



Annual Tax Collection Report

2020-2021



LOUISIANA
DEPARTMENT of REVENUE

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Annual Tax Collection Report: Fiscal Year Ending June 30, 2021

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, 2020, through June 30, 2021.

During the reporting period, the department and its employees rose to meet numerous challenges, including natural disasters and the ongoing COVID-19 public health crisis. We addressed those emergencies, providing much-needed support and relief to individual taxpayers and Louisiana's business community, while continuing to fulfill our mission of collecting the revenues to fund vital state services.

Starting in July 2020, the department administered the Frontline Worker Rebate program, created by Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature. This program disbursed \$250 payments to 152,554 essential workers who powered Louisiana's economy through the initial COVID lockdown period in grocery, retail, healthcare and other critical sectors. The total amount of payments was \$38,138,500.

When hurricanes Laura and Delta hit south Louisiana in August and October of 2020, the department acted quickly to provide tax filing and payment extensions for individual and business taxpayers. We provided similar relief when severe winter weather struck the state in February 2021, and when devastating storms and flooding disrupted the lives and businesses of taxpayers in five parishes in the spring.

During the reporting period, the department also implemented an ambitious update of our tax administration computer system, called DELTA Version 12. A key feature of DELTA v.12 is a redesign of the Louisiana Taxpayer Access Point (LaTAP), our business tax account management portal. The LaTAP update includes:

- A new user interface with updated graphics and color palette
- Robust mobile compatibility
- Enhanced security
- New tax types, including excise taxes
- Improved new business registration
- Commercial farmer certification
- Remote sale reporting
- Resale certificate application and renewal

Collecting the revenues that fund state government remains LDR's core mission. During the reporting period, the tax collection program brought in more than \$10.3 billion, including:

- \$4.96 billion in income taxes
- \$3.61 billion in sales taxes
- \$900 million in natural resource severance and petroleum product taxes
- \$366 million in liquor and tobacco taxes

The dedicated, capable professionals of the Louisiana Department of Revenue are ready to build on these accomplishments for the continuing benefit of all of our families, friends and neighbors.

Yours in public service,



Kevin J. Richard, CPA | Secretary of Revenue
Louisiana Department of Revenue

**Kevin
J. Richard, CPA**



THE LDR MISSION

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

BATON ROUGE HEADQUARTERS

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Tax Types and Fees Administered by LDR

Taxes

| |
|---|
| Automobile Rental |
| Corporation Franchise |
| Hazardous Waste Disposal |
| Income |
| Corporate |
| Fiduciary |
| Individual |
| Withholding |
| Industrial Hemp-Derived CBD |
| 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 - 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 |
| Therapeutic Marijuana |
| Transportation Network |
| Prepaid 911 Charge |
| Remote Sellers |



SUMMARY OF COLLECTIONS



Tax Cash Collections

Five-Year Comparison of Major Taxes (In Millions)

| | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 |
|------------------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Corporation Franchise | \$ 91 | \$ 127 | \$ 146 | \$ 101 | \$ 270 |
| Corporation Income | 274 | 380 | 438 | 290 | 809 |
| Income (including Fiduciary) | 2,939 | 3,191 | 3,730 | 3,623 | 4,153 |
| Liquor/Alcohol | 78 | 77 | 76 | 77 | 80 |
| Other ¹ | 147 | 155 | 183 | 214 | 259 |
| Petroleum Products | 640 | 605 | 640 | 590 | 609 |
| Sales ^{2,3,4,5} | 3,884 | 3,946 | 3,560 | 3,353 | 3,610 |
| Severance | 376 | 445 | 529 | 447 | 292 |
| Tobacco | 310 | 294 | 283 | 276 | 287 |
| TOTALS | \$ 8,739 | \$ 9,220 | \$ 9,585 | \$ 8,971 | \$ 10,369 |

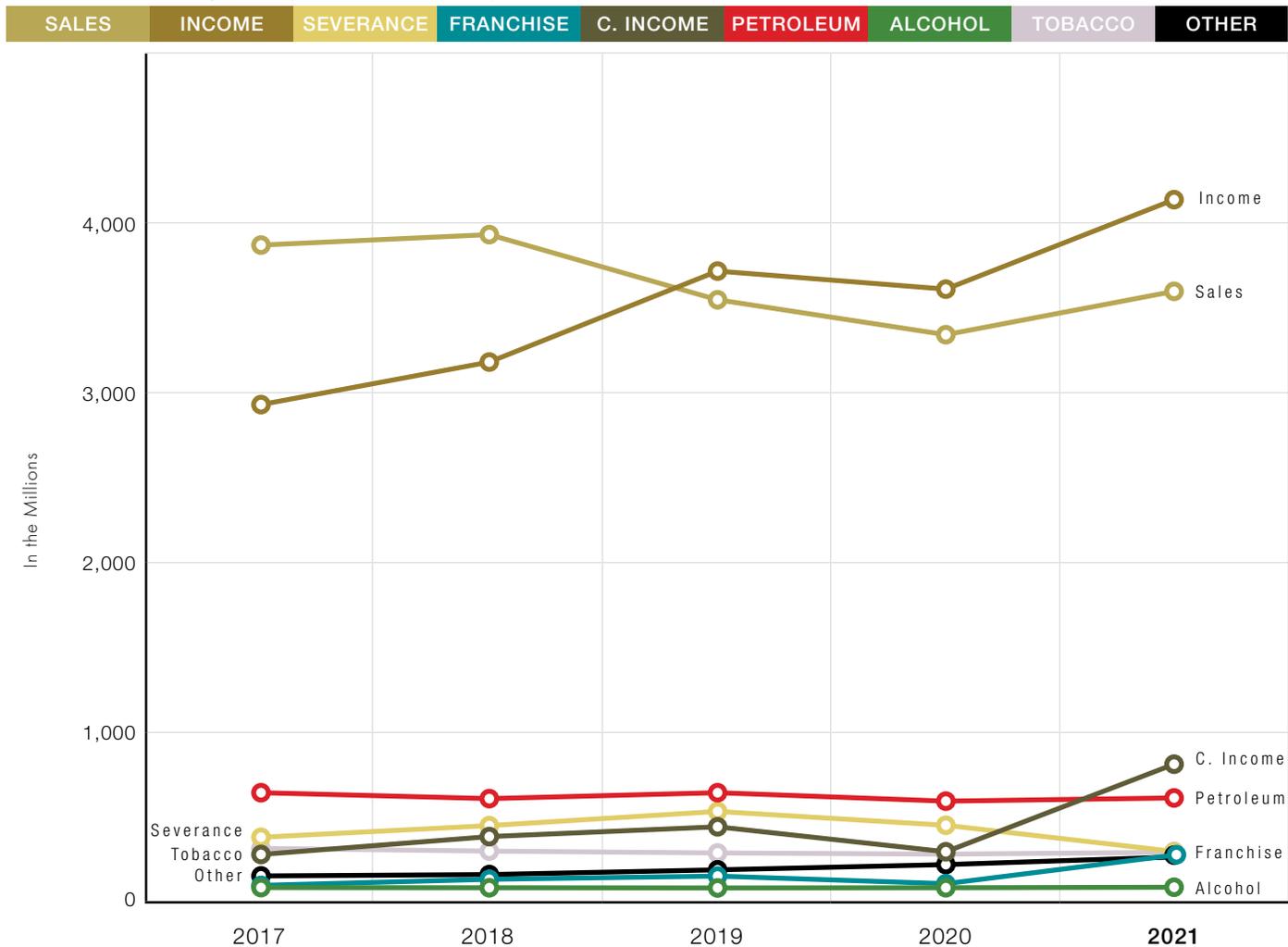
¹Other includes: Automobile Rental Tax; Consumer Use Tax – Excise; Consumer Use Tax - State & Local²; Direct Marketer Sales Tax - State & Local³; Electric Cooperative Fee; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax; Inspection & Supervision Fee; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; Marijuana & Controlled Dangerous Substance Tax; Natural Gas Franchise Tax; New Orleans Exhibition Hall Authority - Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; New Orleans Exhibition Hall Authority Hotel/Motel Room Occupancy Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas; Oilfield Site Restoration Fee - Oil; Parish & Municipality Beer Tax; Prepaid 911 Charge; Remote Sellers Tax - Local⁴; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation & Communication Utilities Tax; and Transportation Network Fee.

²LA Tourism and Promotion Tax is included.

³Tax incurred a rate decrease during FY 19.

⁴Remote Sellers Tax -State is included.

⁵The 2020-2021 Annual Report is the first to include collections for Remote Sellers.



Tax Collections

2020 - 2021 Monthly Cash Collections

| Tax | Jul 20 | Aug 20 | Sep 20 | Oct 20 | Nov 20 | Dec 20 |
|--|-------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Corporation Franchise Tax | \$ 53,730,768 | \$ 4,846,306 | \$ 35,446,132 | \$ (3,353,685) | \$ 3,700,983 | \$ 45,536,571 |
| Hazardous Waste Disposal Tax | 566,920 | 4,403 | (64) | 451,575 | 31 | 190 |
| Income Taxes | | | | | | |
| Corporation | 161,192,303 | 14,538,919 | 106,338,397 | (10,061,056) | 11,102,950 | 136,609,712 |
| Fiduciary | 11,318,685 | 1,721,269 | 1,817,743 | 391,930 | (12,057) | 503,917 |
| Individual, Declaration & Withholding | 551,179,821 | 256,470,748 | 333,218,099 | 265,368,294 | 384,637,126 | 327,437,145 |
| Liquors – Alcoholic Beverage Taxes | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 3,262,273 | 3,477,703 | 2,892,304 | 3,305,389 | 3,486,676 | 3,346,125 |
| Low Alcoholic Content (Beer) | 3,614,371 | 3,509,110 | 2,991,280 | 3,540,651 | 3,459,028 | 2,870,659 |
| Out-of-State Shippers | 22,682 | 30,598 | 19,371 | 21,244 | 33,364 | 25,689 |
| Natural Resources – Severance Tax | 22,116,642 | 26,200,716 | 24,681,120 | 20,901,628 | 19,380,202 | 23,094,462 |
| Petroleum Products | | | | | | |
| Gasoline Tax & Inspection Fee | 35,967,958 | 37,752,728 | 39,711,910 | 40,222,516 | 41,679,194 | 37,876,178 |
| Special Fuels Tax & Inspection Fee | 11,132,063 | 11,795,475 | 13,143,441 | 12,375,012 | 12,904,282 | 12,728,454 |
| Public Utilities & Carriers | | | | | | |
| Inspection & Supervision Fee | 130,968 | 215,026 | 1,403,913 | 308,710 | 116,401 | 1,529,081 |
| Natural Gas Franchise Tax | 122,474 | 22,826 | 50,178 | 149,985 | 9,138 | 8,370 |
| Transportation & Communication Utilities Tax | 560,492 | 584,105 | 352,364 | 702,748 | 62,212 | 368,261 |
| Sales Tax^{1,2} | 278,502,399 | 280,240,212 | 263,515,219 | 275,286,975 | 289,332,657 | 285,134,044 |
| Tobacco Tax | 27,520,576 | 23,736,476 | 25,047,117 | 25,452,306 | 22,796,855 | 24,881,128 |
| TOTAL STATE TAXES | 1,160,941,395 | 665,146,620 | 850,628,524 | 635,064,222 | 792,689,042 | 901,949,986 |
| Other Taxes³ | 2,895,156 | 7,617,997 | 43,095,832 | 30,068 | 5,957,887 | 43,095,998 |
| Hotel/Motel Room Occupancy Taxes | | | | | | |
| LA Stadium and Exposition District | 506,179 | 782,523 | 836,659 | 1,013,556 | 832,096 | 1,147,675 |
| New Orleans Exhibition Hall Authority | 216,778 | 385,911 | 510,036 | 510,811 | 419,482 | 578,293 |
| New Orleans Exhibition Hall Authority | | | | | | |
| Flat Room Occupancy Tax | 57,679 | 56,178 | 103,361 | 121,221 | 210,112 | 265,351 |
| Food and Beverage Tax | 483,430 | 456,614 | 459,496 | 480,440 | 480,121 | 595,687 |
| Service Contractor Tax | 10,928 | 1,956 | 9,884 | 1,628 | 350 | 361 |
| Tour Tax | 14,043 | 0 | 1,017 | 1,217 | 1,160 | 1,580 |
| TOTAL CASH COLLECTIONS | \$ 1,165,125,588 | \$ 674,447,799 | \$ 895,644,809 | \$ 637,223,163 | \$ 800,590,251 | \$ 947,634,932 |

| Tax | Jan 21 | Feb 21 | Mar 21 | Apr 21 | May 21 | Jun 21 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------|
| Corporation Franchise Tax | \$ 2,758,933 | \$ (3,194,539) | \$ 6,658,191 | \$ 45,931,133 | \$40,190,124 | \$ 37,568,107 |
| Hazardous Waste Disposal Tax | 675,173 | 746 | 0 | 430,204 | (1,056) | 762 |
| Income Taxes | | | | | | |
| Corporation Income | 8,276,799 | (9,583,618) | 19,974,574 | 137,793,400 | 120,570,372 | 112,704,321 |
| Fiduciary | 207,269 | (484,718) | (530,594) | 1,782,676 | 3,461,061 | 14,307,191 |
| Individual, Declaration & Withholding | 402,900,700 | 321,373,831 | 228,201,344 | 246,409,814 | 270,122,637 | 530,789,627 |
| Liquors – Alcoholic Beverage Taxes | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 4,284,589 | 2,834,204 | 3,045,342 | 3,563,720 | 3,706,992 | 3,382,889 |
| Low Alcoholic Content (Beer) | 3,232,361 | 2,549,813 | 2,583,381 | 3,283,251 | 3,470,839 | 3,472,707 |
| Out-of-State Shippers | 30,696 | 17,357 | 33,133 | 67,452 | 65,585 | 54,244 |
| Natural Resources – Severance Tax | 23,432,206 | 23,499,669 | 26,516,821 | 21,317,206 | 31,019,245 | 29,409,408 |
| Petroleum Products | | | | | | |
| Gasoline Tax & Inspection Fee | 39,032,032 | 36,490,332 | 31,945,462 | 40,588,553 | 39,994,911 | 41,057,010 |
| Special Fuels Tax & Inspection Fee | 11,905,494 | 11,186,147 | 11,168,525 | 12,568,753 | 12,385,822 | 13,612,071 |
| Public Utilities & Carriers | | | | | | |
| Inspection & Supervision Fee | 319,998 | 170,070 | 1,547,308 | 309,704 | 224,658 | 1,882,526 |
| Natural Gas Franchise Tax | 160,363 | 8,770 | 122,474 | 150,494 | 160,178 | 50,178 |
| Transportation & Communication Utilities Tax | 712,890 | 562,918 | 405,244 | 790,917 | 552,702 | 433,485 |
| Sales Tax^{1,2} | 355,902,113 | 293,109,035 | 263,385,840 | 360,058,211 | 344,266,689 | 321,715,794 |
| Tobacco | 21,366,393 | 20,350,904 | 24,104,288 | 23,541,381 | 23,119,728 | 24,921,335 |
| TOTAL STATE TAXES | 875,198,009 | 698,890,921 | 619,161,333 | 898,586,869 | 893,310,487 | 1,135,361,655 |
| Other Taxes³ | 7,657,073 | 2,135,957 | 42,532,586 | 4,329,333 | 7,538,152 | 46,067,327 |
| Hotel/Motel Room Occupancy Taxes | | | | | | |
| LA Stadium and Exposition District | 1,185,001 | 867,482 | 842,727 | 928,037 | 1,756,742 | 2,022,016 |
| New Orleans Exhibition Hall Authority | 617,087 | 489,511 | 429,294 | 485,064 | 1,035,018 | 1,221,983 |
| New Orleans Exhibition Hall Authority | | | | | | |
| Flat Room Occupancy Tax | 209,868 | 129,568 | 118,710 | 122,239 | 226,139 | 254,560 |
| Food and Beverage Tax | 553,513 | 594,624 | 578,654 | 624,712 | 821,215 | 983,949 |
| Service Contractor Tax | 64 | 2,845 | 0 | 1,559 | 4,162 | 2,088 |
| Tour Tax | 1,491 | 1,079 | 81 | 354 | 4,148 | 10,841 |
| TOTAL CASH COLLECTIONS | \$ 885,422,106 | \$ 703,111,985 | \$ 663,663,386 | \$ 905,078,166 | \$ 904,696,063 | \$ 1,185,924,419 |

¹LA Tourism and Promotion Tax is included.

²Remote Sellers Tax - State is included.

³Other Taxes include: Automobile Rental Tax, Consumer Use Tax - Excise, Consumer Use Tax - State & Local, Direct Marketer Sales Tax - State & Local, Electric Cooperative Fee, Industrial Hemp-Derived CBD Tax, Marijuana & Controlled Dangerous Substance Tax, Oil Spill Contingency Fee, Oilfield Site Restoration Fee, Parish & Municipality Beer Tax, Prepaid 911 Charge, Remote Sellers - Local, Surface Mining & Reclamation Fee, Telecommunication Tax for the Deaf, Therapeutic Marijuana Fee, and Transportation Network Fee.

15 - Year Cash Tax Collection Record

In Millions

| Tax | FY 07 | FY 08 | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Corporation Franchise Tax | \$ 284.39 | \$ 247.69 | \$ 195.56 | \$ 145.10 | \$ 65.91 | \$ 77.86 | \$ 95.71 |
| Gift Tax¹ | 5.60 | 3.48 | 1.97 | 0.21 | 0.12 | (0.03) | 0.04 |
| Hazardous Waste Disposal Tax | 4.96 | 4.30 | 3.55 | 3.09 | 3.20 | 3.02 | 2.99 |
| Income Taxes | | | | | | | |
| Corporation | 721.27 | 746.71 | 586.10 | 435.30 | 197.73 | 238.30 | 287.85 |
| Fiduciary | 42.72 | 32.26 | 25.47 | 9.50 | 1.59 | 11.73 | 13.18 |
| Individual, Declaration & Withholding | 3,116.25 | 3,241.86 | 3,005.46 | 2,240.20 | 2,386.58 | 2,431.34 | 2,720.98 |
| Inheritance Tax¹ | 5.07 | 7.89 | 3.28 | 1.60 | 0.90 | (0.69) | (0.04) |
| Liquors – Alcoholic Beverage Taxes | | | | | | | |
| High Alcoholic Content (Liquor/Wine) ² | 16.99 | 19.35 | 19.39 | 19.50 | 20.26 | 21.44 | 22.13 |
| Low Alcoholic Content (Beer) ² | 36.48 | 36.36 | 37.30 | 35.60 | 35.64 | 35.69 | 35.06 |
| Out-of-State Shippers ² | 0.03 | 0.07 | 0.07 | 0.15 | 0.13 | 0.09 | 0.13 |
| Natural Resource – Severance Tax | 898.35 | 1,046.65 | 928.02 | 773.59 | 764.11 | 839.87 | 842.74 |
| Petroleum Products | | | | | | | |
| Gasoline Tax & Inspection Fee | 475.03 | 451.53 | 458.77 | 453.80 | 469.14 | 445.51 | 448.08 |
| Special Fuels Tax & Inspection Fee | 147.84 | 140.18 | 139.97 | 138.90 | 143.16 | 136.85 | 137.60 |
| Public Utilities & Carriers | | | | | | | |
| Inspection & Supervision Fee ² | 5.80 | 8.42 | 8.86 | 7.20 | 8.56 | 7.74 | 7.87 |
| Natural Gas Franchise Tax | 12.50 | 5.40 | 4.72 | 1.90 | 2.00 | 5.29 | 1.68 |
| Transportation & Communication Utilities Tax | 3.93 | 4.24 | 16.32 | 11.20 | 11.15 | 8.96 | 7.07 |
| Sales Tax^{2,3,4,5} | 2,801.97 | 2,883.31 | 2,800.07 | 2,465.10 | 2,670.21 | 2,652.04 | 2,649.39 |
| Tobacco Tax² | 143.00 | 147.37 | 146.48 | 137.00 | 144.60 | 135.28 | 138.15 |
| TOTAL STATE TAXES | 8,722.18 | 9,027.08 | 8,381.36 | 6,878.94 | 6,924.99 | 7,050.29 | 7,410.61 |
| Other Taxes⁶ | 40.48 | 46.90 | 43.62 | 22.76 | 21.82 | 25.50 | 20.34 |
| Hotel/Motel Room Occupancy Taxes | | | | | | | |
| LA Stadium & Exposition District | 24.74 | 29.49 | 27.58 | 28.90 | 33.87 | 37.03 | 41.71 |
| New Orleans Exhibition Hall Authority | 14.97 | 18.77 | 17.07 | 18.60 | 21.86 | 24.04 | 26.90 |
| New Orleans Exhibition Hall Authority | | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Tax | 8.39 | 10.76 | 10.55 | 11.54 | 12.75 | 14.30 | 15.26 |
| Service Contractor Tax | 0.49 | 1.08 | 1.25 | 1.19 | 1.29 | 1.21 | 1.43 |
| Tour Tax | 0.03 | 0.65 | 0.06 | 0.07 | 0.81 | 0.13 | 0.14 |
| TOTAL CASH COLLECTIONS | \$ 8,811.28 | \$ 9,134.73 | \$ 8,481.49 | \$ 6,962.00 | \$ 7,017.39 | \$ 7,152.50 | \$ 7,516.39 |

| Tax | FY 14 | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Corporation Franchise Tax | \$ 155.71 | \$ 123.53 | \$ 48.46 | \$ 91.18 | \$ 126.67 | \$ 145.99 | \$ 101.50 | \$ 269.82 |
| Gift Tax¹ | 0.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Hazardous Waste Disposal Tax | 3.46 | 3.38 | 3.31 | 2.84 | 2.76 | 2.91 | 2.66 | 2.13 |
| Income Taxes | | | | | | | | |
| Corporation | 467.81 | 373.48 | 145.37 | 273.50 | 380.01 | 437.60 | 289.70 | 809.46 |
| Fiduciary | 35.38 | 26.00 | 9.75 | 10.67 | 21.97 | 13.42 | (1.08) | 34.48 |
| Individual, Declaration & Withholding | 2,786.31 | 2,890.21 | 2,856.35 | 2,928.34 | 3,169.51 | 3,716.26 | 3,623.60 | 4,118.10 |
| Inheritance Tax¹ | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liquors – Alcoholic Beverage Taxes | | | | | | | | |
| High Alcoholic Content (Liquor/Wine) ² | 22.47 | 23.64 | 26.21 | 36.18 | 36.68 | 37.53 | 38.16 | 40.59 |
| Low Alcoholic Content (Beer) ² | 34.41 | 33.46 | 35.12 | 41.11 | 39.61 | 38.63 | 38.16 | 38.58 |
| Out-of-State Shippers ² | 0.14 | 0.16 | 0.14 | 0.27 | 0.31 | 0.30 | 0.36 | 0.42 |
| Natural Resources – Severance Tax | 826.33 | 735.04 | 445.15 | 375.72 | 444.57 | 529.14 | 447.44 | 291.57 |
| Petroleum Products | | | | | | | | |
| Gasoline Tax & Inspection Fee | 453.02 | 463.03 | 477.15 | 486.85 | 459.92 | 486.65 | 448.32 | 462.32 |
| Special Fuels Tax & Inspection Fee | 141.10 | 145.33 | 148.14 | 153.94 | 145.38 | 153.62 | 141.75 | 146.91 |
| Public Utilities & Carriers | | | | | | | | |
| Inspection & Supervision Fee ² | 8.57 | 7.95 | 8.30 | 8.66 | 8.49 | 8.50 | 9.23 | 8.16 |
| Natural Gas Franchise Tax | 0.66 | 0.63 | 0.36 | 0.60 | 0.55 | 0.78 | 1.57 | 1.02 |
| Transportation & Communication Utilities Tax | 7.69 | 6.92 | 11.81 | 6.12 | 7.34 | 7.73 | 7.57 | 6.09 |
| Sales Tax^{2,3,4,5} | 2,678.52 | 2,766.44 | 2,905.38 | 3,883.95 | 3,946.41 | 3,559.82 | 3,352.50 | 3,610.45 |
| Tobacco Tax² | 139.91 | 155.83 | 244.37 | 310.04 | 294.55 | 282.91 | 276.33 | 286.84 |
| TOTAL STATE TAXES | 7,761.64 | 7,755.03 | 7,365.36 | 8,609.97 | 9,084.73 | 9,421.79 | 8,777.77 | 10,126.94 |
| Other Taxes⁶ | 21.08 | 15.45 | 18.20 | 22.27 | 24.90 | 47.80 | 96.48 | 212.95 |
| Hotel/Motel Room Occupancy Taxes | | | | | | | | |
| LA Stadium & Exposition District | 46.85 | 48.37 | 49.70 | 50.72 | 52.67 | 54.39 | 45.58 | 12.72 |
| New Orleans Exhibition Hall Authority | 30.84 | 31.65 | 32.89 | 33.61 | 35.00 | 36.37 | 29.98 | 6.90 |
| New Orleans Exhibition Hall Authority | | | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Tax | 16.75 | 18.45 | 19.33 | 19.63 | 20.77 | 22.28 | 18.95 | 8.99 |
| Service Contractor Tax | 2.18 | 1.18 | 1.88 | 2.60 | 2.12 | 1.97 | 1.61 | 0.04 |
| Tour Tax | 0.19 | 0.17 | 0.28 | 0.28 | 0.28 | 0.32 | 0.37 | 0.04 |
| TOTAL CASH COLLECTIONS | \$ 7,879.53 | \$ 7,870.30 | \$ 7,487.66 | \$ 8,739.08 | \$ 9,220.47 | \$ 9,584.92 | \$ 8,970.74 | \$ 10,368.58 |

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

²Taxes incurred a rate increase during FY 16.

³LA Tourism and Promotion Tax is included.

⁴Remote Sellers Tax - State is included.

⁵Tax incurred a rate decrease during FY 19.

⁶See footnote #3 on page 7 for an inclusive list of Other Taxes.

Tax Collections

Two-Year Comparison

Cash Collections After Accrual Adjustments

| State Revenues | Total Net Collections FY 2019-20 | Total Net Collections FY 2020-21 | Percent Change |
|---|-------------------------------------|-------------------------------------|-------------------|
| Automobile Rental Tax | \$ 6,318,560 | \$ 6,075,132 | -3.85% |
| Corporation Franchise Tax | 147,547,422 | 189,154,074 | 28.20% |
| Electric Cooperative Fee | 54,134 | 44,078 | -18.58% |
| Hazardous Waste Disposal Tax | 2,543,392 | 2,007,427 | -21.07% |
| Income Taxes | | | |
| Corporation | 427,855,828 | 567,462,223 | 32.63% |
| Fiduciary | 18,829,074 | 19,845,780 | 5.40% |
| Individual, Declaration & Withholding | 3,797,787,489 | 3,778,349,240 | -0.51% |
| Industrial Hemp-Derived CBD Tax | 113,869 | 293,706 | 157.93% |
| Liquors – Alcoholic Beverage Taxes | | | |
| High Alcoholic Content (Liquor/Wine) | 38,493,137 | 40,870,208 | 6.18% |
| Low Alcoholic Content (Beer) | 38,609,065 | 38,408,782 | -0.52% |
| Out-of-State Shippers | 359,985 | 432,327 | 20.10% |
| Marijuana & Controlled Dangerous Substance Tax | 1,200 | 26,576 | 2114.67% |
| Minerals, Oil & Gas | | | |
| Surface Mining & Reclamation Fee | 88,355 | 54,303 | -38.54% |
| Oil Spill Contingency Fee | 2,506,786 | 2,312,560 | -7.75% |
| Oilfield Site Restoration Fee – Gas | 8,206,999 | 9,462,151 | 15.29% |
| Oilfield Site Restoration Fee – Oil | 1,039,262 | 589,154 | -43.31% |
| Natural Resources – Severance Tax | 426,502,413 | 302,175,570 | -29.15% |
| Petroleum Products | | | |
| Gasoline Tax | 442,023,575 | 463,510,825 | 4.86% |
| Gasoline Inspection Fee | 2,674,527 | 2,967,124 | 10.94% |
| Special Fuels Tax | 139,203,035 | 146,416,285 | 5.18% |
| Special Fuels Inspection Fee | 1,451,640 | 1,650,544 | 13.70% |
| Public Utilities & Carriers | | | |
| Inspection & Supervision Fee | 8,732,691 | 8,222,881 | -5.84% |
| Natural Gas Franchise Tax | 1,540,684 | 1,026,987 | -33.34% |
| Transportation & Communication Utilities Tax | 7,314,494 | 6,119,127 | -16.34% |
| Sales Tax^{1,2} | 3,300,280,282 | 3,690,121,707 | 11.81% |
| Telecommunication Tax for the Deaf | 2,417,204 | 2,454,648 | 1.55% |
| Tobacco Tax | 277,844,451 | 284,270,442 | 2.31% |
| Other Fees | | | |
| Therapeutic Marijuana | 76,794 | 286,963 | 273.68% |
| Transportation Network | 1,534,423 | 390,815 | -74.53% |
| SUBTOTALS – STATE REVENUES | 9,101,950,770 | 9,565,001,639 | 5.09% |
| Other Taxes | | | |
| Beer Tax – Parish & Municipalities | 4,481,782 | 4,430,250 | -1.15% |
| Louisiana Tourism & Promotion District Tax | 21,806,082 | 23,705,205 | 8.71% |
| Hotel/Motel Room Occupancy Taxes | | | |
| Louisiana Stadium & Exposition District | 45,583,077 | 12,720,693 | -72.09% |
| New Orleans Exhibition Hall Authority | 29,975,427 | 6,899,267 | -76.98% |
| New Orleans Exhibition Hall Authority | | | |
| Flat Room Occupancy Tax | 5,166,814 | 1,874,986 | -63.71% |
| Food & Beverage Tax | 13,785,043 | 7,112,455 | -48.40% |
| Service Contractor Tax | 1,610,121 | 35,825 | -97.78% |
| Tour Tax | 372,128 | 37,011 | -90.05% |
| Consumer Use Tax – State & Local ³ | 3,765 | 12,024 | 219.36% |
| Consumer Use Tax – Excise | 7,728 | 8,528 | 10.35% |
| Direct Marketer Sales Tax – State & Local | 62,858,734 | 17,223,028 | -72.60% |
| Prepaid 911 Charge | 10,947,355 | 11,526,334 | 5.29% |
| Remote Sellers Tax - Local ² | 0 | 154,813,835 | N/A |
| SUBTOTAL – OTHER TAXES | 196,598,056 | 240,399,441 | 22.28% |
| GRAND TOTALS | \$ 9,298,548,826 | \$ 9,805,401,080 | 5.45% |

¹Remote Sellers Tax - State is included.

²The 2020-2021 Annual Report is the first to include collections for Remote Sellers.

³Does not include collections of \$1,429,388 from individual income tax returns received during FY 2019-20 or \$1,144,283 received during FY 2020-21.

Tax Collections

Cash Collections After Accrual Adjustments For Fiscal Year Ending June 30, 2021

| State Revenues | Net Cash Collections | Less 2019-20 Accruals | Plus 2020-21 Accruals | Total Net Collections |
|---|--------------------------|-------------------------|-----------------------|-------------------------|
| Automobile Rental Tax | \$ 5,781,773 | \$ 392,545 | \$ 685,904 | \$ 6,075,132 |
| Corporation Franchise Tax | 269,819,024 | 53,730,768 | (26,934,182) | 189,154,074 |
| Electric Cooperative Fee | 58,212 | 16,946 | 2,812 | 44,078 |
| Hazardous Waste Disposal Tax | 2,128,884 | 566,920 | 445,463 | 2,007,427 |
| Income Taxes | | | | |
| Corporation | 809,457,073 | 161,192,303 | (80,802,547) | 567,462,223 |
| Fiduciary | 34,484,372 | 11,318,685 | (3,319,907) | 19,845,780 |
| Individual, Declaration & Withholding | 4,118,109,186 | 551,179,821 | 211,419,875 | 3,778,349,240 |
| Industrial Hemp-Derived CBD | 279,733 | 23,527 | 37,500 | 293,706 |
| Liquors – Alcoholic Beverage Taxes | | | | |
| High Alcoholic Content (Liquor/Wine) | 40,588,206 | 3,262,273 | 3,544,275 | 40,870,208 |
| Low Alcoholic Content (Beer) | 38,577,451 | 3,614,371 | 3,445,702 | 38,408,782 |
| Out-of-State Shippers | 421,415 | 22,682 | 33,594 | 432,327 |
| Marijuana & Controlled Dangerous Substance Tax | 24,606 | 0 | 1,970 | 26,576 |
| Minerals, Oil & Gas | | | | |
| Surface Mining & Reclamation Fee | 49,104 | 0 | 5,199 | 54,303 |
| Oil Spill Contingency Fee | 2,026,425 | 0 | 286,135 | 2,312,560 |
| Oilfield Site Restoration Fee – Gas | 9,428,658 | 6,782 | 40,275 | 9,462,151 |
| Oilfield Site Restoration Fee – Oil | 583,377 | 1,665 | 7,442 | 589,154 |
| Natural Resources – Severance Tax | 291,569,325 | 22,116,642 | 32,722,887 | 302,175,570 |
| Petroleum Products | | | | |
| Gasoline Tax | 459,606,000 | 35,967,958 | 39,872,783 | 463,510,825 |
| Gasoline Inspection Fee | 2,712,784 | 0 | 254,340 | 2,967,124 |
| Special Fuels Tax | 145,480,242 | 11,132,063 | 12,068,106 | 146,416,285 |
| Special Fuels Inspection Fee | 1,425,297 | 0 | 225,247 | 1,650,544 |
| Public Utilities & Carriers | | | | |
| Inspection & Supervision Fee | 8,158,363 | 130,968 | 195,486 | 8,222,881 |
| Natural Gas Franchise Tax | 1,015,428 | 122,474 | 134,033 | 1,026,987 |
| Transportation & Communication Utilities Tax | 6,088,338 | 560,492 | 591,281 | 6,119,127 |
| Sales Tax¹ | 3,587,125,318 | 276,601,353 | 379,597,742 | 3,690,121,707 |
| Telecommunication Tax for the Deaf | 2,453,693 | 597,187 | 598,142 | 2,454,648 |
| Tobacco Tax | 286,838,487 | 27,520,576 | 24,952,531 | 284,270,442 |
| Other Fees | | | | |
| Therapeutic Marijuana Fee | 248,976 | 12,593 | 50,580 | 286,963 |
| Transportation Network Fee | 390,815 | 0 | 0 | 390,815 |
| SUBTOTALS - STATE REVENUES | \$ 10,124,930,565 | \$ 1,160,091,594 | \$ 600,162,668 | \$ 9,565,001,639 |
| Other Taxes | | | | |
| Beer Taxes – Parish & Municipalities | 4,432,547 | 421,182 | 418,885 | 4,430,250 |
| Louisiana Tourism & Promotion District Tax | 23,323,870 | 1,901,051 | 2,282,386 | 23,705,205 |
| Hotel/Motel Room Occupancy Taxes | | | | |
| Louisiana Stadium & Exposition District | 12,720,693 | 0 | 0 | 12,720,693 |
| New Orleans Exhibition Hall Authority | 6,899,267 | 0 | 0 | 6,899,267 |
| New Orleans Exhibition Hall Authority | | | | |
| Flat Room Occupancy Tax | 1,874,986 | 0 | 0 | 1,874,986 |
| Food & Beverage Tax | 7,112,455 | 0 | 0 | 7,112,455 |
| Service Contractor Tax | 35,825 | 0 | 0 | 35,825 |
| Tour Tax | 37,011 | 0 | 0 | 37,011 |
| Consumer Use Tax – State & Local ² | 13,067 | (1,045) | (2,088) | 12,024 |
| Consumer Use Tax – Excise | 7,301 | 292 | 1,519 | 8,528 |
| Direct Marketer Sales Tax – State & Local | 20,834,911 | 7,175,578 | 3,563,695 | 17,223,028 |
| Prepaid 911 Charge | 11,526,334 | 0 | 0 | 11,526,334 |
| Remote Sellers Tax - Local | 154,813,835 | 0 | 0 | 154,813,835 |
| SUBTOTAL - OTHER TAXES | \$ 243,632,102 | \$ 9,497,058 | \$ 6,264,397 | \$ 240,399,441 |
| GRAND TOTALS | \$10,368,562,667 | \$ 1,169,588,652 | \$ 606,427,065 | \$ 9,805,401,079 |

¹Remote Sellers Tax - State is included.

²Does not include local and state net cash collections of \$1,144,283 or total net collections of \$978,465 after accrual adjustments from individual income tax returns.

Five-Year Comparison

| Tax Collections | FY 2016-17 | FY 2017-18 | FY 2018-19 | FY 2019-20 | FY 2020-21 |
|---|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|
| Major State Taxes | | | | | |
| Corporation | | | | | |
| Franchise Tax | \$ 91,183,674 | \$ 126,671,019 | \$ 145,989,974 | \$ 101,496,306 | \$ 269,819,024 |
| Income Tax | 273,500,634 | 380,013,064 | 437,595,564 | 289,702,484 | 809,457,073 |
| Individual, Declaration & Withholding Tax | 2,928,335,666 | 3,169,511,423 | 3,716,262,030 | 3,623,602,077 | 4,118,109,186 |
| Natural Resources – Severance Tax | 375,720,002 | 444,569,927 | 529,143,030 | 447,438,627 | 291,569,325 |
| Petroleum Products | | | | | |
| Gasoline Tax | 483,881,165 | 456,836,375 | 484,094,722 | 445,258,166 | 459,606,000 |
| Inspection Fees (Gas/Special Fuels) | 4,438,728 | 4,696,012 | 3,886,208 | 4,752,114 | 4,138,081 |
| Special Fuels Tax | 152,461,914 | 143,762,677 | 152,286,189 | 140,059,548 | 145,480,242 |
| Sales Tax^{1,2,3} | 3,883,947,094 | 3,946,410,500 | 3,559,824,562 | 3,352,500,731 | 3,610,449,188 |
| Miscellaneous State Taxes & Fees⁴ | 430,563,203 | 428,621,260 | 414,087,081 | 396,843,315 | 439,626,319 |
| Other Taxes⁵ | 115,050,354 | 119,382,948 | 141,755,966 | 169,082,802 | 220,308,229 |
| GRAND TOTALS | \$ 8,739,082,434 | \$ 9,220,475,205 | \$ 9,584,925,326 | \$ 8,970,736,170 | \$ 10,368,562,667 |

¹LA Tourism and Promotion Tax is included.

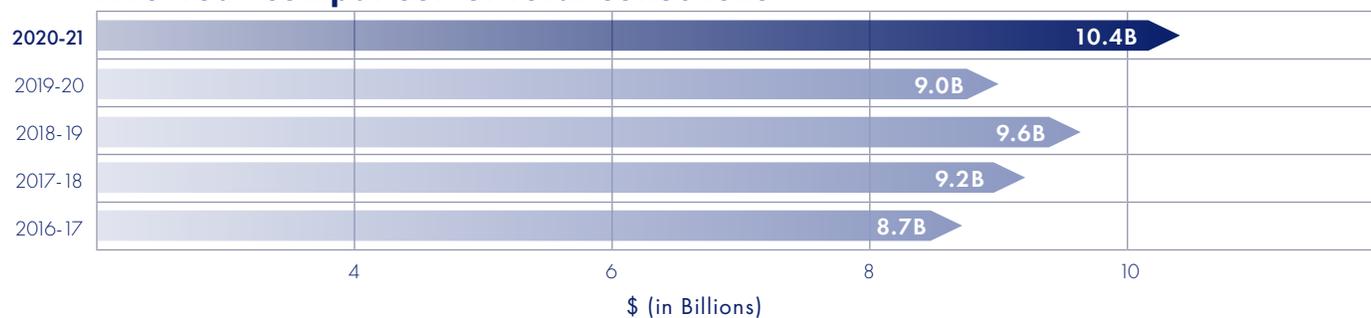
²Remote Sellers Tax - State is included.

³Tax incurred a rate decrease during FY 19.

⁴Miscellaneous State Taxes and Fees includes: Alcoholic Beverage Taxes, Automobile Rental Tax, Electric Cooperative Fee, Fiduciary Tax, Hazardous Waste Disposal Tax, Industrial Hemp-Derived CBD Tax, Marijuana & Controlled Dangerous Substance Tax, Minerals - Oil and Gas Fees, Public Utilities Taxes, Telecommunication Tax for the Deaf, Therapeutic Marijuana Fee, Tobacco Tax, and Transportation Network Fee.

⁵Other Taxes include: Consumer Use - Excise Tax; Consumer Use Tax - State & Local³; Direct Marketer Sales Tax - State & Local³; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; New Orleans Exhibition Hall Authority - Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Parish & Municipalities Beer Tax; Prepaid 911 Charge; Remote Sellers Tax - Local.

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2021

| Tax/Fee Type | Calculated Collections Before Refunds ¹ | Amount Refunded | Calculated Collections |
|---|--|---------------------------|--------------------------|
| Automobile Rental Tax | \$ 5,814,530 | \$ (32,757) | \$ 5,781,773 |
| Consumer Use Tax – Excise | 7,301 | 0 | 7,301 |
| Consumer Use Tax – State & Local² | 22,361 | (9,294) | 13,067 |
| Corporation Franchise Tax | 424,457,530 | (154,638,506) | 269,819,024 |
| Direct Marketer Sales Tax – State & Local | 45,640,389 | (24,805,478) | 20,834,911 |
| Electric Cooperative Fee | 58,212 | 0 | 58,212 |
| Hazardous Waste Disposal Tax | 2,134,208 | (5,324) | 2,128,884 |
| Income Taxes | | | |
| Corporation | 1,273,372,590 | (463,915,517) | 809,457,073 |
| Declaration, Individual | 447,750,941 | (4,629,710) | 443,121,231 |
| Fiduciary | 45,879,842 | (11,395,470) | 34,484,372 |
| Individual | 900,298,946 | (569,006) | 899,729,940 |
| Withholding, Individual | 3,667,470,100 | (892,212,085) | 2,775,258,015 |
| Industrial Hemp-Derived CBD Tax | 280,533 | (800) | 279,733 |
| Liquors – Alcoholic Beverage Taxes | | | |
| High Alcoholic Content (Liquor/Wine) | 40,581,085 | 7,121 | 40,588,206 |
| Low Alcoholic Content (State Beer Tax) | 38,587,282 | (9,831) | 38,577,451 |
| Parish & Municipal Beer Tax | 4,432,547 | 0 | 4,432,547 |
| Out-of-State Shippers | 432,292 | (10,877) | 421,415 |
| Marijuana & Controlled Dangerous Substance Tax | 24,606 | 0 | 24,606 |
| Minerals, Oil & Gas | | | |
| Oil Spill Contingency Fee | 2,026,425 | 0 | 2,026,425 |
| Oilfield Site Restoration Fee – Gas | 9,425,902 | 2,756 | 9,428,658 |
| Oilfield Site Restoration Fee – Oil | 583,999 | (622) | 583,377 |
| Surface Mining & Reclamation Fee | 49,104 | 0 | 49,104 |
| Natural Resources – Severance Tax | 317,863,888 | (26,294,563) | 291,569,325 |
| Petroleum Products | | | |
| Gasoline & Inspection Fee | 465,186,853 | (2,868,069) | 462,318,784 |
| Special Fuels & Inspection Fee | 147,057,404 | (151,865) | 146,905,539 |
| Prepaid 911 Charge | 11,526,334 | 0 | 11,526,334 |
| Public Utilities & Carriers | | | |
| Inspection & Supervision Fees | 8,221,315 | (62,953) | 8,158,362 |
| Natural Gas Franchise Tax | 1,015,428 | 0 | 1,015,428 |
| Transportation & Communication Utilities Tax | 6,526,244 | (437,906) | 6,088,338 |
| Sales Tax^{3,4} | 3,764,727,285 | (154,278,097) | 3,610,449,188 |
| Telecommunication Tax for the Deaf | 2,487,423 | (33,730) | 2,453,693 |
| Tobacco Tax | 286,977,948 | (139,461) | 286,838,487 |
| Other Fees | | | |
| Therapeutic Marijuana Fee | 248,976 | 0 | 248,976 |
| Transportation Network Fee | 390,815 | 0 | 390,815 |
| TOTALS | \$ 11,921,560,638 | \$ (1,736,492,044) | \$ 10,185,068,594 |

¹Includes adjustments for returned checks.

²Does not include collections of \$1,144,283 from Individual Income Tax Returns.

³LA Tourism and Promotion Tax in the amount of \$23,323,870 is included.

⁴Remote Sellers Tax - State is included.

Parish Comparison of Various & Per Capita Tax Collections

| Parish | Population Estimates | Gross Sales Tax Due | Sales Tax (Per Capita) | Distribution of Local Property Taxes ¹ | Property Taxes (Per Capita) | LA Income Tax After Credits ² | LA Income Tax (Per Capita) |
|------------------|----------------------|---------------------|------------------------|---|-----------------------------|--|----------------------------|
| | July 1, 2020 | FYE 21 | FYE 21 | 2020 | 2020 | FYE 21 | FYE 21 |
| Acadia | 61,918 | \$ 15,730,968 | \$ 254 | \$ 31,458,465 | \$ 508 | \$ 34,341,449 | \$ 555 |
| Allen | 25,440 | 3,803,262 | 149 | 18,381,190 | 723 | 11,798,407 | 464 |
| Ascension | 128,665 | 83,713,735 | 651 | 166,912,299 | 1,297 | 139,323,791 | 1,083 |
| Assumption | 21,621 | 3,203,711 | 148 | 21,432,530 | 991 | 15,109,739 | 699 |
| Avoyelles | 39,966 | 7,101,912 | 178 | 11,687,055 | 292 | 20,440,880 | 511 |
| Beauregard | 37,881 | 8,546,532 | 226 | 33,881,118 | 894 | 23,162,173 | 611 |
| Bienville | 12,983 | 2,345,083 | 181 | 39,601,366 | 3,050 | 6,446,962 | 497 |
| Bossier | 127,275 | 48,994,455 | 385 | 117,927,853 | 927 | 94,562,775 | 743 |
| Caddo | 237,479 | 136,408,295 | 574 | 253,311,760 | 1,067 | 188,429,791 | 793 |
| Calcasieu | 203,310 | 129,480,190 | 637 | 276,931,439 | 1,362 | 160,354,741 | 789 |
| Caldwell | 9,839 | 1,493,695 | 152 | 8,746,989 | 889 | 4,737,064 | 481 |
| Cameron | 7,003 | 8,574,725 | 1,224 | 62,370,245 | 8,906 | 5,337,660 | 762 |
| Catahoula | 9,226 | 1,554,461 | 168 | 4,117,603 | 446 | 4,273,539 | 463 |
| Claiborne | 15,508 | 2,894,624 | 187 | 10,568,999 | 682 | 6,760,541 | 436 |
| Concordia | 18,914 | 8,648,742 | 457 | 14,796,658 | 782 | 7,705,928 | 407 |
| DeSoto | 27,650 | 5,675,038 | 205 | 80,347,635 | 2,906 | 20,278,728 | 733 |
| East Baton Rouge | 439,729 | 215,589,044 | 490 | 547,788,468 | 1,246 | 439,754,630 | 1,000 |
| East Carroll | 6,589 | 1,022,591 | 155 | 6,403,272 | 972 | 2,346,082 | 356 |
| East Feliciana | 18,882 | 2,959,387 | 157 | 9,677,485 | 513 | 13,679,585 | 724 |
| Evangeline | 33,276 | 4,358,433 | 131 | 18,618,066 | 560 | 17,494,009 | 526 |
| Franklin | 19,723 | 3,299,231 | 167 | 11,681,743 | 592 | 8,855,856 | 449 |
| Grant | 22,254 | 1,191,471 | 54 | 9,485,624 | 426 | 14,524,949 | 653 |
| Iberia | 68,991 | 19,850,001 | 288 | 47,319,271 | 686 | 43,958,529 | 637 |
| Iberville | 32,070 | 12,890,330 | 402 | 76,480,513 | 2,385 | 23,368,293 | 729 |
| Jackson | 15,574 | 2,055,791 | 132 | 21,379,909 | 1,373 | 8,101,649 | 520 |
| Jefferson | 432,346 | 305,948,417 | 708 | 434,940,158 | 1,006 | 397,692,422 | 920 |
| Jefferson Davis | 31,208 | 9,640,633 | 309 | 26,272,695 | 842 | 18,051,400 | 578 |
| Lafayette | 246,518 | 132,779,525 | 539 | 191,956,806 | 779 | 236,523,654 | 959 |
| Lafourche | 97,596 | 37,074,400 | 380 | 117,731,279 | 1,206 | 75,107,267 | 770 |
| LaSalle | 15,021 | 3,453,475 | 230 | 13,785,191 | 918 | 8,014,973 | 534 |
| Lincoln | 46,552 | 21,649,866 | 465 | 38,830,302 | 834 | 30,538,477 | 656 |
| Livingston | 143,737 | 30,938,607 | 215 | 66,017,599 | 459 | 112,672,923 | 784 |
| Madison | 10,635 | 4,010,560 | 377 | 11,703,818 | 1,101 | 3,311,513 | 311 |
| Morehouse | 24,227 | 6,247,097 | 258 | 14,829,048 | 612 | 10,338,738 | 427 |
| Natchitoches | 37,655 | 7,958,066 | 211 | 35,245,246 | 936 | 23,216,845 | 617 |

¹Exclusive of Homestead Exemption for all parishes for tax year 2020 (2021 in the parish of Orleans)

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

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2020, Release Date: May 2021

Property Tax Source: Louisiana Tax Commission, Annual Report 2020

Parish Comparison of Various & Per Capita Tax Collections

| Parish | Population Estimates | Gross Sales Tax Due | Sales Tax (Per Capita) | Distribution of Local Property Taxes ¹ | Property Taxes (Per Capita) | LA Income Tax After Credits ² | LA Income Tax (Per Capita) |
|----------------------|----------------------|---------------------|------------------------|---|-----------------------------|--|----------------------------|
| | July 1, 2020 | FYE 21 | FYE 21 | 2020 | 2020 | FYE 21 | FYE 21 |
| Orleans | 389,476 | \$ 163,741,027 | 420 | \$ 614,635,791 | \$ 1,578 | \$ 366,069,785 | \$ 940 |
| Ouachita | 152,439 | 70,276,889 | 461 | 113,095,851 | 742 | 109,765,531 | 720 |
| Plaquemines | 23,113 | 11,118,254 | 481 | 67,652,320 | 2,927 | 23,828,518 | 1,031 |
| Pointe Coupee | 21,529 | 4,429,379 | 206 | 33,723,635 | 1,566 | 15,586,701 | 724 |
| Rapides | 128,567 | 61,860,659 | 481 | 98,581,148 | 767 | 95,179,753 | 740 |
| Red River | 8,286 | 1,767,740 | 213 | 25,879,363 | 3,123 | 4,968,820 | 600 |
| Richland | 20,014 | 4,134,373 | 207 | 17,856,361 | 892 | 10,782,269 | 539 |
| Sabine | 23,803 | 5,324,070 | 224 | 20,133,346 | 846 | 13,773,169 | 579 |
| St. Bernard | 47,647 | 13,046,678 | 274 | 56,781,127 | 1,192 | 24,043,459 | 505 |
| St. Charles | 52,987 | 24,764,823 | 467 | 200,330,196 | 3,781 | 54,158,799 | 1,022 |
| St. Helena | 10,081 | 616,305 | 61 | 7,488,746 | 743 | 6,005,875 | 596 |
| St. James | 20,727 | 13,080,970 | 631 | 72,765,697 | 3,511 | 18,417,536 | 889 |
| St. John the Baptist | 42,516 | 27,349,269 | 643 | 86,800,502 | 2,042 | 29,665,091 | 698 |
| St. Landry | 81,440 | 19,532,249 | 240 | 39,041,916 | 479 | 53,528,481 | 657 |
| St. Martin | 52,954 | 8,347,861 | 158 | 42,073,282 | 795 | 33,626,348 | 635 |
| St. Mary | 48,330 | 22,956,204 | 475 | 57,999,324 | 1,200 | 32,377,798 | 670 |
| St. Tammany | 263,446 | 112,378,100 | 427 | 333,898,777 | 1,267 | 314,783,963 | 1,195 |
| Tangipahoa | 136,765 | 37,502,137 | 274 | 56,302,443 | 412 | 84,931,036 | 621 |
| Tensas | 4,178 | 377,657 | 90 | 7,229,284 | 1,730 | 2,025,799 | 485 |
| Terrebonne | 109,859 | 35,287,899 | 321 | 92,167,837 | 839 | 82,699,202 | 753 |
| Union | 22,170 | 2,917,210 | 132 | 13,031,375 | 588 | 11,623,797 | 524 |
| Vermilion | 59,378 | 15,602,655 | 263 | 30,543,309 | 514 | 38,922,745 | 656 |
| Vernon | 47,894 | 7,060,582 | 147 | 18,445,051 | 385 | 20,209,029 | 422 |
| Washington | 45,773 | 7,168,984 | 157 | 23,323,844 | 510 | 18,592,054 | 406 |
| Webster | 37,943 | 10,825,272 | 285 | 28,740,275 | 757 | 22,633,554 | 597 |
| West Baton Rouge | 26,792 | 18,574,262 | 693 | 55,510,682 | 2,072 | 23,666,877 | 883 |
| West Carroll | 10,646 | 1,518,892 | 143 | 4,909,385 | 461 | 4,564,413 | 429 |
| West Feliciana | 15,465 | 3,429,481 | 222 | 34,990,933 | 2,263 | 11,892,756 | 769 |
| Winn | 13,839 | 1,959,165 | 142 | 6,827,979 | 493 | 7,068,559 | 511 |

LOUISIANA'S ESTIMATED POPULATION: 4,645,318

¹Exclusive of Homestead Exemption for all parishes for tax year 2020 (2021 in the parish of Orleans)

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

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Residents Population Estimate Base: July 1, 2020, Release Date: May 2021

Property Tax Source: Louisiana Tax Commission, Annual Report 2020

Local Dedications

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

For Fiscal Year Ending June 30, 2021

| Tax Dedication | Total |
|--|----------------------|
| Jefferson Parish - Gretna Tourist Commission Enterprise Account | \$ 91,065 |
| Jefferson Parish - John Alario, Sr. Multipurpose Center West Side of Mississippi | 294,145 |
| Jefferson Parish - Kenner City Convention Center | 305,204 |
| Jefferson Parish - Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project | 710,425 |
| Jefferson Parish - Municipal Center East Side of Mississippi | 483,300 |
| Jefferson Parish - Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex | 314,644 |
| Jefferson Parish - Town of Grand Isle Tourist Commission Enterprise Account | 104,996 |
| Orleans Parish - Ernest N. Morial Convention Center Phase IV Expansion Project Fund | 2,000,000 |
| Orleans Parish - New Orleans Metropolitan Convention and Visitors Bureau Fund | 2,799,181 |
| Orleans Parish - New Orleans Quality of Life Fund | 2,344,843 |
| Orleans Parish - New Orleans Sports Franchise Fund | 885,749 |
| TOTAL | \$ 10,333,552 |

Local Dedications

State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2021

| Tax Dedication | Total | Tax Dedication | Total |
|--|--------------|---|---------------------|
| Acadia Parish Visitor Enterprise Fund | \$ 190,493 | Morehouse Parish Visitor Enterprise Fund | 38,673 |
| Allen Parish Capital Improvement Fund | 301,349 | Natchitoches Parish Historic Development Fund | 398,910 |
| Ascension Parish Visitor Enterprise Fund | 1,161,102 | Natchitoches Parish Visitor Enterprise Fund | 134,313 |
| Avoyelles Parish Visitor Enterprise Fund | 125,317 | Ouachita Parish Visitor Enterprise Fund | 1,508,025 |
| Beauregard Parish Community Improvement Fund | 184,232 | Plaquemines Parish Visitor Enterprise Fund | 213,522 |
| Bienville Parish Tour & Economic Development Fund | 25,199 | Point Coupee Parish Visitor Enterprise Fund | 80,825 |
| Bossier Parish Civic Center Fund | 1,858,827 | Rapides Alexandria/Pineville Area Tourism Fund | 462,045 |
| Caddo Shreveport Riverfront & Convention Center Fund | 1,801,450 | Rapides Alexandria/Pineville Exhibition Hall Fund | 316,759 |
| Caddo Shreveport-Bossier City Visitor Enterprise Fund | 527,417 | Rapides City of Pineville Economic Development Fund | 277,226 |
| Calcasieu Parish Higher Education Improvement Fund | 2,043,664 | Rapides Parish Coliseum Fund | 92,410 |
| Calcasieu East of River Lake Charles Civic Center Fund | 1,995,078 | Rapides Parish Economic Development Fund | 277,226 |
| Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7) | 1,330,745 | Red River Visitor Enterprise Fund | 28,869 |
| Caldwell Parish Economic Development Fund | 518 | Richland Parish Visitor Enterprise Fund | 106,171 |
| Cameron Parish Tourist Development Fund | 102,800 | Sabine Parish Tourism Improvement Fund | 210,745 |
| Claiborne Parish Tourism and Economic Development Fund | 0 | St. Bernard Parish Enterprise Fund | 163,407 |
| Claiborne Parish Town of Homer Economic Development Fund | 23,177 | St. Charles Parish River Parish Convention, Tourist & Visitors Fund | 95,868 |
| Concordia Parish Economic Development Fund | 159,809 | St. Charles Parish Visitor Enterprise Fund | 284,728 |
| DeSoto Parish Visitor Enterprise Fund | 188,775 | St. James Parish Enterprise Fund | 47,913 |
| East Baton Rouge Parish Baker Economic Development Fund | 35,031 | St. James Parish River Parish Convention, Tourist & Visitors Fund | 16,132 |
| East Baton Rouge Parish Community Improvement Fund | 1,953,920 | St. John the Baptist Parish Convention Facility Fund | 332,133 |
| East Baton Rouge Parish Enhancement Fund | 976,960 | St. John the Baptist River Parish Convention, Tourist & Visitors Fund | 111,829 |
| East Baton Rouge Parish Riverside Centroplex Fund | 947,650 | St. Landry Parish City Hall Market Fund | 256,954 |
| East Carroll Parish Visitor Enterprise Fund | 5,007 | St. Landry Parish Tourist Community Fund | 253,101 |
| East Feliciana Parish Tourist Commission Fund | 0 | St. Martin Parish Enterprise Fund | 182,494 |
| Evangeline Parish Visitor Enterprise Fund | 59,816 | St. Mary Parish Visitor Enterprise Fund | 396,992 |
| Franklin Parish Visitor Enterprise Fund | 36,014 | St. Tammany Parish Tourist Commission Fund | 1,711,353 |
| Grant Parish Economic Development Fund | 7,886 | Tangipahoa Parish Economic Development Fund | 220,891 |
| Iberia Parish Tourist Commission Fund | 322,008 | Tangipahoa Parish Tourist Commission Fund | 656,045 |
| Iberville Parish Visitor Enterprise Fund | 85,855 | Tensas Parish Visitor Enterprise Fund | 7,314 |
| Jackson Parish Economic Development & Tourism Fund | 45,444 | Terrebonne Parish Houma Tourist Fund | 689,953 |
| Jefferson Davis Parish Visitor Enterprise Fund | 237,410 | Terrebonne Parish Visitor Enterprise Fund | 679,604 |
| Lafayette Parish Visitor Enterprise Fund | 3,463,034 | Union Parish Visitor Enterprise Fund | 36,660 |
| Lafourche Parish Association for Retarded Citizens T & D Fund | 367,443 | Vermilion Parish Visitor Enterprise Fund | 138,347 |
| Lafourche Parish Enterprise Fund | 373,039 | Vernon Parish Community Improvement Fund | 440,366 |
| LaSalle Parish Economic Development Fund | 26,405 | Washington Parish Economic Development & Tourism Visitor Fund | 17,467 |
| Lincoln Parish Municipalities Fund | 236,773 | Washington Parish Tourist Community Fund | 51,876 |
| Lincoln Parish Visitor Enterprise Fund | 233,221 | Webster Parish Convention & Visitor Bureau Fund | 183,186 |
| Livingston Parish Tourism & Economic Development Fund | 197,369 | West Baton Rouge Parish Visitor Enterprise Fund | 582,910 |
| Livingston Parish Tourism Improvement Fund | 200,374 | West Carroll Parish Visitor Enterprise Fund | 19,305 |
| Madison Parish Visitor Enterprise Fund | 51,368 | West Feliciana Parish St. Francisville Economic Development Fund | 177,942 |
| Morehouse Parish Bastrop Municipal Center Fund | 38,093 | Winn Parish Tourism Fund | 61,075 |
| | | TOTAL | \$33,881,636 |

Various Distributions

For Fiscal Year Ending June 30, 2021

| Fund | Distribution Amount |
|--|-----------------------|
| DEDICATION OF STATE TAXES COLLECTED | |
| Attakapas Conservation Fund | \$ 0 |
| Aviation Fuels | 29,800,000 |
| Community and Family Support System Fund | 248,976 |
| Early Childhood Education Fund | 279,733 |
| Gasoline/Special Fuels Timed Account | 121,017,248 |
| Motor Fuels Inspection Fund | 4,138,082 |
| Sports Facility Assistance Fund | 6,619,664 |
| Telecommunication Tax for the Deaf | 1,000,000 |
| Telephone Company Property Assessment Fund | 8,862,518 |
| Tobacco Tax Healthcare Fund | 26,565,693 |
| Tobacco Tax Medicaid Match Fund | 131,297 |
| Tobacco Tax Regulation Enforcement Fund | 553,452 |
| Transportation Network credited to DOTD | 390,815 |
| Transportation Trust Fund | 484,068,992 |
| TOTAL | \$ 683,676,470 |
| COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING) | |
| TIF, Algiers Economic Development | \$ 620,176 |
| TIF, Bass Pro Shops | 1,658,707 |
| TIF, Cabela's | 614,868 |
| TIF, City of Broussard District | 797,267 |
| TIF, Garrett Road Economic Development District | 3,867,913 |
| TIF, Rooms to Go | 66,211 |
| TIF, Ruston Cooperative Endeavor | 3,807,769 |
| TIF, Tower Drive Economic Development District | 1,054,824 |
| TOTAL | \$ 12,487,735 |
| DISTRIBUTION TO LED & LA TOURISM | |
| LA Economic Development Fund | \$ 12,183,276 |
| LA Economic Marketing Fund | 852,251 |
| LA Tourism Promotion District | 23,323,870 |
| TOTAL | \$ 36,359,397 |
| DISTRIBUTION OF LOCAL TAXES COLLECTED | |
| Automobile Rental Tax | \$1,150,308 |
| Consumer Use Tax | 21,517,255 |
| Parish & Municipal Beer Tax | 4,344,463 |
| Prepaid 911 Charge | 11,526,334 |
| Remote Sellers - Local | 154,813,835 |
| TOTAL | \$193,352,191 |
| DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION | |
| Donations of Refunds ¹ | \$ 383,785 |
| Garnishment Program | 10,229,719 |
| START Contributions | 314,097 |
| TOTAL | \$ 10,927,601 |
| SPECIAL TAXING DISTRICTS | |
| E Morial Exhibition Authority Room Rentals - Orleans only | \$ 6,889,267 |
| E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only | 8,987,441 |
| E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only | 72,836 |
| LA Stadium and Expo District - Orleans/Jefferson | 12,720,693 |
| TOTAL | \$ 28,680,237 |

¹See page 26 for complete list of all Donations of Refunds.

Distribution of Local Taxes Collected

Automobile Rental Tax

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | Total | Distribution of Local Taxes Collected | Total |
|---------------------------------------|---------|---------------------------------------|---------------------|
| Acadia Parish | \$ 0 | Madison Parish | 0 |
| Allen Parish | 0 | Morehouse Parish | 751 |
| Ascension Parish | 11,426 | Natchitoches Parish | 1,460 |
| Assumption Parish | 0 | Orleans Parish | 66,494 |
| Avoyelles Parish | 1,185 | Ouachita Parish | 35,552 |
| Beauregard Parish | 4 | Plaquemines Parish | 216 |
| Bienville Parish | 0 | Pointe Coupee Parish | 545 |
| Bossier Parish | 15,051 | Rapides Parish | 30,539 |
| Caddo Parish | 52,191 | Red River Parish | 0 |
| Calcasieu Parish | 30,896 | Richland Parish | 0 |
| Caldwell Parish | 0 | Sabine Parish | 0 |
| Cameron Parish | 0 | St. Bernard Parish | 995 |
| 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 | 5,734 |
| East Baton Rouge Parish | 133,205 | St. Landry Parish | 6,021 |
| East Carroll Parish | 0 | St. Martin Parish | 0 |
| East Feliciana Parish | 0 | St. Mary Parish | 387 |
| Evangeline Parish | 0 | St. Tammany Parish | 30,473 |
| Franklin Parish | 0 | Tangipahoa Parish | 15,235 |
| Grant Parish | 0 | Tensas Parish | 0 |
| Iberia Parish | 7,163 | Terrebonne Parish | 15,881 |
| Iberville Parish | 3,374 | Union Parish | 0 |
| Jackson Parish | 0 | Vermilion Parish | 1 |
| Jefferson Parish | 606,020 | Vernon Parish | 6,066 |
| Jefferson Davis Parish | 1,843 | Washington Parish | 1,553 |
| Lafayette Parish | 54,036 | Webster Parish | 1,405 |
| Lafourche Parish | 1,915 | West Baton Rouge Parish | 0 |
| LaSalle Parish | 0 | West Carroll Parish | 0 |
| Lincoln Parish | 4,857 | West Feliciana Parish | 0 |
| Livingston Parish | 7,834 | Winn Parish | 0 |
| | | TOTAL | \$ 1,150,308 |

Distribution of Local Taxes Collected

Consumer Use Tax

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | Total | Distribution of Local Taxes Collected | Total |
|---------------------------------------|------------|---------------------------------------|----------------------|
| Acadia Parish | \$ 287,160 | Madison Parish | 51,535 |
| Allen Parish | 118,230 | Morehouse Parish | 117,274 |
| Ascension Parish | 575,668 | Natchitoches Parish | 178,506 |
| Assumption Parish | 102,969 | Orleans Parish | 1,805,454 |
| Avoyelles Parish | 186,832 | Ouachita Parish | 713,282 |
| Beauregard Parish | 172,014 | Plaquemines Parish | 108,095 |
| Bienville Parish | 61,449 | Pointe Coupee Parish | 101,307 |
| Bossier Parish | 587,271 | Rapides Parish | 602,865 |
| Caddo Parish | 1,121,682 | Red River Parish | 39,142 |
| Calcasieu Parish | 937,861 | Richland Parish | 93,236 |
| Caldwell Parish | 45,990 | Sabine Parish | 110,967 |
| Cameron Parish | 32,174 | St. Bernard Parish | 215,732 |
| Catahoula Parish | 44,365 | St. Charles Parish | 244,167 |
| Claiborne Parish | 73,621 | St. Helena Parish | 47,384 |
| Concordia Parish | 90,373 | St. James Parish | 97,137 |
| DeSoto Parish | 126,685 | St. John the Baptist Parish | 199,400 |
| East Baton Rouge Parish | 2,036,096 | St. Landry Parish | 382,159 |
| East Carroll Parish | 32,493 | St. Martin Parish | 247,593 |
| East Feliciana Parish | 89,140 | St. Mary Parish | 229,829 |
| Evangeline Parish | 154,422 | St. Tammany Parish | 1,191,817 |
| Franklin Parish | 93,069 | Tangipahoa Parish | 617,710 |
| Grant Parish | 103,810 | Tensas Parish | 20,603 |
| Iberia Parish | 327,567 | Terrebonne Parish | 512,635 |
| Iberville Parish | 151,088 | Union Parish | 103,108 |
| Jackson Parish | 73,427 | Vermilion Parish | 276,262 |
| Jefferson Parish | 2,004,212 | Vernon Parish | 225,609 |
| Jefferson Davis Parish | 145,829 | Washington Parish | 215,090 |
| Lafayette Parish | 1,121,036 | Webster Parish | 179,148 |
| Lafourche Parish | 453,042 | West Baton Rouge Parish | 122,026 |
| LaSalle Parish | 68,879 | West Carroll Parish | 50,709 |
| Lincoln Parish | 217,926 | West Feliciana Parish | 71,386 |
| Livingston Parish | 644,445 | Winn Parish | 65,263 |
| | | TOTAL | \$ 21,517,255 |

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | | |
|---------------------------------------|----------------|-----------|
| Parish | Municipality | Total |
| Acadia Parish | | \$ 19,357 |
| | Church Point | 9,357 |
| | Crowley | 21,533 |
| | Estherwood | 1,242 |
| | Iota | 1,876 |
| | Mermentau | 788 |
| | Morse | 1,212 |
| | Rayne | 14,431 |
| Allen Parish | | 1,322 |
| | Elizabeth | 1,535 |
| | Kinder | 8,348 |
| | Oakdale | 9,789 |
| | Oberlin | 2,713 |
| Ascension Parish | | 69,069 |
| | Donaldsonville | 7,399 |
| | Gonzales | 41,961 |
| | Sorrento | 3,082 |
| Assumption Parish | | 20,214 |
| | Napoleonville | 1,764 |
| Avoyelles Parish | | 6,883 |
| | Bunkie | 7,808 |
| | Cottonport | 4,102 |
| | Evergreen | 0 |
| | Hessmer | 2,993 |
| | Mansura | 3,664 |
| | Marksville | 15,943 |
| | Moreauville | 2,702 |
| | Plaucheville | 1,574 |
| | Simmesport | 4,384 |
| Beauregard Parish [no levy] | | 0 |
| | Deridder | 23,306 |
| | Merryville | 2,182 |
| Bienville Parish | | 4,480 |
| | Arcadia | 3,536 |
| | Bienville | 1,942 |
| | Gibbsland | 399 |
| | Ringgold | 1,451 |
| Bossier Parish | | 13,560 |
| | Benton | 8,738 |
| | Bossier City | 92,128 |
| | Haughton | 10,255 |
| | Plain Dealing | 2,472 |

| Distribution of Local Taxes Collected | | |
|---------------------------------------|-----------------|---------|
| Parish | Municipality | Total |
| Caddo Parish | | 34,658 |
| | Blanchard | 6 |
| | Hosston | 0 |
| | Oil City | 1,232 |
| | Shreveport | 205,249 |
| | Vivian | 6,290 |
| Calcasieu Parish | | 76,511 |
| | DeQuincy | 4,746 |
| | Iowa | 8,583 |
| | Lake Charles | 129,235 |
| | Sulphur | 36,048 |
| | Vinton | 4,574 |
| | Westlake | 8,080 |
| Caldwell Parish | | 7,644 |
| | Columbia | 1,672 |
| Cameron Parish | | 7,932 |
| Catahoula Parish | | 3,514 |
| | Jonesville | 4,243 |
| | Sicily Island | 942 |
| Claiborne Parish | | 5,229 |
| | Athens | 344 |
| | Haynesville | 2,435 |
| | Homer | 6,595 |
| | Lisbon | 0 |
| Concordia Parish | | 5,555 |
| | Clayton | 1,237 |
| | Ferriday | 4,865 |
| | Ridgecrest | 676 |
| | Vidalia | 6,655 |
| DeSoto Parish [no levy] | | 0 |
| | Keatchie | 0 |
| | South Mansfield | 8,773 |
| East Baton Rouge Parish | | 161,563 |
| | Baker | 7,472 |
| | Baton Rouge | 175,649 |
| | Zachary | 16,591 |
| East Carroll Parish | | 7,575 |
| | Lake Providence | 1,206 |
| East Feliciana Parish | | 6,393 |
| | Clinton | 3,803 |
| | Jackson | 3,641 |
| | Norwood | 589 |
| | Slaughter | 1,344 |

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | | |
|---------------------------------------|---------------|---------|
| Parish | Municipality | Total |
| Evangeline Parish | | 3,990 |
| | Basile | 1,407 |
| | Chataignier | 345 |
| | Mamou | 6,704 |
| | Pine Prairie | 1,748 |
| | Turkey Creek | 757 |
| | Ville Platte | 21,062 |
| Franklin Parish | | 5,406 |
| | Baskin | 332 |
| | Gilbert | 1,337 |
| | Winnsboro | 9,974 |
| | Wisner | 1,284 |
| Grant Parish | | 6,733 |
| | Colfax | 2,912 |
| | Montgomery | 645 |
| Iberia Parish | | 11,760 |
| | Delcambre | 2,369 |
| | Jeanerette | 5,481 |
| | Loureauxville | 2,047 |
| | New Iberia | 47,998 |
| Iberville Parish | | 15,307 |
| | Grosse Tete | 1,400 |
| | Maringouin | 1,574 |
| | Plaquemine | 13,691 |
| | Rosedale | 516 |
| | White Castle | 2,501 |
| Jackson Parish | | 2,915 |
| | Chatham | 1,177 |
| | East Hodge | 0 |
| | Eros | 574 |
| | Hodge | 0 |
| | Jonesboro | 9,964 |
| Jefferson Parish | | 241,467 |
| | Grand Isle | 4,708 |
| | Gretna | 39,473 |
| | Harahan | 14,916 |
| | Jean Lafitte | 3,129 |
| | Kenner | 58,586 |
| | Westwego | 11,812 |
| Jefferson Davis Parish | | 6,204 |
| | Elton | 1,676 |
| | Fenton | 535 |

| Distribution of Local Taxes Collected | | |
|---------------------------------------|-------------------|---------|
| Parish | Municipality | Total |
| | Jennings | 18,032 |
| | Lake Arthur | 5,617 |
| | Welsh | 5,690 |
| Lafayette Parish | | 25,465 |
| | Broussard | 19,081 |
| | Carencro | 19,361 |
| | Duson | 5,466 |
| | Lafayette | 147,393 |
| | Scott | 18,356 |
| | Youngsville | 20,935 |
| Lafourche Parish | | 51,731 |
| | Golden Meadow | 3,029 |
| | Lockport | 1,699 |
| | Thibodaux | 31,113 |
| LaSalle Parish | | 3,498 |
| | Jena | 6,443 |
| | Olla | 1,315 |
| | Tullos | 1,321 |
| | Urania | 33 |
| Lincoln Parish | | 8,334 |
| | Grambling | 4,231 |
| | Ruston | 27,273 |
| Livingston Parish | | 22,638 |
| | Albany | 4,916 |
| | Denham Springs | 59,199 |
| | French Settlement | 761 |
| | Livingston | 10,230 |
| | Port Vincent | 121 |
| | Springfield | 6,994 |
| | Walker | 19,548 |
| Madison Parish | | 3,760 |
| | Delta | 252 |
| | Tallulah | 6,375 |
| Morehouse Parish | | 8,450 |
| | Bastrop | 22,060 |
| | Bonita | 221 |
| | Collinston | 218 |
| | Mer Rouge | 1,499 |
| Natchitoches Parish | | 11,943 |
| | Campti | 1,147 |
| | Clarence | 630 |
| | Natchez | 20 |

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | | |
|---------------------------------------|--------------|---------|
| Parish | Municipality | Total |
| | Natchitoches | 24,023 |
| | Powhatten | 0 |
| Orleans Parish [no levy] | | 0 |
| | New Orleans | 313,825 |
| Ouachita Parish | | 53,048 |
| | Monroe | 56,940 |
| | Richwood | 1,208 |
| | Sterlington | 1,145 |
| | West Monroe | 25,686 |
| Plaquemines Parish [no levy] | | 0 |
| Pointe Coupee Parish | | 16,013 |
| | Fordorche | 33 |
| | Livonia | 3,921 |
| | Morganza | 1,475 |
| | New Roads | 9,451 |
| Rapides Parish | | 50,234 |
| | Alexandria | 61,921 |
| | Boyce | 1,798 |
| | Cheneyville | 497 |
| | Glenmora | 2,732 |
| | Lecompte | 2,322 |
| | McNary | 0 |
| | Woodworth | 1,524 |
| Red River Parish | | 4,297 |
| | Coushatta | 3,472 |
| Richland Parish | | 9,166 |
| | Delhi | 4,730 |
| | Mangham | 1,470 |
| | Rayville | 4,308 |
| Sabine Parish | | 13,630 |
| | Many | 10,291 |
| | Zwolle | 4,872 |
| St. Bernard Parish | | 43,010 |
| St. Charles Parish | | 41,521 |
| St. Helena Parish | | 1,386 |
| | Greensburg | 4,854 |
| | Montpelier | 0 |
| St. James Parish | | 19,695 |
| | Gramercy | 3,877 |
| | Lutcher | 1,058 |
| St. John the Baptist Parish | | 36,375 |
| St. Landry Parish | | 14,987 |

| Distribution of Local Taxes Collected | | |
|---------------------------------------|-----------------|--------|
| Parish | Municipality | Total |
| | Arnaudville | 4,533 |
| | Cankton | 451 |
| | Eunice | 24,137 |
| | Grand Coteau | 1,846 |
| | Krotz Springs | 3,395 |
| | Leonville | 1,798 |
| | Melville | 942 |
| | Opelousas | 38,426 |
| | Palmetto | 358 |
| | Port Barre | 6,128 |
| | Sunset | 5,294 |
| | Washington | 2,101 |
| St. Martin Parish | | 23,969 |
| | Breaux Bridge | 23,198 |
| | Henderson | 288 |
| | Parks | 550 |
| | St. Martinville | 13,779 |
| St. Mary Parish | | 23,578 |
| | Baldwin | 2,217 |
| | Berwick | 1,515 |
| | Franklin | 4,090 |
| | Morgan City | 16,934 |
| | Patterson | 3,412 |
| St. Tammany Parish | | 20,208 |
| | Abita Springs | 6,548 |
| | Covington | 57,876 |
| | Folsom | 7,547 |
| | Madisonville | 4,132 |
| | Mandeville | 33,091 |
| | Pearl River | 8,748 |
| | Slidell | 76,581 |
| | Sun | 291 |
| Tangipahoa Parish | | 5,927 |
| | Amite | 14,154 |
| | Hammond | 45,538 |
| | Independence | 5,801 |
| | Kentwood | 8,701 |
| | Ponchatoula | 27,784 |
| | Roseland | 2,777 |
| | Tangipahoa | 10,218 |
| | Tickfaw | 6,002 |

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | | |
|--|---------------------|---------------------|
| Parish | Municipality | Total |
| Tensas Parish | | 1,749 |
| | Newellton | 1,570 |
| | St. Joseph | 1,051 |
| | Waterproof | 590 |
| Terrebonne Parish | | 67,654 |
| | Houma | 47,013 |
| Union Parish | | 12,467 |
| | Bernice | 732 |
| | Farmerville | 6,632 |
| | Marion | 1,388 |
| Vermilion Parish | | 8,391 |
| | Abbeville | 23,732 |
| | Erath | 4,780 |
| | Gueydan | 2,390 |
| | Kaplan | 10,016 |
| | Maurice | 3,923 |
| Vernon Parish | | 9,641 |
| | Leesville | 21,378 |
| | New Llano | 2,485 |
| Washington Parish | | 2,661 |
| | Bogalusa | 15,886 |
| | Franklinton | 14,808 |
| | Varnado | 1,731 |
| Webster Parish | | 22,765 |
| | Cotton Valley | 573 |
| | Cullen | 1,683 |
| | Dixie Inn | 602 |
| | Minden | 9,891 |
| | Springhill | 5,613 |
| West Baton Rouge Parish | | 12,314 |
| | Addis | 3,226 |
| | Brusly | 1,367 |
| | Port Allen | 13,127 |
| West Carroll Parish [no levy] | | 0 |
| West Feliciana Parish | | 2,455 |
| | St. Francisville | 9,104 |
| Winn Parish | | 7,157 |
| | Winnfield | 2,603 |
| Total | | \$ 4,344,463 |

Distribution of Local Taxes Collected

Prepaid 911 Charge

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | Total | Distribution of Local Taxes Collected | Total |
|---------------------------------------|------------|---------------------------------------|----------------------|
| Acadia Parish | \$ 153,828 | Madison Parish | 27,609 |
| Allen Parish | 63,335 | Morehouse Parish | 62,828 |
| Ascension Parish | 308,343 | Natchitoches Parish | 95,626 |
| Assumption Parish | 55,162 | Orleans Parish | 967,073 |
| Avoyelles Parish | 100,087 | Ouachita Parish | 382,097 |
| Beauregard Parish | 92,143 | Plaquemines Parish | 57,905 |
| Bienville Parish | 32,920 | Pointe Coupee Parish | 54,271 |
| Bossier Parish | 314,574 | Rapides Parish | 322,951 |
| Caddo Parish | 600,899 | Red River Parish | 20,969 |
| Calcasieu Parish | 502,382 | Richland Parish | 49,947 |
| Caldwell Parish | 24,637 | Sabine Parish | 59,444 |
| Cameron Parish | 17,236 | St. Bernard Parish | 115,545 |
| Catahoula Parish | 23,767 | St. Charles Parish | 130,797 |
| Claiborne Parish | 39,441 | St. Helena Parish | 25,385 |
| Concordia Parish | 48,415 | St. James Parish | 52,038 |
| DeSoto Parish | 67,862 | St. John the Baptist Parish | 106,822 |
| East Baton Rouge Parish | 1,090,715 | St. Landry Parish | 204,721 |
| East Carroll Parish | 17,408 | St. Martin Parish | 132,630 |
| East Feliciana Parish | 47,754 | St. Mary Parish | 123,127 |
| Evangeline Parish | 82,724 | St. Tammany Parish | 638,394 |
| Franklin Parish | 49,858 | Tangipahoa Parish | 330,874 |
| Grant Parish | 55,610 | Tensas Parish | 11,039 |
| Iberia Parish | 175,479 | Terrebonne Parish | 274,615 |
| Iberville Parish | 80,938 | Union Parish | 55,235 |
| Jackson Parish | 39,335 | Vermilion Parish | 147,987 |
| Jefferson Parish | 1,073,635 | Vernon Parish | 120,864 |
| Jefferson Davis Parish | 78,119 | Washington Parish | 115,223 |
| Lafayette Parish | 600,484 | Webster Parish | 95,973 |
| Lafourche Parish | 242,686 | West Baton Rouge Parish | 65,363 |
| LaSalle Parish | 36,898 | West Carroll Parish | 27,166 |
| Lincoln Parish | 116,740 | West Feliciana Parish | 38,241 |
| Livingston Parish | 345,198 | Winn Parish | 34,964 |
| | | TOTAL | \$ 11,526,335 |

Distribution of Local Taxes Collected

Remote Sellers

For Fiscal Year Ending June 30, 2021

| Distribution of Local Taxes Collected | Total | Distribution of Local Taxes Collected | Total |
|---------------------------------------|--------------|---------------------------------------|-----------------------|
| Acadia Parish | \$ 1,594,463 | Madison Parish | 218,895 |
| Allen Parish | 666,646 | Morehouse Parish | 535,214 |
| Ascension Parish | 4,780,223 | Natchitoches Parish | 985,151 |
| Assumption Parish | 621,814 | Orleans Parish | 16,767,002 |
| Avoyelles Parish | 887,948 | Ouachita Parish | 5,777,681 |
| Beauregard Parish | 1,432,496 | Plaquemines Parish | 873,814 |
| Bienville Parish | 265,969 | Pointe Coupee Parish | 604,717 |
| Bossier Parish | 4,264,679 | Rapides Parish | 3,915,626 |
| Caddo Parish | 6,284,744 | Red River Parish | 224,677 |
| Calcasieu Parish | 8,613,513 | Richland Parish | 533,705 |
| Caldwell Parish | 281,107 | Sabine Parish | 691,082 |
| Cameron Parish | 11 | St. Bernard Parish | 1,465,514 |
| Catahoula Parish | 341,614 | St. Charles Parish | 2,090,762 |
| Claiborne Parish | 282,975 | St. Helena Parish | 283,247 |
| Concordia Parish | 437,712 | St. James Parish | 685,927 |
| DeSoto Parish | 741,417 | St. John the Baptist Parish | 1,382,717 |
| East Baton Rouge Parish | 17,783,453 | St. Landry Parish | 2,523,120 |
| East Carroll Parish | 206,145 | St. Martin Parish | 1,173,671 |
| East Feliciana Parish | 550,623 | St. Mary Parish | 1,065,236 |
| Evangeline Parish | 867,410 | St. Tammany Parish | 9,963,032 |
| Franklin Parish | 465,022 | Tangipahoa Parish | 3,317,409 |
| Grant Parish | 501,470 | Tensas Parish | 121,804 |
| Iberia Parish | 1,566,325 | Terrebonne Parish | 3,663,980 |
| Iberville Parish | 952,980 | Union Parish | 632,845 |
| Jackson Parish | 327,747 | Vermilion Parish | 1,580,514 |
| Jefferson Parish | 14,794,132 | Vernon Parish | 1,626,355 |
| Jefferson Davis Parish | 1,136,264 | Washington Parish | 1,175,385 |
| Lafayette Parish | 7,690,150 | Webster Parish | 892,205 |
| Lafourche Parish | 3,066,742 | West Baton Rouge Parish | 1,058,766 |
| LaSalle Parish | 344,188 | West Carroll Parish | 307,596 |
| Lincoln Parish | 1,452,724 | West Feliciana Parish | 425,940 |
| Livingston Parish | 4,748,875 | Winn Parish | 298,660 |
| | | TOTAL | \$ 154,813,830 |

Donations of Refunds

For Fiscal Year Ending June 30, 2021

| Donation of Refunds on Individual Income Tax Returns | Total |
|---|-------------------|
| Alliance for the Advancement of End of Life Care | \$ 4 |
| American Red Cross | 24,358 |
| Children's Therapeutic Services at the Emerge Center, Inc. | 8,242 |
| Coastal Protection & Restoration Fund | 50,047 |
| Dreams Come True | 4,066 |
| Friends of Palmetto Island State Park | 1,688 |
| Lighthouse for the Blind in New Orleans | 18 |
| Louisiana Association of United Way | 10,960 |
| Louisiana Cancer and Lung Trust Fund | 20,677 |
| Louisiana Center for the Blind | 208 |
| Louisiana Coalition Against Domestic Violence | 21,387 |
| Louisiana Food Bank Association | 80,045 |
| Louisiana Horse Rescue Association | 8,248 |
| Louisiana National Guard Honor Guard for Military Funerals | 20,069 |
| Louisiana Naval War Memorial Commission | 120 |
| Louisiana Pet Overpopulation Advisory Council | 7,991 |
| Louisiana State Troopers Charities, Inc. | 12,491 |
| Make a Wish Foundation | 19,012 |
| Military Family Assistance Fund ¹ | 69,191 |
| Wildlife Habitat & Natural Heritage Trust Fund | 24,963 |
| TOTAL | \$ 383,785 |

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

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

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

For Fiscal Year Ending June 30, 2021

| Name | Type of Tax | Tax Period (s) | Amount Abated/ Compromised | Amount Paid in Compromise |
|----------------------|--|--|-------------------------------|------------------------------|
| Parks Raymond | Transportation and Communication Utilities Tax | 06/2003 - 01/2009 | \$13,100.24 | \$1,777.00 |
| Frankie Dubois | Individual Income Tax | 2006, 2013 - 2015 | \$32,886.91 | \$1,500.00 |
| Dionne Barnes | Individual Income Tax | 2011, 2012, 2014 | \$9,338.24 | \$100.00 |
| Kathy Hennig Frazier | Individual Income Tax | 2014 | \$5,666.38 | \$2.00 |
| Michael Tennie | Individual Income Tax | 1999, 2000, 2001, 2003, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 | \$30,349.39 | \$500.00 |
| Drew Reyes | Individual Income Tax | 2015 - 2016 | \$1,938.22 | \$100.00 |
| Terry Hill | Individual Income Tax | 2006, 2012, 2013 | \$3,985.79 | \$500.00 |
| Lone Stark | Individual Income Tax | 2018 | \$420.67 | \$89.00 |
| Simone Smith | Individual Income Tax | 2002 - 2005 | \$6,448.49 | \$3,500.00 |



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.

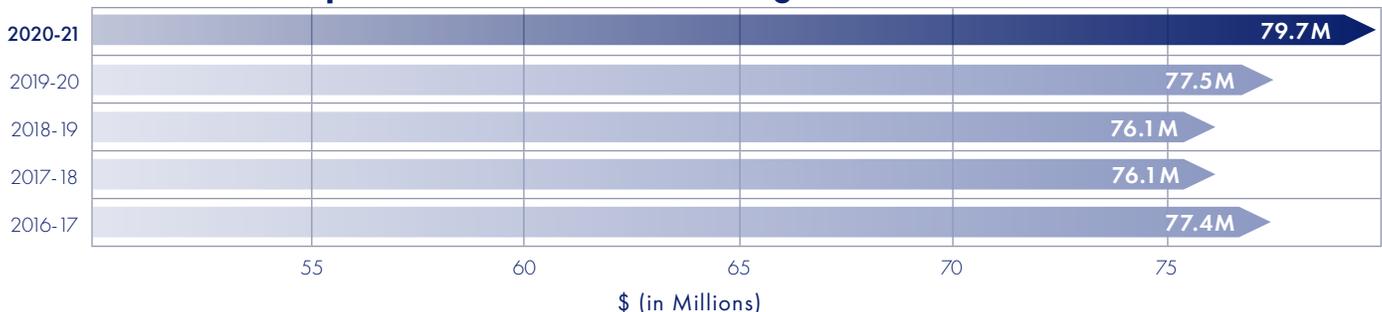
The tax levies after April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) - 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 |
|-------------|-----------------------|--|--------------|----------------------|
| 2020-21 | \$38,408,782 | \$41,302,535 | \$79,711,317 | 2.90% |
| 2019-20 | \$38,609,065 | \$38,853,122 | \$77,462,187 | 1.82% |
| 2018-19 | \$38,393,666 | \$37,683,656 | \$76,077,322 | -0.005% ¹ |
| 2017-18 | \$39,311,381 | \$36,769,825 | \$76,081,206 | -1.66% |
| 2016-17 | \$40,929,683 | \$36,438,604 | \$77,368,287 | 21.82% |

¹Rounding resulted in doubling percent change, therefore including additional decimal place.

Five-Year Comparison of Alcoholic Beverage Tax Collections



Low Alcoholic Beverage Tax

Beer Tax Reported

For Fiscal Year 2021

| Period | State Barrels | Net State Tax Due | P&M ¹ Barrels | Net P&M ¹ Tax Due | Total Tax Due Before Adjustments ² |
|---------------|------------------|----------------------|--------------------------|------------------------------|---|
| 1st Quarter | 856,584 | \$ 10,100,066 | 798,423 | \$ 1,173,682 | \$ 11,273,748 |
| 2nd Quarter | 852,492 | 10,028,430 | 780,584 | 1,147,459 | 11,175,889 |
| 3rd Quarter | 710,986 | 8,365,378 | 659,795 | 969,899 | 9,335,277 |
| 4th Quarter | 835,540 | 9,862,661 | 777,853 | 1,143,444 | 11,006,105 |
| TOTALS | 3,255,602 | \$ 38,356,535 | 3,016,655 | \$ 4,434,484 | \$ 42,791,019 |

For Fiscal Year 2020

| Period | State Barrels | Net State Tax Due | P&M ¹ Barrels | Net P&M ¹ Tax Due | Total Tax Due Before Adjustments ² |
|---------------|------------------|----------------------|--------------------------|------------------------------|---|
| 1st Quarter | 855,754 | \$ 10,049,957 | 803,295 | \$ 1,180,944 | \$ 11,230,901 |
| 2nd Quarter | 785,171 | 9,317,540 | 730,265 | 1,073,490 | 10,391,030 |
| 3rd Quarter | 760,079 | 8,982,629 | 700,702 | 1,030,176 | 10,012,805 |
| 4th Quarter | 853,804 | 10,101,630 | 798,243 | 1,173,417 | 11,275,047 |
| TOTALS | 3,254,808 | \$ 38,451,756 | 3,032,505 | \$ 4,458,027 | \$ 42,909,783 |

¹ Parish & Municipality

²This amount is the net tax due after discounts, but before any refunds and other adjustments.

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2021

| Period | Liquor | Sparkling Wine | High Alcoholic Content Wine | Low Alcoholic Content Wine |
|----------------------------------|----------------------|---------------------|-----------------------------|----------------------------|
| 1st Quarter | 9,433,716 | 748,127 | 864,656 | 7,976,962 |
| 2nd Quarter | 9,840,015 | 918,649 | 1,044,745 | 8,200,537 |
| 3rd Quarter | 9,825,431 | 1,010,867 | 1,066,816 | 7,992,279 |
| 4th Quarter | 10,643,123 | 898,196 | 986,550 | 7,651,276 |
| TOTALS | 39,742,285 | 3,575,839 | 3,962,767 | 31,821,054 |
| TAX PER LITER | \$0.80 | \$0.55 | \$ 0.35 | \$ 0.20 |
| GROSS TAX DUE¹ | \$ 31,793,828 | \$ 1,966,711 | \$ 1,386,968 | \$ 6,364,211 |

¹This amount is the gross tax due before discounts, refunds, and other adjustments.

For Fiscal Year 2020

| Period | Liquor | Sparkling Wine | High Alcoholic Content Wine | Low Alcoholic Content Wine |
|----------------------------------|----------------------|---------------------|-----------------------------|----------------------------|
| 1st Quarter | 8,795,569 | 703,813 | 629,242 | 7,458,645 |
| 2nd Quarter | 9,325,618 | 950,451 | 858,952 | 7,920,397 |
| 3rd Quarter | 9,844,583 | 1,139,646 | 954,061 | 8,233,480 |
| 4th Quarter | 9,237,603 | 606,832 | 710,628 | 8,236,461 |
| TOTALS | 37,203,373 | 3,400,742 | 3,152,883 | 31,848,983 |
| TAX PER LITER | \$0.80 | \$ 0.55 | \$ 0.35 | \$ 0.20 |
| GROSS TAX DUE¹ | \$ 29,762,698 | \$ 1,870,408 | \$ 1,103,509 | \$ 6,369,797 |

¹This amount is the 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.

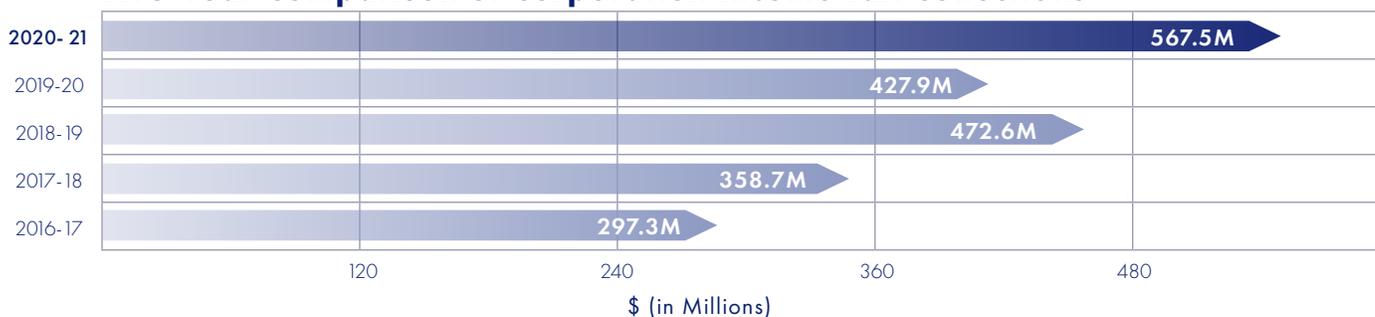
Corporations are taxed on net income computed at the following rates:

- 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 |
|-------------|------------------|----------------|
| 2020-21 | \$567,462,223 | 32.63% |
| 2019-20 | \$427,855,828 | -9.47% |
| 2018-19 | \$472,605,188 | 31.76% |
| 2017-18 | \$358,688,119 | 20.65% |
| 2016-17 | \$297,306,285 | 57.55% |

Five-Year Comparison of Corporation Income Tax Collections



Corporation Income Tax

Pass-Through Entity Tax Election

Revised Statute 47:287.732.2 allows Subchapter S Corporations, and other flow-through entities taxed as partnerships for federal income tax purposes, to elect to pay Louisiana income tax at the entity level. Once the election is made, it is effective for the entire taxable year for which it was made as well as all subsequent taxable years until the election is terminated. As of June 30, 2021, 202 elections have been accepted.

Entities that made the Pass-Through Entity Tax Election are taxed on net income computed at the following rates:

- Two percent of the first \$25,000 of taxable income;
- Four percent of the next \$75,000;
- Six percent of the taxable income over \$100,000.

Received During Fiscal Year 2021

| Taxable Income Bracket | Number of Returns | Percent of Total Returns | Taxable Income | Income Tax Liability ¹ | Percent of Total Liability |
|------------------------|-------------------|--------------------------|-----------------------|-----------------------------------|----------------------------|
| less than 0 - 25,000 | 21 | 15.00% | \$ 3,848 | \$ 2,677 | 0.04% |
| 25,001 - 50,000 | 11 | 7.86% | 439,317 | 12,073 | 0.18% |
| 50,001 - 100,000 | 16 | 11.43% | 1,207,846 | 40,313 | 0.61% |
| 100,001 - 500,000 | 44 | 31.43% | 11,153,317 | 559,202 | 8.50% |
| 500,001 - 1,000,000 | 26 | 18.57% | 19,442,225 | 1,101,533 | 16.74% |
| 1,000,001 - 2,000,000 | 12 | 8.57% | 17,360,156 | 1,011,608 | 15.37% |
| > 2,000,000 | 10 | 7.14% | 64,641,327 | 3,853,480 | 58.56% |
| TOTALS | 140 | 100% | \$ 114,248,036 | \$ 6,580,886 | 100% |

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

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. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

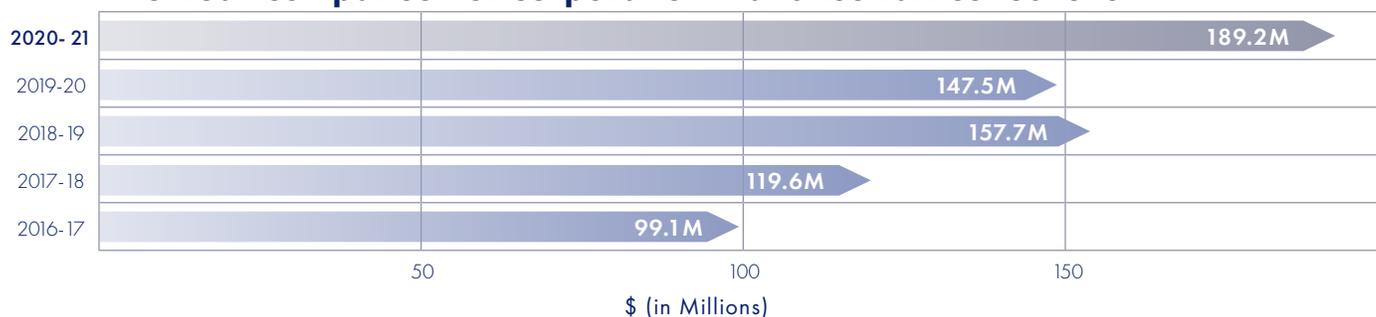
The corporation franchise tax rate is as follows:

- \$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.
- House Concurrent Resolution No. 66 of the 2020 Regular Legislative Session, Act 15 of the 2020 First Extraordinary Legislative Session, and Act 389 of the 2021 Regular Legislative Session suspended the tax at \$1.50 on the first \$300,000 of taxable base for taxpayers whose taxable base is \$1,000,000 or less for certain franchise taxable periods.

Five-Year Comparison

| Fiscal Year | Amount Collected | Percent Change |
|-------------|------------------|----------------|
| 2020-21 | \$189,154,074 | 28.20% |
| 2019-20 | \$147,547,422 | -6.41% |
| 2018-19 | \$157,659,848 | 31.86% |
| 2017-18 | \$119,562,704 | 20.63% |
| 2016-17 | \$99,118,891 | 57.58% |

Five-Year Comparison of Corporation Franchise Tax Collections



Corporation Income Tax

Liability by Taxable Income Bracket

Received During Fiscal Year 2021

| Taxable Income Bracket | Number of Returns | Percent of Total Returns | Taxable Income | Income Tax Liability ¹ | Percent of Total Liability |
|------------------------|-------------------|--------------------------|----------------------------|-----------------------------------|----------------------------|
| less than 0 | 21,991 | 15.60% | \$ (59,986,213,948) | \$ 0 | 0.00% |
| 0 | 91,081 | 64.62% | 0 | 0 | 0.00% |
| 1 - 25,000 | 15,786 | 11.20% | 102,886,869 | 4,083,112 | 0.50% |
| 25,001 - 50,000 | 3,128 | 2.22% | 112,386,084 | 4,810,972 | 0.59% |
| 50,001 - 100,000 | 2,554 | 1.81% | 181,220,175 | 8,888,667 | 1.10% |
| 100,001 - 500,000 | 3,963 | 2.81% | 911,075,361 | 58,684,261 | 7.24% |
| 500,001 - 1,000,000 | 955 | 0.68% | 679,487,619 | 50,265,913 | 6.20% |
| 1,000,001 - 2,000,000 | 697 | 0.49% | 980,825,567 | 74,728,727 | 9.21% |
| 2,000,001 - 10,000,000 | 641 | 0.46% | 2,637,068,133 | 207,600,032 | 25.59% |
| > 10,000,000 | 156 | 0.11% | 5,036,840,806 | 402,065,258 | 49.57% |
| TOTALS | 140,952 | 100% | \$ (49,344,423,334) | \$ 811,126,942 | 100% |

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

Corporation Franchise Tax

Liability by Taxable Base

Received During Fiscal Year 2021

| Taxable Base Range | Number of Returns | Percent of Total Returns | Taxable Base | Franchise Tax Liability ¹ | Percent of Total Liability |
|-----------------------------|-------------------|--------------------------|---------------------------|--------------------------------------|----------------------------|
| less than 0 | 19,824 | 14.06% | \$ (14,704,303,179) | \$ 897,988 | 0.16% |
| 0 | 52,652 | 37.36% | 0 | 161,872 | 0.03% |
| 1 - 25,000 | 20,823 | 14.77% | 163,065,918 | 134,678 | 0.02% |
| 25,001 - 100,000 | 15,088 | 10.70% | 840,264,151 | 577,391 | 0.10% |
| 100,001 - 500,000 | 17,199 | 12.20% | 4,078,093,987 | 3,812,298 | 0.69% |
| 500,001 - 1,000,000 | 4,944 | 3.51% | 3,505,603,777 | 6,321,434 | 1.14% |
| 1,000,001 - 10,000,000 | 8,069 | 5.73% | 25,063,001,242 | 58,707,132 | 10.59% |
| 10,000,001 - 50,000,000 | 1,711 | 1.21% | 36,632,574,601 | 93,013,102 | 16.76% |
| 50,000,001 - 100,000,000 | 323 | 0.23% | 22,225,230,457 | 56,299,700 | 10.14% |
| 100,000,001 - 500,000,000 | 251 | 0.18% | 52,767,748,002 | 140,417,910 | 25.30% |
| 500,000,001 - 1,000,000,000 | 44 | 0.03% | 30,304,646,494 | 86,636,181 | 15.61% |
| > 1,000,000,000 | 24 | 0.02% | 38,047,097,155 | 108,012,778 | 19.46% |
| TOTALS | 140,952 | 100% | \$ 198,923,022,605 | \$ 554,992,464 | 100% |

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

Corporation Income & Franchise Tax

Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2021

| Credit | Amount Claimed Against Corporation Income Tax | Amount Claimed Against Corporation Franchise Tax |
|--|---|--|
| Ad Valorem Tax on Natural Gas ¹ | Negligible | \$ 39,171 |
| Angel Investor ² | Negligible | 38,490 |
| Apprenticeship | \$ 21,210 | 18,201 |
| Atchafalaya Trace Heritage Area Zone | 0 | 0 |
| Bone Marrow Donor Expense | 0 | N/A |
| Brownfields Investor | 0 | 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 | 732,078 | N/A |
| Conversion of Vehicle to Alternative Fuel ¹ | 238,508 | 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 | 1,546,007 | N/A |
| Employing 1st Time Nonviolent Offenders | 0 | N/A |
| Employing of the Previously Unemployed | 0 | 0 |
| Enterprise Zone | 608,370 | 803,841 |
| Exemption for Manufacturing Establishments | 0 | 0 |
| Hiring Eligible Re-Entrants | 0 | N/A |
| Industrial Tax Equalization | 585,780 | 299,270 |
| Insurance Company Premium Tax | 70,749,816 | N/A |
| Inventory Tax/Ad Valorem Tax ¹ | 33,668,056 | 65,671,088 |
| 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 | 18,532,849 | N/A |
| Neighborhood Assistance | 0 | N/A |
| New Jobs | 46,543 | N/A |
| New Markets ² | Negligible | Negligible |
| Ports of Louisiana Import Export Cargo | 0 | 0 |
| Ports of Louisiana Investor | 0 | 0 |
| Purchase of Qualified Recycling Equipment ² | 0 | Negligible |
| Rehabilitation of Historic Structures | 15,888,822 | 6,929,276 |
| Research and Development ¹ | 539,969 | 1,264,929 |
| Sound Recording | 0 | N/A |
| TOTALS | \$ 143,158,008 | \$ 75,064,266 |

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

²Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

Corporation Income & Franchise Tax

Refundable Credits Claimed on Returns

Received During Fiscal Year 2021

| Credit | Amount Claimed Against Corporation Income Tax ¹ | Amount Claimed Against Corporation Franchise Tax ¹ |
|---|--|---|
| Ad Valorem for Natural Gas | \$ 1,771,663 | \$ 1,434,262 |
| Ad Valorem for Offshore Vessels | 8,994,213 | 17,168,886 |
| Ad Valorem Tax Paid by Certain Telephone Companies | 3,160,977 | 8,139,281 |
| Conversion of Vehicle to Alternative Fuel | 11,624 | 0 |
| COVID ATC License | Negligible | N/A |
| Digital Interactive Media and Software | 12,619,594 | N/A |
| Inventory Tax/Ad Valorem Tax | 105,114,760 | 50,106,366 |
| LA Citizens Property Insurance Corp. Assessment | 144,818 | N/A |
| Milk Producers | 39,600 | 10,800 |
| Musical & Theatrical Productions | 2,343,930 | N/A |
| Prison Industry Enhancement Contractors | 0 | 0 |
| Research and Development | 0 | 0 |
| Retention and Modernization | 0 | 1,910,000 |
| School Readiness Business Supported Child Care ¹ | 129,800 | 155,750 |
| School Readiness Child Care Provider | 2,911,429 | 631,031 |
| School Readiness Fees & Grants | 252,256 | 99,014 |
| Solar Energy System-Leased | 0 | 0 |
| Technology Commercialization | 0 | 0 |
| Urban Revitalization | 0 | 0 |
| TOTALS | \$ 137,494,664 | \$ 79,655,390 |

¹Credit amount is negligible, more than (\$10,000) but less than \$10,000. 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 2021

| Net Income Bracket | Number of Returns | Percent of Total Returns | Net Income | S Corporation Exclusion | Percent of S Corporation Exclusion | Taxable Income | Income Tax Liability ¹ |
|------------------------|-------------------|--------------------------|-------------------------|-------------------------|------------------------------------|------------------------|-----------------------------------|
| less than 0 | 18,453 | 13.10% | \$ (1,898,183,615) | \$ (1,799,797,145) | -27.03% | \$ (98,386,470) | \$ 0 |
| 0 | 0 | 0.00% | 0 | 0 | 0.00% | 0 | 0 |
| 1 - 25,000 | 13,463 | 9.55% | 133,986,415 | 133,158,894 | 2.00% | 740,504 | 29,425 |
| 25,001 - 50,000 | 6,669 | 4.73% | 243,435,855 | 242,454,338 | 3.64% | 881,635 | 36,300 |
| 50,001 - 100,000 | 7,090 | 5.03% | 508,740,743 | 506,807,338 | 7.61% | 1,829,823 | 81,438 |
| 100,001 - 500,000 | 10,443 | 7.41% | 2,260,080,878 | 2,251,404,774 | 33.81% | 8,109,902 | 447,774 |
| 500,001 - 1,000,000 | 1,608 | 1.14% | 1,111,941,007 | 1,109,005,442 | 16.65% | 2,862,271 | 201,145 |
| 1,000,001 - 2,000,000 | 807 | 0.57% | 1,114,635,054 | 1,105,963,993 | 16.61% | 6,969,086 | 519,483 |
| 2,000,001 - 10,000,000 | 455 | 0.32% | 1,730,955,283 | 1,717,248,775 | 25.79% | 13,471,233 | 1,046,710 |
| > 10,000,000 | 58 | 0.04% | 1,393,472,609 | 1,393,472,609 | 20.92% | 0 | 0 |
| TOTALS | 59,046 | 41.89% | \$ 6,599,064,229 | \$ 6,659,719,018 | 100% | \$ (63,522,016) | \$ 2,362,275 |

No S Corporation Exclusion for Returns Received During Fiscal Year 2021

| Net Income Bracket | Number of Returns | Percent of Total Returns | Net Income | Taxable Income | Income Tax Liability ¹ |
|------------------------|-------------------|--------------------------|----------------------------|----------------------------|-----------------------------------|
| less than 0 | 21,590 | 15.32% | \$ (59,884,992,973) | \$ (59,887,787,348) | \$ 0 |
| 0 ² | 32,911 | 23.35% | 0 | 0 | 0 |
| 1 - 25,000 | 13,751 | 9.76% | 99,130,124 | 73,941,289 | 2,930,393 |
| 25,001 - 50,000 | 3,285 | 2.33% | 118,086,322 | 89,344,174 | 3,740,626 |
| 50,001 - 100,000 | 2,912 | 2.07% | 207,790,283 | 156,805,184 | 7,386,172 |
| 100,001 - 500,000 | 4,494 | 3.19% | 1,033,205,338 | 795,385,914 | 49,391,869 |
| 500,001 - 1,000,000 | 1,104 | 0.78% | 780,618,071 | 609,914,630 | 44,222,887 |
| 1,000,001 - 2,000,000 | 807 | 0.57% | 1,136,187,619 | 879,088,262 | 66,180,379 |
| 2,000,001 - 10,000,000 | 836 | 0.59% | 3,503,152,421 | 2,571,877,167 | 201,574,435 |
| > 10,000,000 | 216 | 0.15% | 7,069,167,670 | 5,430,541,860 | 433,337,906 |
| TOTALS | 81,906 | 58.11% | \$ (45,937,655,125) | \$ (49,280,888,868) | \$ 808,764,667 |
| GRAND TOTALS | 140,952 | 100% | \$ (39,338,590,896) | \$ (49,344,410,884) | \$ 811,126,942 |

¹This 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.

²The 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 2021

| 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 | 9,601 | 40.24% | \$ (10,860,826,570) | \$ 64,941,253,807 | \$ 0 | \$ 64,941,253,807 | 67.85% |
| 0 | 2,552 | 10.70% | 0 | 10,398,025,895 | 0 | 10,398,025,895 | 10.86% |
| 1 - 25,000 | 5,750 | 24.10% | 42,682,646 | 1,124,717,429 | 18,449,752 | 1,106,267,677 | 1.16% |
| 25,001 - 50,000 | 1,467 | 6.15% | 52,744,046 | 653,880,656 | 20,444,803 | 633,435,853 | 0.66% |
| 50,001 - 100,000 | 1,316 | 5.51% | 94,091,393 | 750,554,707 | 35,410,223 | 715,144,484 | 0.75% |
| 100,001 - 500,000 | 1,963 | 8.23% | 444,497,951 | 2,208,824,336 | 156,737,245 | 2,052,087,091 | 2.14% |
| 500,001 - 1,000,000 | 449 | 1.88% | 320,418,867 | 1,251,488,288 | 108,205,286 | 1,143,283,002 | 1.19% |
| 1,000,001 - 2,000,000 | 317 | 1.33% | 444,551,080 | 2,093,738,466 | 162,961,717 | 1,930,776,749 | 2.02% |
| 2,000,001 - 10,000,000 | 349 | 1.46% | 1,485,744,346 | 8,028,967,893 | 633,739,026 | 7,395,228,867 | 7.73% |
| > 10,000,000 | 96 | 0.40% | 2,751,282,214 | 6,485,024,906 | 1,081,888,568 | 5,403,136,338 | 5.64% |
| TOTALS | 23,860 | 100% | \$ (5,224,814,027) | \$ 97,936,476,383 | \$ 2,217,836,620 | \$ 95,718,639,763 | 100% |

Net Operating Loss Deducted for Returns Received During Fiscal Year 2021

| 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 ¹ |
|------------------------|-------------------|--------------------------|-------------------------|-------------------------|---------------------------------------|-------------------------|-----------------------------------|
| 1 - 25,000 | 4,992 | 3.54% | \$ 36,526,347 | \$ 18,454,028 | \$ 1,084,348,719 | \$ 16,248,717 | \$ 646,922 |
| 25,001 - 50,000 | 1,213 | 0.86% | 43,587,089 | 20,444,803 | 617,988,511 | 20,767,749 | 853,453 |
| 50,001 - 100,000 | 1,093 | 0.77% | 78,421,599 | 35,410,223 | 677,302,399 | 38,737,306 | 1,740,403 |
| 100,001 - 500,000 | 1,691 | 1.20% | 386,078,472 | 156,737,245 | 1,997,143,293 | 206,653,149 | 12,223,863 |
| 500,001 - 1,000,000 | 397 | 0.28% | 284,194,089 | 108,205,286 | 1,069,399,647 | 158,634,910 | 11,229,949 |
| 1,000,001 - 2,000,000 | 289 | 0.20% | 405,446,888 | 162,961,717 | 1,922,918,845 | 217,626,288 | 16,346,753 |
| 2,000,001 - 10,000,000 | 339 | 0.24% | 1,444,405,103 | 633,739,026 | 7,390,030,726 | 718,379,074 | 56,234,862 |
| > 10,000,000 | 94 | 0.07% | 2,669,871,905 | 1,081,888,568 | 5,399,724,627 | 1,480,737,008 | 118,110,211 |
| TOTALS | 10,108 | 7.16% | \$ 5,348,531,492 | \$ 2,217,840,896 | \$ 20,158,856,767 | \$ 2,857,784,201 | \$ 217,386,416 |

No Net Operating Loss Deducted for Returns Received During Fiscal Year 2021

| Net Income Bracket | Number of Returns | Percent of Total Returns | Net Income | Taxable Income | Income Tax Liability ¹ |
|------------------------|-------------------|--------------------------|----------------------------|----------------------------|-----------------------------------|
| less than 0 | 40,043 | 28.41% | \$ (61,783,176,588) | \$ (59,986,173,818) | \$ 0 |
| 0 | 32,909 | 23.35% | 0 | 0 | 0 |
| 1 - 25,000 | 22,224 | 15.77% | 196,590,192 | 58,433,076 | 2,312,896 |
| 25,001 - 50,000 | 8,741 | 6.20% | 317,935,088 | 69,458,060 | 2,923,473 |
| 50,001 - 100,000 | 8,909 | 6.32% | 638,109,427 | 119,897,701 | 5,727,207 |
| 100,001 - 500,000 | 13,246 | 9.40% | 2,907,207,744 | 596,842,667 | 37,615,780 |
| 500,001 - 1,000,000 | 2,315 | 1.64% | 1,608,364,989 | 454,141,991 | 33,194,083 |
| 1,000,001 - 2,000,000 | 1,325 | 0.94% | 1,845,375,785 | 668,431,060 | 50,353,109 |
| 2,000,001 - 10,000,000 | 952 | 0.68% | 3,789,702,601 | 1,866,969,326 | 146,386,283 |
| > 10,000,000 | 180 | 0.13% | 5,792,768,374 | 3,949,804,852 | 315,227,695 |
| TOTALS | 130,844 | 92.84% | \$ (44,687,122,388) | \$ (52,202,195,085) | \$ 593,740,526 |
| GRAND TOTAL | 140,952 | 100% | \$ (39,338,590,896) | \$ (49,344,410,884) | \$ 811,126,942 |

¹This 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.

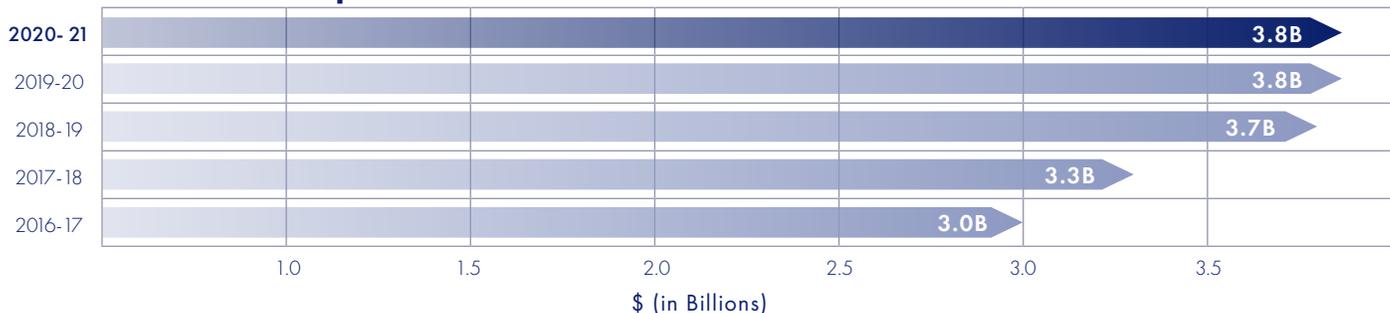
A qualified widow(er) or married persons filing jointly:

- 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 |
|-------------|------------------|----------------|
| 2020-21 | \$3,778,349,240 | -0.51% |
| 2019-20 | \$3,797,787,489 | 2.14% |
| 2018-19 | \$3,718,127,354 | 13.80% |
| 2017-18 | \$3,267,344,469 | 9.02% |
| 2016-17 | \$2,997,023,651 | 6.93% |

Five-Year Comparison of Individual Tax Collections



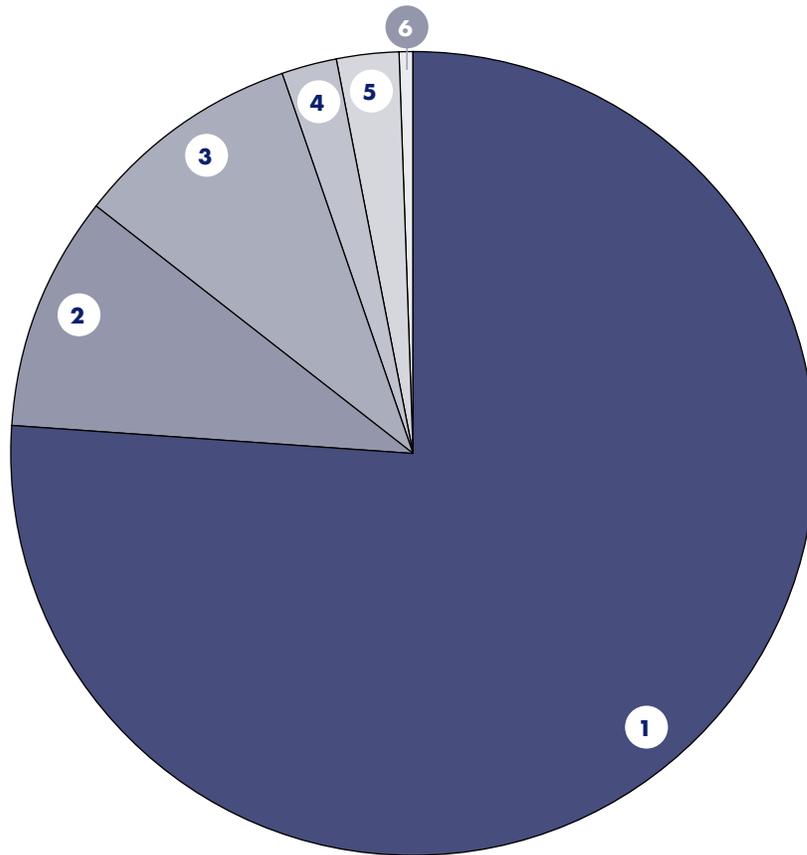
Individual Income Tax

Payments and Credits Reported on Returns

Received During Fiscal Year 2021

| Payments/Credit Reported | Amount | Percent of Total |
|---|-------------------------|------------------|
| 1 Withholding Reported | \$ 3,812,093,246 | 75.96% |
| 2 Payments Made with Return ¹ | 469,547,859 | 9.36% |
| 3 Declaration Payments | 449,869,621 | 8.96% |
| 4 Payments with Extensions | 141,295,131 | 2.82% |
| 5 Credits Carried Forward | 130,532,569 | 2.60% |
| 6 Payments Made with Composite Partnership Returns | 14,947,777 | 0.30% |
| TOTAL | \$ 5,018,286,203 | 100% |

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



Individual Income Tax

Refundable Credits Claimed on Returns

Received During Fiscal Year 2021

| Refundable Credits | Amount Claimed |
|--|----------------|
| Ad Valorem Tax on Natural Gas ¹ | \$ 0 |
| Ad Valorem Tax on Offshore Vessels | 5,186,229 |
| Ad Valorem Tax Paid by Certain Telephone Companies | 0 |
| Amts Paid-Military Hunting & Fishing License | 19,975 |
| Child Care Expenses ² | 6,228,976 |
| Conversion of Vehicle to Alternative Fuel ¹ | 18,655 |
| Covid-19 ATC License | 0 |
| Digital Interactive Media & Software ¹ | 1,628,051 |
| Earned Income Tax | 64,757,027 |
| Inventory Tax/Ad Valorem Tax ¹ | 20,496,850 |
| LA Citizens Property Insurance Corporation Assessment | 1,075,222 |
| Milk Producers | 613,900 |

| Refundable Credits | Amount Claimed |
|---|-----------------------|
| Musical & Theatrical Productions | 35,560 |
| Prison Industry Enhancement Contractors | 0 |
| Rehabilitation of Residential or Mixed-Use Property | 234,118 |
| Research & Development ¹ | 0 |
| Retention & Modernization | 0 |
| School Readiness Business-Supported Child Care | 38,679 |
| School Readiness Child Care ² | 785,013 |
| School Readiness Child Care Provider | 2,965,513 |
| School Readiness Directors & Staff | 15,713,733 |
| School Readiness Fees & Grants | 1,184,213 |
| Technology Commercialization | 0 |
| Urban Revitalization | 0 |
| TOTAL | \$ 120,981,714 |

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

²Credits 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 2021

| Nonrefundable Credits | Amount Claimed |
|---|----------------|
| Access. & Barrier-Free Constructed Home | \$ 13,849 |
| Ad Valorem Tax on Natural Gas | 0 |
| Angel Investor | 1,943,743 |
| Apprenticeship ¹ | (Negligible) |
| Atchafalaya Trace Heritage Zone | 0 |
| Bone Marrow Donor Expense | 0 |
| Brownfields Investor | 32,025 |
| Cane River Heritage | 0 |
| Cash Donations to the Dedicated Research Fund | 0 |
| Certain Disabilities | 321,384 |
| Certain Refunds Issued by Utilities | 0 |
| Child Care Expenses | 4,339,107 |
| Contributions to Educational Institutions | 247,117 |
| Conversion of Vehicle to Alternative Fuel | 429,018 |
| Debt Issuance Costs | 0 |
| Digital Interactive Media & Software | 12,265 |
| Donations of Materials, Equipment, etc. ¹ | Negligible |
| Donations to Assist Qualified Playgrounds ¹ | Negligible |
| Donation to School Tuition Organization | 10,128,740 |
| Education | 34,825 |
| Educational Expenses-Law Enforcement Degree | 0 |
| Employment of 1st Time Drug Offenders | 0 |
| Employment of 1st Time Nonviolent Offenders | 0 |
| Employment of the Previously Unemployed | 0 |
| Employment-Related Expense-Disabled Dependents ¹ | Negligible |
| Enterprise Zones | 8,452,732 |

| Nonrefundable Credits | Amount Claimed |
|---|-----------------------|
| Exemption for Manufacturing Establishments | 0 |
| Gasoline & Special Fuels Taxes for Comm. Fisherman ¹ | Negligible |
| Hiring Eligible Re-Entrants | 0 |
| Industrial Tax Equalization | 287,396 |
| Insurance Premium Tax | 0 |
| Inventory Tax/ Ad Valorem Tax | 3,680,547 |
| LA Community Development Financial Institution ¹ | Negligible |
| LA Community Economic Development | 0 |
| Living Organ Donation ¹ | Negligible |
| Louisiana Basic-Skills Training | 0 |
| Louisiana Capital Companies | 0 |
| Motion Picture Infrastructure & Investment | 3,283,893 |
| Neighborhood Assistance | 0 |
| Net Income Taxes Paid to Other States | 75,832,942 |
| New Jobs ¹ | Negligible |
| New Markets | 0 |
| Ports of Louisiana Investor | 0 |
| Purchase of a Qualified Recycling Equipment ¹ | Negligible |
| Purchase of Bulletproof Vest ¹ | Negligible |
| Rehabilitation of Historic Structures | 34,223,129 |
| Research & Development | 3,557,652 |
| School Readiness Child Care | 627,542 |
| Small-Town Health Professional | 862,125 |
| Sound Recording | 0 |
| Special Allowable Credits | 301,263 |
| TOTAL | \$ 148,611,294 |

¹Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

Individual Income Tax

Overview of Returns

Returns for Prior Year Tax Periods Received During Fiscal Year 2021

| Source of Returns | Total |
|---|------------------|
| Number of Returns | 470,308 |
| Louisiana Income Tax | \$ 1,446,136,745 |
| Louisiana Income Tax After Credits ¹ | \$ 1,332,842,748 |
| Tax Withheld | \$ 945,011,878 |

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

Number of Returns Received During Fiscal Year 2021

| Filing Status | Resident | Non-Resident | Total |
|-------------------------|------------------|----------------|------------------|
| Head of Household | 421,074 | 24,824 | 445,898 |
| Married Filing Jointly | 690,573 | 118,008 | 808,581 |
| Married Filing Separate | 38,283 | 6,523 | 44,806 |
| Qualifying Widow(er) | 1,243 | 102 | 1,345 |
| Single | 1,033,386 | 106,828 | 1,140,214 |
| TOTALS | 2,184,559 | 256,285 | 2,440,844 |

Louisiana Resident Returns Received During Fiscal Year 2021

| Source of Returns | Number of Returns | Amount |
|----------------------------|-------------------|--------------------|
| Federal AGI | 2,054,563 | \$ 135,542,879,681 |
| Louisiana AGI | 2,021,798 | \$ 126,906,972,178 |
| Excess Itemized Deductions | 147,836 | \$ 13,126,259,783 |
| Tax Withheld | 1,752,195 | \$ 3,562,298,898 |
| Estimated Payments | 60,912 | \$ 411,246,505 |
| Louisiana Income Tax | 1,797,450 | \$ 4,041,863,663 |
| Nonrefundable Credits | 143,828 | \$ 153,152,942 |
| Refundable Credits | 567,602 | \$ 120,702,754 |

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2021

| 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 | 162,761 | 7% | \$ 0 | \$ 190,508 | \$ 1,753 | 0% | \$ 261,464 | \$ 11,876,047 | \$ 1,699 | 0% |
| 1 - 10,000 | 306,358 | 14% | 1,464,256,510 | 1,326,662,546 | 5,294,984 | 0% | 128,427 | 7,515,923 | 4,462,697 | 0% |
| 10,000 - 20,000 | 330,581 | 15% | 4,974,747,415 | 4,786,956,405 | 64,749,753 | 2% | 342,825 | 30,243,447 | 49,446,600 | 1% |
| 20,000 - 30,000 | 291,025 | 13% | 7,211,246,698 | 6,886,704,116 | 150,243,476 | 4% | 2,266,316 | 29,042,593 | 125,807,896 | 3% |
| 30,000 - 40,000 | 211,903 | 10% | 7,360,835,180 | 6,901,620,836 | 180,712,679 | 4% | 2,794,475 | 10,589,400 | 169,962,642 | 5% |
| 40,000 - 50,000 | 159,586 | 7% | 7,143,313,501 | 6,600,510,502 | 190,065,256 | 5% | 2,028,913 | 3,093,837 | 186,177,159 | 5% |
| 50,000 - 60,000 | 121,645 | 6% | 6,661,272,871 | 6,080,786,239 | 186,195,545 | 5% | 2,128,482 | 1,334,242 | 183,530,556 | 5% |
| 60,000 - 80,000 | 167,663 | 8% | 11,609,761,189 | 10,472,917,967 | 349,088,894 | 9% | 4,395,144 | 1,857,785 | 343,986,201 | 9% |
| 80,000 - 100,000 | 114,112 | 5% | 10,210,252,098 | 9,139,063,225 | 319,982,300 | 8% | 4,595,998 | 1,605,589 | 314,744,778 | 8% |
| 100,000 - 150,000 | 166,206 | 8% | 20,198,380,930 | 17,751,510,638 | 669,268,021 | 16% | 10,226,893 | 2,120,657 | 657,919,609 | 17% |
| 150,000 - 200,000 | 69,681 | 3% | 11,948,724,282 | 10,137,675,516 | 433,509,708 | 11% | 6,815,400 | 1,653,753 | 425,798,046 | 11% |
| 200,000 - 500,000 | 67,139 | 3% | 19,102,795,515 | 15,301,045,450 | 748,642,267 | 18% | 18,472,510 | 5,001,881 | 727,988,207 | 19% |
| 500,000 - 1,000,000 | 11,032 | 1% | 7,432,136,571 | 5,358,277,275 | 293,782,383 | 7% | 17,525,935 | 3,778,033 | 274,832,783 | 7% |
| > 1,000,000 | 4,867 | 0% | 11,589,249,418 | 7,708,262,718 | 450,326,644 | 11% | 81,170,160 | 10,989,567 | 361,935,406 | 10% |
| TOTALS | 2,184,559 | 100% | \$ 126,906,972,178 | \$ 108,452,183,941 | \$ 4,041,863,663 | 100% | \$ 153,152,942 | \$ 120,702,754 | \$ 3,826,594,279 | 100% |

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2021

| AGI Ranges | Number of Returns | Percent of Returns | LA AGI | LA Taxable Income | LA Income Tax | Non Refundable Credits | Refundable Credits | LA Income Tax After Credits |
|---------------------|-------------------|--------------------|-----------|-------------------|---------------|------------------------|--------------------|-----------------------------|
| negative/zero | 162,761 | 7% | \$ 0 | \$ 1 | \$ 0 | \$ 2 | \$ 73 | \$ 0 |
| 1 - 10,000 | 306,358 | 14% | 4,780 | 4,330 | 17 | 0 | 25 | 15 |
| 10,000 - 20,000 | 330,581 | 15% | 15,048 | 14,480 | 196 | 1 | 91 | 150 |
| 20,000 - 30,000 | 291,025 | 13% | 24,779 | 23,664 | 516 | 8 | 100 | 432 |
| 30,000 - 40,000 | 211,903 | 10% | 34,737 | 32,570 | 853 | 13 | 50 | 802 |
| 40,000 - 50,000 | 159,586 | 7% | 44,762 | 41,360 | 1,191 | 13 | 19 | 1,167 |
| 50,000 - 60,000 | 121,645 | 6% | 54,760 | 49,988 | 1,531 | 17 | 11 | 1,509 |
| 60,000 - 80,000 | 167,663 | 8% | 69,245 | 62,464 | 2,082 | 26 | 11 | 2,052 |
| 80,000 - 100,000 | 114,112 | 5% | 89,476 | 80,089 | 2,804 | 40 | 14 | 2,758 |
| 100,000 - 150,000 | 166,206 | 8% | 121,526 | 106,804 | 4,027 | 62 | 13 | 3,958 |
| 150,000 - 200,000 | 69,681 | 3% | 171,478 | 145,487 | 6,221 | 98 | 24 | 6,111 |
| 200,000 - 500,000 | 67,139 | 3% | 284,526 | 227,901 | 11,151 | 275 | 75 | 10,843 |
| 500,000 - 1,000,000 | 11,032 | 1% | 673,689 | 485,703 | 26,630 | 1,589 | 342 | 24,912 |
| > 1,000,000 | 4,867 | 0% | 2,381,190 | 1,583,781 | 92,527 | 16,678 | 2,258 | 74,365 |
| TOTALS | 2,184,559 | 100% | | | | | | |

Individual Income Tax by Parish

Data from Returns Processed

For Fiscal Year 2021 (Includes both Resident and Nonresident Returns)

| L ¹ | Parish | Number of Returns | Federal AGI | Federal Tax | LA Income Tax | LA Income Tax After Credits | Parish Percent of Total LA Income Tax After Credits | Avg. LA Tax Liability After Credits | Parish Rank |
|----------------|------------------|-------------------|------------------|----------------|---------------|-----------------------------|---|-------------------------------------|-------------|
| 1 | Acadia | 26,256 | \$ 1,283,878,965 | \$ 109,412,614 | \$ 35,579,109 | \$ 34,341,449 | 0.84% | \$ 1,308 | 43 |
| 2 | Allen | 9,312 | 460,138,578 | 38,588,686 | 12,192,919 | 11,798,407 | 0.29% | 1,267 | 45 |
| 3 | Ascension | 61,604 | 4,730,020,110 | 531,390,117 | 144,023,971 | 139,323,791 | 3.42% | 2,262 | 2 |
| 4 | Assumption | 9,526 | 543,505,183 | 51,957,863 | 15,596,212 | 15,109,739 | 0.37% | 1,586 | 22 |
| 5 | Avoyelles | 17,349 | 821,774,888 | 72,779,114 | 21,365,346 | 20,440,880 | 0.50% | 1,178 | 52 |
| 6 | Beauregard | 14,808 | 894,312,081 | 80,763,878 | 24,022,886 | 23,162,173 | 0.57% | 1,564 | 24 |
| 7 | Bienville | 6,082 | 267,733,842 | 20,988,296 | 6,699,950 | 6,446,962 | 0.16% | 1,060 | 56 |
| 8 | Bossier | 57,232 | 3,652,465,053 | 380,180,577 | 98,206,002 | 94,562,775 | 2.32% | 1,652 | 16 |
| 9 | Caddo | 115,534 | 7,030,505,897 | 885,918,114 | 202,106,709 | 188,429,791 | 4.63% | 1,631 | 18 |
| 10 | Calcasieu | 89,386 | 5,671,015,876 | 607,918,522 | 164,267,049 | 160,354,741 | 3.94% | 1,794 | 10 |
| 11 | Caldwell | 3,938 | 198,843,857 | 16,570,794 | 5,137,722 | 4,737,064 | 0.12% | 1,203 | 49 |
| 12 | Cameron | 2,685 | 186,781,698 | 20,286,214 | 5,537,548 | 5,337,660 | 0.13% | 1,988 | 8 |
| 13 | Catahoula | 3,770 | 177,948,226 | 13,733,274 | 4,590,686 | 4,273,539 | 0.11% | 1,134 | 55 |
| 14 | Claiborne | 5,800 | 256,126,908 | 24,651,586 | 7,317,495 | 6,760,541 | 0.17% | 1,166 | 53 |
| 15 | Concordia | 7,529 | 352,158,392 | 29,406,092 | 9,231,690 | 7,705,928 | 0.19% | 1,023 | 58 |
| 16 | DeSoto | 13,418 | 750,957,588 | 75,257,580 | 20,841,243 | 20,278,728 | 0.50% | 1,511 | 27 |
| 17 | East Baton Rouge | 215,194 | 15,832,893,891 | 2,098,832,867 | 470,286,049 | 439,754,630 | 10.80% | 2,044 | 5 |
| 18 | East Carroll | 2,488 | 100,433,527 | 8,229,304 | 2,563,015 | 2,346,082 | 0.06% | 943 | 63 |
| 19 | East Feliciana | 9,483 | 534,016,888 | 49,002,133 | 14,122,809 | 13,679,585 | 0.34% | 1,443 | 30 |
| 20 | Evangeline | 13,571 | 651,858,940 | 55,271,490 | 18,217,716 | 17,494,009 | 0.43% | 1,289 | 44 |
| 21 | Franklin | 8,477 | 363,429,108 | 30,531,983 | 9,530,721 | 8,855,856 | 0.22% | 1,045 | 57 |
| 22 | Grant | 8,803 | 527,990,670 | 51,374,553 | 15,319,607 | 14,524,949 | 0.36% | 1,650 | 17 |
| 23 | Iberia | 33,078 | 1,674,862,736 | 166,455,647 | 46,247,940 | 43,958,529 | 1.08% | 1,329 | 39 |
| 24 | Iberville | 14,899 | 876,313,651 | 91,492,135 | 24,399,063 | 23,368,293 | 0.57% | 1,568 | 23 |
| 25 | Jackson | 6,641 | 334,119,444 | 26,122,191 | 8,468,084 | 8,101,649 | 0.20% | 1,220 | 47 |
| 26 | Jefferson | 227,434 | 14,317,734,040 | 1,750,946,052 | 420,582,307 | 397,692,422 | 9.77% | 1,749 | 13 |
| 27 | Jefferson Davis | 12,765 | 666,169,066 | 61,710,687 | 18,538,285 | 18,051,400 | 0.44% | 1,414 | 35 |
| 28 | Lafayette | 119,511 | 8,123,227,646 | 1,005,898,502 | 249,479,242 | 236,523,654 | 5.81% | 1,979 | 9 |
| 29 | Lafourche | 43,457 | 1,596,484,759 | 280,348,250 | 77,755,266 | 75,107,267 | 1.84% | 1,728 | 14 |
| 30 | LaSalle | 5,538 | 307,844,623 | 25,191,314 | 8,486,558 | 8,014,973 | 0.20% | 1,447 | 29 |
| 31 | Lincoln | 19,216 | 1,168,873,222 | 129,049,146 | 32,301,299 | 30,538,477 | 0.75% | 1,589 | 21 |
| 32 | Livingston | 65,670 | 4,019,694,554 | 376,194,764 | 115,404,100 | 112,672,923 | 2.77% | 1,716 | 15 |
| 33 | Madison | 4,027 | 155,142,244 | 12,417,890 | 3,842,444 | 3,311,513 | 0.08% | 822 | 64 |
| 34 | Morehouse | 10,956 | 467,440,246 | 36,304,398 | 11,771,265 | 10,338,738 | 0.25% | 944 | 62 |
| 35 | Natchitoches | 16,492 | 901,497,891 | 94,565,125 | 24,317,780 | 23,216,845 | 0.57% | 1,408 | 36 |
| 36 | Orleans | 181,191 | 12,410,655,791 | 1,820,778,863 | 396,560,884 | 366,069,785 | 8.99% | 2,020 | 6 |
| 37 | Ouachita | 71,045 | 4,103,906,074 | 442,139,839 | 116,056,597 | 109,765,531 | 2.70% | 1,545 | 25 |
| 38 | Plaquemines | 10,992 | 805,448,844 | 102,564,685 | 24,442,263 | 23,828,518 | 0.58% | 2,168 | 4 |

¹Use numbers as a legend for map on pages 47 and 48.

Individual Income Tax by Parish

Data from Returns Processed

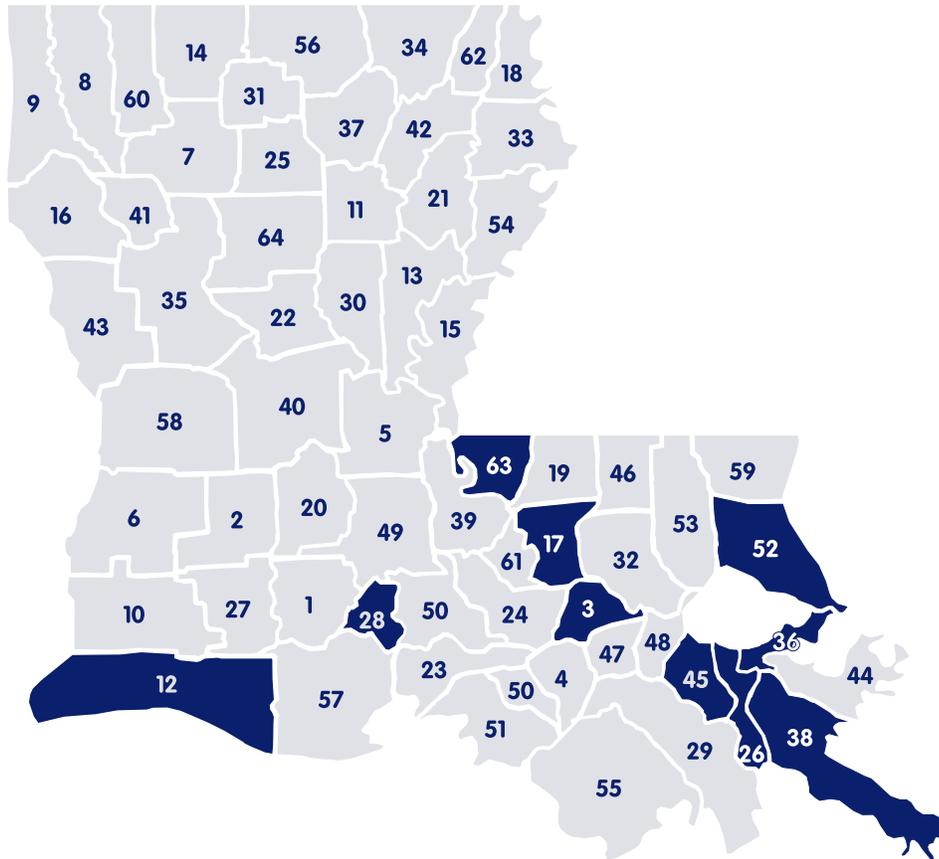
For Fiscal Year 2021 (Includes both Resident and Nonresident Returns)

| L ¹ | Parish | Number of Returns | Federal AGI | Federal Tax | LA Income Tax | LA Income Tax After Credits | Parish Percent of Total LA Income Tax After Credits | Avg. LA Tax Liability After Credits | Parish Rank |
|----------------|----------------------|-------------------|---------------------------|--------------------------|-------------------------|-----------------------------|---|-------------------------------------|-------------|
| 39 | Pointe Coupee | 10,096 | \$ 592,879,120 | \$ 62,731,882 | \$ 16,735,162 | \$ 15,586,701 | 0.38% | \$ 1,544 | 26 |
| 40 | Rapides | 59,834 | 3,577,938,580 | 388,350,111 | 99,115,557 | 95,179,753 | 2.34% | 1,591 | 20 |
| 41 | Red River | 3,449 | 195,647,342 | 22,859,320 | 5,194,557 | 4,968,820 | 0.12% | 1,441 | 31 |
| 42 | Richland | 8,891 | 445,849,564 | 41,805,120 | 11,833,663 | 10,782,269 | 0.26% | 1,213 | 48 |
| 43 | Sabine | 9,575 | 521,566,023 | 47,646,659 | 14,284,362 | 13,773,169 | 0.34% | 1,438 | 32 |
| 44 | St. Bernard | 19,596 | 905,765,398 | 73,931,038 | 25,047,569 | 24,043,459 | 0.59% | 1,227 | 46 |
| 45 | St. Charles | 27,163 | 1,854,641,420 | 199,980,032 | 55,391,556 | 54,158,799 | 1.33% | 1,994 | 7 |
| 46 | St. Helena | 5,925 | 257,346,240 | 19,554,073 | 6,498,857 | 6,005,875 | 0.15% | 1,014 | 61 |
| 47 | St. James | 10,487 | 647,933,199 | 65,592,275 | 18,756,988 | 18,417,536 | 0.45% | 1,756 | 12 |
| 48 | St. John the Baptist | 22,061 | 1,067,868,401 | 98,958,851 | 30,677,966 | 29,665,091 | 0.73% | 1,345 | 37 |
| 49 | St. Landry | 39,904 | 2,002,028,031 | 187,906,909 | 55,452,307 | 53,528,481 | 1.32% | 1,341 | 38 |
| 50 | St. Martin | 25,514 | 1,268,431,005 | 114,821,041 | 35,208,976 | 33,626,348 | 0.83% | 1,318 | 42 |
| 51 | St. Mary | 22,778 | 1,192,484,740 | 124,750,745 | 33,985,875 | 32,377,798 | 0.80% | 1,421 | 34 |
| 52 | St. Tammany | 135,185 | 11,518,984,492 | 1,564,931,771 | 333,607,698 | 314,783,963 | 7.73% | 2,329 | 1 |
| 53 | Tangipahoa | 59,151 | 3,237,756,082 | 325,508,817 | 90,595,234 | 84,931,036 | 2.09% | 1,436 | 33 |
| 54 | Tensas | 1,772 | 84,070,169 | 7,864,663 | 2,156,810 | 2,025,799 | 0.05% | 1,143 | 54 |
| 55 | Terrebonne | 50,785 | 2,901,224,866 | 311,590,501 | 86,712,771 | 82,699,202 | 2.03% | 1,628 | 19 |
| 56 | Union | 9,864 | 504,675,750 | 45,412,677 | 13,266,623 | 11,623,797 | 0.29% | 1,178 | 51 |
| 57 | Vermilion | 26,754 | 1,417,568,002 | 128,447,936 | 40,073,168 | 38,922,745 | 0.96% | 1,455 | 28 |
| 58 | Vernon | 16,872 | 891,001,950 | 71,696,691 | 20,985,606 | 20,209,029 | 0.50% | 1,198 | 50 |
| 59 | Washington | 18,293 | 791,886,979 | 58,392,344 | 19,833,162 | 18,592,054 | 0.46% | 1,016 | 60 |
| 60 | Webster | 17,157 | 883,310,437 | 84,395,189 | 23,722,876 | 22,633,554 | 0.56% | 1,319 | 41 |
| 61 | West Baton Rouge | 13,409 | 846,702,044 | 85,475,261 | 24,472,938 | 23,666,877 | 0.58% | 1,765 | 11 |
| 62 | West Carroll | 4,478 | 204,895,383 | 15,417,196 | 5,251,629 | 4,564,413 | 0.11% | 1,019 | 59 |
| 63 | West Feliciana | 5,383 | 430,609,140 | 55,989,584 | 12,685,882 | 11,892,756 | 0.29% | 2,209 | 3 |
| 64 | Winn | 5,319 | 275,680,527 | 27,841,690 | 7,480,486 | 7,068,559 | 0.17% | 1,329 | 40 |
| | Intrastate Totals | 2,174,852 | 135,736,949,881 | 15,907,077,515 | 3,974,438,109 | 3,766,007,679 | 92.53% | 1,732 | |
| | Out-of-State | 264,906 | 119,218,315,469 | 25,512,050,404 | 315,699,119 | 302,274,068 | 7.43% | 1,141 | |
| | Foreign | 1,086 | 286,493,647 | 72,246,059 | 1,563,727 | 1,530,246 | 0.04% | 1,409 | |
| | TOTAL | 2,440,844 | \$ 255,241,758,997 | \$ 41,491,373,978 | \$ 4,291,700,955 | \$ 4,069,811,993 | 100.00% | \$ 1,667 | |

¹Use numbers as a legend for the map on pages 47 and 48.

Individual Income Tax by Parish

Top 10 Parishes With Highest Average Tax Liability Per Return



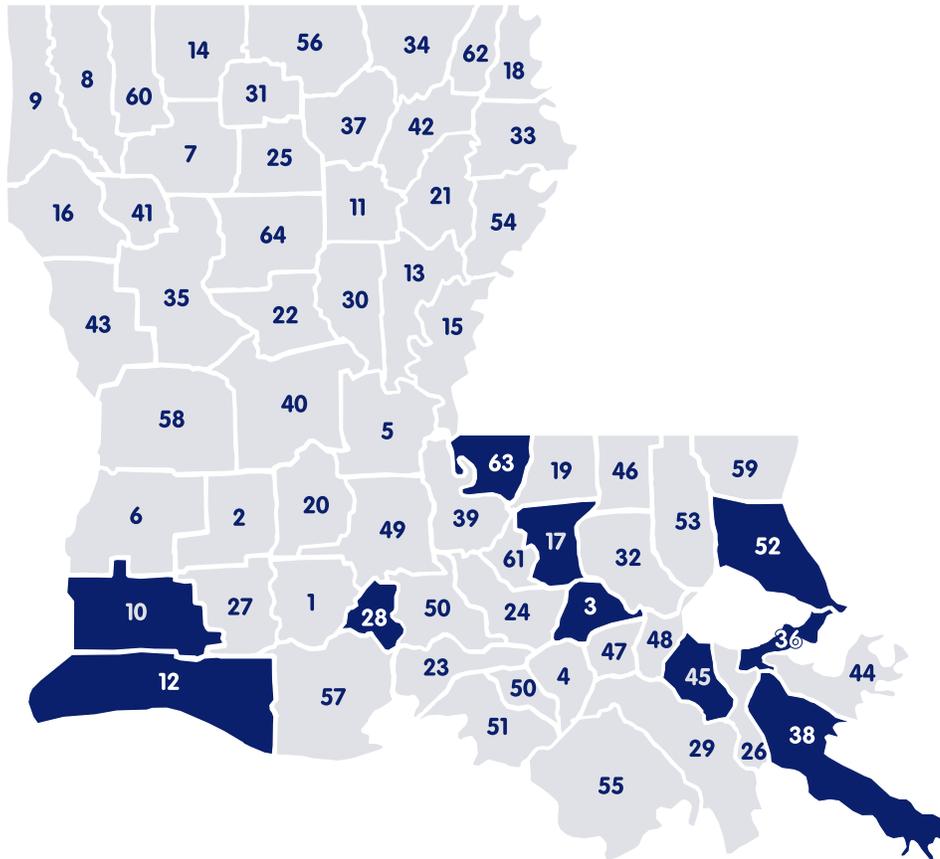
For Fiscal Year 2021

| L ¹ | Parish | Avg. Tax Liability | Rank | As a Percent of Parish Average |
|-----------------------|------------------|--------------------|------|--------------------------------|
| 52 | St. Tammany | \$2,468 | 1 | 135.08% |
| 63 | West Feliciana | \$2,357 | 2 | 129.01% |
| 3 | Ascension | \$2,338 | 3 | 127.97% |
| 38 | Plaquemines | \$2,224 | 4 | 121.73% |
| 36 | Orleans | \$2,189 | 5 | 119.81% |
| 17 | East Baton Rouge | \$2,185 | 6 | 119.59% |
| 28 | Lafayette | \$2,088 | 7 | 114.29% |
| 12 | Cameron | \$2,062 | 8 | 112.86% |
| 45 | St. Charles | \$2,039 | 9 | 111.60% |
| 26 | Jefferson | \$1,849 | 10 | 101.20% |
| PARISH AVERAGE | | \$1,827 | | |

¹Use numbers as a legend for the map above.

Individual Income Tax by Parish

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



For Fiscal Year 2021

| L ¹ | Parish | Avg. Tax Liability After Credits | Rank | As a Percent of Parish Average |
|-----------------------|------------------|----------------------------------|------|--------------------------------|
| 52 | St. Tammany | \$2,329 | 1 | 134.47% |
| 3 | Ascension | \$2,262 | 2 | 130.60% |
| 63 | West Feliciana | \$2,209 | 3 | 127.54% |
| 38 | Plaquemines | \$2,168 | 4 | 125.17% |
| 17 | East Baton Rouge | \$2,044 | 5 | 118.01% |
| 36 | Orleans | \$2,020 | 6 | 116.63% |
| 45 | St. Charles | \$1,994 | 7 | 115.13% |
| 12 | Cameron | \$1,988 | 8 | 114.78% |
| 28 | Lafayette | \$1,979 | 9 | 114.26% |
| 10 | Calcasieu | \$1,794 | 10 | 103.58% |
| PARISH AVERAGE | | \$1,732 | | |

¹Use numbers as a legend for the map above.

Individual Income Tax

By Adjusted Gross Income Bracket

For Fiscal Year 2021

| Federal AGI Range | Number of Returns | Federal AGI | LA Income Tax ¹ | LA Income Tax After Credits |
|-------------------|-------------------|---------------------------|----------------------------|-----------------------------|
| Less than 0 | 10,157 | \$ (2,911,813,759) | \$ 107,743 | \$ 104,667 |
| Equal 0 | 137,838 | 0 | 3,339,474 | 2,786,875 |
| 1 - 25,000 | 756,844 | 10,122,053,645 | 132,408,527 | 103,431,759 |
| 25,001 - 50,000 | 568,000 | 20,517,286,351 | 435,719,619 | 409,932,727 |
| 50,001 - 75,000 | 315,821 | 19,391,275,555 | 448,607,110 | 442,406,226 |
| 75,001 - 100,000 | 199,574 | 17,303,300,648 | 419,825,236 | 413,257,027 |
| 100,001 - 200,000 | 319,244 | 43,548,992,938 | 1,187,811,083 | 1,168,495,431 |
| Over 200,000 | 133,366 | 147,270,663,619 | 1,663,882,163 | 1,529,397,281 |
| TOTALS | 2,440,844 | \$ 255,241,758,997 | \$ 4,291,700,955 | \$ 4,069,811,993 |

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

Individual Income Tax

Priority of Credits by Adjusted Gross Income Bracket

For Fiscal Year 2021

| 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 | 2,021 | \$ 11,019 | \$ 1,769,809 | \$ 120,921 | \$ 1,524,285 |
| Equal 0 | 46,564 | 17,837 | 8,085,975 | 663,417 | 773,696 |
| 1 - 25,000 | 308,681 | 702,865 | 53,953,104 | 36,188 | 134,193 |
| 25,001 - 50,000 | 170,805 | 3,231,672 | 25,430,172 | 3,380,031 | 593,365 |
| 50,001 - 75,000 | 33,973 | 4,474,455 | 2,568,808 | 750,875 | 293,059 |
| 75,001 - 100,000 | 26,314 | 5,160,481 | 2,205,283 | 427,247 | 182,718 |
| 100,001 - 200,000 | 60,512 | 15,369,292 | 3,264,681 | 1,883,523 | 1,073,389 |
| Over 200,000 | 41,399 | 51,635,307 | 5,775,363 | 69,897,192 | 18,965,658 |
| TOTALS | 690,269 | \$ 80,602,928 | \$ 103,053,195 | \$ 77,159,394 | \$ 23,540,363 |

Petroleum Products Tax

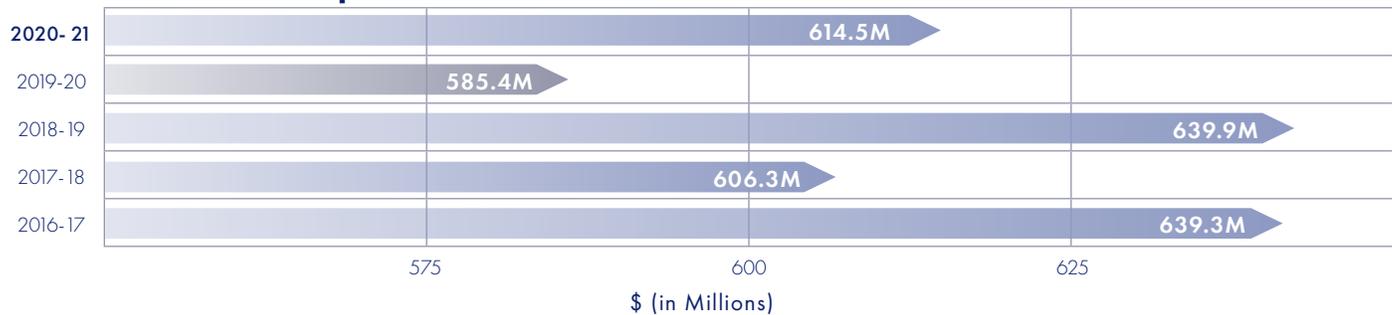
Cash Collections After Accrual Adjustments

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 |
|-------------|------------------|----------------|
| 2020-21 | \$614,544,778 | 4.99% |
| 2019-20 | \$585,352,777 | -8.52% |
| 2018-19 | \$639,873,336 | 5.54% |
| 2017-18 | \$606,257,150 | -5.17% |
| 2016-17 | \$639,309,589 | 1.99% |

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Gallons Taxed

Two-Year Comparison

| Resource | FY 2019-20 | FY 2020-21 | Percent Change |
|-----------------------|----------------------|----------------------|----------------|
| Gross Gallons Taxed: | | | |
| Gasoline ¹ | 2,279,923,967 | 2,309,343,354 | 1.29% |
| Highway Diesel | 717,920,648 | 731,187,526 | 1.85% |
| TOTALS | 2,997,844,615 | 3,040,530,880 | 1.42% |
| Gallons Refunded | | | |
| | 71,256,045 | 15,099,670 | -78.81% |
| Net Gallons Taxed: | | | |
| Gasoline ¹ | 2,226,290,830 | 2,298,030,000 | 3.22% |
| Highway Diesel | 700,297,740 | 727,401,210 | 3.87% |
| TOTALS | 2,926,588,570 | 3,025,431,210 | 3.38% |

¹Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

| Fiscal Year | Amount Collected | Percent Change |
|-------------|------------------|----------------|
| 2020-21 | \$ 463,510,825 | 4.86% |
| 2019-20 | \$ 442,023,575 | -8.57% |
| 2018-19 | \$ 483,431,361 | 5.58% |
| 2017-18 | \$ 457,894,977 | -5.11% |
| 2016-17 | \$ 482,560,720 | 1.55% |

SPECIAL FUELS AND IFTA

| Fiscal Year | Amount Collected | Percent Change |
|-------------|------------------|----------------|
| 2020-21 | \$ 146,416,285 | 5.18% |
| 2019-20 | \$ 139,203,035 | -8.47% |
| 2018-19 | \$ 152,079,463 | 5.65% |
| 2017-18 | \$ 143,945,933 | -5.50% |
| 2016-17 | \$ 152,323,010 | 3.60% |

INSPECTION FEE¹

| Fiscal Year | Amount Collected | Percent Change |
|-------------|------------------|----------------|
| 2020-21 | \$ 4,617,668 | 11.91% |
| 2019-20 | \$ 4,126,167 | -5.42% |
| 2018-19 | \$ 4,362,512 | -1.22% |
| 2017-18 | \$ 4,416,240 | -0.22% |
| 2016-17 | \$ 4,425,859 | -3.71% |

¹Includes 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 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.

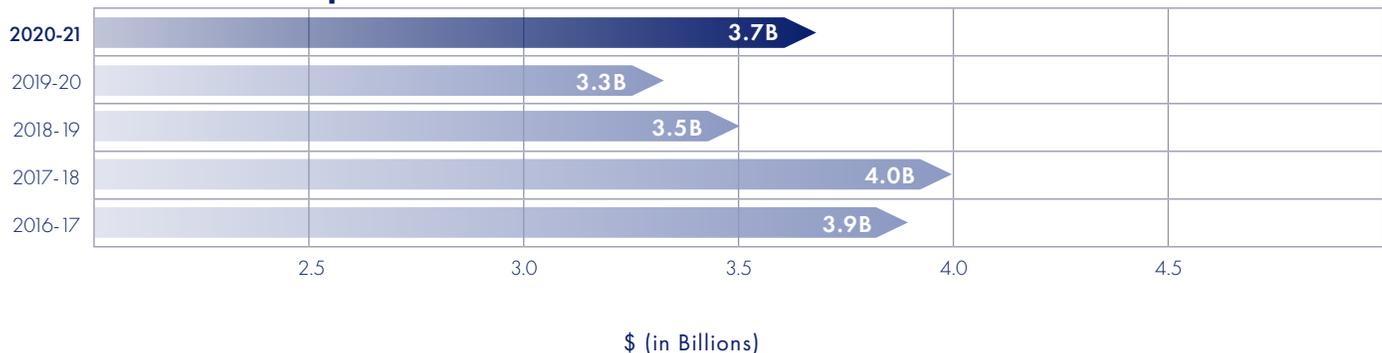
Although many exemptions are provided by statute, several exemptions were partially suspended and subject to a 1% tax rate through March 31, 2016. Beginning April 1, 2016, many sales tax exclusions and exemptions were temporarily suspended at different tax rates through June 30, 2018. After passage of Act 1 of the 2018 Third Extraordinary Session, certain sales tax exclusions and exemptions were operative and in effect beginning July 1, 2018 and were exempt from state sales tax. All other sales tax exclusions and exemptions were not in effect and were subject to state sales tax at the effective rate of 4.45%.

Five-Year Comparison

| Fiscal Year | Amount Collected | Percent Change |
|----------------------|------------------|----------------|
| 2020-21 | \$3,690,121,707 | 11.08% |
| 2019-20 | \$3,322,086,364 | -5.27% |
| 2018-19 ¹ | \$3,506,752,891 | -11.58% |
| 2017-18 | \$3,966,046,879 | 2.08% |
| 2016-17 | \$3,885,072,265 | 29.29% |

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

Five-Year Comparison of Sales Tax Collections



Sales Tax

By Amount Due

For Fiscal Year 2021

| Amount of Tax Due | Tax Due by Bracket | Percent of Tax Due | Number of Returns | Percent of Returns |
|-------------------|-------------------------|--------------------|-------------------|--------------------|
| 0 - 99 | \$ 5,544,285 | 0.15% | 744,630 | 58.14% |
| 100 - 199 | 8,272,778 | 0.23% | 56,791 | 4.43% |
| 200 - 499 | 31,822,645 | 0.89% | 95,129 | 7.43% |
| 500 - 999 | 66,523,686 | 1.86% | 91,304 | 7.13% |
| 1,000 - 1,999 | 139,787,024 | 3.90% | 97,346 | 7.60% |
| 2,000 - 2,999 | 125,155,138 | 3.49% | 50,923 | 3.98% |
| 3,000 - 3,999 | 112,988,939 | 3.15% | 32,613 | 2.55% |
| 4,000 - 4,999 | 95,867,484 | 2.67% | 21,458 | 1.68% |
| 5,000 - 9,999 | 335,280,415 | 9.35% | 48,076 | 3.75% |
| 10,000 - 24,999 | 399,269,002 | 11.14% | 26,491 | 2.07% |
| 25,000 - 49,999 | 274,130,606 | 7.65% | 7,975 | 0.62% |
| 50,000 - 99,999 | 284,244,947 | 7.93% | 4,092 | 0.32% |
| 1,000,000 & Over | 1,705,664,190 | 47.58% | 4,016 | 0.31% |
| TOTALS | \$ 3,584,551,139 | 100% | 1,280,844 | 100% |

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

For Fiscal Year 2021

| Range of Gross Sales | Total Gross Sales | Percent of Gross Sales | Number of Returns | Percent of Returns |
|----------------------|--------------------------|------------------------|-------------------|--------------------|
| 0 - 499 | \$ 15,241,225 | 0.02% | 655,524 | 51.18% |
| 500 - 999 | 26,167,982 | 0.03% | 36,009 | 2.81% |
| 1,000 - 1,999 | 64,503,744 | 0.08% | 44,337 | 3.46% |
| 2,000 - 2,999 | 76,430,369 | 0.09% | 30,983 | 2.42% |
| 3,000 - 3,999 | 83,562,666 | 0.10% | 24,035 | 1.88% |
| 4,000 - 4,999 | 89,919,733 | 0.11% | 20,069 | 1.57% |
| 5,000 - 9,999 | 522,800,639 | 0.65% | 71,560 | 5.59% |
| 10,000 - 24,999 | 1,993,999,044 | 2.46% | 119,775 | 9.35% |
| 25,000 - 49,999 | 3,440,872,403 | 4.25% | 96,003 | 7.50% |
| 50,000 - 99,999 | 5,713,830,258 | 7.06% | 80,390 | 6.28% |
| 100,000 - 249,999 | 9,903,197,569 | 12.23% | 64,131 | 5.01% |
| 250,000 - 499,999 | 6,802,765,750 | 8.40% | 19,765 | 1.54% |
| 500,000 - 999,999 | 6,311,339,377 | 7.79% | 9,159 | 0.72% |
| 1,000,000 & Over | 45,924,078,476 | 56.72% | 9,104 | 0.71% |
| TOTALS | \$ 80,968,709,235 | 100% | 1,280,844 | 100% |

Sales & Use Taxes

Total Tax Reported by Parish

| L ¹ | Parish | FYE 6/20 | FYE 6/21 | Percent Change | FYE 2020 Per Capita | FYE 2020 PC Rank | FYE 2021 Per Capita* | FYE 2021 PC Rank |
|----------------|------------------|---------------|---------------|----------------|---------------------|------------------|----------------------|------------------|
| 1 | Acadia | \$ 13,978,491 | \$ 15,730,968 | 12.54% | \$ 225 | 35 | \$ 254 | 32 |
| 2 | Allen | 2,852,644 | 3,803,262 | 33.32% | 111 | 61 | 149 | 54 |
| 3 | Ascension | 80,149,163 | 83,713,735 | 4.45% | 633 | 8 | 651 | 4 |
| 4 | Assumption | 3,114,430 | 3,203,711 | 2.87% | 142 | 51 | 148 | 55 |
| 5 | Avoyelles | 6,409,125 | 7,101,912 | 10.81% | 160 | 46 | 178 | 46 |
| 6 | Beauregard | 8,004,132 | 8,546,532 | 6.78% | 213 | 37 | 226 | 35 |
| 7 | Bienville | 2,380,899 | 2,345,083 | -1.50% | 180 | 44 | 181 | 45 |
| 8 | Bossier | 44,099,457 | 48,994,455 | 11.10% | 347 | 23 | 385 | 21 |
| 9 | Caddo | 117,166,447 | 136,408,295 | 16.42% | 488 | 13 | 574 | 8 |
| 10 | Calcasieu | 134,692,222 | 129,480,190 | -3.87% | 662 | 6 | 637 | 6 |
| 11 | Caldwell | 1,355,747 | 1,493,695 | 10.18% | 137 | 56 | 152 | 53 |
| 12 | Cameron | 9,751,041 | 8,574,725 | -12.06% | 1,398 | 1 | 1,224 | 1 |
| 13 | Catahoula | 1,419,937 | 1,554,461 | 9.47% | 150 | 47 | 168 | 47 |
| 14 | Claiborne | 2,810,642 | 2,894,624 | 2.99% | 179 | 45 | 187 | 44 |
| 15 | Concordia | 8,923,880 | 8,648,742 | -3.08% | 463 | 14 | 457 | 17 |
| 16 | DeSoto | 6,994,494 | 5,675,038 | -18.86% | 255 | 29 | 205 | 43 |
| 17 | East Baton Rouge | 217,343,270 | 215,589,044 | -0.81% | 494 | 12 | 490 | 10 |
| 18 | East Carroll | 938,073 | 1,022,591 | 9.01% | 137 | 55 | 155 | 52 |
| 19 | East Feliciana | 2,739,368 | 2,959,387 | 8.03% | 143 | 50 | 157 | 50 |
| 20 | Evangeline | 4,079,143 | 4,358,433 | 6.85% | 122 | 59 | 131 | 61 |
| 21 | Franklin | 2,992,613 | 3,299,231 | 10.25% | 150 | 48 | 167 | 48 |
| 22 | Grant | 1,088,406 | 1,191,471 | 9.47% | 49 | 64 | 54 | 64 |
| 23 | Iberia | 20,151,852 | 19,850,001 | -1.50% | 289 | 25 | 288 | 26 |
| 24 | Iberville | 28,344,574 | 12,890,330 | -54.52% | 872 | 2 | 402 | 20 |
| 25 | Jackson | 1,779,510 | 2,055,791 | 15.53% | 113 | 60 | 132 | 59 |
| 26 | Jefferson | 284,133,920 | 305,948,417 | 7.68% | 657 | 7 | 708 | 2 |
| 27 | Jefferson Davis | 7,964,772 | 9,640,633 | 21.04% | 254 | 30 | 309 | 25 |
| 28 | Lafayette | 120,905,593 | 132,779,525 | 9.82% | 495 | 11 | 539 | 9 |
| 29 | Lafourche | 34,319,482 | 37,074,400 | 8.03% | 352 | 22 | 380 | 22 |
| 30 | LaSalle | 3,443,312 | 3,453,475 | 0.30% | 231 | 32 | 230 | 34 |
| 31 | Lincoln | 19,357,137 | 21,649,866 | 11.84% | 414 | 17 | 465 | 15 |
| 32 | Livingston | 27,946,590 | 30,938,607 | 10.71% | 198 | 41 | 215 | 38 |

¹Use numbers as a legend for maps on pages 56 and 57.

* 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 ¹ | Parish | FYE 6/20 | FYE 6/21 | Percent Change | FYE 2020 Per Capita | FYE 2020 PC Rank | FYE 2021 Per Capita * | FYE 2021 PC Rank |
|---------------------------|----------------------|-------------------------|-------------------------|----------------|---------------------|------------------|-----------------------|------------------|
| 33 | Madison | \$ 3,911,789 | \$ 4,010,560 | 2.52% | \$ 357 | 21 | \$ 377 | 23 |
| 34 | Morehouse | 5,466,146 | 6,247,097 | 14.29% | 220 | 36 | 258 | 31 |
| 35 | Natchitoches | 7,584,827 | 7,958,066 | 4.92% | 199 | 40 | 211 | 40 |
| 36 | Orleans | 199,137,825 | 163,741,027 | -17.78% | 510 | 10 | 420 | 19 |
| 37 | Ouachita | 60,703,695 | 70,276,889 | 15.77% | 396 | 18 | 461 | 16 |
| 38 | Plaquemines | 10,690,079 | 11,118,254 | 4.01% | 461 | 15 | 481 | 11 |
| 39 | Pointe Coupee | 6,047,154 | 4,429,379 | -26.75% | 278 | 27 | 206 | 42 |
| 40 | Rapides | 55,065,477 | 61,860,659 | 12.34% | 425 | 16 | 481 | 12 |
| 41 | Red River | 1,696,390 | 1,767,740 | 4.21% | 201 | 38 | 213 | 39 |
| 42 | Richland | 3,746,172 | 4,134,373 | 10.36% | 186 | 43 | 207 | 41 |
| 43 | Sabine | 4,561,027 | 5,324,070 | 16.73% | 191 | 42 | 224 | 36 |
| 44 | St. Bernard | 13,166,920 | 13,046,678 | -0.91% | 279 | 26 | 274 | 28 |
| 45 | St. Charles | 31,952,367 | 24,764,823 | -22.49% | 602 | 9 | 467 | 14 |
| 46 | St. Helena | 1,416,452 | 616,305 | -56.49% | 140 | 54 | 61 | 63 |
| 47 | St. James | 16,491,372 | 13,080,970 | -20.68% | 782 | 4 | 631 | 7 |
| 48 | St. John the Baptist | 31,958,624 | 27,349,269 | -14.42% | 746 | 5 | 643 | 5 |
| 49 | St. Landry | 18,611,100 | 19,532,249 | 4.95% | 227 | 34 | 240 | 33 |
| 50 | St. Martin | 7,819,672 | 8,347,861 | 6.75% | 146 | 49 | 158 | 49 |
| 51 | St. Mary | 19,484,480 | 22,956,204 | 17.82% | 395 | 19 | 475 | 13 |
| 52 | St. Tammany | 96,148,310 | 112,378,100 | 16.88% | 369 | 20 | 427 | 18 |
| 53 | Tangipahoa | 31,008,932 | 37,502,137 | 20.94% | 230 | 33 | 274 | 29 |
| 54 | Tensas | 353,756 | 377,657 | 6.76% | 82 | 63 | 90 | 62 |
| 55 | Terrebonne | 34,079,964 | 35,287,899 | 3.54% | 309 | 24 | 321 | 24 |
| 56 | Union | 2,768,811 | 2,917,210 | 5.36% | 125 | 58 | 132 | 60 |
| 57 | Vermilion | 13,935,271 | 15,602,655 | 11.97% | 234 | 31 | 263 | 30 |
| 58 | Vernon | 5,979,718 | 7,060,582 | 18.08% | 126 | 57 | 147 | 56 |
| 59 | Washington | 6,462,687 | 7,168,984 | 10.93% | 140 | 53 | 157 | 51 |
| 60 | Webster | 10,159,580 | 10,825,272 | 6.55% | 265 | 28 | 285 | 27 |
| 61 | West Baton Rouge | 21,694,755 | 18,574,262 | -14.38% | 820 | 3 | 693 | 3 |
| 62 | West Carroll | 1,085,206 | 1,518,892 | 39.96% | 100 | 62 | 143 | 57 |
| 63 | West Feliciana | 3,122,642 | 3,429,481 | 9.83% | 201 | 39 | 222 | 37 |
| 64 | Winn | 1,976,961 | 1,959,165 | -0.90% | 142 | 52 | 142 | 58 |
| TOTAL PARISHES | | \$ 1,949,918,527 | \$ 1,998,035,399 | 2.47% | | | | |
| TOTAL OUT-OF-STATE | | \$ 1,451,386,199 | \$ 1,586,607,939 | 9.32% | | | | |
| TOTALS | | \$ 3,401,304,726 | \$ 3,584,643,338 | 5.39% | | | | |

¹Use numbers as a legend for maps on pages 56 and 57.

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

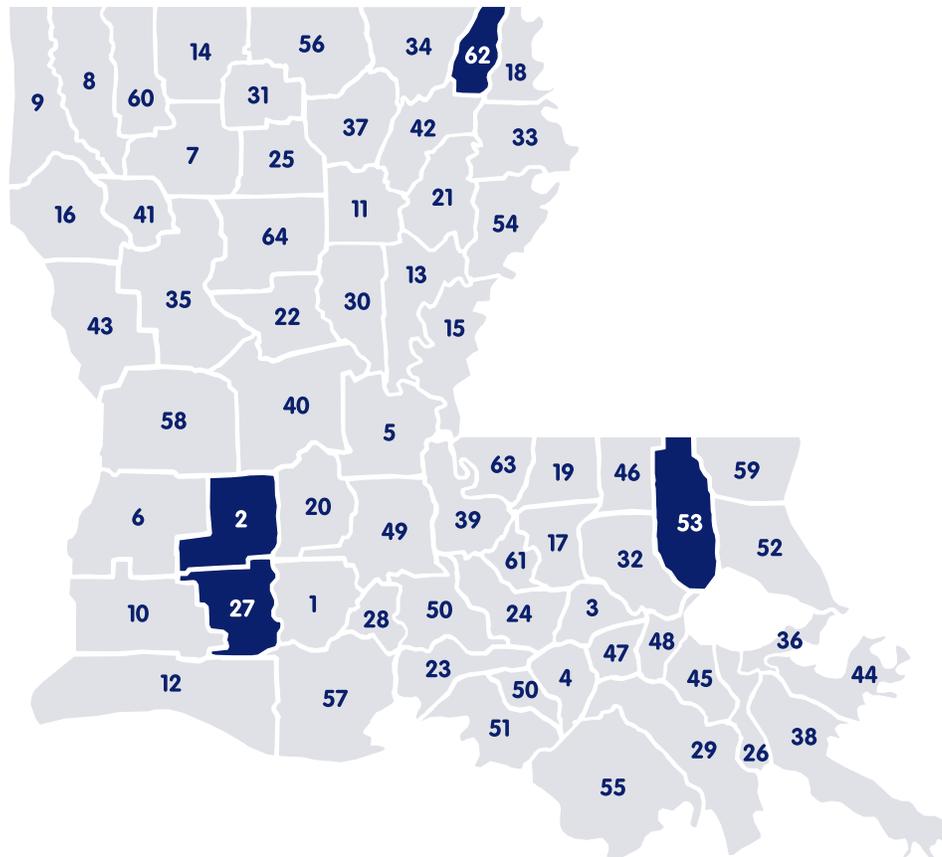
Note: These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

Parishes With an Increase in Gross Tax Reported

This chart shows the percentage change in gross sales and use tax due from Fiscal Year ending June 30, 2020 to Fiscal Year ending June 30, 2021, by parish.

| L ¹ | Parish | Percent Change | Rank |
|----------------|-----------------|----------------|------|
| 62 | West Carroll | 39.96% | 1 |
| 2 | Allen | 33.32% | 2 |
| 27 | Jefferson Davis | 21.04% | 3 |
| 53 | Tangipahoa | 20.94% | 4 |

¹Use numbers as a legend for the map below.



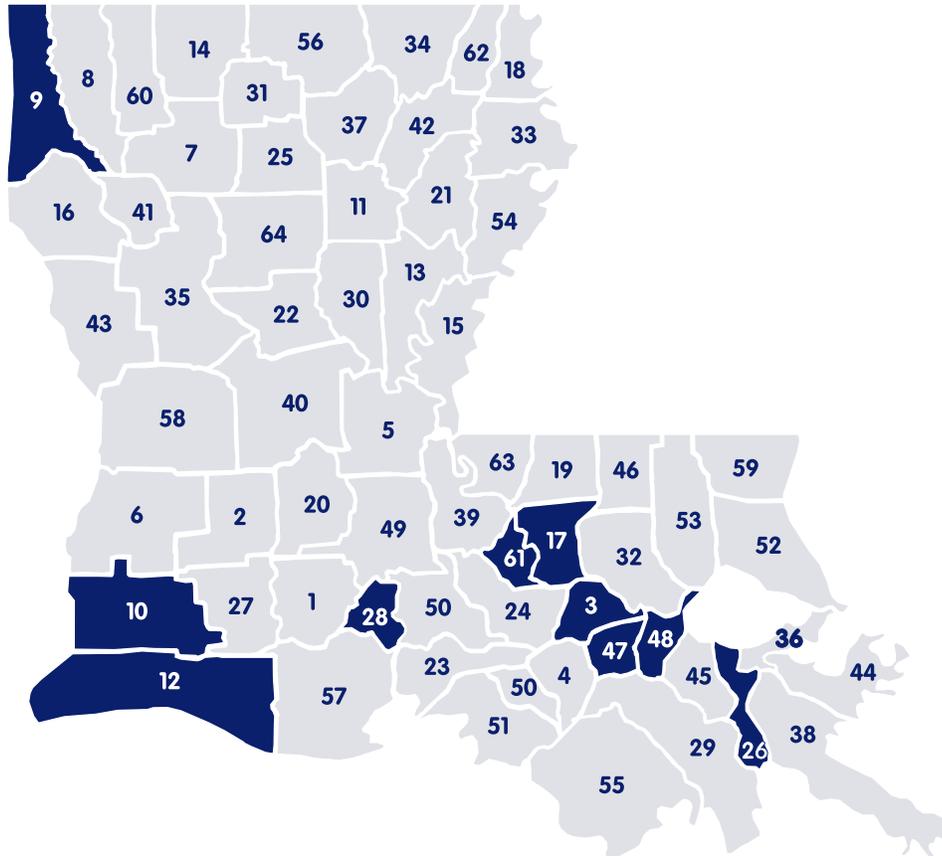
Sales & Use Taxes

Top 10 Parishes

For Fiscal Year 2021

| L ¹ | Parish | FYE 2021 Per Capita | Rank |
|----------------|----------------------|---------------------|------|
| 12 | Cameron | \$1,224 | 1 |
| 26 | Jefferson | \$708 | 2 |
| 61 | West Baton Rouge | \$693 | 3 |
| 3 | Ascension | \$651 | 4 |
| 48 | St. John the Baptist | \$643 | 5 |
| 10 | Calcasieu | \$637 | 6 |
| 47 | St. James | \$631 | 7 |
| 9 | Caddo | \$574 | 8 |
| 28 | Lafayette | \$539 | 9 |
| 17 | East Baton Rouge | \$490 | 10 |

¹Use numbers as a legend for the map below.



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

Severance Tax Rates

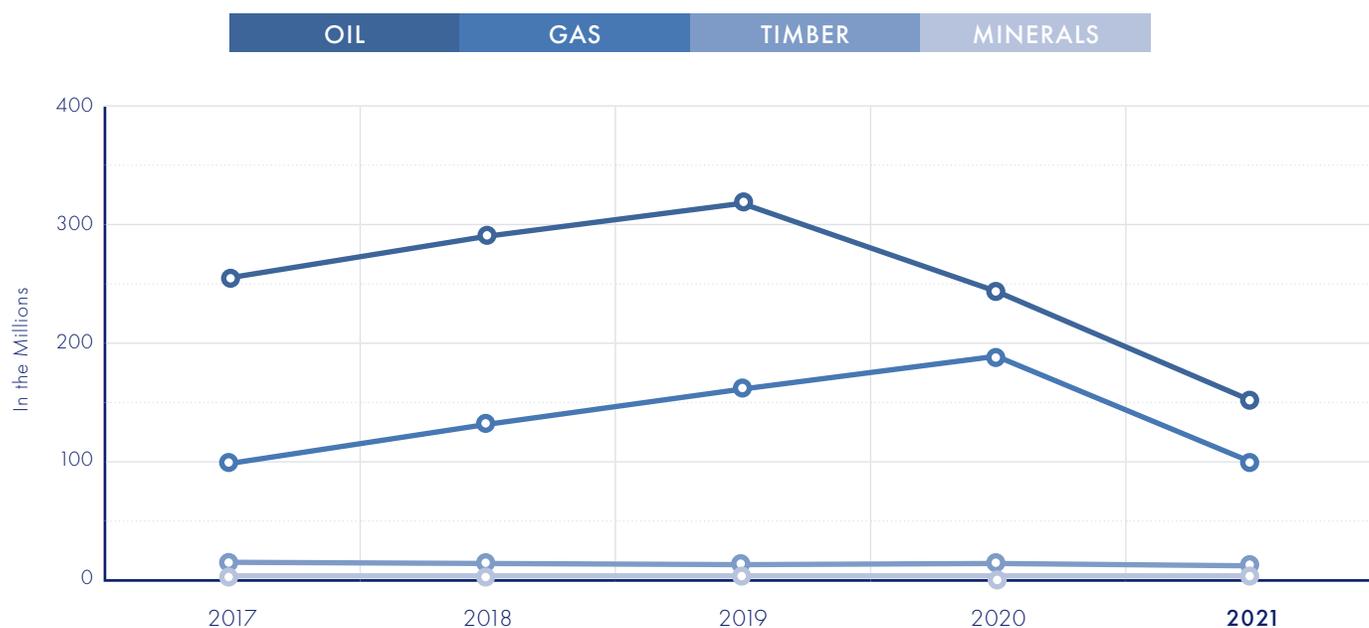
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate is 9.34 cents per mcf for FYE 21, 12.5 cents per mcf for FYE 20, 12.2 cents per mcf for FYE 19, 11.1 cents per mcf for FYE 18, and 9.8 cents per mcf for FYE 17.
3. Timber
 - a. Trees and timber – 2.25 percent of 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 |
|------|----------------|----------------|---------------|--------------|----------------|----------------|
| 2021 | \$ 152,361,221 | \$ 101,664,950 | \$ 12,216,877 | \$ 1,359,485 | \$ 267,602,533 | -40.99% |
| 2020 | \$ 245,868,042 | \$ 191,749,155 | \$ 14,568,743 | \$ 1,324,795 | \$ 453,510,735 | -8.99% |
| 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% |

Note: Amounts represent tax reported on tax returns.

Five-Year Comparison of Severance Tax



Severance Tax

Tax Reported by Parish

For Fiscal Year 2021

| Parish | Oil/Condensate | Gas | Timber/Pulpwood | Minerals | Total Tax Reported ¹ |
|------------------|----------------|------------|-----------------|----------|---------------------------------|
| Acadia | \$ 2,666,091 | \$ 111,394 | \$ 12,291 | \$ 0 | \$ 2,789,776 |
| Allen | 1,120,167 | 45,866 | 505,668 | 13,101 | 1,684,802 |
| Ascension | 54,227 | (244) | 720 | 41,657 | 96,360 |
| Assumption | 997,513 | 98,145 | 0 | 27,051 | 1,122,709 |
| Avoyelles | 767,040 | 64 | 59,558 | 0 | 826,662 |
| Beauregard | 3,465,028 | 79,144 | 862,957 | 14,283 | 4,421,412 |
| Bienville | 421,818 | 1,065,899 | 618,276 | 24 | 2,106,017 |
| Bossier | 2,373,878 | 4,135,051 | 280,199 | 145,194 | 6,934,322 |
| Caddo | 2,663,700 | 14,502,031 | 258,001 | 98,647 | 17,522,379 |
| Calcasieu | 3,113,925 | 231,440 | 87,247 | 15,165 | 3,447,777 |
| Caldwell | 0 | 5,075 | 313,551 | 0 | 318,626 |
| Cameron | 4,424,469 | 924,577 | 0 | 0 | 5,349,046 |
| Catahoula | 648,312 | 0 | 114,640 | 128 | 763,080 |
| Claiborne | 3,256,321 | 323,367 | 546,465 | 0 | 4,126,153 |
| Concordia | 1,050,012 | (19,535) | 24,720 | 0 | 1,055,197 |
| DeSoto | 811,710 | 46,146,013 | 419,163 | 0 | 47,376,886 |
| East Baton Rouge | 697,045 | 123,596 | 24,618 | 9,105 | 854,364 |
| East Carroll | 0 | 0 | 9,529 | 0 | 9,529 |
| East Feliciana | 531,619 | 7 | 170,496 | 11,625 | 713,747 |
| Evangeline | 2,195,241 | 103,893 | 147,020 | 0 | 2,446,154 |
| Franklin | 72,342 | 988 | 10,071 | 0 | 83,401 |
| Grant | 660,221 | 0 | 217,221 | 0 | 877,442 |
| Iberia | 3,673,011 | 681,380 | 130 | 134,634 | 4,489,155 |
| Iberville | 1,398,914 | 18,316 | 391 | 26,225 | 1,443,846 |
| Jackson | 59,617 | 148,798 | 548,828 | 0 | 757,243 |
| Jefferson | 3,831,220 | 97,247 | 47 | 121,844 | 4,050,358 |
| Jefferson Davis | 1,802,979 | 222,827 | 11,073 | 14,086 | 2,050,965 |
| Lafayette | 743,825 | 80,510 | 1,036 | 0 | 825,371 |
| Lafourche | 15,181,622 | 1,148,922 | 85 | 21 | 16,330,650 |
| LaSalle | 3,179,245 | 79,281 | 623,183 | 0 | 3,881,709 |
| Lincoln | 2,600,374 | 7,752,568 | 184,906 | 0 | 10,537,848 |
| Livingston | 948,497 | 0 | 177,385 | 37,055 | 1,162,937 |
| Madison | 0 | 0 | 12,297 | 0 | 12,297 |

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

Severance Tax

Tax Reported by Parish

For Fiscal Year 2021

| Parish | Oil/Condensate | Gas | Timber/Pulpwood | Minerals | Total Tax Reported ¹ |
|----------------------|-----------------------|-----------------------|----------------------|---------------------|---------------------------------|
| Morehouse | \$ 0 | \$ 3,093 | \$ 87,474 | \$ 12,462 | \$ 103,029 |
| Natchitoches | 7,345 | 708,865 | 624,998 | 29,993 | 1,371,201 |
| Orleans | 0 | 0 | 151 | 18,706 | 18,857 |
| Ouachita | 50,133 | 82,241 | 162,361 | 1,626 | 296,361 |
| Plaquemines | 38,583,121 | 758,650 | 0 | 1,274 | 39,343,045 |
| Pointe Coupee | 1,322,357 | 332,339 | 40,293 | 0 | 1,694,989 |
| Rapides | 111,570 | 83,157 | 477,082 | 15,278 | 687,087 |
| Red River | 74,213 | 9,716,807 | 136,469 | 68,628 | 9,996,117 |
| Richland | 9,181 | 45,176 | 20,389 | 0 | 74,746 |
| Sabine | 27,517 | 4,536,371 | 852,278 | 0 | 5,416,166 |
| St. Bernard | 460,397 | 7,661 | 39 | 0 | 468,097 |
| St. Charles | 3,200,118 | 222,846 | 20 | 61,987 | 3,484,971 |
| St. Helena | 535,639 | 81 | 234,938 | 28,791 | 799,449 |
| St. James | 252,467 | 88 | 153 | 42,636 | 295,344 |
| St. John the Baptist | 116,847 | 0 | 0 | 136 | 116,983 |
| St. Landry | 1,187,748 | 15,698 | 46,141 | 487 | 1,250,074 |
| St. Martin | 8,526,153 | 1,270,773 | 1,693 | 22,623 | 9,821,242 |
| St. Mary | 7,972,091 | 1,584,855 | 96 | 143,946 | 9,700,988 |
| St. Tammany | 0 | 0 | 71,760 | 72,224 | 143,984 |
| Tangipahoa | 626,581 | 428 | 113,891 | 49,701 | 790,601 |
| Tensas | 284,076 | 840 | 45,765 | 0 | 330,681 |
| Terrebonne | 13,349,017 | 1,637,730 | 0 | 0 | 14,986,747 |
| Union | 198,904 | 62,040 | 585,504 | 0 | 846,448 |
| Vermilion | 6,341,518 | 1,420,526 | 0 | 0 | 7,762,044 |
| Vernon | 427,841 | 48,013 | 826,280 | 19,771 | 1,321,905 |
| Washington | 0 | 25 | 258,709 | 14,698 | 273,432 |
| Webster | 2,019,238 | 917,549 | 382,925 | 7,071 | 3,326,783 |
| West Baton Rouge | 911,074 | 102,478 | 2,089 | 32,281 | 1,047,922 |
| West Carroll | 0 | 0 | 7,062 | 0 | 7,062 |
| West Feliciana | 58,235 | 0 | 53,395 | 5,010 | 116,640 |
| Winn | 297,857 | 0 | 943,150 | 311 | 1,241,318 |
| TOTALS | \$ 152,361,221 | \$ 101,664,950 | \$ 12,216,877 | \$ 1,359,485 | \$ 267,602,533 |

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

Severance Oil Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2021

| L ¹ | Parish | Oil Bbls | Rank | L ¹ | Parish | Oil Bbls | Rank |
|--------------------------------|------------------|-----------|------|----------------|----------------------|-------------------|------|
| 38 | Plaquemines | 7,406,739 | 1 | 13 | Catahoula | 159,675 | 33 |
| 29 | Lafourche | 2,893,637 | 2 | 61 | West Baton Rouge | 148,575 | 34 |
| 55 | Terrebonne | 2,666,069 | 3 | 28 | Lafayette | 135,282 | 35 |
| 50 | St. Martin | 1,564,215 | 4 | 5 | Avoyelles | 133,515 | 36 |
| 51 | St. Mary | 1,531,664 | 5 | 58 | Vernon | 112,873 | 37 |
| 57 | Vermilion | 1,322,398 | 6 | 53 | Tangipahoa | 110,395 | 38 |
| 9 | Caddo | 1,282,408 | 7 | 54 | Tensas | 96,344 | 39 |
| 30 | LaSalle | 1,090,943 | 8 | 46 | St. Helena | 93,970 | 40 |
| 14 | Claiborne | 825,505 | 9 | 49 | East Feliciana | 91,735 | 41 |
| 26 | Jefferson | 758,082 | 10 | 7 | Bienville | 85,930 | 42 |
| 12 | Cameron | 731,054 | 11 | 44 | St. Bernard | 82,656 | 43 |
| 6 | Beauregard | 660,402 | 12 | 40 | Rapides | 74,501 | 44 |
| 23 | Iberia | 657,040 | 13 | 47 | St. James | 52,427 | 45 |
| 10 | Calcasieu | 610,971 | 14 | 56 | Union | 45,610 | 46 |
| 45 | St. Charles | 582,651 | 15 | 43 | Sabine | 26,871 | 47 |
| 1 | Acadia | 559,809 | 16 | 41 | Red River | 22,731 | 48 |
| 20 | Evangeline | 494,108 | 17 | 21 | Franklin | 18,897 | 49 |
| 60 | Webster | 477,461 | 18 | 48 | St. John the Baptist | 18,251 | 50 |
| 8 | Bossier | 447,335 | 19 | 25 | Jackson | 12,593 | 51 |
| 27 | Jefferson Davis | 341,158 | 20 | 37 | Ouachita | 11,813 | 52 |
| 31 | Lincoln | 331,841 | 21 | 63 | West Feliciana | 10,554 | 53 |
| 24 | Iberville | 270,089 | 22 | 3 | Ascension | 8,342 | 54 |
| 15 | Concordia | 270,020 | 23 | 35 | Natchitoches | 6,132 | 55 |
| 39 | Pointe Coupee | 260,063 | 24 | 42 | Richland | 4,807 | 56 |
| 32 | Livingston | 240,169 | 25 | 34 | Morehouse | 0 | 57 |
| 64 | Winn | 235,087 | 26 | 11 | Caldwell | 0 | 58 |
| 22 | Grant | 230,781 | 27 | 59 | Washington | 0 | 59 |
| 49 | St. Landry | 228,883 | 28 | 18 | East Carroll | 0 | 60 |
| 2 | Allen | 220,517 | 29 | 33 | Madison | 0 | 61 |
| 4 | Assumption | 181,257 | 30 | 36 | Orleans | 0 | 62 |
| 16 | DeSoto | 169,297 | 31 | 52 | St. Tammany | 0 | 63 |
| 17 | East Baton Rouge | 162,818 | 32 | 62 | West Carroll | 0 | 64 |
| STATE TOTAL¹ | | | | | | 31,268,950 | |

¹Use numbers as a legend for the map on page 62.

Note: Over 63 percent of the total taxable barrels were reported by the 8 parishes reporting taxable barrels of one million or more.

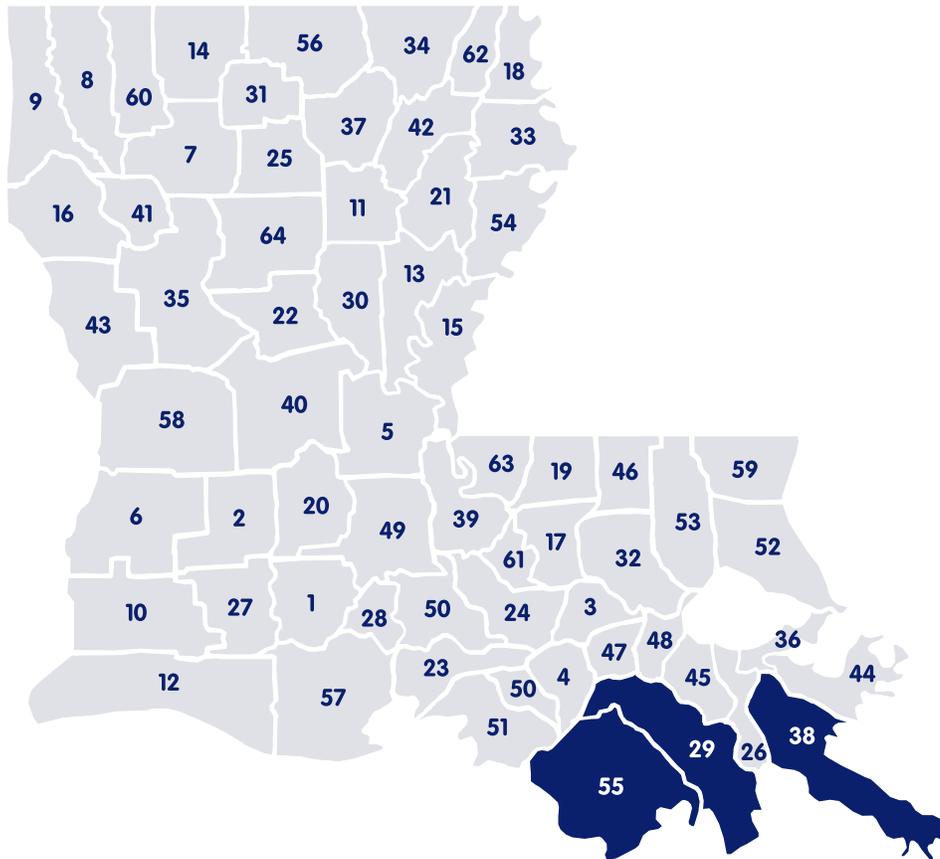
Severance Oil Tax

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2021

| L ¹ | Parish | Oil Bbls | Rank |
|----------------|-------------|-----------|------|
| 38 | Plaquemines | 7,406,739 | 1 |
| 29 | Lafourche | 2,893,637 | 2 |
| 55 | Terrebonne | 2,666,069 | 3 |

¹Use numbers as a legend for the map below.



Severance Natural Gas Tax

Net Taxable Production by Parish

For Fiscal Year 2021

| L ¹ | Parish | Gas MCFs ² | Rank |
|----------------|------------------|-----------------------|------|
| 16 | DeSoto | 513,511,592 | 1 |
| 9 | Caddo | 197,695,277 | 2 |
| 41 | Red River | 127,525,715 | 3 |
| 31 | Lincoln | 82,564,379 | 4 |
| 43 | Sabine | 47,684,920 | 5 |
| 8 | Bossier | 41,555,047 | 6 |
| 7 | Bienville | 35,063,938 | 7 |
| 57 | Vermilion | 16,972,732 | 8 |
| 55 | Terrebonne | 16,891,495 | 9 |
| 60 | Webster | 16,688,214 | 10 |
| 51 | St. Mary | 15,896,063 | 11 |
| 50 | St. Martin | 12,886,799 | 12 |
| 29 | Lafourche | 11,428,141 | 13 |
| 25 | Jackson | 10,688,647 | 14 |
| 35 | Natchitoches | 10,138,517 | 15 |
| 12 | Cameron | 9,203,311 | 16 |
| 38 | Plaquemines | 8,429,761 | 17 |
| 14 | Claiborne | 7,261,955 | 18 |
| 23 | Iberia | 6,949,159 | 19 |
| 39 | Point Coupee | 3,438,490 | 20 |
| 10 | Calcasieu | 2,476,045 | 21 |
| 45 | St. Charles | 2,272,610 | 22 |
| 27 | Jefferson Davis | 2,015,954 | 23 |
| 56 | Union | 1,745,348 | 24 |
| 37 | Ouachita | 1,733,986 | 25 |
| 17 | East Baton Rouge | 1,225,572 | 26 |
| 20 | Evangeline | 1,128,514 | 27 |
| 26 | Jefferson | 1,042,481 | 28 |
| 61 | West Baton Rouge | 1,034,537 | 29 |
| 1 | Acadia | 989,428 | 30 |
| 4 | Assumption | 987,758 | 31 |
| 40 | Rapides | 919,455 | 32 |

| L ¹ | Parish | Gas MCFs ² | Rank |
|--------------------------------|----------------------|-----------------------|------|
| 6 | Beauregard | 879,269 | 33 |
| 30 | LaSalle | 821,352 | 34 |
| 28 | Lafayette | 790,836 | 35 |
| 58 | Vernon | 772,077 | 36 |
| 2 | Allen | 502,397 | 37 |
| 42 | Richard | 454,155 | 38 |
| 34 | Morehouse | 239,317 | 39 |
| 24 | Iberville | 227,644 | 40 |
| 44 | St. Bernard | 221,446 | 41 |
| 49 | St. Landry | 203,675 | 42 |
| 11 | Caldwell | 51,844 | 43 |
| 21 | Franklin | 10,004 | 44 |
| 54 | Tensas | 8,310 | 45 |
| 47 | St. James | 1,463 | 46 |
| 46 | St. Helena | 870 | 47 |
| 59 | Washington | 777 | 48 |
| 5 | Avoyelles | 676 | 49 |
| 3 | Ascension | 0 | 50 |
| 13 | Catahoula | 0 | 51 |
| 18 | East Carroll | 0 | 52 |
| 19 | East Feliciana | 0 | 53 |
| 22 | Grant | 0 | 54 |
| 32 | Livingston | 0 | 55 |
| 33 | Madison | 0 | 56 |
| 36 | Orleans | 0 | 57 |
| 48 | St. John the Baptist | 0 | 58 |
| 52 | St. Tammany | 0 | 59 |
| 53 | Tangipahoa | 0 | 60 |
| 62 | West Carroll | 0 | 61 |
| 63 | West Feliciana | 0 | 62 |
| 64 | Winn | 0 | 63 |
| 15 | Concordia | (1,283,827) | 64 |
| STATE TOTAL¹ | | 1,213,948,125 | |

¹Use numbers as a legend for the map on page 64.

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

Note: Over 95 percent of the net taxable production was reported by the 15 parishes reporting taxable MCFs of 10 million or more.

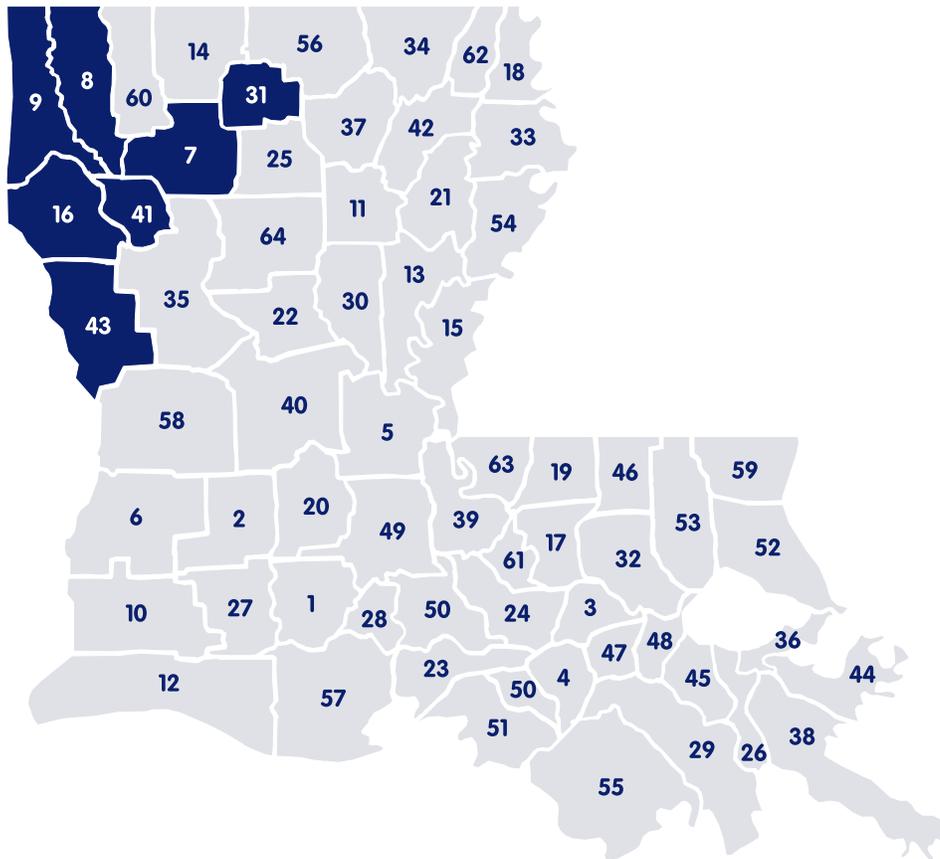
Severance Natural Gas Tax

Parishes Producing Over 25 Million MCFs

For Fiscal Year 2021

| L ¹ | Parish | Gas MCFs | Rank |
|----------------|-----------|-------------|------|
| 16 | DeSoto | 513,511,592 | 1 |
| 9 | Caddo | 197,695,277 | 2 |
| 41 | Red River | 127,525,715 | 3 |
| 31 | Lincoln | 82,564,379 | 4 |
| 43 | Sabine | 47,684,920 | 5 |
| 8 | Bossier | 41,555,047 | 6 |
| 7 | Bienville | 35,063,938 | 7 |

¹Use numbers as a legend for the map below.



Tobacco Tax

Tobacco Tax

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

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

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

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

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

Tax rates on tobacco products are as follows:

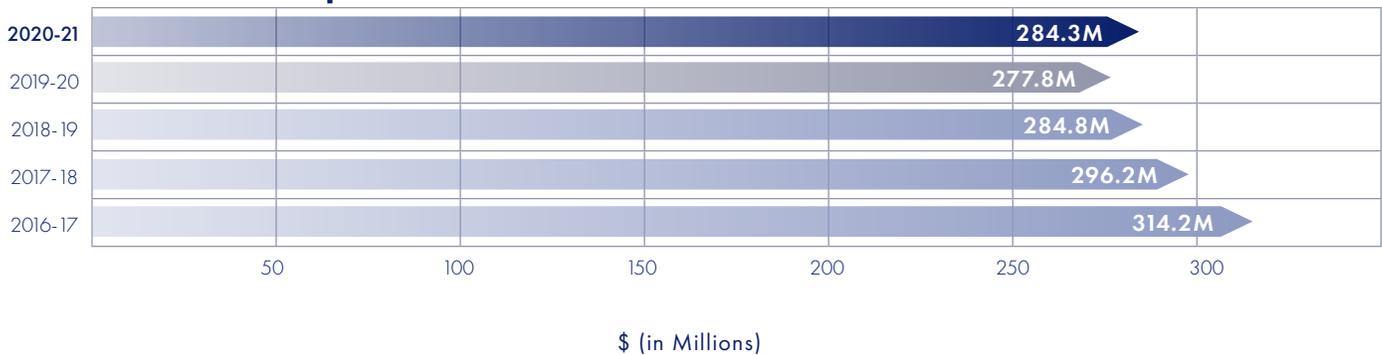
1. Cigarettes:
 - Prior to July 1, 2015: \$0.018 per cigarette (\$0.36 per pack of 20 cigarettes)
 - July 1, 2015 to March 31, 2016: \$0.043 per cigarette (\$0.86 per pack of 20 cigarettes)
 - After April 1, 2016: \$0.054 per cigarette (\$1.08 per pack of 20 cigarettes)
2. Cigars (up to \$120 per thousand): 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

Cash Collections After Accrual Adjustments

Five-Year Comparison

| Fiscal Year | Amount Collected | Percent Change |
|-------------|------------------|----------------|
| 2020-21 | \$ 284,270,442 | 2.31% |
| 2019-20 | \$ 277,844,451 | -2.44% |
| 2018-19 | \$ 284,781,649 | -3.84% |
| 2017-18 | \$ 296,153,731 | -5.74% |
| 2016-17 | \$ 314,188,309 | 24.31% |

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales¹

For Fiscal Year 2021

| Period | 108 Sheets | 108 Fuson | 135 Fuson | Gross Tax Due |
|---------------|---------------|--------------------|-----------|-----------------------|
| 1st Quarter | 28,500 | 62,610,000 | 0 | \$ 67,649,580 |
| 2nd Quarter | 10,500 | 59,370,000 | 0 | 64,130,940 |
| 3rd Quarter | 10,500 | 53,280,000 | 0 | 57,553,740 |
| 4th Quarter | 22,500 | 52,830,000 | 0 | 57,080,700 |
| TOTALS | 72,000 | 228,090,000 | 0 | \$ 246,414,960 |

For Fiscal Year 2020

| Period | 108 Sheets | 108 Fuson | 135 Fuson | Gross Tax Due |
|---------------|---------------|--------------------|---------------|-----------------------|
| 1st Quarter | 25,500 | 56,490,000 | 4,000 | \$ 61,042,140 |
| 2nd Quarter | 12,000 | 62,077,500 | 20,000 | 67,083,660 |
| 3rd Quarter | 15,000 | 54,720,000 | 0 | 59,113,800 |
| 4th Quarter | 16,500 | 56,550,000 | 0 | 61,091,820 |
| TOTALS | 69,000 | 229,837,500 | 24,000 | \$ 248,331,420 |

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

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

Tobacco Tax

Tobacco Tax Reported

For Fiscal Year 2021

| Period | Gross Tax Due-Stamp Sales | Less: Returns and Discounts | Net Cigarette Tax ¹ | Tax Due on Cigars/Other Tobacco | Total Tax Due Before Adjustments |
|---------------|---------------------------|-----------------------------|--------------------------------|---------------------------------|----------------------------------|
| 1st Quarter | \$ 67,649,580 | \$ 3,382,539 | \$ 64,277,656 | \$ 12,176,858 | \$ 76,454,514 |
| 2nd Quarter | 64,130,940 | 3,203,307 | 60,965,291 | 11,950,958 | 72,916,249 |
| 3rd Quarter | 57,553,740 | 2,867,967 | 54,708,804 | 11,156,361 | 65,865,165 |
| 4th Quarter | 57,080,700 | 2,844,315 | 54,259,478 | 13,316,492 | 67,575,970 |
| TOTALS | \$ 246,414,960 | \$ 12,298,128 | \$ 234,211,229 | \$ 48,600,669 | \$ 282,811,898 |

For Fiscal Year 2020

| Period | Gross Tax Due-Stamp Sales | Less: Returns and Discounts | Net Cigarette Tax ¹ | Tax Due on Cigars/Other Tobacco | Total Tax Due Before Adjustments |
|---------------|---------------------------|-----------------------------|--------------------------------|---------------------------------|----------------------------------|
| 1st Quarter | \$ 61,042,140 | \$ 3,085,616 | \$ 57,961,364 | \$ 10,458,798 | \$ 68,420,162 |
| 2nd Quarter | 67,083,660 | 3,401,730 | 63,690,251 | 9,234,816 | 72,925,067 |
| 3rd Quarter | 59,113,800 | 2,949,210 | 56,191,929 | 10,476,941 | 66,668,870 |
| 4th Quarter | 61,091,820 | 3,054,591 | 58,046,725 | 10,406,960 | 68,453,685 |
| TOTALS | \$ 248,331,420 | \$ 12,491,147 | \$ 235,890,269 | \$ 40,577,515 | \$ 276,467,784 |

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

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 2021

| | Total |
|---|---------------|
| Number of participating agencies | 114 |
| Number of new accounts | 23,322 |
| Amount of debt held by new accounts | \$24,919,246 |
| Total number of all active accounts | 788,930 |
| Total dollar amount of all active accounts | \$488,562,912 |
| Amount recovered through Tax Offset Program | \$20,415,255 |
| Self-generated revenue | \$8,663,705 |
| Amount of collections ^{1,2} | \$40,899,760 |

¹ Total dollar amount collected may differ due to adjustments, NSF checks, proof of previous payments, etc.

² Includes ODR self-generated

Office of Debt Recovery

Collection Summary

For Fiscal Year 2021

| Source of Revenues | Total |
|---|-----------|
| 4th Judicial District Court, Ouachita Parish - Assistant District Attorney | \$10,829 |
| 12th Judicial District Court, Avoyelles Parish - Misdemeanor Probation | 33,575 |
| 14th Judicial District Court, Calcasieu Parish - Clerk of Court | 370,160 |
| 14th Judicial District Court, Calcasieu Parish - Public Defender's Office | 14,173 |
| 15th Judicial District Court, Acadia Parish - Clerk of Court | 32,899 |
| 31st Judicial District Court, Jefferson Davis Parish - Clerk of Court | 10,024 |
| 31st Judicial District Court, Jefferson Davis Parish - Public Defender's Office | 2,181 |
| 33rd Judicial District Court, Allen Parish - Public Defender's Office | 2,120 |
| Beauregard Parish - Clerk of Court | 3,300 |
| Department of Agriculture & Forestry - State Payroll | 173 |
| Department of Children & Family Services - State Payroll | 1,244 |
| Department of Culture, Recreation & Tourism, Office of State Parks - State Payroll | 150 |
| Department of Education | 83,862 |
| Department of Education - State Payroll | 310 |
| Department of Education, Louisiana School for Deaf & Visually Impaired - State Payroll | 463 |
| Department of Education, Louisiana Special Education Center - State Payroll | 560 |
| Department of Education, Recovery School District - State Payroll | 8,581 |
| Department of Education, Special School District - State Payroll | 53 |
| Department of Environmental Quality | 4,916 |
| Department of Health | 37,056 |
| Department of Health, Acadiana Area Human Services District | 43 |
| Department of Health, Florida Parish Human Service District - State Payroll | 3,071 |
| Department of Health, John J Hainkel Jr Home & Rehabilitation - State Payroll | 38 |
| Department of Health, Imperial Calcasieu Human Services Authority | 33,890 |
| Department of Health, Imperial Calcasieu Human Services Authority - State Payroll | 342 |
| Department of Health, Mental Health Area A - State Payroll | 248 |
| Department of Health, Northeast Delta Human Services Authority | 4,328 |
| Department of Health, Northeast Louisiana War Veterans Home - State Payroll | 58 |
| Department of Health, Northwest Louisiana Human Services District | 683 |
| Department of Health, Mental Health Advocacy Service - State Payroll | 222 |
| Department of Health, Office for Citizens With Developmental Disabilities - State Payroll | 3,743 |
| Department of Health, Office of Aging & Adult Services - State Payroll | 108 |
| Department of Health, Office of Behavioral Health - State Payroll | 3,703 |
| Department of Health, Office of Public Health - State Payroll | 304 |
| Department of Public Safety and Corrections, Administration | 1,018,879 |
| Department of Public Safety and Corrections, Administration - State Payroll | 254 |

For Fiscal Year 2021

| Source of Revenues | Total |
|---|----------------------|
| Department of Public Safety and Corrections, Adult Probation and Parole - State Payroll | 193 |
| Department of Public Safety and Corrections, David Wade Correctional Center - State Payroll | 47 |
| Department of Public Safety and Corrections, Dixon Correctional Institute - State Payroll | 109 |
| Department of Public Safety and Corrections, Elayn Hunt Correctional Center - State Payroll | 231 |
| Department of Public Safety and Corrections, Louisiana Correctional Institute for Women - State Payroll | 575 |
| Department of Public Safety and Corrections, Louisiana State Penitentiary - State Payroll | 1,197 |
| Department of Public Safety and Corrections, Office of Juvenile Justice - State Payroll | 359 |
| Department of Public Safety and Corrections, Office of Motor Vehicles | 37,499,312 |
| Department of Public Safety and Corrections, Raymond Laborde Correctional Center - State Payroll | 200 |
| Department of Veterans Affairs, Department of Military Affairs - State Payroll | 2,619 |
| Division of Administration, Office of Group Benefits | 49,101 |
| Division of Administration, Office of Risk Management | 7,445 |
| Division of Administration, Office of State Procurement - State Payroll | 392 |
| East Baton Rouge Parish Attorney's Office | 78,011 |
| Evangeline Parish Police Jury | 4,162 |
| Governor's Office of Homeland Security & Emergency Preparedness | 63,886 |
| Houma City Court | 42,659 |
| Lafayette Consolidated Government | 1,439 |
| Lafayette Parish - Clerk of Court | 127,886 |
| Lafayette Parish School Board | 7,580 |
| Lafayette Parish School System Sales Tax Division | 11,058 |
| Lincoln Parish Sales and Use Tax Commission | 8,970 |
| Louisiana Community and Technical College System, Central Louisiana Technical Community College | 122,256 |
| Louisiana Community and Technical College System, Louisiana Delta Community College | 265,077 |
| Louisiana Community and Technical College System, River Parishes Campus | 209,028 |
| Louisiana Universities Marine Consortium | 225 |
| Louisiana State University Health System, Health Care Services Division - Lallie Kemp Medical Center | 656,450 |
| Louisiana State University Health System, Health Sciences Center at Shreveport | 765 |
| Monroe - City of - Taxation & Revenue | 2,100 |
| Natchitoches Parish - Clerk of Court | 2,777 |
| Sabine Parish - Clerk of Court | 8,688 |
| State Board of Certified Public Accountants of Louisiana | 6,027 |
| Tangipahoa Parish School System Sales and Use Tax | 4,366 |
| Union Parish Sales and Use Tax Commission | 7,775 |
| Vermilion Parish - Clerk of Court | 6,036 |
| Vernon Parish - Clerk of Court | 2,371 |
| Vidalia - City of | 11,845 |
| TOTAL¹ | \$ 40,899,760 |

¹ Includes ODR self-generated fees

Frontline Workers Rebate Program

Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature enacted Revised Statute 51:1787(K), which provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers.

To qualify for the Frontline Workers Rebate, you must:

- Have submitted an application to the Department between July 15 and October 31, 2020.
- Be a resident of Louisiana.
- Have been employed in at least one of the essential critical infrastructure sector jobs listed on Pages 4 - 6 of Revenue Information Bulletin 20-020 on or after March 11, 2020.
- Have been required to provide in-person services outside of your residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours between March 22, 2020, through May 14, 2020. To qualify as in-person services, you must have been in contact with customers, patients, or the general public. Call center personnel or individuals whose jobs are conducted exclusively over a phone or utilizing other virtual methods are not eligible for the rebate.
- Have reported an adjusted gross income of \$50,000 or less on a 2019 Louisiana Individual Income Tax Return. If your 2019 return has not been filed, you must have reported an adjusted gross income of \$50,000 or less on your 2018 Louisiana Individual Income Tax Return.

The absence of these requirements would result in a denial of the requested rebate.

Summary of Frontline Workers Applications

For Fiscal Year 2021

| Number of Applications Received * | Number of Rebates Issued | Number of Applications Denied | Percentage of Applications Denied |
|-----------------------------------|--------------------------|-------------------------------|-----------------------------------|
| 262,591 | 152,554 | 78,404 | 30% |

**The Applications Received will not equal the sum of Rebates Issued and Applications Denied due to multiple Applications received per applicant.*

Frontline Workers Rebate Program

Summary of Frontline Workers Rebate by Method of Payment

For Fiscal Year 2021

| Payment Method | Number of Accounts | Rebate Requested | Rebate Issued |
|----------------|--------------------|----------------------|----------------------|
| Direct Deposit | 110,737 | \$ 27,684,250 | \$ 27,520,356 |
| Check | 40,554 | 10,136,413 | 10,133,423 |
| Other | 1,263 | 315,750 | 0 |
| TOTALS | 152,554 | \$ 38,136,413 | \$ 37,653,779 |

Frontline Workers Rebate Program

Frontline Workers Rebates used to offset Child Support Obligations (CSO)

For Fiscal Year 2021

| | Total |
|---|-----------|
| Total Number of Applications | 152,554 |
| Number of Applications used to offset CSO | 1,221 |
| Amount of Rebates | \$305,250 |
| Amount of Rebates used to offset CSO | \$293,634 |

Frontline Workers Rebate Program

Frontline Workers Applications by Job Description

For Fiscal Year 2021

| Code | Job / Position | Number of Applications Listed as Primary Job | Total Rebates Issued | Applications by Job as Percentage of Total | Number of Applications Listed as Secondary Job |
|--------------|-----------------------------------|--|----------------------|--|--|
| 52 | Staff at grocery stores, etc. | 35,286 | \$ 8,821,500 | 23.1302% | 354 |
| 12 | Medical assistant/aide | 21,818 | 5,454,500 | 14.3018% | 208 |
| 24 | Home health providers | 11,054 | 2,763,500 | 7.2460% | 226 |
| 33 | Law enforcement personnel | 10,908 | 2,727,000 | 7.1503% | 62 |
| 21 | Long-term care facility personnel | 8,913 | 2,228,250 | 5.8425% | 154 |
| 11 | Nurse | 8,651 | 2,162,750 | 5.6708% | 36 |
| 22 | Outpatient care workers | 6,465 | 1,616,250 | 4.2378% | 86 |
| 18 | Housekeeping staff | 5,882 | 1,470,500 | 3.8557% | 90 |
| 19 | Food services staff | 5,723 | 1,430,750 | 3.7515% | 131 |
| 51 | Gas station personnel | 5,593 | 1,398,250 | 3.6662% | 80 |
| 14 | Pharmacy staff | 5,223 | 1,305,750 | 3.4237% | 34 |
| 23 | Personal assistance providers | 5,193 | 1,298,250 | 3.4040% | 138 |
| 26 | Childcare service providers | 2,930 | 732,500 | 1.9206% | 44 |
| 42 | Sanitation personnel | 2,420 | 605,000 | 1.5863% | 58 |
| 20 | Janitorial staff | 2,285 | 571,250 | 1.4978% | 106 |
| 15 | Phlebotomists | 2,245 | 561,250 | 1.4716% | 43 |
| 62 | Veterinary service staff | 1,909 | 477,250 | 1.2514% | 19 |
| 53 | Food assistance program staff | 1,651 | 412,750 | 1.0822% | 63 |
| 43 | Solid waste removal, etc. | 1,562 | 390,500 | 1.0239% | 34 |
| 41 | Bus drivers | 1,465 | 366,250 | 0.9603% | 37 |
| 31 | EMS personnel | 1,253 | 313,250 | 0.8213% | 63 |
| 32 | Fire and rescue personnel | 1,121 | 280,250 | 0.7348% | 57 |
| 17 | Dialysis direct patient care | 875 | 218,750 | 0.5736% | 6 |
| 61 | Mortuary service providers | 653 | 163,250 | 0.4280% | 14 |
| 13 | Medical resident | 619 | 154,750 | 0.4058% | 15 |
| 25 | Home delivered meal providers | 371 | 92,750 | 0.2432% | 15 |
| 16 | Respiratory therapists | 352 | 88,000 | 0.2307% | 3 |
| 34 | Public health epidemiologists | 129 | 32,250 | 0.0846% | 5 |
| | Unavailable | 5 | 1,250 | 0.0033% | 0 |
| TOTAL | | 152,554 | \$ 38,138,500 | 100.00% | 2,181 |

Frontline Workers Rebate Program

Summary of Frontline Workers Rebate by Method of Payment

For Fiscal Year 2021

| L ¹ | Parish | Number of Applications | Total Rebates Issued | Parish Percentage of Total Rebate | Parish Rank |
|----------------|------------------|------------------------|----------------------|-----------------------------------|-------------|
| 1 | Acadia | 2,233 | \$558,250 | 1.46% | 19 |
| 2 | Allen | 671 | 167,750 | 0.44% | 51 |
| 3 | Ascension | 2,625 | 656,250 | 1.72% | 17 |
| 4 | Assumption | 779 | 194,750 | 0.51% | 45 |
| 5 | Avoyelles | 2,224 | 556,000 | 1.46% | 20 |
| 6 | Beauregard | 728 | 182,000 | 0.48% | 48 |
| 7 | Bienville | 569 | 142,250 | 0.37% | 55 |
| 8 | Bossier | 3,154 | 788,500 | 2.07% | 13 |
| 9 | Caddo | 9,883 | 2,470,750 | 6.48% | 4 |
| 10 | Calcasieu | 5,350 | 1,337,500 | 3.51% | 9 |
| 11 | Caldwell | 386 | 96,500 | 0.25% | 61 |
| 12 | Cameron | 90 | 22,500 | 0.06% | 65 |
| 13 | Catahoula | 415 | 103,750 | 0.27% | 60 |
| 14 | Claiborne | 720 | 180,000 | 0.47% | 49 |
| 15 | Concordia | 765 | 191,250 | 0.50% | 46 |
| 16 | DeSoto | 1,087 | 271,750 | 0.71% | 34 |
| 17 | East Baton Rouge | 13,226 | 3,306,500 | 8.67% | 1 |
| 18 | East Carroll | 559 | 139,750 | 0.37% | 56 |
| 19 | East Feliciana | 823 | 205,750 | 0.54% | 41 |
| 20 | Evangeline | 1,746 | 436,500 | 1.14% | 24 |
| 21 | Franklin | 1,037 | 259,250 | 0.68% | 35 |
| 22 | Grant | 646 | 161,500 | 0.42% | 52 |
| 23 | Iberia | 2,822 | 705,500 | 1.85% | 16 |
| 24 | Iberville | 1,151 | 287,750 | 0.75% | 33 |
| 25 | Jackson | 742 | 185,500 | 0.49% | 47 |
| 26 | Jefferson | 11,783 | 2,945,750 | 7.73% | 2 |
| 27 | Jefferson Davis | 1,037 | 259,250 | 0.68% | 35 |
| 28 | Lafayette | 7,232 | 1,808,000 | 4.74% | 5 |
| 29 | Lafourche | 2,882 | 720,500 | 1.89% | 15 |
| 30 | LaSalle | 545 | 136,250 | 0.36% | 57 |
| 31 | Lincoln | 1,667 | 416,750 | 1.09% | 26 |
| 32 | Livingston | 3,010 | 752,500 | 1.97% | 14 |
| 33 | Madison | 602 | 150,500 | 0.39% | 54 |
| 34 | Morehouse | 1,490 | 372,500 | 0.98% | 28 |
| 35 | Natchitoches | 1,458 | 364,500 | 0.96% | 29 |
| 36 | Orleans | 10,678 | 2,669,500 | 7.00% | 3 |
| 37 | Ouachita | 6,222 | 1,555,500 | 4.08% | 6 |
| 38 | Plaquemines | 516 | 129,000 | 0.34% | 58 |

Use numbers as a legend for map on page 76.

Frontline Workers Rebate Program

Summary of Frontline Workers Rebate by Method of Payment

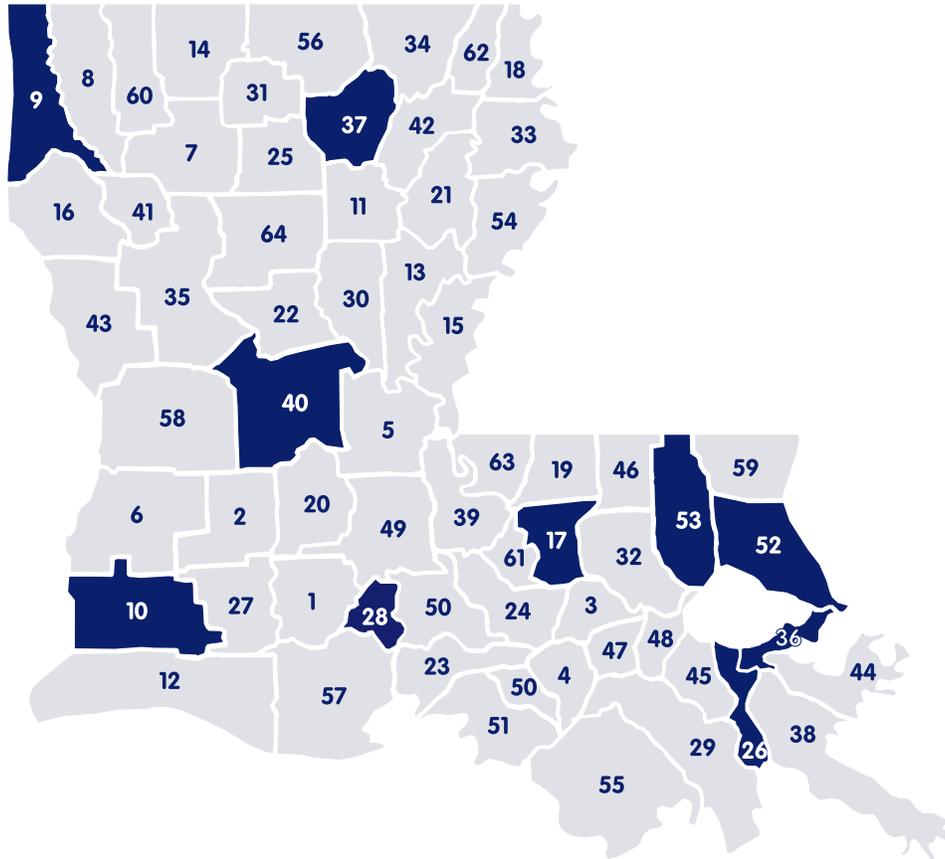
For Fiscal Year 2021

| L ¹ | Parish | Number of Applications | Total Rebates Issued | Parish Percentage of Total Rebate | Parish Rank |
|----------------|----------------------|------------------------|----------------------|-----------------------------------|-------------|
| 39 | Pointe Coupee | 955 | 238,750 | 0.63% | 37 |
| 40 | Rapides | 6,001 | 1,500,250 | 3.93% | 7 |
| 41 | Red River | 350 | 87,500 | 0.23% | 63 |
| 42 | Richland | 1,158 | 289,500 | 0.76% | 32 |
| 43 | Sabine | 815 | 203,750 | 0.53% | 42 |
| 44 | St. Bernard | 1,389 | 347,250 | 0.91% | 30 |
| 45 | St. Charles | 1,287 | 321,750 | 0.84% | 31 |
| 46 | St. Helena | 716 | 179,000 | 0.47% | 50 |
| 47 | St. James | 836 | 209,000 | 0.55% | 40 |
| 48 | St. John the Baptist | 1,814 | 453,500 | 1.19% | 22 |
| 49 | St. Landry | 4,338 | 1,084,500 | 2.85% | 11 |
| 50 | St. Martin | 2,241 | 560,250 | 1.47% | 18 |
| 51 | St. Mary | 1,805 | 451,250 | 1.18% | 23 |
| 52 | St. Tammany | 5,355 | 1,338,750 | 3.51% | 8 |
| 53 | Tangipahoa | 4,481 | 1,120,250 | 2.94% | 10 |
| 54 | Tensas | 230 | 57,500 | 0.15% | 64 |
| 55 | Terrebonne | 3,725 | 931,250 | 2.44% | 12 |
| 56 | Union | 792 | 198,000 | 0.52% | 43 |
| 57 | Vermilion | 1,998 | 499,500 | 1.31% | 21 |
| 58 | Vernon | 929 | 232,250 | 0.61% | 38 |
| 59 | Washington | 1,729 | 432,250 | 1.13% | 25 |
| 60 | Webster | 1,551 | 387,750 | 1.02% | 27 |
| 61 | West Baton Rouge | 792 | 198,000 | 0.52% | 43 |
| 62 | West Carroll | 430 | 107,500 | 0.28% | 59 |
| 63 | West Feliciana | 352 | 88,000 | 0.23% | 62 |
| 64 | Winn | 644 | 161,000 | 0.42% | 53 |
| 65 | Parish Not Listed | 900 | 225,000 | 0.59% | 39 |
| | Intrastate Totals | 151,166 | 37,791,500 | 99.09% | |
| | Out-of-State | 1,388 | 347,000 | 0.91% | |
| | TOTAL | 152,554 | \$38,138,500 | 100.00% | |

Use numbers as a legend for map on page 76.

Frontline Workers Rebates by Parish

Top 10 Parishes by Rebates Issued



For Fiscal Year 2021

| L ¹ | Parish | Total Rebates Issued | Parish Rank |
|----------------|------------------|----------------------|-------------|
| 17 | East Baton Rouge | \$3,306,500 | 1 |
| 26 | Jefferson | 2,945,750 | 2 |
| 36 | Orleans | 2,669,500 | 3 |
| 9 | Caddo | 2,470,750 | 4 |
| 28 | Lafayette | 1,808,000 | 5 |
| 37 | Ouachita | 1,555,500 | 6 |
| 40 | Rapides | 1,500,250 | 7 |
| 52 | St. Tammany | 1,338,750 | 8 |
| 10 | Calcasieu | 1,337,500 | 9 |
| 53 | Tangipahoa | 1,120,250 | 10 |
| TOTAL | | \$20,052,750 | |

¹ Use numbers as a legend for the map above.



Louisiana Department of Revenue

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