiborne Parish	42,886	St. Helena Parish	27,941
Concordia Parish	51,932	St. James Parish	55,124
DeSoto Parish	66,482	St. John the Baptist Parish	114,538
East Baton Rouge Parish	1,097,820	St. Landry Parish	207,968
East Carroll Parish	19,352	St. Martin Parish	130,091
East Feliciana Parish	50,548	St. Mary Parish	136,302
Evangeline Parish	84,759	St. Tammany Parish	582,961
Franklin Parish	51,795	Tangipahoa Parish	302,023
Grant Parish	55,640	Tensas Parish	13,099
Iberia Parish	182,667	Terrebonne Parish	278,987
Iberville Parish	83,270	Union Parish	56,668
Jackson Parish	40,589	Vermilion Parish	144,654
Jefferson Parish	1,078,825	Vernon Parish	130,526
Jefferson Davis Parish	78,798	Washington Parish	117,641
Lafayette Parish	552,630	Webster Parish	102,774
Lafourche Parish	240,224	West Baton Rouge Parish	15,122
LaSalle Parish	37,137	West Carroll Parish	28,941
Lincoln Parish	116,561	West Feliciana Parish	38,970
Livingston Parish	319,302	Winn Parish	38,192
		<b>TOTAL</b>	<b>\$ 11,262,405</b>

## Donations of Refunds

For Fiscal Year Ending June 30, 2019

Donation of Refunds on Individual Income Tax Returns	Total
Affiliated Blind of Louisiana, Inc	\$ 523
American Red Cross	21,738
American Rose Society	986
Children's Therapeutic Services at the Emerge Center, Inc.	8,092
Coastal Protection & Restoration Fund	43,013
Dreams Come True	6
Friends of Palmetto Island State Park	1,238
Lighthouse for the Blind in New Orleans	3,423
Louisiana Association for the Blind	1,171
Louisiana Association of United Way	8,154
Louisiana Cancer and Lung Trust Fund	18,586
Louisiana Center for the Blind	2,330
Louisiana Coalition Against Domestic Violence	0
Louisiana Food Bank Association	45,323
Louisiana Horse Rescue Association	0
Louisiana Lung Cancer Trust Fund	47
Louisiana National Guard Honor Guard for Military Funerals	18,064
Louisiana Naval War Memorial Commission	4,359
Louisiana Pet Overpopulation Advisory Council	0
Louisiana State Troopers Charities, Inc	12,185
Louisiana Youth Leadership Seminar Corporation	1,062
Make a Wish Foundation	18,841
Military Family Assistance Fund <sup>1</sup>	80,210
National Multiple Sclerosis Society Fund	51
New Opportunity Waiver Fund	2
Operation & Maintenance of New Orleans Ferries	11
SNAP Fraud & Abuse Detection & Prevention Fund	601
The Extra Mile, Southeast Louisiana, Inc.	1,147
Wildlife Habitat & Natural Heritage Trust Fund	20,455
<b>TOTAL</b>	<b>\$ 311,618</b>

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

## Offers in Compromise

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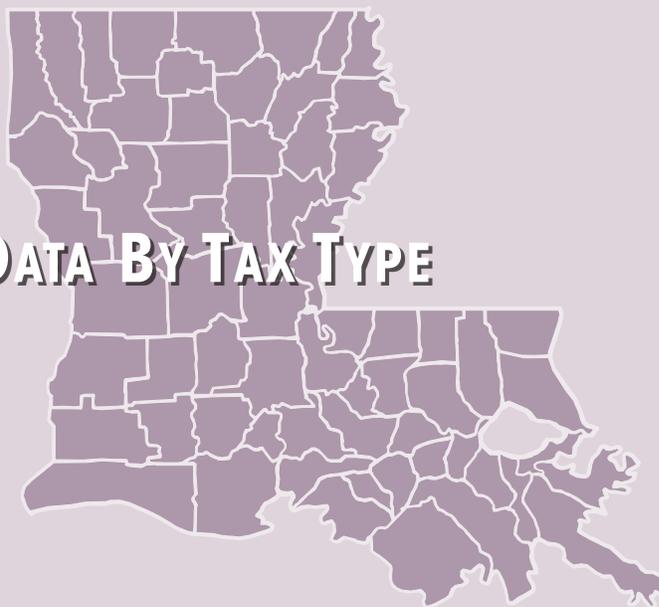
Louisiana Revised Statute 47:1578 authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

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, 2019

Name	Type of Tax	Tax Period (s)	Amount Abated Compromised	Amount Paid in Compromise
Albert Barnes	Individual Income Tax	2006 - 2007	\$ 2,115.17	\$ 100.00
Alcie Taylor	Individual Income Tax	2006, 2007, 2009, 2010, 2014	\$ 8,845.76	\$ 500.00
Alyssa Blackmon	Individual Income Tax	2010 - 2016	\$ 36,603.22	\$ 7,000.00
Henry Alfortish	Individual Income Tax	2006	\$ 6,210.60	\$ 1,000.00
Henry Colquitt	Individual Income Tax	2013 - 2016	\$ 2,683.50	\$ 5,172.09
Melinda Miller	Individual Income Tax	2003 - 2004	\$295,680.83	\$ 500.00
Patricia Blache	Individual Income Tax	2005, 2006, 2012	\$ 1,769.56	\$ 11.00

# 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.

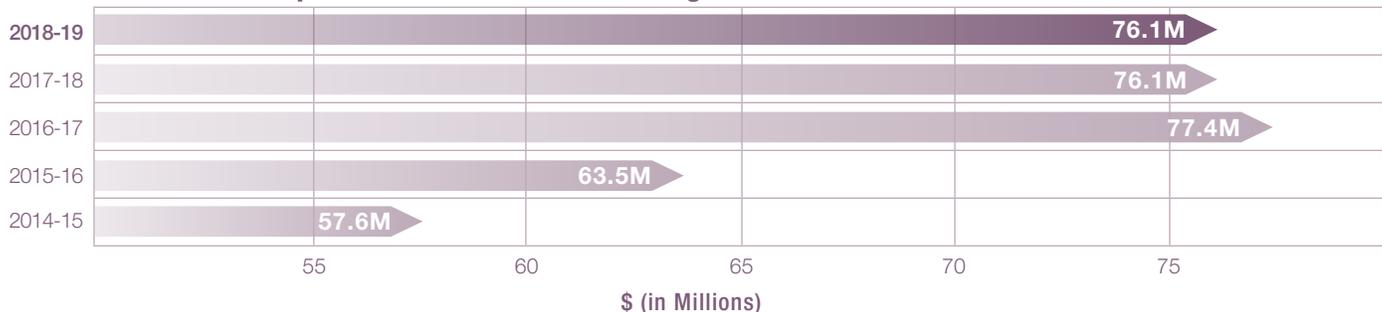
### Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	Percent Change
2018-19	\$ 38,393,666	\$ 37,683,656	\$ 76,077,322	<b>-.005%<sup>1</sup></b>
2017-18	\$ 39,311,381	\$ 36,769,825	\$ 76,081,206	<b>-1.66%</b>
2016-17	\$ 40,929,683	\$ 36,438,604	\$ 77,368,287	21.82%
2015-16 <sup>2</sup>	\$ 35,944,649	\$ 27,564,312	\$ 63,508,961	10.31%
2014-15	\$ 33,730,610	\$ 23,843,996	\$ 57,574,606	0.84%

<sup>1</sup>Rounding resulted in doubling percent change, therefore including additional decimal place.

<sup>2</sup>Alcoholic 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 2019

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 10,318,776	838,073
2nd Quarter	9,418,065	764,919
3rd Quarter	8,637,873	701,553
4th Quarter	10,253,969	832,810
<b>TOTALS</b>	<b>\$ 38,628,683</b>	<b>3,137,355</b>

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
<b>TOTALS</b>	<b>\$ 39,607,720</b>	<b>3,216,871</b>

## High Alcoholic Beverage Tax

### Liters Sold by Category

For Fiscal Year 2019

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,722,849	683,211	580,903	7,737,181
2nd Quarter	8,877,221	886,880	720,155	8,086,932
3rd Quarter	9,504,841	1,025,958	783,034	8,182,497
4th Quarter	9,392,062	856,984	701,610	7,993,589
<b>TOTALS</b>	<b>36,496,973</b>	<b>3,453,033</b>	<b>2,785,702</b>	<b>32,000,199</b>
<b>TAX PER LITER</b>	<b>\$ 0.80</b>	<b>\$ 0.55</b>	<b>\$ 0.35</b>	<b>\$ 0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$29,197,578</b>	<b>\$ 1,899,168</b>	<b>\$ 974,996</b>	<b>\$ 6,400,040</b>

<sup>1</sup>Gross tax due before discounts, refunds, and other adjustments

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
<b>TOTALS</b>	<b>35,304,390</b>	<b>3,123,350</b>	<b>2,612,199</b>	<b>32,382,653</b>
<b>TAX PER LITER</b>	<b>\$ 0.80</b>	<b>\$ 0.55</b>	<b>\$ 0.35</b>	<b>\$ 0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$28,243,512</b>	<b>\$ 1,717,843</b>	<b>\$ 914,270</b>	<b>\$ 6,476,531</b>

<sup>1</sup>Gross 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.

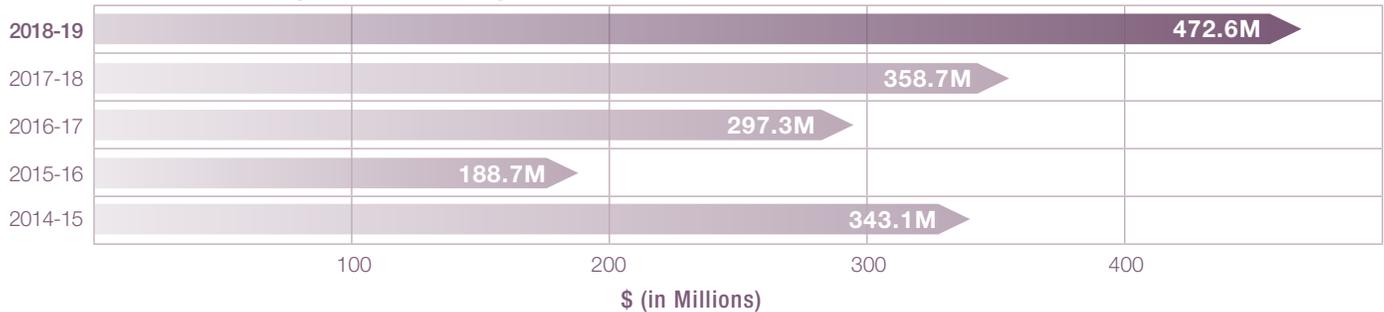
Corporations are taxed on net income computed at the following rates:

- 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
2018-19	\$ 472,605,188	31.76%
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%

### Five-Year Comparison of Corporation Income Tax Collections



# Corporation Franchise Tax

## Cash Collections After Accrual Adjustments

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

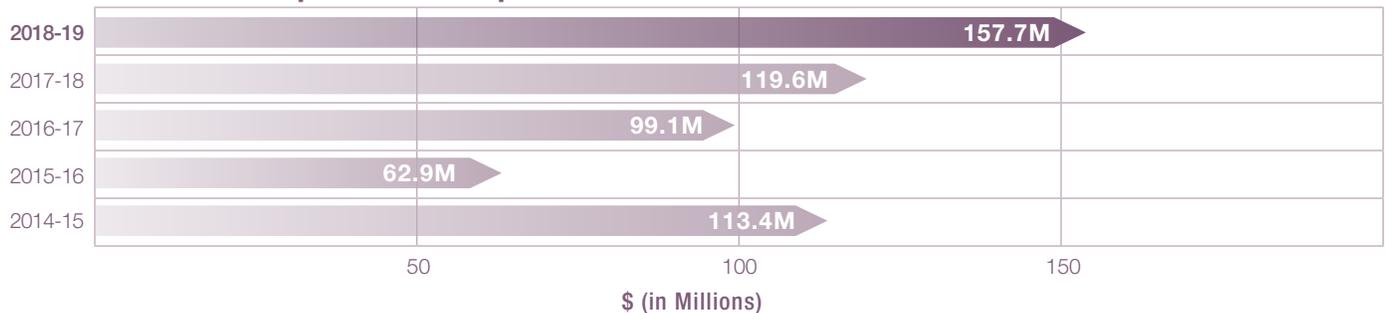
The corporation franchise tax rate is as follows:

- \$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
2018-19	\$ 157,659,848	31.86%
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%

### Five-Year Comparison of Corporation Franchise Tax Collections



## Corporation Income Tax

### Liability by Taxable Income Bracket

Received During Fiscal Year 2019

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability <sup>1</sup>	Percent of Total Liability
less than 0	20,912	15.63%	\$ (34,862,604,393)	\$ 0	0.00%
0	86,143	64.37%	0	0	0.00%
1 - 25,000	15,835	11.83%	100,190,489	4,004,288	0.38%
25,001 - 50,000	2,978	2.23%	108,310,418	4,681,587	0.44%
50,001 - 100,000	2,335	1.74%	165,336,104	8,191,588	0.77%
100,001 - 500,000	3,412	2.55%	760,597,786	49,047,691	4.61%
500,001 - 1,000,000	870	0.65%	607,413,792	45,231,255	4.25%
1,000,001 - 2,000,000	566	0.42%	798,681,392	61,608,444	5.79%
2,000,001 - 10,000,000	566	0.42%	2,425,474,385	191,485,670	18.00%
> 10,000,000	205	0.15%	8,756,378,707	699,745,926	65.77%
<b>TOTALS</b>	<b>133,822</b>	<b>100%</b>	<b>\$ (21,140,221,320)</b>	<b>\$ 1,063,996,449</b>	<b>100%</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments.

## Corporation Franchise Tax

### Liability by Taxable Base

Received During Fiscal Year 2019

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability <sup>1</sup>	Percent of Total Liability
less than 0	19,256	14.39%	\$ (25,785,263,196)	\$ 1,150,263	0.17%
0	48,622	36.33%	0	140,858	0.02%
1 - 25,000	20,611	15.40%	162,193,988	270,671	0.04%
25,001 - 100,000	14,683	10.97%	821,126,956	1,136,169	0.17%
100,001 - 500,000	16,139	12.06%	3,818,681,825	5,588,482	0.84%
500,001 - 1,000,000	4,674	3.49%	3,308,740,137	8,286,443	1.24%
1,000,001 - 10,000,000	7,483	5.59%	23,459,490,667	55,343,761	8.29%
10,000,001 - 50,000,000	1,674	1.25%	36,254,655,676	94,933,039	14.21%
50,000,001 - 100,000,000	337	0.25%	23,657,379,440	61,318,669	9.18%
100,000,001 - 500,000,000	261	0.20%	56,022,469,414	156,564,911	23.44%
500,000,001 - 1,000,000,000	44	0.03%	30,979,010,071	89,431,545	13.39%
> 1,000,000,000	38	0.03%	66,548,555,815	193,793,927	29.01%
<b>TOTALS</b>	<b>133,822</b>	<b>100%</b>	<b>\$ 219,247,040,793</b>	<b>\$ 667,958,738</b>	<b>100%</b>

<sup>1</sup>This 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 2019

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 132,054	\$ 242,999
Angel Investor <sup>1, 2</sup>	63,255	Negligible
Apprenticeship <sup>2</sup>	Negligible	14,981
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	N/A
Brownfields Investor	22,330	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	3,502,475	N/A
Conversion of Vehicle to Alternative Fuel	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
Donations to School Tuition Organizations	0	N/A
Employing 1st Time Nonviolent Offenders	0	N/A
Employing of the Previously Unemployed	0	0
Enterprise Zone	925,611	924,472
Exemption for Manufacturing Establishments	0	0
Hiring Eligible Re-Entrants	0	N/A
Industrial Tax Equalization	7,703,293	2,185,724
Insurance Company Premium Tax	51,449,871	N/A
Inventory Tax/Ad Valorem Tax <sup>1</sup>	40,500,466	50,776,822
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	12,389,604	0
Neighborhood Assistance	0	N/A
New Jobs	139,963	N/A
New Markets	(535,263)	(2,658,760)
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Purchase of Qualified Recycling Equipment	0	19,812
Rehabilitation of Historic Structures	17,197,904	15,301,574
Research and Development <sup>1</sup>	527,831	2,300,988
<b>TOTALS</b>	<b>\$ 134,019,394</b>	<b>\$ 69,108,612</b>

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

<sup>2</sup>Credit amount is negligible, less than \$10,000, and actual amount is not included in the total.

# Corporation Income & Franchise Tax

## Refundable Credits Claimed on Returns

Received During Fiscal Year 2019

Credit	Amount Claimed	Credit	Amount Claimed
Ad Valorem for Natural Gas	\$ 6,882,337	Prison Industry Enhancement Contractors	0
Ad Valorem for Offshore Vessels	44,715,764	Research and Development <sup>1</sup>	(Negligible)
Ad Valorem Tax Paid by Certain Telephone Companies	13,711,778	Retention and Modernization	5,942,541
Conversion of Vehicle to Alternative Fuel	410,267	School Readiness Business Supported Child Care	423,703
Digital Interactive Media and Software	19,601,394	School Readiness Child Care Provider	2,680,040
Inventory Tax/Ad Valorem Tax	161,760,408	School Readiness Fees & Grants	307,990
LA Citizens Property Insurance Corp. Assessment	247,190	Solar Energy System-Leased	944,376
Mentor-Protégé	0	Technology Commercialization	0
Milk Producers	78,192	Urban Revitalization	0
Musical & Theatrical Productions	2,289,439	<b>TOTAL</b>	<b>\$ 259,995,419</b>

<sup>1</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000, and actual amount is not included in the total.

## Corporation Income Tax

### S Corporation Exclusion by Net Income Bracket

#### S Corporation Exclusion for Returns Received During Fiscal Year 2019

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 <sup>1</sup>
less than 0	15,878	11.87%	\$(1,448,217,963)	\$(1,416,148,661)	-22.26%	\$(32,070,818)	\$ 0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	13,661	10.21%	136,296,075	135,574,495	2.13%	594,038	24,396
25,001 - 50,000	6,548	4.89%	239,141,197	238,195,693	3.74%	846,437	35,518
50,001 - 100,000	6,830	5.10%	486,906,531	484,602,881	7.62%	1,993,060	89,318
100,001 - 500,000	9,369	7.00%	2,013,352,444	2,003,146,799	31.49%	9,146,115	524,876
500,001 - 1,000,000	1,425	1.06%	982,340,660	976,954,135	15.36%	5,052,047	356,107
1,000,001 - 2,000,000	638	0.48%	874,075,549	868,042,023	13.65%	5,685,187	447,239
2,000,001 - 10,000,000	407	0.30%	1,519,648,252	1,507,104,477	23.69%	12,038,847	974,229
> 10,000,000	59	0.04%	1,563,429,066	1,563,429,066	24.58%	0	0
<b>TOTALS</b>	<b>54,815</b>	<b>40.96%</b>	<b>\$ 6,366,971,811</b>	<b>\$ 6,360,900,908</b>	<b>100%</b>	<b>\$ 3,284,913</b>	<b>\$ 2,451,683</b>

#### No S Corporation Exclusion for Returns Received During Fiscal Year 2019

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	20,454	15.28%	\$(33,453,251,790)	\$(34,768,557,679)	\$ 0
0 <sup>2</sup>	32,230	24.08%	0	0	0
1 - 25,000	13,849	10.35%	98,217,757	71,802,658	2,889,923
25,001 - 50,000	3,068	2.29%	111,570,375	83,111,357	3,514,718
50,001 - 100,000	2,753	2.06%	195,461,744	143,643,805	6,828,246
100,001 - 500,000	3,919	2.93%	889,517,211	647,132,751	40,350,844
500,001 - 1,000,000	1,037	0.77%	730,024,305	523,860,080	39,685,141
1,000,001 - 2,000,000	672	0.50%	945,411,653	682,472,273	51,985,696
2,000,001 - 10,000,000	742	0.55%	3,241,526,854	2,310,159,605	181,688,331
> 10,000,000	283	0.21%	13,833,769,590	9,195,407,977	734,601,867
<b>TOTALS</b>	<b>79,007</b>	<b>59.04%</b>	<b>\$(13,407,752,301)</b>	<b>\$(21,110,967,173)</b>	<b>\$ 1,061,544,766</b>
<b>GRAND TOTALS</b>	<b>133,822</b>	<b>100%</b>	<b>\$(7,040,780,490)</b>	<b>\$(21,107,682,260)</b>	<b>\$ 1,063,996,449</b>

<sup>1</sup>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.

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

# Corporation Income Tax

## Net Operating Loss Deduction by Net Income Bracket

Net Operating Loss (NOL) Available for Use for Returns Received During Fiscal Year 2019<sup>1</sup>

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	7,346	38.82%	\$(10,270,009,224)	\$59,538,461,794	\$ 0	\$ 59,538,461,794	69.09%
0	2,129	11.25%	0	9,093,218,724	0	9,093,218,724	10.55%
1 - 25,000	5,098	26.94%	35,987,532	786,543,755	17,992,799	768,550,956	0.89%
25,001 - 50,000	1,118	5.91%	40,119,441	229,254,808	18,392,604	210,862,204	0.24%
50,001 - 100,000	1,009	5.33%	71,782,111	552,781,541	31,658,699	521,122,842	0.60%
100,001 - 500,000	1,358	7.18%	305,452,532	2,945,216,668	131,106,233	2,814,110,435	3.27%
500,001 - 1,000,000	336	1.78%	238,603,399	1,351,919,123	90,208,837	1,261,710,286	1.46%
1,000,001 - 2,000,000	215	1.14%	308,838,714	2,002,873,846	129,541,233	1,873,332,613	2.17%
2,000,001 - 10,000,000	220	1.16%	971,435,667	5,044,407,057	430,660,583	4,613,746,474	5.35%
> 10,000,000	93	0.49%	3,926,357,024	7,147,337,824	1,664,143,326	5,483,194,498	6.36%
<b>TOTALS</b>	<b>18,922</b>	<b>100%</b>	<b>\$ (4,371,432,804)</b>	<b>\$88,692,015,140</b>	<b>\$2,513,704,314</b>	<b>\$ 86,178,310,826</b>	<b>100%</b>

Net Operating Loss Deducted for Returns Received During Fiscal Year 2019<sup>1</sup>

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 <sup>2</sup>
1 - 25,000	4,840	3.70%	\$ 34,119,037	\$ 17,992,799	\$ 760,100,464	\$ 14,541,722	\$ 581,823
25,001 - 50,000	1,040	0.79%	37,259,932	18,392,604	209,444,111	16,832,195	692,479
50,001 - 100,000	927	0.71%	66,162,205	31,658,699	519,842,933	30,423,083	1,358,117
100,001 - 500,000	1,267	0.97%	285,918,771	131,106,233	2,803,073,505	133,774,287	7,698,947
500,001 - 1,000,000	321	0.25%	227,532,566	90,208,837	1,259,409,408	118,582,916	8,360,086
1,000,001 - 2,000,000	204	0.16%	293,760,215	129,541,233	1,842,847,383	141,214,399	10,588,120
2,000,001 - 10,000,000	215	0.16%	959,556,119	430,660,583	4,613,694,214	456,362,413	35,785,515
> 10,000,000	90	0.07%	3,880,122,870	1,664,143,326	5,477,697,109	2,001,621,545	159,793,789
<b>TOTALS</b>	<b>8,904</b>	<b>6.80%</b>	<b>\$ 5,784,431,715</b>	<b>\$ 2,513,704,314</b>	<b>\$ 17,486,109,127</b>	<b>\$ 2,913,352,560</b>	<b>\$ 224,858,876</b>

No Net Operating Loss Deducted for Returns Received During Fiscal Year 2019<sup>1</sup>

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>2</sup>
less than 0	35,854	27.40%	\$ (33,341,758,011)	\$ (31,930,982,312)	\$ 0
0	30,657	23.42%	0	0	0
1 - 25,000	22,377	17.10%	197,962,166	57,523,915	2,295,563
25,001 - 50,000	8,486	6.48%	310,204,911	65,982,715	2,809,024
50,001 - 100,000	8,552	6.53%	608,968,674	113,157,394	5,458,725
100,001 - 500,000	11,868	9.07%	2,580,759,247	511,738,968	32,174,195
500,001 - 1,000,000	2,089	1.60%	1,448,116,764	413,180,070	30,344,149
1,000,001 - 2,000,000	1,054	0.81%	1,453,612,927	506,812,264	38,784,399
2,000,001 - 10,000,000	851	0.65%	3,414,470,138	1,616,159,740	127,189,430
> 10,000,000	185	0.14%	74,166,288,838	4,040,594,790	322,898,690
<b>TOTALS</b>	<b>121,973</b>	<b>93.20%</b>	<b>\$ 50,838,625,654</b>	<b>\$ (24,605,832,456)</b>	<b>\$ 561,954,175</b>
<b>GRAND TOTAL</b>	<b>130,877</b>	<b>100%</b>	<b>\$ 56,623,057,369</b>	<b>\$ (21,692,479,896)</b>	<b>\$ 786,813,051</b>

<sup>1</sup>Information for years prior to 2015 is not available to report.

<sup>2</sup>This amount is the tax due on the return before any credits or prepayments.

# 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.

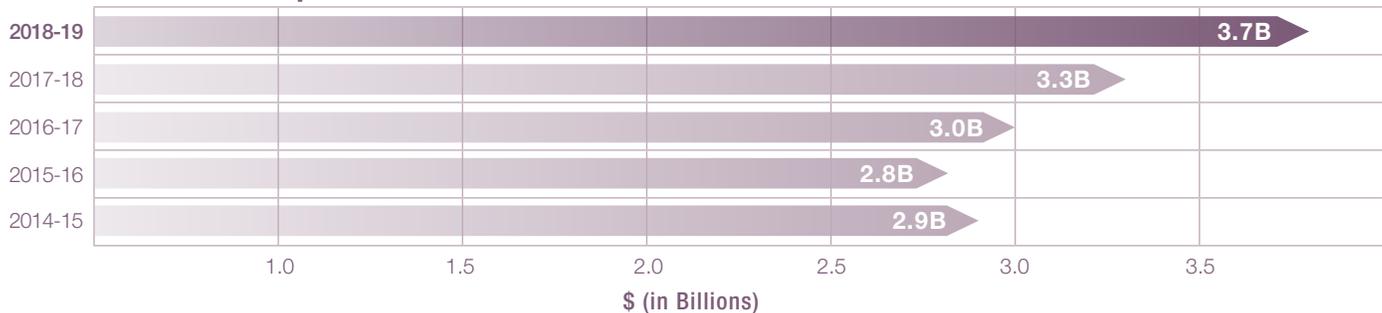
**A qualified widow(er) or married persons filing jointly:**

- 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
2018-19	\$3,718,127,354	13.80%
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%

### Five-Year Comparison of Individual Tax Collections



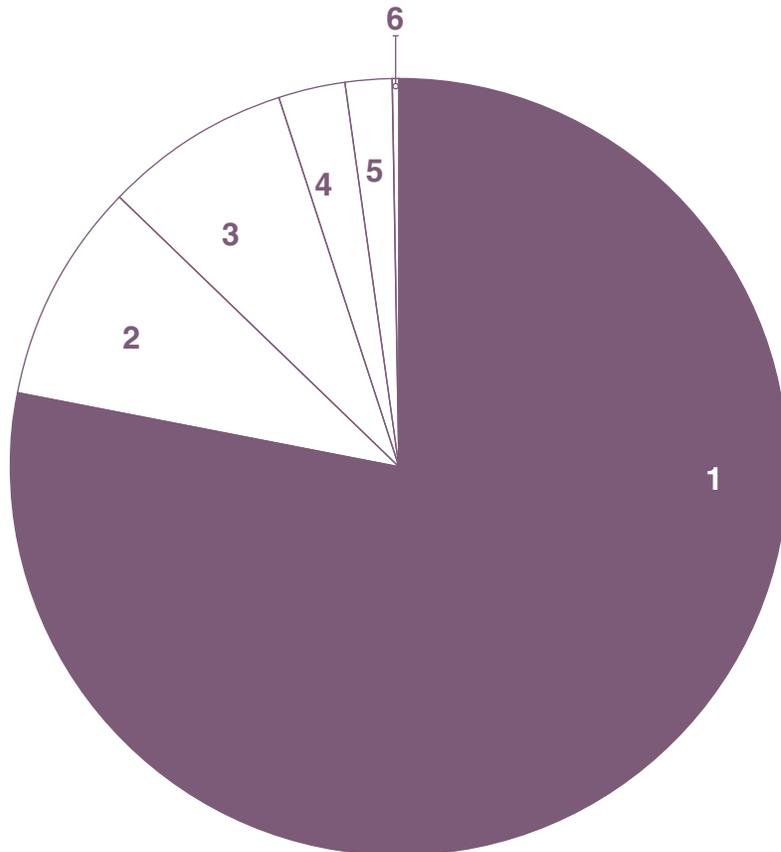
# Individual Income Tax

## Payments and Credits Reported on Returns

Received During Fiscal Year 2019

Payments/Credit Reported	Amount	Percent of Total
<b>1</b> Withholding Reported	\$ 3,243,916,935	78.33%
<b>2</b> Declaration Payments	373,848,586	9.03%
<b>3</b> Payments Made with Return <sup>1</sup>	319,393,910	7.71%
<b>4</b> Credits Carried Forward	120,337,457	2.91%
<b>5</b> Payments with Extensions	80,862,137	1.95%
<b>6</b> Payments Made with Composite Partnership Returns	3,105,455	0.07%
<b>TOTAL</b>	<b>\$ 4,141,464,480</b>	<b>100%</b>

<sup>1</sup>Payments 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 2019

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas <sup>1,2</sup>	Negligible
Ad Valorem Tax on Offshore Vessels	\$ 21,182,067
Amts Paid-Military Hunting & Fishing License	119,906
Child Care Expenses <sup>3</sup>	9,685,478
Conversion of Vehicle to Alternative Fuel	777,520
Digital Interactive Media & Software <sup>1</sup>	1,967,364
Earned Income Tax	48,148,411
Inventory Tax/Ad Valorem Tax <sup>1</sup>	19,015,606
LA Citizens Property Insurance Corp. Assess	5,430,669
Mentor-Protégé	0
Milk Producers	529,412
Musical & Theatrical Productions	10,947
Prison Industry Enhancement Contractors	0

Refundable Credits	Amount Claimed
Rehabilitation of Residential or Mixed-Use Property	320,454
Research & Development <sup>1</sup>	64,719
Retention & Modernization	300,000
School Readiness Business-Supported Child Care	54,747
School Readiness Child Care <sup>3</sup>	1,155,258
School Readiness Child Care Provider	2,525,366
School Readiness Directors & Staff	12,284,026
School Readiness Fees & Grants	890,263
Solar Energy System - Leased	0
Technology Commercialization <sup>2</sup>	Negligible
Telephone Company Property	0
Urban Revitalization	0
<b>TOTAL</b>	<b>\$ 124,462,213</b>

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

<sup>2</sup>Credit amount is negligible, less than \$10,000, and actual amount is not included in the total.

<sup>3</sup>Credits 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 2019

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home <sup>1</sup>	Negligible
Ad Valorem Tax on Natural Gas	\$ 0
Angel Investor	1,821,056
Apprenticeship	81,300
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor <sup>1</sup>	Negligible
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Child Care Expenses	4,775,998
Certain Disabilities	2,117,086
Certain Refunds Issued by Utilities	0
Contributions to Educational Institutions	965,542
Conversion of Vehicle to Alternative Fuel	188,710
Debt Issuance Costs <sup>1</sup>	(Negligible)
Digital Interactive Media & Software <sup>1</sup>	Negligible
Donations of Materials, Equipment, etc. <sup>1</sup>	Negligible
Donations to Assist Qualified Playgrounds <sup>1</sup>	Negligible
Donation to School Tuition Organization	904,032
Education	178,382
Educ. Expenses-Law Enforcement Degree <sup>1</sup>	Negligible
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Empl.-Related Expense-Disabled Dependents <sup>1</sup>	Negligible
Enterprise Zones	3,399,609

Nonrefundable Credits	Amount Claimed
Exemption for Manufacturing Establishments	0
Family Responsibility	0
Gasoline & Special Fuels Taxes for Comm. Fisherman <sup>1</sup>	Negligible
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	51,204
Insurance Premium Tax	0
Inventory Tax/ Ad Valorem Tax	5,036,860
LA Community Economic Development	0
LA Comm. Development Financial Institution	56,964
Living Organ Donation	26,083
Louisiana Basic-Skills Training	0
Louisiana Capital Companies	0
Motion Picture Infrastructure & Investment	7,713,145
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	42,322,490
New Jobs	(38,959)
New Markets	33,198
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment <sup>1</sup>	Negligible
Purchase of Bulletproof Vest	14,060
Rehabilitation of Historic Structures	42,066,264
Research & Development	2,485,835
School Readiness Child Care	619,266
Small-Town Health Professional	267,953
Special Allowable Credits	621,403
University Research & Development Parks	0
<b>TOTAL</b>	<b>\$ 115,707,481</b>

<sup>1</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000, and actual amount is not included in the total.

### Returns for Prior Year Tax Periods Received During Fiscal Year 2019

Source of Returns	Total
Number of Returns	254,455
Louisiana Income Tax	\$765,931,353
Louisiana Income Tax After Credits <sup>1</sup>	\$661,793,816
Tax Withheld	\$469,013,812

<sup>1</sup>Louisiana 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 2019

Filing Status	Resident	Non-Resident	Total
Head of Household	419,544	25,182	444,726
Married Filing Jointly	630,523	113,110	743,633
Married Filing Separate	28,258	5,175	33,433
Qualifying Widow(er)	1,185	90	1,275
Single	822,017	94,376	916,393
<b>TOTALS</b>	<b>1,901,527</b>	<b>237,933</b>	<b>2,139,460</b>

### Louisiana Resident Returns Received During Fiscal Year 2019

Source of Returns	Number of Returns	Amount
Federal AGI	1,822,429	\$ 116,899,853,656
Louisiana AGI	1,796,457	\$ 108,941,492,282
Excess Itemized Deductions	185,391	\$ 4,079,389,469
Tax Withheld	1,592,982	\$ 3,004,422,468
Estimated Payments	52,455	\$ 343,604,178
Louisiana Income Tax	1,604,290	\$ 3,305,003,203
Nonrefundable Credits	208,317	\$ 147,035,520
Refundable Credits	775,783	\$ 124,098,960

## Individual Income Tax

### Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2019

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	105,072	6%	\$ (7,385)	\$ 0	\$ 0	0%	\$ 291,375	\$ 25,809,739	\$ 0	0%
1 - 10,000	260,931	14%	1,318,653,456	1,198,194,174	4,682,428	0%	481,270	6,638,705	3,898,747	0%
10,000 - 20,000	332,744	17%	4,954,095,939	4,777,500,171	59,609,317	2%	1,150,872	34,539,692	42,082,479	1%
20,000 - 30,000	248,458	13%	6,147,183,635	5,842,214,124	124,581,613	4%	2,919,772	20,601,556	107,057,669	3%
30,000 - 40,000	183,297	10%	6,369,590,699	5,942,830,636	153,625,990	5%	2,957,938	6,668,194	145,822,555	5%
40,000 - 50,000	140,336	7%	6,282,365,727	5,759,113,628	164,089,034	5%	2,006,151	2,357,603	160,861,557	5%
50,000 - 60,000	106,623	6%	5,839,769,753	5,290,388,113	160,171,796	5%	1,941,410	1,290,487	157,636,267	5%
60,000 - 80,000	150,532	8%	10,431,194,406	9,331,028,623	306,065,241	9%	3,963,139	2,009,164	301,018,825	10%
80,000 - 100,000	103,669	5%	9,275,283,515	8,240,241,022	283,758,851	9%	4,174,974	1,673,162	278,546,577	9%
100,000 - 150,000	146,537	8%	17,749,931,216	15,394,225,542	571,982,952	17%	9,563,196	3,075,440	560,576,382	18%
150,000 - 200,000	56,755	3%	9,709,846,020	8,083,870,146	341,808,072	10%	6,919,337	1,717,882	333,906,868	11%
200,000 - 500,000	53,570	3%	15,307,495,363	11,799,545,780	572,986,562	17%	18,049,294	3,752,077	552,934,320	18%
500,000 - 1,000,000	9,038	0%	6,078,191,110	4,140,502,777	225,686,963	7%	17,438,888	1,902,816	206,968,630	7%
> 1,000,000	3,965	0%	9,477,898,828	5,763,354,791	335,954,384	10%	75,177,904	12,062,443	253,602,653	8%
<b>TOTALS</b>	<b>1,901,527</b>	<b>100%</b>	<b>\$108,941,492,282</b>	<b>\$91,563,009,527</b>	<b>\$3,305,003,203</b>	<b>100%</b>	<b>\$147,035,520</b>	<b>\$ 124,098,960</b>	<b>\$ 3,104,913,529</b>	<b>100%</b>

## Individual Income Tax

### Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2019

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	105,072	6%	\$ 0	\$ 0	\$ 0	\$ 3	\$ 246	\$ 0
1 - 10,000	260,931	14%	5,054	4,592	18	2	25	15
10,000 - 20,000	332,744	17%	14,889	14,358	179	3	104	126
20,000 - 30,000	248,458	13%	24,741	23,514	501	12	83	431
30,000 - 40,000	183,297	10%	34,750	32,422	838	16	36	796
40,000 - 50,000	140,336	7%	44,767	41,038	1,169	14	17	1,146
50,000 - 60,000	106,623	6%	54,770	49,618	1,502	18	12	1,478
60,000 - 80,000	150,532	8%	69,296	61,987	2,033	26	13	2,000
80,000 - 100,000	103,669	5%	89,470	79,486	2,737	40	16	2,687
100,000 - 150,000	146,537	8%	121,129	105,054	3,903	65	21	3,825
150,000 - 200,000	56,755	3%	171,084	142,435	6,023	122	30	5,883
200,000 - 500,000	53,570	3%	285,748	220,264	10,696	337	70	10,322
500,000 - 1,000,000	9,038	0%	672,515	458,122	24,971	1,930	211	22,900
> 1,000,000	3,965	0%	2,390,391	1,453,557	84,730	18,960	3,042	63,960
<b>TOTALS</b>	<b>1,901,527</b>	<b>100%</b>						

# Individual Income Tax by Parish

Data from Returns Processed

For Fiscal Year 2019 (Includes both Resident and Nonresident Returns)

L <sup>1</sup>	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	23,296	\$1,169,668,426	\$102,750,884	\$31,465,694	\$30,075,090	0.91%	\$1,291.00	39
2	Allen	8,574	453,759,382	43,583,633	11,953,772	11,513,948	0.35%	1,342.89	33
3	Ascension	52,761	3,934,892,601	442,432,941	116,508,207	113,635,633	3.42%	2,153.78	2
4	Assumption	8,628	492,391,925	46,878,352	13,828,023	13,302,464	0.40%	1,541.78	19
5	Avoyelles	15,426	706,254,396	62,181,176	18,235,774	17,399,178	0.52%	1,127.91	51
6	Beauregard	13,365	799,652,766	72,297,109	20,886,871	20,243,503	0.61%	1,514.67	21
7	Bienville	5,177	235,649,881	18,746,999	5,745,557	5,512,735	0.17%	1,064.85	55
8	Bossier	49,440	3,042,636,671	305,986,887	78,227,208	74,760,911	2.25%	1,512.15	22
9	Caddo	102,084	5,837,022,813	702,017,097	155,605,422	145,103,211	4.37%	1,421.41	28
10	Calcasieu	87,636	5,618,421,711	626,085,391	160,422,561	156,297,784	4.71%	1,783.49	10
11	Caldwell	3,536	192,600,322	17,992,516	4,999,987	4,448,263	0.13%	1,257.99	44
12	Cameron	2,865	213,351,944	27,944,026	6,413,813	6,153,405	0.19%	2,147.79	3
13	Catahoula	3,371	160,084,404	13,723,904	4,128,545	3,867,935	0.12%	1,147.41	50
14	Claiborne	4,984	238,467,918	20,025,662	5,756,433	5,226,697	0.16%	1,048.70	57
15	Concordia	6,507	297,167,161	25,170,856	7,443,993	6,222,301	0.19%	956.25	60
16	DeSoto	11,585	657,898,199	66,536,397	17,584,431	16,929,290	0.51%	1,461.31	25
17	East Baton Rouge	187,180	13,506,172,014	1,858,038,712	380,304,314	350,437,121	10.56%	1,872.19	7
18	East Carroll	2,224	91,237,148	8,208,299	2,297,202	2,130,112	0.06%	957.78	59
19	East Feliciana	8,288	509,509,347	56,100,322	13,203,734	12,785,840	0.39%	1,542.69	18
20	Evangeline	12,079	591,296,205	50,652,078	15,671,620	15,107,767	0.46%	1,250.75	45
21	Franklin	7,428	305,190,185	25,357,573	7,966,529	7,364,414	0.22%	991.44	58
22	Grant	7,771	397,083,590	31,118,502	9,878,891	9,320,225	0.28%	1,199.36	47
23	Iberia	29,322	1,536,909,222	153,657,024	40,458,852	38,091,767	1.15%	1,299.08	38
24	Iberville	13,304	760,209,537	80,903,312	20,980,683	20,380,431	0.61%	1,531.90	20
25	Jackson	5,705	295,399,791	24,047,601	7,164,219	6,846,352	0.21%	1,200.06	46
26	Jefferson	194,490	12,167,797,161	1,510,408,178	336,815,091	314,423,813	9.47%	1,616.66	15
27	Jefferson Davis	11,697	613,556,213	57,625,975	16,782,772	16,315,959	0.49%	1,394.88	31
28	Lafayette	103,713	7,362,726,880	1,020,804,858	218,650,938	199,571,406	6.01%	1,924.27	6
29	Lafourche	38,564	1,950,084,438	250,650,875	67,005,006	63,795,196	1.92%	1,654.27	13
30	LaSalle	4,898	282,663,280	23,737,463	7,646,031	7,131,398	0.21%	1,455.98	26
31	Lincoln	16,565	1,023,523,135	118,143,244	26,751,918	25,601,693	0.77%	1,545.53	17
32	Livingston	56,348	3,405,719,051	322,562,958	93,856,557	91,291,518	2.75%	1,620.14	14
33	Madison	3,511	120,535,833	9,004,492	2,869,864	2,483,254	0.07%	707.28	64
34	Morehouse	9,923	428,114,818	36,209,333	10,555,320	9,194,199	0.28%	926.55	63
35	Natchitoches	14,450	761,011,063	78,112,868	19,258,422	18,340,441	0.55%	1,269.23	41
36	Orleans	150,069	10,328,949,723	1,525,356,685	299,635,714	274,402,480	8.27%	1,828.51	9
37	Ouachita	62,556	3,546,625,964	393,915,721	95,208,233	89,299,110	2.69%	1,427.51	27
38	Plaquemines	9,371	636,465,799	81,189,069	18,716,250	18,151,150	0.55%	1,936.95	5

<sup>1</sup>Use numbers as a legend for map on pages 43 and 44.

# Individual Income Tax by Parish

## Data from Returns Processed

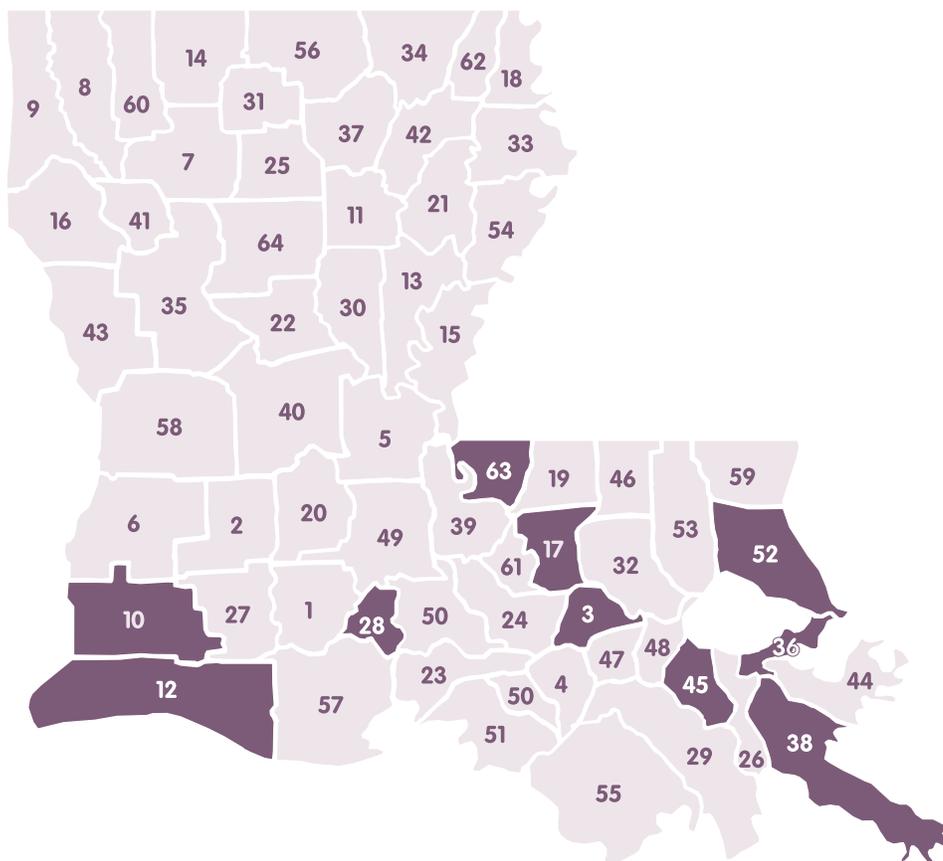
For Fiscal Year 2019 (Includes both Resident and Nonresident Returns)

L <sup>1</sup>	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	9,013	\$ 510,120,844	\$ 56,745,025	\$ 14,525,926	\$ 13,595,560	0.41%	\$ 1,508.44	23
40	Rapides	53,049	3,017,849,189	317,727,555	77,779,786	74,637,793	2.25%	1,406.96	29
41	Red River	2,985	160,464,704	17,750,731	4,148,733	3,943,972	0.12%	1,321.26	35
42	Richland	7,831	380,757,198	35,035,347	9,672,884	9,101,112	0.27%	1,162.19	48
43	Sabine	8,422	462,838,476	41,376,814	12,221,940	11,768,195	0.35%	1,397.32	30
44	St. Bernard	16,506	727,908,714	56,460,575	19,197,612	18,399,852	0.55%	1,114.74	52
45	St. Charles	23,146	1,557,234,605	169,800,536	44,670,017	42,828,580	1.29%	1,850.37	8
46	St. Helena	5,264	226,844,748	17,481,312	5,424,246	5,009,019	0.15%	951.56	61
47	St. James	9,467	607,419,280	63,793,035	16,661,405	15,967,168	0.48%	1,686.61	11
48	St. John the Baptist	18,827	986,184,274	91,575,943	26,465,790	25,481,172	0.77%	1,353.44	32
49	St. Landry	35,584	1,813,253,513	172,874,493	47,819,617	45,755,892	1.38%	1,285.86	40
50	St. Martin	22,522	1,161,505,599	110,226,596	31,488,853	29,908,879	0.90%	1,327.99	34
51	St. Mary	20,887	1,023,982,815	91,621,603	27,353,536	26,482,260	0.80%	1,267.88	42
52	St. Tammany	112,012	8,598,512,641	1,180,682,754	251,739,769	237,172,146	7.15%	2,117.38	4
53	Tangipahoa	49,681	2,603,895,606	254,027,961	68,704,677	64,827,219	1.95%	1,304.87	37
54	Tensas	1,534	71,045,526	6,778,488	1,771,218	1,656,477	0.05%	1,079.84	54
55	Terrebonne	45,098	2,646,199,098	284,324,997	76,011,808	72,031,529	2.17%	1,597.22	16
56	Union	8,532	441,006,255	41,528,373	11,200,595	9,908,008	0.30%	1,161.28	49
57	Vermillion	23,752	1,295,368,427	122,699,774	36,027,907	34,866,959	1.05%	1,467.96	24
58	Vernon	14,988	769,911,799	60,343,854	17,327,753	16,683,488	0.50%	1,113.12	53
59	Washington	15,775	666,491,782	48,758,697	15,838,548	14,831,367	0.45%	940.18	62
60	Webster	15,397	783,280,095	75,936,634	20,487,576	19,484,138	0.59%	1,265.45	43
61	West Baton Rouge	11,610	715,924,429	72,792,831	20,217,221	19,531,281	0.59%	1,682.28	12
62	West Carroll	3,906	197,298,367	16,739,342	5,127,458	4,104,982	0.12%	1,050.94	56
63	West Feliciana	4,520	384,905,289	54,485,437	10,875,155	10,310,770	0.31%	2,281.14	1
64	Winn	4,829	259,305,233	26,780,981	6,842,594	6,360,682	0.19%	1,317.18	36
	Intrastate Totals	1,893,828	116,740,209,423	13,798,508,660	3,250,487,075	3,057,806,494	92.14%	1,614.62	
	Out-of-State	244,551	113,386,806,326	25,627,311,525	272,839,566	259,468,726	7.82%	1,061.00	
	Foreign	1,081	380,600,816	118,432,326	1,335,313	1,303,735	0.04%	1,206.05	
	<b>TOTALS</b>	<b>2,139,460</b>	<b>\$ 230,507,616,565</b>	<b>\$ 39,544,252,511</b>	<b>\$ 3,524,661,954</b>	<b>\$ 3,318,578,955</b>	<b>100%</b>	<b>\$ 1,551.13</b>	

<sup>1</sup>Use numbers as a legend for the map on pages 43 and 44.

## Individual Income Tax by Parish

### Top 10 Parishes With Highest Average Tax Liability Per Return



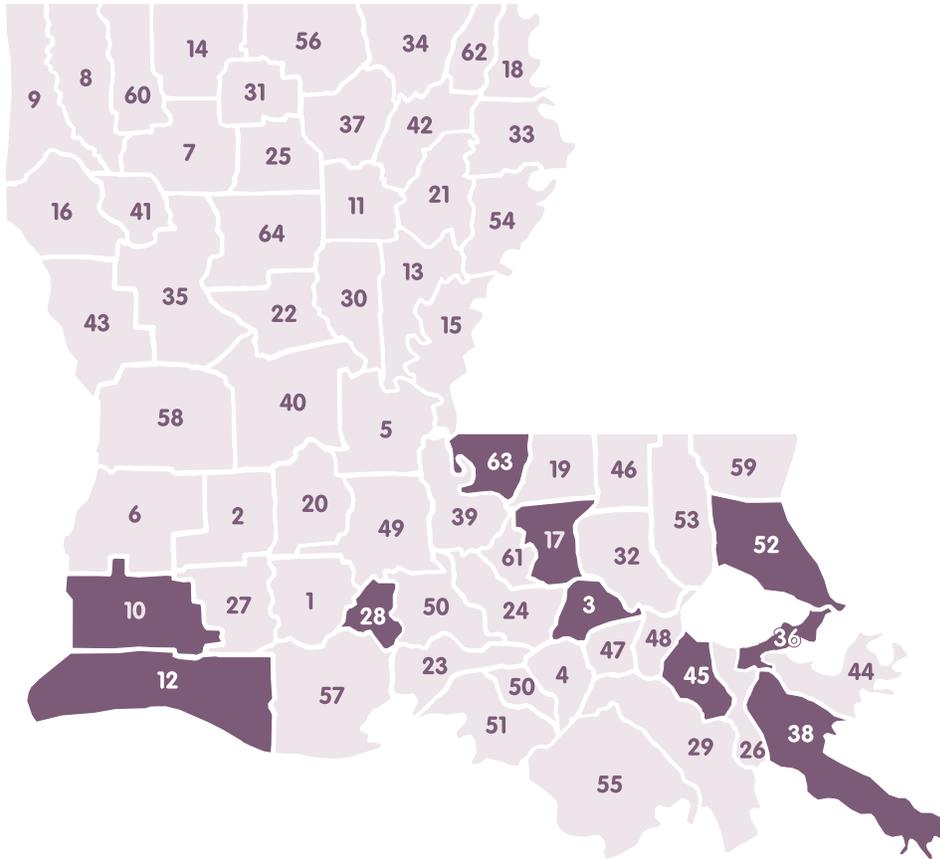
For Fiscal Year 2019

L <sup>1</sup>	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
63	West Feliciana	\$2,406	1	140.18%
52	St. Tammany	\$2,247	2	130.94%
12	Cameron	\$2,239	3	130.43%
3	Ascension	\$2,208	4	128.66%
28	Lafayette	\$2,108	5	122.83%
17	East Baton Rouge	\$2,032	6	118.38%
38	Plaquemines	\$1,997	7	116.37%
36	Orleans	\$1,997	8	116.33%
45	St. Charles	\$1,930	9	112.44%
10	Calcasieu	\$1,831	10	106.65%
<b>PARISH AVERAGE</b>		<b>\$1,716</b>		

<sup>1</sup>Use 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 2019

L <sup>1</sup>	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
63	West Feliciana	\$2,281	1	141.28%
3	Ascension	\$2,154	2	133.39%
12	Cameron	\$2,148	3	133.02%
52	St. Tammany	\$2,117	4	131.14%
38	Plaquemines	\$1,937	5	119.96%
28	Lafayette	\$1,924	6	119.18%
17	East Baton Rouge	\$1,872	7	115.95%
45	St. Charles	\$1,850	8	114.60%
36	Orleans	\$1,829	9	113.25%
10	Calcasieu	\$1,783	10	110.43%
<b>PARISH AVERAGE</b>		<b>\$1,615</b>		

<sup>1</sup>Use numbers as a legend for the map above.

## Individual Income Tax

### By Adjusted Gross Income Bracket

For Fiscal Year 2019

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax <sup>1</sup>	LA Income Tax After Credits
Less than 0	8,260	\$ (1,805,987,058)	\$ 18,041	\$ 11,362
Equal 0	86,055	0	2,324,169	2,240,657
1 - 25,000	701,210	9,555,227,444	117,273,752	89,686,817
25,001 - 50,000	492,541	17,842,147,996	372,217,726	353,545,522
50,001 - 75,000	281,361	17,295,409,542	393,076,951	386,869,389
75,001 - 100,000	182,969	15,862,070,799	378,033,590	371,450,991
100,001 - 200,000	276,838	37,473,465,148	993,343,398	973,562,104
Over 200,000	110,226	134,285,282,694	1,268,374,327	1,141,212,113
<b>TOTALS</b>	<b>2,139,460</b>	<b>\$ 230,507,616,565</b>	<b>\$ 3,524,661,954</b>	<b>\$ 3,318,578,955</b>

<sup>1</sup>Depending 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 2019<sup>1</sup>

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	8,066	\$ 45,860	\$ 11,393,107	\$ 20,827	\$ 1,022,095
Equal 0	85,053	128,699	8,979,088	106,289	1,220,879
1 - 25,000	694,561	1,989,675	56,078,528	41,227	520,878
25,001 - 50,000	485,035	3,123,588	16,756,898	3,821,242	259,610
50,001 - 75,000	276,825	4,055,531	2,764,493	721,403	304,085
75,001 - 100,000	180,419	4,680,525	2,022,627	491,287	343,117
100,001 - 200,000	273,764	14,769,037	4,398,864	1,666,227	799,066
Over 200,000	108,790	32,246,660	4,365,243	75,073,724	16,500,320
<b>TOTALS</b>	<b>2,112,513</b>	<b>\$ 61,039,575</b>	<b>\$ 106,758,848</b>	<b>\$ 81,942,226</b>	<b>\$ 20,970,050</b>

<sup>1</sup>This chart includes only 2016, 2017, and 2018 Individual Income Tax returns that claimed credits.

# Petroleum Products Tax

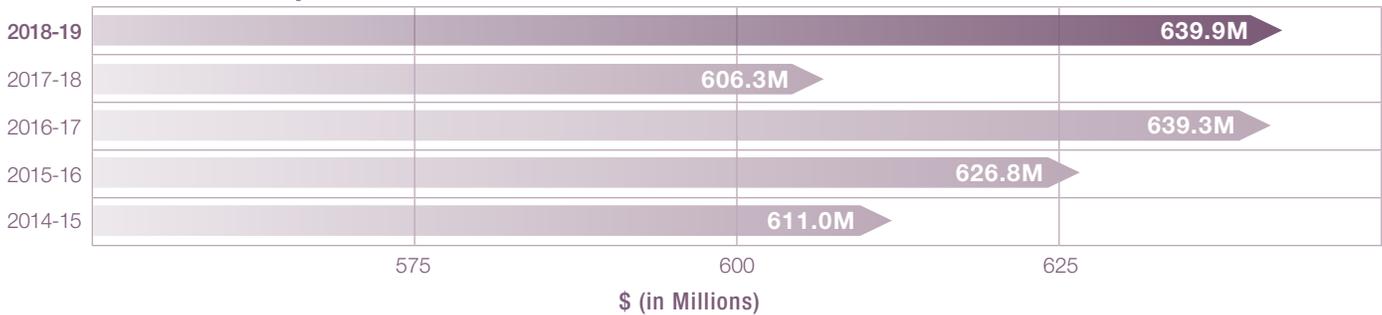
## Cash Collections After Accrual Adjustments

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
2018-19	\$639,873,336	5.54%
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%

**Five-Year Comparison of Petroleum Tax Collections**



## Petroleum Products Tax

Gallons Taxed

### Two-Year Comparison

Resource	FY 2017-18	FY 2018-19	Percent Change
<b>Gross Gallons Taxed:</b>			
Gasoline <sup>1</sup>	2,289,075,530	2,442,880,763	6.72%
Highway Diesel	718,813,385	764,639,287	6.38%
<b>TOTALS</b>	<b>3,007,888,915</b>	<b>3,207,520,050</b>	<b>6.64%</b>
Gallons Refunded	87,590,145	25,615,495	-70.76%
<b>Net Gallons Taxed:</b>			
Gasoline <sup>1</sup>	2,284,181,875	2,420,473,610	5.97%
Highway Diesel	718,813,385	761,430,945	5.93%
<b>TOTALS</b>	<b>3,002,995,260</b>	<b>3,181,904,555</b>	<b>5.96%</b>

<sup>1</sup>Includes gasohol.

## Petroleum Products Tax

Cash Collections After Accrual Adjustments

### GASOLINE TAX

Fiscal Year	Amount Collected	Percent Change
<b>2018-19</b>	<b>\$483,431,361</b>	<b>5.58%</b>
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%

### SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	Percent Change
<b>2018-19</b>	<b>\$152,079,463</b>	<b>5.65%</b>
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%

### INSPECTION FEE<sup>1</sup>

Fiscal Year	Amount Collected	Percent Change
<b>2018-19</b>	<b>\$4,362,512</b>	<b>-1.22%</b>
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%

<sup>1</sup>Includes both Gasoline and Special Fuels inspection fees.

# Sales Tax Collections

## Cash Collections After Accrual Adjustments

The state sales tax rate decreased from 5% to 4.45% effective July 1, 2018, through June 30, 2025, pursuant to Act 1 of the of the 2018 Third Extraordinary Session. The 4.45% state sales tax rate is composed of 4.42% 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 were temporarily suspended at different tax rates through June 30, 2018. After passage of Act 1 of the 2018 Third Extraordinary Session, certain sales tax exclusions and exemptions were operative and in effect beginning July 1, 2018. All other sales tax exclusions and exemptions were subject to the 4.45% state sales tax.

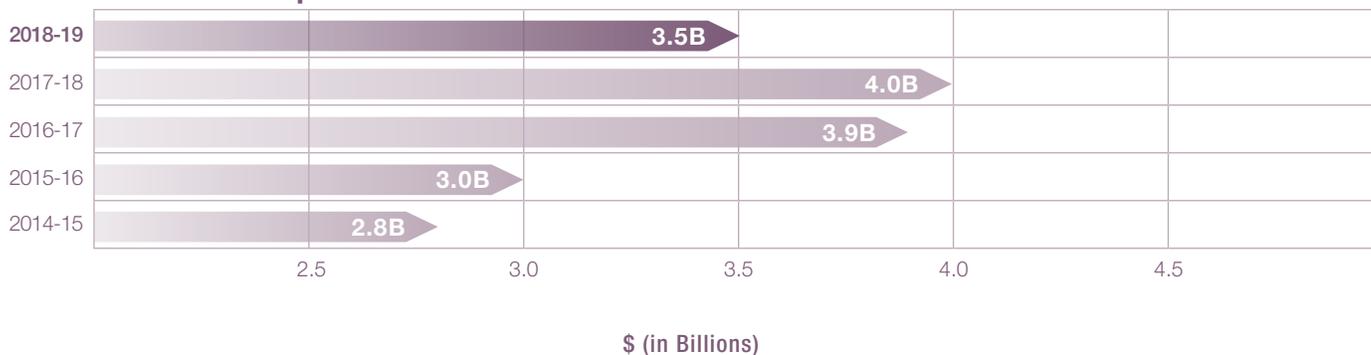
### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2018-19 <sup>1</sup>	\$3,506,752,891	-11.58%
2017-18	\$3,966,046,879	2.08%
2016-17	\$3,885,072,265	29.29%
2015-16 <sup>2</sup>	\$3,004,866,455	8.45%
2014-15	\$2,770,681,930	2.71%

<sup>1</sup>State sales tax rate decreased from 5% to 4.45% effective July 1, 2018.

<sup>2</sup>State 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 2019

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
No Tax Due - 99	\$ 5,342,814	0.15%	541,218	49.70%
100 - 199	8,187,332	0.23%	56,141	5.16%
200 - 499	32,339,637	0.91%	96,539	8.87%
500 - 999	70,744,643	2.00%	97,224	8.93%
1,000 - 1,999	145,645,185	4.12%	101,543	9.33%
2,000 - 2,999	127,465,622	3.61%	51,976	4.77%
3,000 - 3,999	113,450,505	3.21%	32,773	3.01%
4,000 - 4,999	95,341,386	2.70%	21,335	1.96%
5,000 - 9,999	328,135,355	9.28%	47,085	4.32%
10,000 - 24,999	401,755,117	11.37%	26,454	2.43%
25,000 - 49,999	286,272,924	8.10%	8,298	0.76%
50,000 - 99,999	280,270,471	7.93%	4,060	0.37%
100,000 & Over	1,633,335,196	46.39%	4,228	0.39%
<b>TOTALS</b>	<b>\$ 3,528,286,187</b>	<b>100.00%</b>	<b>1,088,874</b>	<b>100.00%</b>

## Sales Tax

### Gross Sales of Tangible Personal Property by Brackets

For Fiscal Year 2019

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 14,480,548	0.02%	456,058	41.89%
500 - 999	25,310,385	0.03%	34,816	3.20%
1,000 - 1,999	62,775,472	0.08%	43,093	3.96%
2,000 - 2,999	75,462,929	0.10%	30,524	2.80%
3,000 - 3,999	82,237,031	0.10%	23,641	2.17%
4,000 - 4,999	90,642,798	0.12%	20,226	1.86%
5,000 - 9,999	533,170,761	0.68%	72,887	6.69%
10,000 - 24,999	2,112,818,330	2.68%	126,995	11.66%
25,000 - 49,999	3,569,934,127	4.53%	99,736	9.16%
50,000 - 99,999	5,710,476,588	7.25%	80,531	7.40%
100,000 - 249,999	9,550,168,016	12.13%	62,094	5.70%
250,000 - 499,000	6,703,352,946	8.51%	19,497	1.79%
500,000 - 999,999	6,523,462,468	8.29%	9,505	0.87%
1,000,000 & Over	43,675,942,436	55.48%	9,271	0.85%
<b>TOTALS</b>	<b>\$ 78,730,234,835</b>	<b>100.00%</b>	<b>1,088,874</b>	<b>100.00%</b>

## Sales & Use Taxes

### Total Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/18	FYE 6/19	Percent Change <sup>2</sup>	FYE 2018 Per Capita	FYE 2018 PC Rank	FYE 2019 Per Capita*	FYE 2019 PC Rank
1	Acadia	\$16,883,379	\$ 14,786,614	-12.42%	\$ 270	34	\$ 240	34
2	Allen	4,001,478	3,120,023	-22.03%	156	56	124	58
3	Ascension	102,725,863	87,906,249	-14.43%	836	6	715	7
4	Assumption	3,311,218	3,244,625	-2.01%	147	59	145	52
5	Avoyelles	7,605,291	6,269,910	-17.56%	186	50	155	50
6	Beauregard	18,539,242	15,098,758	-18.56%	502	17	403	20
7	Bienville	3,144,232	2,794,928	-11.11%	231	44	210	40
8	Bossier	48,798,066	44,631,504	-8.54%	382	28	351	24
9	Caddo	151,299,595	123,143,293	-18.61%	614	13	508	14
10	Calcasieu	171,287,473	147,901,187	-13.65%	846	4	729	5
11	Caldwell	1,640,814	1,412,769	-13.90%	165	53	142	54
12	Cameron	18,201,938	11,932,482	-34.44%	2,633	1	1,712	1
13	Catahoula	1,924,543	1,649,499	-14.29%	195	48	172	48
14	Claiborne	4,082,647	3,271,628	-19.87%	256	36	205	41
15	Concordia	8,030,613	9,551,246	18.94%	404	24	377	22
16	DeSoto	10,424,284	8,907,267	-14.55%	381	29	325	27
17	East Baton Rouge	276,206,122	238,795,526	-13.54%	619	12	547	11
18	East Carroll	1,046,510	978,766	-6.47%	147	60	139	55
19	East Feliciana	3,078,884	2,840,052	-7.76%	159	54	148	51
20	Evangeline	4,680,547	4,192,887	-10.42%	139	61	123	59
21	Franklin	3,766,754	2,930,753	-22.19%	186	49	145	53
22	Grant	1,211,821	1,073,538	-11.41%	54	64	48	64
23	Iberia	23,938,981	22,105,940	-7.66%	332	30	312	29
24	Iberville	45,172,050	36,485,350	-19.23%	1,368	3	1,109	3
25	Jackson	3,802,158	2,049,168	-46.11%	240	40	129	57
26	Jefferson	369,919,561	310,768,262	-15.99%	843	5	721	6
27	Jefferson Davis	10,255,859	8,354,981	-18.53%	326	31	270	32
28	Lafayette	152,351,977	128,749,611	-15.49%	628	11	540	12
29	Lafourche	42,959,295	34,313,345	-20.13%	436	21	350	25
30	LaSalle	3,885,722	3,824,945	-1.56%	260	35	256	33
31	Lincoln	27,031,799	20,389,374	-24.57%	566	16	480	15
32	Livingston	32,699,895	26,416,778	-19.21%	237	41	190	44

<sup>1</sup>Use numbers as a legend for maps on pages 52 and 53.

<sup>2</sup>State sales tax rate decreased from 5% to 4.45% effective July 1, 2018.

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

**Note:** 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 <sup>1</sup>	Parish	FYE 6/18	FYE 6/19	Percent Change <sup>2</sup>	FYE 2018 Per Capita	FYE 2018 PC Rank	FYE 2019 Per Capita*	FYE 2019 PC Rank
33	Madison	4,501,328	3,976,216	-11.67%	398	26	356	23
34	Morehouse	5,977,027	5,339,552	-10.67%	233	42	210	39
35	Natchitoches	9,918,636	7,933,443	-20.01%	254	37	204	42
36	Orleans	237,792,132	224,141,057	-5.74%	605	15	573	10
37	Ouachita	76,823,050	65,701,160	-14.48%	493	18	439	17
38	Plaquemines	10,286,757	10,755,565	4.56%	441	19	434	18
39	Pointe Coupee	8,909,975	6,048,394	-32.12%	400	25	276	30
40	Rapides	79,998,013	59,674,865	-25.40%	608	14	458	16
41	Red River	1,335,694	1,623,232	21.53%	156	55	191	43
42	Richland	4,562,157	3,786,311	-17.01%	224	46	187	46
43	Sabine	5,590,697	4,496,797	-19.57%	233	43	188	45
44	St. Bernard	19,365,691	15,409,249	-20.43%	419	23	330	26
45	St. Charles	43,002,338	35,057,812	-18.47%	815	8	679	8
46	St. Helena	712,244	935,428	31.34%	69	63	91	63
47	St. James	34,192,312	28,325,652	-17.16%	1,600	2	1,346	2
48	St. John the Baptist	27,412,017	22,741,155	-17.04%	631	10	527	13
49	St. Landry	20,513,488	17,726,055	-13.59%	246	38	214	38
50	St. Martin	9,003,834	8,465,684	-5.98%	166	52	158	49
51	St. Mary	21,681,282	20,514,550	-5.38%	425	22	412	19
52	St. Tammany	112,224,640	100,107,774	-10.80%	438	20	387	21
53	Tangipahoa	36,800,605	31,517,237	-14.36%	278	33	235	35
54	Tensas	3,327,839	383,915	-88.46%	721	9	574	9
55	Terrebonne	42,917,774	35,218,937	-17.94%	383	27	323	28
56	Union	3,387,888	2,642,811	-21.99%	150	57	118	61
57	Vermilion	13,712,446	13,197,757	-3.75%	228	45	221	36
58	Vernon	7,479,142	5,982,258	-20.01%	147	58	123	60
59	Washington	8,032,199	6,480,055	-19.32%	172	51	139	56
60	Webster	12,495,349	10,558,472	-15.50%	317	32	272	31
61	West Baton Rouge	21,719,043	21,066,994	-3.00%	827	7	808	4
62	West Carroll	1,458,696	1,105,799	-24.19%	133	62	101	62
63	West Feliciana	3,740,509	3,331,326	-10.94%	243	39	216	37
64	Winn	3,109,900	2,592,012	-16.65%	217	47	183	47
<b>TOTAL PARISHES</b>		<b>\$ 2,465,893,313</b>	<b>\$ 2,106,728,782</b>	<b>-14.57%</b>				
<b>TOTAL OUT-OF-STATE</b>		<b>\$ 1,492,240,772</b>	<b>\$ 1,421,557,405</b>	<b>-4.74%</b>				
<b>TOTALS</b>		<b>\$ 3,958,134,085</b>	<b>\$ 3,528,286,187</b>	<b>-10.86%</b>				

<sup>1</sup>Use numbers as a legend for maps on pages 52 and 53.

<sup>2</sup>State sales tax rate decreased from 5% to 4.45% effective July 1, 2018.

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

**Note:** 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

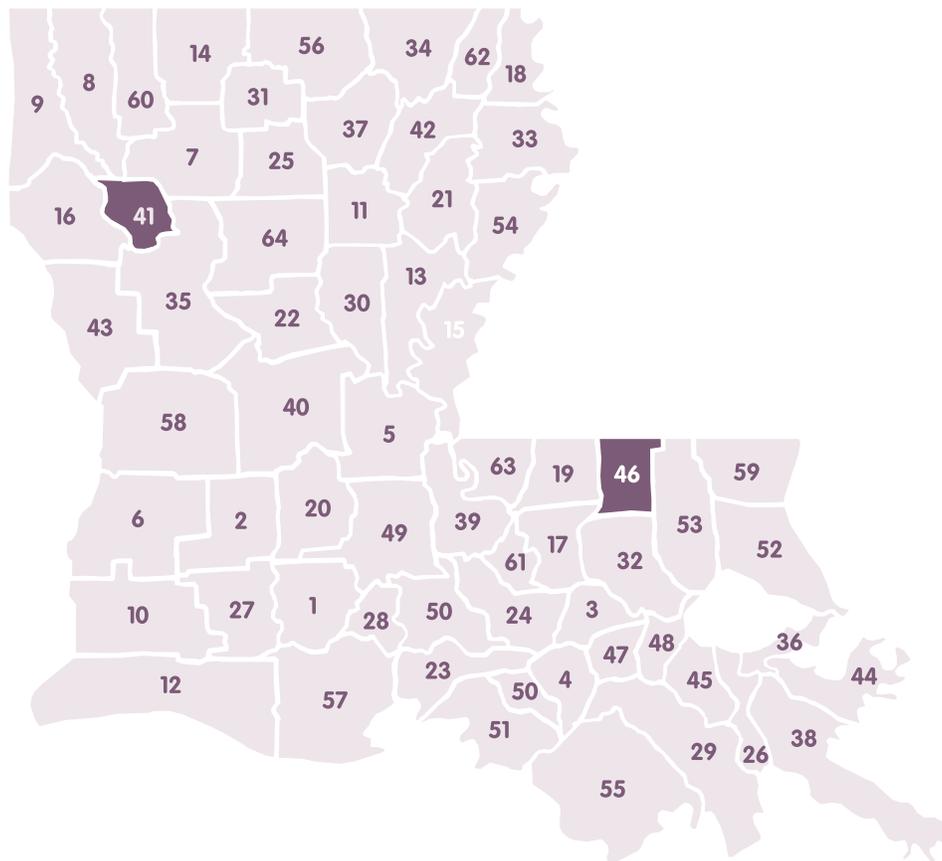
## Parishes With More Than 20% Increase

This chart shows the percent change in gross sales and use tax due from Fiscal Year ending June 30, 2018 to Fiscal Year ending June 30, 2019, by parish.

L <sup>1</sup>	Parish	Percent Change	Rank
46	St. Helena	31.72%	1
41	Red River	21.24%	2

<sup>1</sup>Use numbers as a legend for the map below.

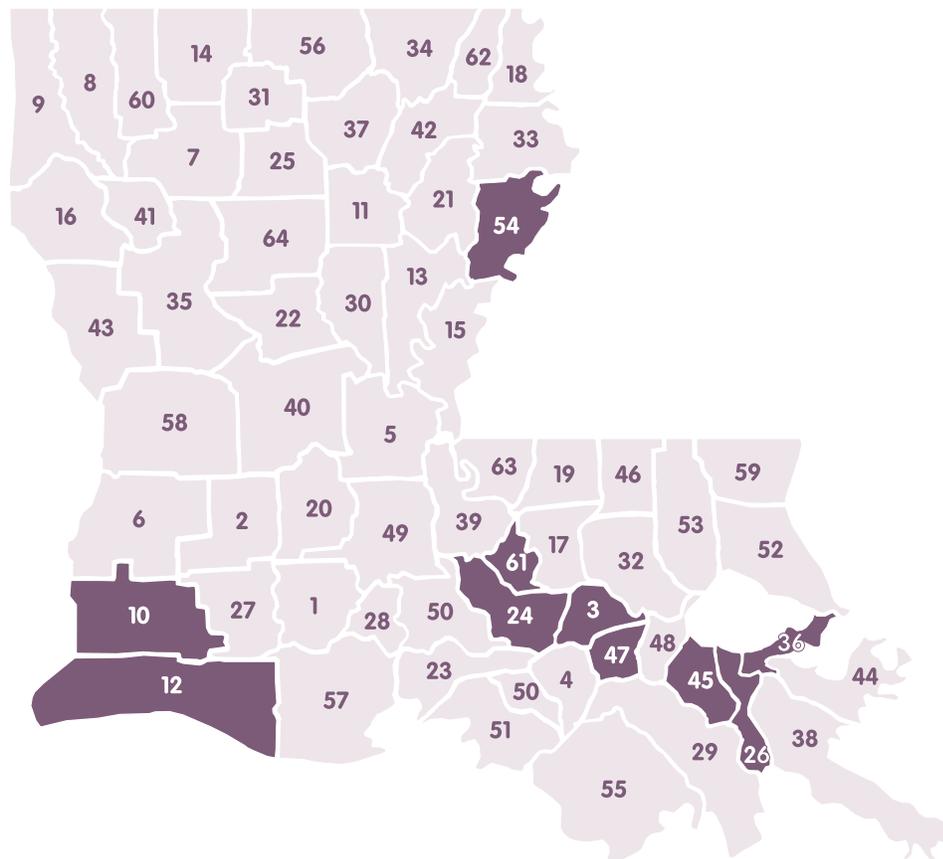
**Note:** These are the only two parishes with an increase for FY 19. All other parishes reflected a decrease due to sales tax rate decreasing from 5% to 4.45% effective July 1, 2018.



For Fiscal Year 2019

L <sup>1</sup>	Parish	FYE 2019 Per Capita	Rank
12	Cameron	\$1,712	1
47	St. James	\$1,346	2
24	Iberville	\$1,109	3
61	West Baton Rouge	\$808	4
10	Calcasieu	\$729	5
26	Jefferson	\$721	6
3	Ascension	\$715	7
45	St. Charles	\$679	8
54	Tensas	\$574	9
36	Orleans	\$573	10

<sup>1</sup>Use numbers as a legend for the map below.



# Severance Tax

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

### Severance Tax Rates

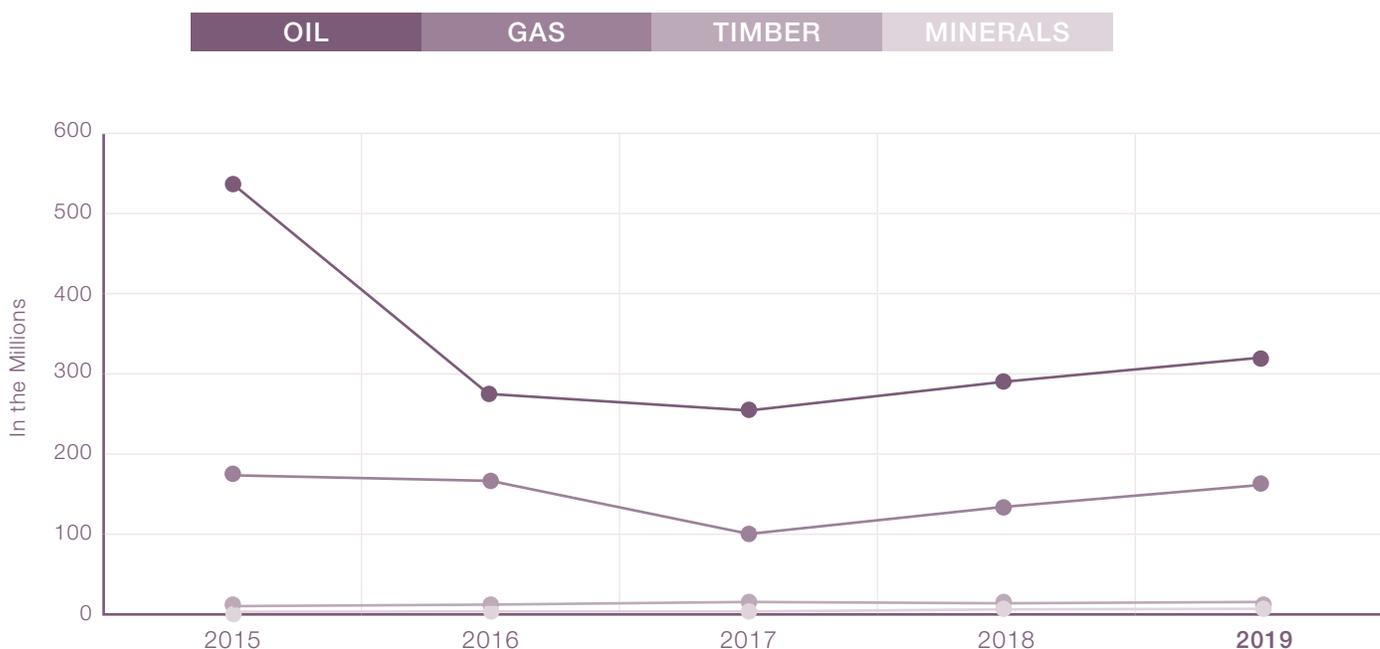
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas - Full rate is 12.2 cents per mcf for FYE 19, 11.1 cents per mcf for FYE 18, 9.8 cents per mcf for FYE 17, 15.8 cents per mcf for FYE 16, and 16.3 cents per mcf for FYE 15.
3. Timber
  - a. Trees and timber – 2.25 percent 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
2019	\$320,039,193	\$163,734,684	\$13,439,255	\$1,091,647	\$498,304,779	12.93%
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%

*Note: Amounts represent tax reported on tax returns.*

### Five-Year Comparison of Severance Tax



# Severance Tax

## Tax Reported by Parish

For Fiscal Year 2019

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Acadia	\$ 5,512,136	\$ 267,556	\$ 19,324	\$ 110	\$ 5,799,126
Allen	1,916,697	49,294	516,877	46,565	2,529,433
Ascension	187,538	22	2,586	4,022	194,168
Assumption	2,088,506	132,856	0	31,682	2,253,044
Avoyelles	776,581	0	56,346	0	832,927
Beauregard	9,544,665	135,758	843,717	16,162	10,540,302
Bienville	882,124	6,763,380	705,305	55	8,350,864
Bossier	3,464,262	21,452,517	494,115	7,209	25,418,103
Caddo	5,562,780	19,319,787	157,747	45,388	25,085,702
Calcasieu	7,914,552	575,644	160,370	13,755	8,664,321
Caldwell	(2)	15,264	216,551	0	231,813
Cameron	16,936,653	2,398,693	0	0	19,335,346
Catahoula	892,526	142	119,422	51	1,012,141
Claiborne	7,008,534	517,106	660,128	0	8,185,768
Concordia	2,536,418	51,510	50,663	0	2,638,591
DeSoto	1,520,436	68,015,490	402,954	50,383	69,989,263
East Baton Rouge	2,122,730	195,627	25,081	14,109	2,357,547
East Carroll	0	0	30,079	0	30,079
East Feliciana	848,950	4,562	255,982	11,024	1,120,518
Evangeline	5,567,440	256,443	220,237	0	6,044,120
Franklin	166,850	1,099	5,574	0	173,523
Grant	2,530,741	143	236,256	0	2,767,140
Iberia	6,739,256	931,528	734	184,345	7,855,863
Iberville	4,658,929	113,501	14,138	19,665	4,806,233
Jackson	115,714	637,284	598,013	0	1,351,011
Jefferson	7,651,993	158,444	79	64,410	7,874,926
Jefferson Davis	3,865,320	462,976	17,055	8,603	4,353,954
Lafayette	1,384,205	101,290	15,558	0	1,501,053
Lafourche	32,007,816	1,692,621	157	2,884	33,703,478
LaSalle	6,614,116	112,580	551,103	1,706	7,279,505
Lincoln	(3,284,753)	(12,545,575)	316,594	7	(15,513,727)
Livingston	1,827,581	(58)	248,364	20,892	2,096,779
Madison	0	0	27,639	0	27,639

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments.

# Severance Tax

## Tax Reported by Parish

For Fiscal Year 2019

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Morehouse	0	4,077	212,510	11,659	228,246
Natchitoches	26,425	188,902	502,520	24,007	741,854
Orleans	0	0	109	7,918	8,027
Ouachita	131,398	54,981	247,391	2,502	436,272
Plaquemines	90,250,106	1,857,373	45	1,006	92,108,530
Pointe Coupee	2,665,861	509,420	41,444	0	3,216,725
Rapides	475,014	27,223	534,582	17,316	1,054,135
Red River	134,381	26,307,248	147,212	118,230	26,707,071
Richland	29,150	60,156	12,527	0	101,833
Sabine	101,170	8,697,900	1,107,383	0	9,906,453
St. Bernard	2,296,991	29,077	146	0	2,326,214
St. Charles	4,000,770	441,348	271	41,791	4,484,180
St. Helena	1,249,112	327	296,199	36,699	1,582,337
St. James	1,253,592	83,033	610	13,751	1,350,986
St. John the Baptist	164,215	0	0	0	164,215
St. Landry	1,922,335	16,548	31,397	1,075	1,971,355
St. Martin	7,373,452	2,234,971	910	23,261	9,632,594
St. Mary	16,618,655	2,849,511	1,325	146,038	19,615,529
St. Tammany	0	0	82,762	45,528	128,290
Tangipahoa	1,268,766	0	173,146	31,411	1,473,323
Tensas	646,468	18,242	26,035	0	690,745
Terrebonne	27,024,244	2,624,809	11	0	29,649,064
Union	1,180,136	152,368	669,327	0	2,001,831
Vermilion	14,841,172	4,280,983	34	0	19,122,189
Vernon	1,284,674	138,846	1,011,998	333	2,435,851
Washington	(21)	0	182,732	11,787	194,498
Webster	3,460,464	1,278,020	318,063	7,182	5,063,729
West Baton Rouge	1,382,560	61,775	9,054	0	1,453,389
West Carroll	0	0	11,778	0	11,778
West Feliciana	132,842	0	85,850	4,940	223,632
Winn	563,967	62	763,136	2,186	1,329,351
<b>TOTALS</b>	<b>\$ 320,039,193</b>	<b>\$ 163,734,684</b>	<b>\$ 13,439,255</b>	<b>\$ 1,091,647</b>	<b>\$ 498,304,779</b>

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments

# Severance Oil Tax

## Taxable Barrels Reported by Parish

For Fiscal Year 2019

L <sup>1</sup>	Parish	Oil Bbls <sup>2</sup>	Rank	L <sup>1</sup>	Parish	Oil Bbls <sup>2</sup>	Rank
38	Plaquemines	11,001,621	1	28	Lafayette	172,197	33
29	Lafourche	4,455,973	2	56	Union	170,897	34
55	Terrebonne	3,320,231	3	61	West Baton Rouge	168,970	35
57	Vermilion	2,099,671	4	13	Catahoula	161,272	36
51	St. Mary	1,994,146	5	53	Tangipahoa	157,861	37
12	Cameron	1,769,314	6	46	St. Helena	151,735	38
9	Caddo	1,662,041	7	47	St. James	150,185	39
30	LaSalle	1,605,364	8	58	Vernon	147,729	40
14	Claiborne	1,182,729	9	5	Avoyelles	138,438	41
6	Beauregard	1,040,842	10	54	Tensas	131,628	42
10	Calcasieu	1,015,385	11	7	Bienville	115,269	43
50	St. Martin	946,636	12	19	East Feliciana	100,968	44
26	Jefferson	945,058	13	40	Rapides	61,087	45
23	Iberia	810,679	14	41	Red River	36,266	46
20	Evangeline	684,552	15	43	Sabine	32,787	47
1	Acadia	650,374	16	48	St. John	23,818	48
45	St. Charles	577,955	17	3	Ascension	21,988	49
8	Bossier	572,004	18	21	Franklin	21,236	50
24	Iberville	563,960	19	37	Ouachita	15,727	51
60	Webster	545,633	20	63	West Feliciana	15,482	52
27	Jefferson Davis	481,242	21	25	Jackson	14,632	53
39	Pointe Coupee	348,926	22	42	Richland	10,413	54
15	Concordia	342,089	23	35	Natchitoches	8,110	55
22	Grant	325,025	24	11	Caldwell	0	56
32	Livingston	308,265	25	18	East Carroll	0	57
44	St. Bernard	299,189	26	33	Madison	0	58
64	Winn	292,123	27	34	Morehouse	0	59
49	St. Landry	274,665	28	36	Orleans	0	60
17	East Baton Rouge	255,388	29	52	St. Tammany	0	61
2	Allen	252,590	30	59	Washington	0	62
4	Assumption	244,188	31	62	West Carroll	0	63
16	DeSoto	182,332	32	31	Lincoln	(918,408)	64
<b>STATE TOTAL<sup>1</sup></b>						<b>42,160,477</b>	

<sup>1</sup>Use numbers as a legend for the map on page 58.

<sup>2</sup>Negative taxable barrels reported may result from items such as amended returns, refund requests, and audits.

**Note:** Over 74 percent of the total taxable barrels were reported by the 11 parishes reporting taxable barrels of one million or more.

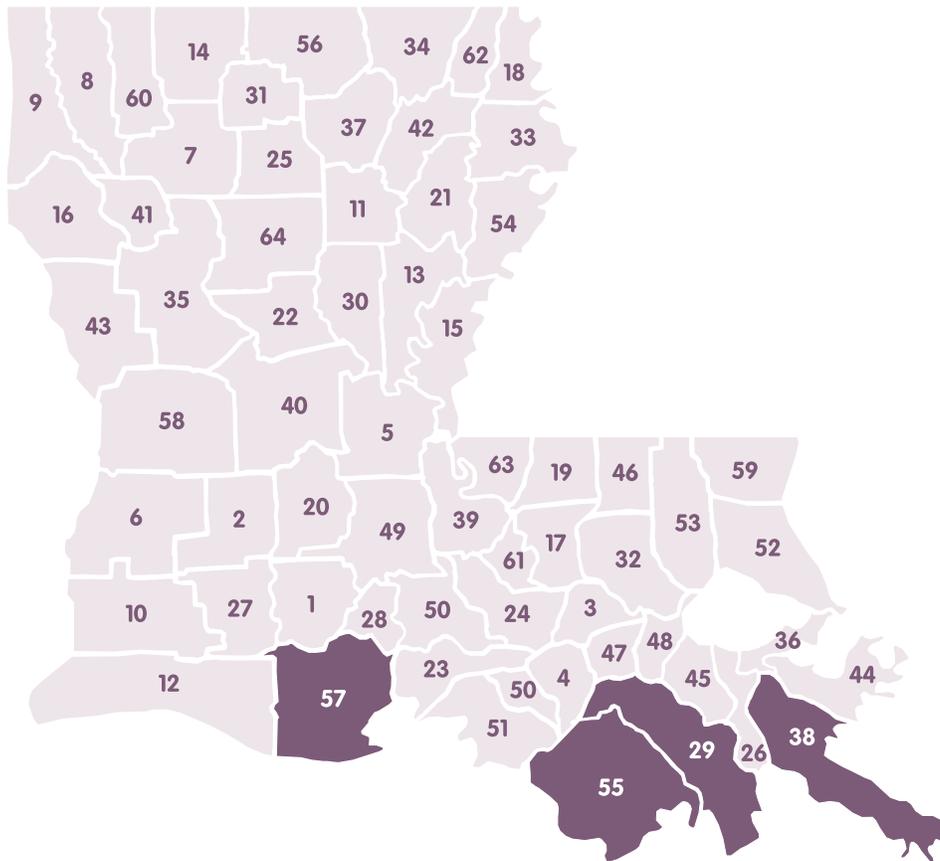
# Severance Oil Tax

## Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2019

L <sup>1</sup>	Parish	Oil Bbls	Rank
38	Plaquemines	11,001,621	1
29	Lafourche	4,455,973	2
55	Terrebonne	3,320,231	3
57	Vermilion	2,099,671	4

<sup>1</sup>Use numbers as a legend for the map below.



# Severance Natural Gas Tax

## Net Taxable Production by Parish

For Fiscal Year 2019

L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank	L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank
16	DeSoto	577,939,357	1	24	Iberville	942,603	33
41	Red River	220,262,644	2	28	Lafayette	852,152	34
8	Bossier	186,362,328	3	47	St. James	779,372	35
9	Caddo	180,805,614	4	2	Allen	501,376	36
43	Sabine	73,699,740	5	42	Richland	499,843	37
7	Bienville	73,092,149	6	61	West Baton Rouge	482,095	38
57	Vermilion	38,373,737	7	15	Concordia	422,276	39
12	Cameron	26,129,248	8	34	Morehouse	291,163	40
51	St. Mary	23,665,766	9	49	St. Landry	273,280	41
55	Terrebonne	23,085,895	10	40	Rapides	200,608	42
50	St. Martin	18,816,248	11	11	Caldwell	166,852	43
60	Webster	18,779,748	12	54	Tensas	164,876	44
38	Plaquemines	15,868,384	13	44	St. Bernard	100,106	45
29	Lafourche	13,627,149	14	19	East Feliciana	38,085	46
25	Jackson	11,335,444	15	21	Franklin	9,008	47
14	Claiborne	10,669,237	16	46	St. Helena	2,503	48
23	Iberia	7,790,782	17	22	Grant	1,285	49
10	Calcasieu	4,558,871	18	3	Ascension	1,186	50
39	Pointe Coupee	4,327,373	19	13	Catahoula	1,161	51
45	St. Charles	3,812,467	20	64	Winn	477	52
27	Jefferson Davis	3,685,656	21	5	Avoyelles	0	53
20	Evangeline	2,542,864	22	18	East Carroll	0	54
56	Union	2,538,230	23	32	Livingston	0	55
1	Acadia	2,340,699	24	33	Madison	0	56
35	Natchitoches	2,274,094	25	36	Orleans	0	57
17	East Baton Rouge	1,698,518	26	48	St. John	0	58
37	Ouachita	1,646,519	27	52	St. Tammany	0	59
26	Jefferson	1,622,209	28	53	Tangipahoa	0	60
58	Vernon	1,176,418	29	59	Washington	0	61
6	Beauregard	1,130,176	30	62	West Carroll	0	62
30	LaSalle	1,092,395	31	63	West Feliciana	0	63
4	Assumption	1,077,251	32	31	Lincoln	(99,920,199)	64
<b>STATE TOTAL<sup>1</sup></b>						<b>1,461,637,318</b>	

<sup>1</sup>Use numbers as a legend for the map on page 60.

<sup>2</sup>Negative production amounts may result from items such as amended returns, refund requests, and audits.

**Note:** Over 96.86 percent of the net taxable production was reported by the 16 parishes reporting taxable MCFs of 10 million or more.

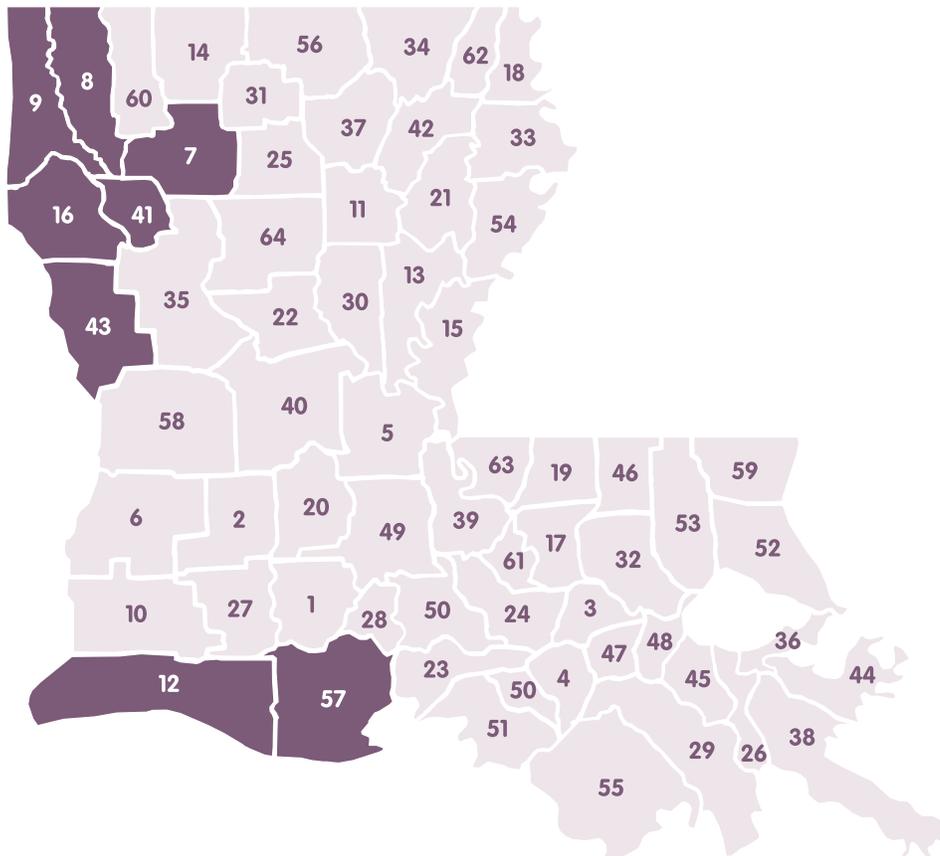
# Severance Natural Gas Tax

## Parishes Producing Over 25 Million MCFs

For Fiscal Year 2019

	L <sup>1</sup> Parish	Gas MCFs	Rank
	16 DeSoto	577,939,357	1
	41 Red River	220,262,644	2
	8 Bossier	186,362,328	3
	9 Caddo	180,805,614	4
	43 Sabine	73,699,740	5
	7 Bienville	73,092,149	6
	57 Vermilion	38,373,737	7
	12 Cameron	26,129,248	8

<sup>1</sup>Use 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

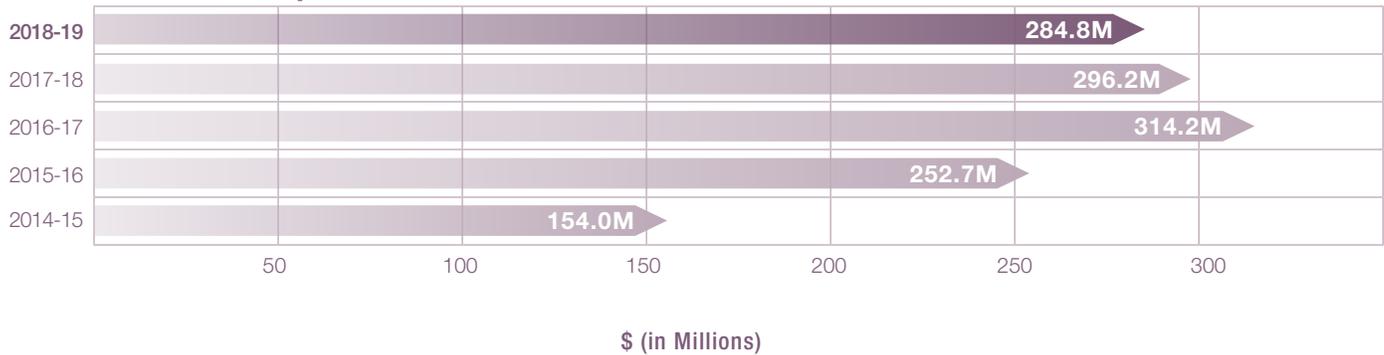
## Cash Collections After Accrual Adjustments

### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2018-19	\$284,781,649	-3.84%
2017-18	\$296,153,731	-5.74%
2016-17	\$314,188,309	24.31%
2015-16 <sup>1</sup>	\$252,743,465	64.17%
2014-15	\$153,954,237	7.58%

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

### Five-Year Comparison of Tobacco Tax Collections



## Tobacco Tax

### Stamp Sales<sup>1</sup>

For Fiscal Year 2019

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	27,000	60,480,000	4,000	\$ 65,352,960
2nd Quarter	24,000	62,280,000	0	67,288,320
3rd Quarter	22,500	53,250,000	8,000	57,545,100
4th Quarter	27,000	60,810,000	0	65,703,960
<b>TOTALS</b>	<b>100,500</b>	<b>236,820,000</b>	<b>12,000</b>	<b>\$ 255,890,340</b>

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
<b>TOTALS</b>	<b>72,000</b>	<b>250,837,500</b>	<b>32,000</b>	<b>\$ 271,025,460</b>

<sup>1</sup>Stamp 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 2019

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 65,352,960	\$ 3,267,648	\$ 62,091,600	\$ 10,292,344	\$ 72,383,944
2nd Quarter	67,288,320	3,285,272	64,049,772	9,072,246	73,122,018
3rd Quarter	57,545,100	2,870,775	54,678,838	9,556,632	64,235,470
4th Quarter	65,703,960	3,256,477	62,461,016	10,336,673	72,797,688
<b>TOTALS</b>	<b>\$ 255,890,340</b>	<b>\$ 12,680,172</b>	<b>\$ 243,281,226</b>	<b>\$ 39,257,895</b>	<b>\$ 282,539,121</b>

For Fiscal Year 2018

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	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
<b>TOTALS</b>	<b>\$ 271,025,460</b>	<b>\$13,551,273</b>	<b>\$ 257,583,698</b>	<b>\$ 37,026,131</b>	<b>\$ 294,609,829</b>

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

# Office of Debt Recovery

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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 2019

	Total
Number of participating agencies	127
Number of accounts placed with ODR	268,682
Dollar amount of debt in accounts	\$185,094,324
Dollar amount recovered through Tax Offset Program	\$20,138,492
Self-generated revenue	\$11,770,027
Dollar amount of payments processed	\$60,748,837

For Fiscal Year 2019

Source of Revenues	Total
4th Judicial District Court, Ouachita Parish - Assistant District Attorney	\$ 19,252
12th Judicial District Court, Avoyelles Parish - Misdemeanor Probation	22,843
14th Judicial District Court, Calcasieu Parish - Clerk of Court	316,819
14th Judicial District Court, Calcasieu Parish - Public Defender's Office	29,780
15th Judicial District Court, Acadia Parish - Clerk of Court	72,257
31st Judicial District Court, Jefferson Davis Parish - Clerk of Court	25,425
31st Judicial District Court, Jefferson Davis Parish - Public Defender's Office	5,495
33rd Judicial District Court, Allen Parish - Public Defender's Office	9,580
Department of Children & Family Services - State Payroll	9,754
Department of Culture, Recreation & Tourism, Office of State Parks - State Payroll	839
Department of Education	141,510
Department of Education - State Payroll	1,555
Department of Education, Louisiana School for Deaf & Visually Impaired - State Payroll	149
Department of Education, Louisiana Special Education Center - State Payroll	250
Department of Education, Recovery School District - State Payroll	3,052
Department of Education, Special School District - State Payroll	180
Department of Environmental Quality	8,170
Department of Health	82,686
Department of Health, Hammond Developmental Center - State Payroll	152
Department of Health, Imperial Calcasieu Human Services Authority	25,647
Department of Health, Northeast Delta Human Services Authority	2,766
Department of Health, Northwest Louisiana Human Services District	1,843
Department of Health, Office for Citizens With Developmental Disabilities - State Payroll	4,277
Department of Health, Office of Aging & Adult Services - State Payroll	320
Department of Health, Office of Behavioral Health - State Payroll	3,563
Department of Health, Office of Public Health - State Payroll	1,652
Department of Public Safety and Corrections	1,760,711
Department of Public Safety and Corrections, Administration - State Payroll	792
Department of Public Safety and Corrections, Adult Probation and Parole - State Payroll	530
Department of Public Safety and Corrections, BB Rayburn Correctional - State Payroll	481
Department of Public Safety and Corrections, David Wade Correctional Center - State Payroll	6
Department of Public Safety and Corrections, Dixon Correctional Institute - State Payroll	218

# Office of Debt Recovery

## Collection Summary

For Fiscal Year 2019

Source of Revenues	Total
Department of Public Safety and Corrections, Elayn Hunt Correctional Center - State Payroll	2,370
Department of Public Safety and Corrections, Louisiana Correctional Institute for Women - State Payroll	2,425
Department of Public Safety and Corrections, Louisiana State Penitentiary - State Payroll	3,345
Department of Public Safety and Corrections, Office of Juvenile Justice - State Payroll	179
Department of Public Safety and Corrections, Office of Motor Vehicles	57,135,216
Department of Public Safety and Corrections, Raymond Laborde Correctional Center - State Payroll	4,438
Department of Veterans Affairs, Department of Military Affairs	1,150
Department of Veterans Affairs, Department of Military Affairs - State Payroll	2,228
Department of Veterans Affairs, Northwest Louisiana War Veterans Home - State Payroll	486
Department of Veterans Affairs, Southwest Louisiana War Veterans Home - State Payroll	33
Division of Administration - State Payroll	30
Division of Administration, Louisiana Property Assistance Agency - State Payroll	98
Division of Administration, Office of Group Benefits	9,056
Division of Administration, Office of Risk Management	12,433
East Baton Rouge Parish Attorney's Office	87,345
Governor's Office of Homeland Security & Emergency Preparedness	110,306
Governor's Office of Homeland Security & Emergency Preparedness - State Payroll	279
Houma - City Court	12,430
Lafayette Parish School Board	926
Lafayette Parish School System Sales Tax Division	5,706
Louisiana Community and Technical College System, Central Louisiana Technical Community College	165,849
Louisiana Community and Technical College System, Louisiana Delta Community College	186,316
Louisiana Community and Technical College System, River Parishes Campus	52,556
Louisiana Universities Marine Consortium	2,013
Louisiana State University Health System, Health Care Services Division - Lallie Kemp Medical Center	339,011
Louisiana State University Health System, Health Sciences Center at Shreveport	3,018
Sabine Parish - Clerk of Court	13,324
State Board of Certified Public Accountants of Louisiana	34,168
Vermilion Parish - Clerk of Court	6,679
Workforce Support & Training - State Payroll	2,870
<b>TOTAL</b>	<b>\$ 60,748,837</b>

# LOUISIANA

DEPARTMENT *of* REVENUE

## Louisiana Department of Revenue

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