

TAX EXEMPTION BUDGET

2021-2022



LOUISIANA
DEPARTMENT of REVENUE

VOLUME 2



R-1005 (3/22)

This public document was published at a total cost of 132.74. Twenty five copies of this public document were published in this first printing at a cost of \$132.74. The total cost of all printings of this document, including reprints, is \$132.74. This document was published by OTS-Production Support Services, 627 N. Fourth Street, Baton Rouge, LA 70802, for the Department of Revenue to provide information relating to state tax exemptions under the authority of R.S. 47:1509 and R.S. 47:1517. This material was printed in accordance with the standards for printing by state agencies established pursuant to R.S. 43:31. Printing of this material was purchased in accordance with the provisions of Title 43 of the Louisiana Revised Statutes.

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Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES				
Acadia	230	\$67,228	\$40,639	\$26,589
Allen	31	\$4,939	\$4,687	\$252
Ascension	383	\$119,952	\$67,665	\$52,287
Assumption	65	\$24,261	\$12,324	\$11,937
Avoyelles	123	\$41,713	\$24,568	\$17,145
Beauregard	79	\$26,521	\$16,441	\$10,080
Bienville	22	\$9,980	\$5,789	\$4,191
Bossier	397	\$106,493	\$65,351	\$41,142
Caddo	1,085	\$313,722	\$187,268	\$126,454
Calcasieu	577	\$180,566	\$107,633	\$72,933
Caldwell	30	\$7,221	\$5,595	\$1,626
Cameron	20	\$10,737	\$5,085	\$5,652
Catahoula	37	\$14,661	\$7,326	\$7,335
Claiborne	33	\$14,684	\$6,128	\$8,556
Concordia	67	\$27,129	\$14,130	\$12,999
DeSoto	57	\$15,303	\$8,151	\$7,152
East Baton Rouge	2,106	\$589,993	\$339,710	\$250,283
East Carroll	75	\$33,254	\$17,489	\$15,765
East Feliciana	31	\$8,760	\$4,551	\$4,209
Evangeline	109	\$39,196	\$20,863	\$18,333
Franklin	74	\$21,711	\$14,370	\$7,341
Grant	26	\$13,265	\$5,864	\$7,401
Iberia	271	\$95,093	\$53,678	\$41,415
Iberville	106	\$33,725	\$21,965	\$11,760
Jackson	33	\$12,813	\$6,615	\$6,198
Jefferson	2,149	\$563,813	\$339,833	\$223,980
Jefferson Davis	116	\$29,072	\$18,878	\$10,194
Lafayette	1,608	\$481,927	\$266,190	\$215,737
Lafourche	405	\$97,530	\$64,041	\$33,489
LaSalle	60	\$9,062	\$8,516	\$546
Lincoln	134	\$43,607	\$23,909	\$19,698
Livingston	268	\$63,712	\$43,155	\$20,557
Madison	61	\$19,037	\$11,858	\$7,179

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES ... Continued				
Morehouse	86	\$31,518	\$16,371	\$15,147
Natchitoches	150	\$50,191	\$28,381	\$21,810
Orleans	1,345	\$320,230	\$205,205	\$115,025
Ouachita	784	\$230,411	\$138,006	\$92,405
Plaquemines	167	\$68,787	\$32,664	\$36,123
Pointe Coupee	73	\$23,304	\$14,490	\$8,814
Rapides	452	\$151,236	\$89,038	\$62,198
Red River	15	\$7,803	\$4,032	\$3,771
Richland	104	\$35,340	\$20,166	\$15,174
Sabine	78	\$21,190	\$12,829	\$8,361
St. Bernard	122	\$40,779	\$21,264	\$19,515
St. Charles	145	\$44,448	\$24,171	\$20,277
St. Helena	25	\$5,810	\$4,130	\$1,680
St. James	53	\$24,878	\$11,213	\$13,665
St. John the Baptist	119	\$34,032	\$18,783	\$15,249
St. Landry	349	\$99,355	\$61,075	\$38,280
St. Martin	199	\$71,744	\$38,528	\$33,216
St. Mary	271	\$90,650	\$50,258	\$40,392
St. Tammany	1,102	\$272,851	\$165,002	\$107,849
Tangipahoa	384	\$121,475	\$71,252	\$50,223
Tensas	13	\$4,326	\$2,427	\$1,899
Terrebonne	599	\$212,166	\$115,584	\$96,582
Union	51	\$18,396	\$9,087	\$9,309
Vermilion	228	\$86,394	\$48,093	\$38,301
Vernon	88	\$32,627	\$17,816	\$14,811
Washington	72	\$22,256	\$14,048	\$8,208
Webster	108	\$24,140	\$16,739	\$7,401
West Baton Rouge	66	\$21,455	\$11,621	\$9,834
West Carroll	78	\$18,828	\$11,286	\$7,542
West Feliciana	23	\$7,103	\$3,215	\$3,888
Winn	47	\$14,504	\$8,273	\$6,231
Out of State	3,995	\$850,644	\$495,697	\$354,947
Total	22,259	\$6,199,536	\$3,620,994	\$2,578,542

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
23. APPRENTICESHIP (2007)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
24. REHABILITATION OF HISTORIC STRUCTURES				
Orleans	14	\$869,570	\$798,321	\$71,249
Out of State	16	\$11,787,987	\$4,582,936	\$7,205,051
All Other ¹	23	\$1,985,876	\$1,548,019	\$437,857
Total	53	\$14,643,433	\$6,929,276	\$7,714,157
30. INVENTORY TAX/AD VALOREM TAX				
Acadia	21	\$51,619	\$86,245	\$18,555
Ascension	37	\$714,007	\$1,255,216	\$14,223
Bossier	43	\$173,566	\$194,817	\$51,084
Caddo	128	\$5,703,594	\$3,546,332	\$4,575,320
Calcasieu	48	\$2,909,650	\$2,180,482	\$1,448,904
East Baton Rouge	155	\$3,764,421	\$6,002,174	\$1,391,206
Iberia	37	\$106,675	\$201,743	\$48,705
Jefferson	179	\$2,042,196	\$2,749,040	\$1,424,276
Lafayette	171	\$1,684,639	\$3,897,382	\$102,564
Lafourche	33	\$200,102	\$140,502	\$125,359
LaSalle	10	\$107,467	\$57,829	\$83,109
Livingston	13	\$1,078,779	\$712,415	\$1,061,804
Orleans	120	\$1,297,308	\$1,686,519	\$821,775
Ouachita	65	\$342,241	\$452,896	\$117,283
Plaquemines	22	\$243,097	\$230,884	\$52,594
Rapides	36	\$1,019,207	\$820,238	\$391,033

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
30. INVENTORY TAX/AD VALOREM TAX ... Continued				
St. Bernard	13	\$43,717	\$834,353	\$102
St. Charles	21	\$7,783,145	\$7,602,207	\$537,730
St. Landry	40	\$55,746	\$99,432	\$21,502
St. Martin	19	\$223,243	\$301,254	\$42,858
St. Mary	21	\$627,350	\$991,640	\$3,810
St. Tammany	68	\$807,885	\$2,205,232	\$143,211
Tangipahoa	28	\$661,378	\$363,207	\$479,919
Terrebonne	74	\$462,493	\$447,911	\$213,385
Vermilion	12	\$54,639	\$72,255	\$3,519
Washington	12	\$71,847	\$127,192	\$6,961
Webster	28	\$23,198	\$131,167	\$111,977
West Baton Rouge	15	\$2,147,403	\$2,219,470	\$133,604
Out of State	355	\$74,300,505	\$73,976,260	\$24,302,905
All Other ²	140	\$1,087,089	\$2,191,160	\$94,825
Total	1,964	\$109,788,206	\$115,777,454	\$37,824,102
31. AD VALOREM TAX ON NATURAL GAS				
All Other ³	13	\$9,766,755	\$1,473,433	\$8,865,723
Total	13	\$9,766,755	\$1,473,433	\$8,865,723
32. AD VALOREM TAX ON OFFSHORE VESSELS				
All Other ⁴	45	\$2,267,278	\$17,168,886	\$948,206
Total	45	\$2,267,278	\$17,168,886	\$948,206
33. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES				
All Other ⁵	31	\$4,915,286	\$8,139,281	\$1,914,997
Total	31	\$4,915,286	\$8,139,281	\$1,914,997

Footnotes for Corporation Franchise Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Bossier, Caddo, East Baton Rouge, Jefferson, Lafayette, Lafourche, Livingston, Ouachita, St. Bernard, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, East Feliciana, Evangeline, Franklin, Grant, Iberville, Jackson, Lincoln, Morehouse, Natchitoches, Pointe Coupee, Red River, Richland, Sabine, St. Helena, St. James, St. John the Baptist, Vernon, West Carroll, West Feliciana, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Orleans, Washington, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Calcasieu, Iberia, Jefferson, Lafayette, Lafourche, Orleans, Plaquemines, St. Mary, St. Tammany, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Baton Rouge, Morehouse, Orleans, Ouachita, Vermilion, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
35. MILK PRODUCERS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
36. SCHOOL READINESS CHILD CARE PROVIDER				
Lafayette	11	\$171	\$230,000	\$0
All Other ¹	18	\$74,142	\$401,031	\$63,889
Total	29	\$74,313	\$631,031	\$63,889
37. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
38. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES				
All Other ²	21	\$96,933	\$99,014	\$69,861
Total	21	\$96,933	\$99,014	\$69,861
COMBINED³				
All Other ⁴	16	\$31,202	\$184,751	\$3,175
Total	16	\$31,202	\$184,751	\$3,175

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Footnotes for Corporation Franchise Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Calcasieu, East Baton Rouge, Jefferson, Orleans, Ouachita, St. Martin, Terrebonne, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Jefferson, Lafayette, Lincoln, Orleans, Ouachita, Pointe Coupee, and Winn.
- The following exemptions are included in this Combined section: Apprenticeship (2007), Milk Producers, and School Readiness Business-Supported Child Care.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, Jefferson, Lafayette, Ouachita, St. Bernard, St. Helena, and St. Tammany.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
9. SUBCHAPTER S CORPORATION				
Acadia	494	\$3,492,822	\$3,490,313	\$2,509
Allen	82	\$537,647	\$543,443	(\$5,796)
Ascension	878	\$13,745,462	\$13,842,598	(\$97,136)
Assumption	127	\$2,106,051	\$2,105,664	\$387
Avoyelles	167	\$1,863,857	\$1,856,689	\$7,168
Beauregard	165	\$1,078,779	\$1,073,004	\$5,775
Bienville	38	\$570,537	\$570,531	\$6
Bossier	848	\$10,140,269	\$10,137,946	\$2,323
Caddo	1,943	\$32,163,588	\$32,165,713	(\$2,125)
Calcasieu	1,273	\$22,163,132	\$22,146,942	\$16,190
Caldwell	61	\$626,979	\$626,979	\$0
Cameron	26	\$347,622	\$347,622	\$0
Catahoula	83	\$600,933	\$600,933	\$0
Claiborne	57	\$556,009	\$556,009	\$0
Concordia	102	\$1,354,333	\$1,349,549	\$4,784
DeSoto	83	\$1,528,493	\$1,640,921	(\$112,428)
East Baton Rouge	4,134	\$82,267,419	\$82,247,340	\$20,079
East Carroll	87	\$430,740	\$430,740	\$0
East Feliciana	90	\$1,418,685	\$1,418,254	\$431
Evangeline	149	\$943,483	\$942,809	\$674
Franklin	135	\$988,585	\$1,005,166	(\$16,581)
Grant	73	\$283,165	\$283,165	\$0
Iberia	512	\$7,210,446	\$7,200,917	\$9,529
Iberville	168	\$3,864,269	\$3,862,897	\$1,372
Jackson	56	\$353,225	\$352,938	\$287
Jefferson	4,592	\$69,211,094	\$69,033,667	\$177,427
Jefferson Davis	268	\$2,613,415	\$2,607,661	\$5,754
Lafayette	4,049	\$46,857,853	\$46,638,206	\$219,647
Lafourche	550	\$8,491,047	\$8,484,324	\$6,723
LaSalle	133	\$706,530	\$762,599	(\$56,069)
Lincoln	341	\$3,366,259	\$3,359,012	\$7,247
Livingston	744	\$9,052,538	\$9,052,155	\$383
Madison	89	\$415,004	\$415,004	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
9. SUBCHAPTER S CORPORATION ... Continued				
Morehouse	152	\$1,090,307	\$1,087,574	\$2,733
Natchitoches	347	\$3,105,088	\$3,109,241	(\$4,153)
Orleans	3,412	\$52,628,516	\$52,164,310	\$464,206
Ouachita	1,597	\$17,307,730	\$17,249,488	\$58,242
Plaquemines	264	\$6,641,834	\$6,609,073	\$32,761
Pointe Coupee	85	\$2,959,394	\$2,958,287	\$1,107
Rapides	1,012	\$29,106,912	\$29,073,996	\$32,916
Red River	22	\$765,945	\$765,945	\$0
Richland	189	\$2,144,793	\$2,098,344	\$46,449
Sabine	175	\$1,706,994	\$1,706,994	\$0
St. Bernard	253	\$2,075,023	\$2,075,023	\$0
St. Charles	341	\$6,647,965	\$6,647,190	\$775
St. Helena	39	\$314,432	\$314,432	\$0
St. James	86	\$1,185,656	\$1,185,656	\$0
St. John the Baptist	215	\$4,408,114	\$4,407,815	\$299
St. Landry	518	\$5,114,154	\$5,113,445	\$709
St. Martin	396	\$4,871,883	\$4,915,649	(\$43,766)
St. Mary	358	\$6,670,950	\$6,663,430	\$7,520
St. Tammany	3,228	\$37,477,591	\$37,459,017	\$18,574
Tangipahoa	885	\$11,765,075	\$11,742,532	\$22,543
Tensas	30	\$605,299	\$605,299	\$0
Terrebonne	1,051	\$24,010,375	\$24,063,753	(\$53,378)
Union	94	\$635,441	\$633,976	\$1,465
Vermilion	433	\$4,833,798	\$4,826,359	\$7,439
Vernon	183	\$1,660,425	\$1,660,416	\$9
Washington	161	\$1,866,940	\$1,866,333	\$607
Webster	197	\$1,863,717	\$1,862,280	\$1,437
West Baton Rouge	123	\$3,069,126	\$3,069,126	\$0
West Carroll	57	\$884,189	\$884,189	\$0
West Feliciana	78	\$718,334	\$718,334	\$0
Winn	65	\$1,715,072	\$1,715,072	\$0
Out of State	2,015	\$23,148,457	\$22,676,279	\$472,178
Total	40,658	\$594,349,799	\$593,080,567	\$1,269,232

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
13. NET LOUISIANA OPERATING LOSS				
Acadia	69	\$245,362	\$77,352	\$168,010
Allen	11	\$35,818	\$7,512	\$28,306
Ascension	103	\$3,186,248	\$1,524,971	\$1,661,277
Assumption	16	\$68,974	\$20,499	\$48,475
Avoyelles	39	\$691,561	\$104,350	\$587,211
Beauregard	27	\$49,577	\$16,498	\$33,079
Bienville	13	\$276,197	\$123,370	\$152,827
Bossier	85	\$626,789	\$202,291	\$424,498
Caddo	298	\$4,171,714	\$1,859,086	\$2,312,628
Calcasieu	149	\$2,256,618	\$591,386	\$1,665,232
Claiborne	13	\$518,916	\$108,022	\$410,894
Concordia	20	\$89,711	\$20,690	\$69,021
DeSoto	21	\$18,576	\$4,836	\$13,740
East Baton Rouge	637	\$23,659,421	\$11,796,019	\$11,863,402
East Carroll	15	\$80,209	\$55,720	\$24,489
Evangeline	36	\$325,281	\$237,379	\$87,902
Franklin	23	\$20,053	\$12,262	\$7,791
Iberia	80	\$2,210,355	\$1,484,598	\$725,757
Iberville	40	\$4,412,771	\$2,933,061	\$1,479,710
Jefferson	629	\$11,042,286	\$4,220,889	\$6,821,397
Jefferson Davis	23	\$173,828	\$81,400	\$92,428
Lafayette	378	\$5,964,238	\$2,876,630	\$3,087,608
Lafourche	79	\$1,629,851	\$237,765	\$1,392,086
Lincoln	40	\$218,763	\$45,083	\$173,680
Livingston	46	\$294,644	\$106,225	\$188,419
Madison	13	\$111,935	\$66,332	\$45,603
Morehouse	24	\$388,353	\$255,719	\$132,634
Natchitoches	35	\$102,963	\$37,956	\$65,007

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
13. NET LOUISIANA OPERATING LOSS ... Continued				
Orleans	467	\$3,774,426	\$3,219,839	\$554,587
Ouachita	168	\$1,008,026	\$360,646	\$647,380
Plaquemines	44	\$477,932	\$257,552	\$220,380
Pointe Coupee	19	\$40,532	\$27,937	\$12,595
Rapides	125	\$795,806	\$355,552	\$440,254
Red River	13	\$23,903	\$717	\$23,186
Richland	16	\$33,192	\$12,659	\$20,533
Sabine	17	\$57,354	\$18,853	\$38,501
St. Bernard	28	\$765,904	\$540,054	\$225,850
St. Charles	50	\$1,489,855	\$1,000,952	\$488,903
St. James	18	\$278,555	\$17,610	\$260,945
St. John the Baptist	21	\$72,113	\$35,462	\$36,651
St. Landry	103	\$231,865	\$106,987	\$124,878
St. Martin	48	\$331,456	\$228,687	\$102,769
St. Mary	82	\$315,726	\$150,310	\$165,416
St. Tammany	256	\$2,887,299	\$1,184,118	\$1,703,181
Tangipahoa	91	\$570,578	\$291,997	\$278,581
Terrebonne	169	\$1,216,032	\$411,914	\$804,118
Union	12	\$16,016	\$6,250	\$9,766
Vermilion	70	\$458,937	\$340,282	\$118,655
Vernon	19	\$93,100	\$65,370	\$27,730
Washington	33	\$158,805	\$55,425	\$103,380
Webster	28	\$183,397	\$44,003	\$139,394
West Baton Rouge	21	\$969,239	\$684,336	\$284,903
West Carroll	22	\$37,543	\$26,644	\$10,899
Out of State	4,999	\$284,804,934	\$124,563,705	\$160,241,229
All Other ¹	56	\$497,521	\$624,485	(\$126,964)
Total	9,957	\$364,461,058	\$163,740,247	\$200,720,811

Footnotes for Corporation Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell, Cameron, Catahoula, East Feliciana, Grant, Jackson, LaSalle, St. Helena, Tensas, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
19. PASS-THROUGH ENTITY TAX ELECTION				
East Baton Rouge	15	\$385,232	\$93,572	\$291,660
Jefferson	26	\$1,279,473	\$317,728	\$961,745
Out of State	28	\$837,251	\$212,391	\$624,860
All Other ¹	43	\$1,369,688	\$336,359	\$1,033,329
Total	112	\$3,871,644	\$960,050	\$2,911,594
20. INSURANCE COMPANY PREMIUM TAX				
East Baton Rouge	17	\$11,817,813	\$9,382,479	\$2,435,334
Out of State	406	\$58,597,485	\$56,677,117	\$4,112,457
All Other ²	27	\$12,423,001	\$4,690,220	\$7,732,781
Total	450	\$82,838,299	\$70,749,816	\$14,280,572
25. CONTRIBUTION OF TANGIBLE PROPERTY OF A SOPHISTICATED AND TECHNOLOGICAL NATURE TO EDUCATIONAL INSTITUTIONS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
34. APPRENTICESHIP (2007)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
35. NEW JOBS				
Terrebonne	12	\$585,613	\$5,106	\$580,507
Out of State	12	\$3,492,010	\$29,627	\$3,462,454
All Other ³	40	\$9,272,436	\$13,285	\$9,261,872
Total	64	\$13,350,059	\$48,018	\$13,304,833
39. REHABILITATION OF HISTORIC STRUCTURES				
Orleans	18	\$2,773,206	\$2,724,067	\$49,139
Out of State	18	\$28,282,301	\$9,727,699	\$18,554,602
All Other ⁴	29	\$4,146,189	\$3,437,056	\$709,133
Total	65	\$35,201,696	\$15,888,822	\$19,312,874
45. DONATIONS TO SCHOOL TUITION ORGANIZATION (Credit)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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Footnotes for Corporation Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Caddo, Calcasieu, Livingston, Orleans, Ouachita, Rapides, Richland, St. Bernard, St. Landry, St. Tammany, Webster, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Jefferson, Lafayette, Orleans, Rapides, St. Landry, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, East Baton Rouge, East Feliciana, Iberia, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Rapides, St. Bernard, St. Charles, St. Martin, St. Tammany, Vermillion, Washington, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Jefferson, Lafayette, Lafourche, Livingston, St. Bernard, and West Baton Rouge.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
46. INVENTORY TAX/AD VALOREM TAX				
Acadia	51	\$20,116	\$346,380	\$10,820
Allen	15	\$31,669	\$231,696	\$0
Ascension	88	\$1,629,090	\$1,927,477	\$950,293
Assumption	23	\$5,722	\$151,193	\$0
Avoyelles	29	\$27,739	\$171,382	\$16,021
Beauregard	20	\$40,311	\$99,370	\$17,453
Bossier	84	\$1,139,290	\$2,603,835	\$458,196
Caddo	253	\$2,206,818	\$6,133,013	\$478,248
Calcasieu	143	\$1,196,966	\$3,043,351	\$302,859
Caldwell	11	\$389	\$66,546	\$0
Concordia	17	\$89,939	\$287,948	\$38,887
DeSoto	18	\$14,057	\$207,080	\$464
East Baton Rouge	397	\$9,329,921	\$8,811,980	\$6,170,438
Evangeline	29	\$61,694	\$85,959	\$32,261
Franklin	15	\$40,582	\$241,467	\$23,277
Iberia	109	\$145,106	\$1,287,974	\$50,056
Iberville	13	\$522,097	\$530,305	\$13,210
Jefferson	351	\$4,937,445	\$9,662,654	\$2,503,081
Jefferson Davis	42	\$56,943	\$81,000	\$49,222
Lafayette	481	\$1,658,855	\$6,298,799	\$1,073,843
Lafourche	92	\$1,112,429	\$668,900	\$930,521
LaSalle	10	\$156,231	\$131,551	\$122,708
Lincoln	54	\$12,540	\$214,634	\$10,116
Livingston	41	\$61,699	\$389,308	\$23,460
Madison	10	\$9,359	\$152,954	\$0
Morehouse	22	\$116,621	\$730,175	\$88,651
Natchitoches	29	\$14,832	\$121,632	\$8,016
Orleans	243	\$9,749,945	\$5,044,268	\$8,129,641
Ouachita	236	\$413,728	\$2,737,689	\$248,018
Plaquemines	25	\$4,458	\$593,488	\$1,064
Pointe Coupee	19	\$9,828	\$336,879	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
46. INVENTORY TAX/AD VALOREM TAX... Continued				
Rapides	163	\$478,635	\$2,841,612	\$192,257
Richland	14	\$21,216	\$79,334	\$17,620
Sabine	18	\$0	\$286,502	\$0
St. Bernard	19	\$466,702	\$298,340	\$322,100
St. Charles	23	\$342,919	\$306,983	\$175,807
St. James	16	\$3,985	\$76,318	\$0
St. John the Baptist	17	\$41,231	\$1,341,829	\$0
St. Landry	105	\$843,475	\$1,542,995	\$559,987
St. Martin	66	\$196,191	\$1,479,636	\$47,834
St. Mary	107	\$594,079	\$646,176	\$409,706
St. Tammany	191	\$501,130	\$3,026,460	\$112,560
Tangipahoa	117	\$1,247,594	\$1,672,523	\$1,090,930
Terrebonne	200	\$849,719	\$1,902,849	\$409,206
Union	13	\$15,465	\$124,143	\$0
Vermilion	70	\$165,810	\$1,224,285	\$27,281
Vernon	20	\$20,590	\$237,336	\$12,499
Washington	29	\$238,378	\$253,630	\$198,562
Webster	37	\$35,868	\$601,827	\$14,234
West Baton Rouge	26	\$543,814	\$559,055	\$306,617
Winn	10	\$8,432	\$172,741	\$0
Out of State	508	\$79,595,536	\$65,623,846	\$42,525,184
All Other ¹	68	\$4,708,692	\$1,093,509	\$4,327,799
Total	4,807	\$125,735,880	\$138,782,816	\$72,501,007
47. AD VALOREM TAX ON NATURAL GAS				
All Other ²	19	\$5,679,943	\$1,769,355	\$5,722,577
Total	19	\$5,679,943	\$1,769,355	\$5,722,577
48. AD VALOREM TAX ON OFFSHORE VESSELS				
Lafourche	14	(\$28,642)	\$1,953,069	\$0
All Other ³	31	\$1,386,493	\$7,041,144	\$118,599
Total	45	\$1,357,851	\$8,994,213	\$118,599

Footnotes for Corporation Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Cameron, Catahoula, Claiborne, East Carroll, East Feliciana, Grant, Jackson, Red River, St. Helena, Tensas, West Carroll, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Orleans, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Calcasieu, Iberia, Jefferson, Lafayette, Orleans, St. Charles, St. Mary, Terrebonne, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
49. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES				
All Other ¹	24	\$2,126,214	\$3,160,977	\$918,688
Total	24	\$2,126,214	\$3,160,977	\$918,688
51. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT				
Caddo	36	\$8,261	\$8,692	\$7,395
Calcasieu	36	\$32,871	\$4,260	\$32,153
East Baton Rouge	119	\$5,859,075	\$24,177	\$5,854,629
Iberia	11	\$6,725	\$2,422	\$4,713
Jefferson	84	\$3,891,622	\$44,954	\$3,889,749
Lafayette	50	\$13,711	\$3,401	\$13,268
Lafourche	13	\$3,185	\$762	\$2,834
Lincoln	12	\$0	\$2,782	\$0
Livingston	18	\$5,434	\$5,679	\$5,410
Orleans	46	\$315,801	\$10,645	\$314,633
Ouachita	45	\$102,823	\$8,594	\$102,043
Rapides	25	\$4,358	\$3,366	\$4,215
St. Landry	14	\$605,226	\$2,865	\$602,986
St. Tammany	39	\$16,518	\$4,722	\$16,265
Tangipahoa	21	\$21,449	\$3,800	\$20,737
Terrebonne	28	\$14,309	\$1,570	\$14,170
Out of State	13	\$1,044,703	\$44,569	\$1,044,202
All Other ²	139	\$186,741	\$14,354	\$185,163
Total	749	\$12,132,812	\$191,614	\$12,114,565

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
53. MILK PRODUCERS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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Footnotes for Corporation Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Natchitoches, Orleans, Ouachita, Sabine, Union, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caldwell, Cameron, Catahoula, Concordia, DeSoto, East Feliciana, Franklin, Grant, Iberville, Jackson, Jefferson Davis, Morehouse, Natchitoches, Plaquemines, Pointe Coupee, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, Vermilion Vernon, Washington, Webster, West Baton Rouge, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
54. CONVERSION OF VEHICLES TO ALTERNATIVE FUEL				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
55. SCHOOL READINESS CHILD CARE PROVIDER				
East Baton Rouge	22	\$2,124	\$488,229	\$0
Jefferson	11	\$0	\$243,000	\$0
Lafayette	12	\$598	\$433,500	\$0
Orleans	10	\$4,023	\$160,950	\$0
All Other ¹	65	\$11,284	\$1,585,750	\$0
Total	120	\$18,029	\$2,911,429	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
56. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE				
All Other ²	10	\$872	\$129,800	\$0
Total	10	\$872	\$129,800	\$0
57. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES				
Ouachita	13	\$197,720	\$65,000	\$192,720
Pointe Coupee	11	\$16,534	\$52,000	\$8,259
All Other ³	32	\$90,843	\$135,256	\$79,162
Total	56	\$305,097	\$252,256	\$280,141
59. DONATIONS TO SCHOOL TUITION ORGANIZATION (Rebate)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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Footnotes for Corporation Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Bossier, Caddo, Calcasieu, Franklin, Iberia, Lincoln, Livingston, Morehouse, Ouachita, Rapides, St. Bernard, St. Charles, St. James, St. Landry, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Washington, Webster, West Baton Rouge, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Caddo, Calcasieu, Iberia, Jefferson, Lafourche, Ouachita, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Jefferson Davis, Lafayette, Lincoln, Morehouse, and Orleans.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
60. FEDERAL INCOME TAX DEDUCTION				
Acadia	77	\$240,606	\$26,949	\$213,657
Allen	16	\$75,556	\$17,104	\$58,452
Ascension	155	\$4,306,081	\$802,059	\$3,504,022
Assumption	23	\$196,354	\$43,533	\$152,821
Avoyelles	63	\$978,276	\$194,381	\$783,895
Beauregard	39	\$133,936	\$27,700	\$106,236
Bienville	11	\$196,255	\$33,762	\$162,493
Bossier	117	\$2,252,506	\$447,798	\$1,804,708
Caddo	334	\$5,784,198	\$1,146,652	\$4,637,546
Calcasieu	212	\$4,191,979	\$752,162	\$3,439,817
Claiborne	18	\$601,479	\$117,051	\$484,428
Concordia	27	\$346,951	\$72,700	\$274,251
DeSoto	29	\$78,349	\$16,980	\$61,369
East Baton Rouge	1,004	\$39,049,952	\$6,968,942	\$32,081,010
East Carroll	20	\$38,896	\$8,912	\$29,984
East Feliciana	16	\$5,529,308	\$1,159,895	\$4,369,413
Evangeline	41	\$294,390	\$64,614	\$229,776
Franklin	29	\$81,798	\$16,895	\$64,903
Iberia	92	\$1,125,188	\$179,973	\$945,215
Iberville	66	\$1,890,333	\$333,649	\$1,556,684
Jackson	14	\$28,167	\$6,826	\$21,341
Jefferson	838	\$33,593,099	\$5,880,592	\$27,712,507
Jefferson Davis	33	\$628,723	\$60,111	\$568,612
Lafayette	407	\$4,944,603	\$899,502	\$4,045,101
Lafourche	114	\$2,993,082	\$574,084	\$2,418,998
LaSalle	10	\$401,533	\$85,730	\$315,803
Lincoln	42	\$405,702	\$90,392	\$315,310
Livingston	93	\$5,365,608	\$554,043	\$4,811,565
Madison	24	\$88,733	\$15,904	\$72,829
Morehouse	37	\$155,773	\$34,050	\$121,723
Natchitoches	42	\$237,414	\$49,240	\$188,174
Orleans	592	\$13,357,733	\$2,828,053	\$10,529,680

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
60. FEDERAL INCOME TAX DEDUCTION ... Continued				
Ouachita	191	\$1,688,392	\$345,671	\$1,342,721
Plaquemines	47	\$923,943	\$170,057	\$753,886
Pointe Coupee	22	\$57,053	\$12,538	\$44,515
Rapides	203	\$1,495,473	\$322,205	\$1,173,268
Red River	18	\$247,851	\$51,832	\$196,019
Richland	23	\$179,250	\$37,865	\$141,385
Sabine	24	\$477,309	\$103,385	\$373,924
St. Bernard	43	\$1,005,986	\$187,766	\$818,220
St. Charles	63	\$1,600,684	\$109,127	\$1,491,557
St. James	27	\$371,698	\$34,683	\$337,015
St. John the Baptist	34	\$307,133	\$64,219	\$242,914
St. Landry	108	\$2,046,176	\$392,399	\$1,653,777
St. Martin	52	\$474,956	\$99,068	\$375,888
St. Mary	90	\$778,055	\$183,913	\$594,142
St. Tammany	284	\$7,187,699	\$1,278,778	\$5,908,921
Tangipahoa	111	\$2,006,117	\$398,829	\$1,607,288
Terrebonne	180	\$1,806,994	\$375,811	\$1,431,183
Vermilion	75	\$345,687	\$68,519	\$277,168
Vernon	31	\$105,603	\$23,724	\$81,879
Washington	29	\$224,598	\$45,068	\$179,530
Webster	41	\$248,851	\$51,306	\$197,545
West Baton Rouge	33	\$725,738	\$142,553	\$583,185
West Carroll	52	\$184,340	\$37,432	\$146,908
West Feliciana	12	\$73,943	\$17,057	\$56,886
Winn	13	\$295,868	\$56,347	\$239,521
Out of State	5,030	\$374,194,780	\$52,403,909	\$321,790,871
All Other ¹	30	\$311,004	\$91,803	\$219,201
Total	11,501	\$528,957,742	\$80,616,102	\$448,341,640
COMBINED²				
All Other ³	27	\$10,464,888	\$2,689,878	\$7,927,085
Total	27	\$10,464,888	\$2,689,878	\$7,927,085

Footnotes for Corporation Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell, Cameron, Catahoula, Grant, St. Helena, Tensas and Union.
- The following exemptions are included in this Combined section: Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions, Apprenticeship (2007), Donations to School Tuition Organization (Credit), Milk Producers, Conversion of Vehicles to Alternative Fuel, and Donations to School Tuition Organization (Rebate).
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Orleans, Ouachita, St. Bernard, St. Helena, Tangipahoa, Washington, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. RESIDENT ESTATES AND TRUSTS EXEMPTION				
Acadia	80	\$23,784	\$2,913	\$20,871
Allen	17	\$3,465	\$793	\$2,672
Ascension	173	\$1,776,298	\$8,117	\$1,768,181
Assumption	17	\$2,389	\$436	\$1,953
Avoyelles	25	\$10,630	\$727	\$9,903
Beauregard	13	\$465	\$128	\$337
Bienville	11	\$9,620	\$760	\$8,860
Bossier	173	\$97,174	\$7,445	\$89,729
Caddo	1,037	\$4,510,078	\$49,438	\$4,460,640
Calcasieu	444	\$446,927	\$18,659	\$428,268
Cameron	11	\$10,193	\$530	\$9,663
Claiborne	15	\$4,732	\$483	\$4,249
Concordia	46	\$3,703	\$1,804	\$1,899
DeSoto	48	\$16,932	\$1,781	\$15,151
East Baton Rouge	1,492	\$2,677,663	\$73,894	\$2,603,769
East Carroll	26	\$52,557	\$1,325	\$51,232
East Feliciana	36	\$29,916	\$1,767	\$28,149
Evangeline	18	\$16,710	\$409	\$16,301
Grant	10	\$399	\$177	\$222
Iberia	120	\$71,361	\$4,975	\$66,386
Iberville	63	\$14,929	\$2,434	\$12,495
Jefferson	1,640	\$3,693,429	\$78,239	\$3,615,190
Jefferson Davis	62	\$6,214	\$1,417	\$4,797
Lafayette	771	\$599,685	\$28,889	\$570,796
Lafourche	281	\$252,110	\$10,666	\$241,444
LaSalle	15	\$16,334	\$920	\$15,414
Lincoln	198	\$117,799	\$6,644	\$111,155
Livingston	93	\$85,031	\$3,847	\$81,184
Madison	13	\$2,634	\$445	\$2,189

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. RESIDENT ESTATES AND TRUSTS EXEMPTION... <i>Continued</i>				
Morehouse	25	\$13,091	\$1,090	\$12,001
Natchitoches	44	\$210,212	\$1,496	\$208,716
Orleans	2,283	\$3,858,131	\$128,220	\$3,729,911
Ouachita	385	\$318,229	\$16,926	\$301,303
Plaquemines	46	\$99,155	\$1,817	\$97,338
Pointe Coupee	29	\$2,313	\$661	\$1,652
Rapides	253	\$433,157	\$14,706	\$418,451
Richland	28	\$1,832	\$650	\$1,182
Sabine	14	\$78,209	\$784	\$77,425
St. Bernard	34	\$22,841	\$1,390	\$21,451
St. Charles	133	\$58,426	\$5,551	\$52,875
St. James	13	\$5,655	\$523	\$5,132
St. John the Baptist	28	\$63,616	\$1,483	\$62,133
St. Landry	162	\$162,561	\$4,468	\$158,093
St. Martin	30	\$3,172	\$754	\$2,418
St. Mary	111	\$144,317	\$4,521	\$139,796
St. Tammany	844	\$5,299,764	\$34,734	\$5,265,030
Tangipahoa	132	\$112,654	\$5,575	\$107,079
Tensas	15	\$567	\$260	\$307
Terrebonne	237	\$197,586	\$11,564	\$186,022
Union	10	\$29,159	\$860	\$28,299
Vermilion	69	\$35,695	\$2,507	\$33,188
Washington	28	\$8,289	\$1,164	\$7,125
Webster	64	\$34,486	\$2,704	\$31,782
West Baton Rouge	19	\$8,478	\$964	\$7,514
West Feliciana	39	\$28,448	\$1,717	\$26,731
Out of State	1,824	\$3,534,959	\$100,255	\$3,434,704
All Other ¹	51	\$6,685	\$1,922	\$4,763
Total	13,898	\$29,324,848	\$659,328	\$28,665,520

Footnotes for Fiduciary Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Catahoula, Franklin, Jackson, Red River, St. Helena, Vernon, West Carroll and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
3. S BANK INCOME				
All Other ¹	69	\$604,442	\$432,901	\$171,541
Total	69	\$604,442	\$432,901	\$171,541
5. PERCENTAGE DEPLETION				
Acadia	11	\$247	\$4	\$243
Bossier	30	\$6,147	\$815	\$5,332
Caddo	183	\$3,489,463	\$57,277	\$3,432,186
Calcasieu	107	\$117,530	\$4,465	\$113,065
DeSoto	14	\$13,704	\$3,808	\$9,896
East Baton Rouge	70	\$48,191	\$5,280	\$42,911
Jefferson	49	\$15,231	\$1,180	\$14,051
Jefferson Davis	10	\$2,342	\$25	\$2,317
Lafayette	71	\$8,549	\$1,620	\$6,929
Lincoln	16	\$17,625	\$831	\$16,794
Orleans	83	\$259,671	\$12,821	\$246,850
Ouachita	23	\$17,655	\$5,322	\$12,333
Pointe Coupee	10	\$76	\$19	\$57
Rapides	21	\$97,156	\$1,313	\$95,843
St. Landry	22	\$129,892	\$197	\$129,695
St. Tammany	14	\$294	\$145	\$149
Out of State	171	\$461,897	\$12,933	\$448,964
All Other ²	83	\$118,238	\$9,330	\$108,908
Total	988	\$4,803,908	\$117,385	\$4,686,523

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. NET INCOME TAXES PAID TO OTHER STATES				
Caddo	24	\$971,623	\$527,806	\$459,712
East Baton Rouge	41	\$2,041,622	\$518,780	\$1,522,842
Jefferson	36	\$1,835,545	\$694,038	\$1,227,224
Lafayette	13	\$189,050	\$83,433	\$153,365
Orleans	68	\$791,263	\$195,923	\$627,979
Ouachita	13	\$113,981	\$1,238	\$112,752
St. Tammany	18	\$4,610,782	\$167,101	\$4,443,681
Out of State	48	\$1,978,014	\$400,617	\$1,577,397
All Other ³	41	\$368,073	\$38,485	\$333,335
Total	302	\$12,899,953	\$2,627,421	\$10,458,287
20. REHABILITATION OF HISTORIC STRUCTURES				
Ascension	13	\$1,693,499	\$1,116,148	\$577,351
Caddo	12	\$3,811,585	\$3,408,732	\$402,853
Orleans	11	\$117,240	\$109,367	\$7,873
All Other ⁴	11	\$1,949,632	\$1,677,117	\$272,515
Total	47	\$7,571,956	\$6,311,364	\$1,260,592
26. INVENTORY TAX/AD VALOREM TAX				
Jefferson	39	\$965,647	\$181,371	\$882,002
Orleans	37	\$455,406	\$64,024	\$393,672
Rapides	19	\$56,755	\$39,049	\$30,922
Out of State	116	\$2,589,866	\$294,584	\$2,317,906
All Other ⁵	24	\$4,180,530	\$166,640	\$4,017,159
Total	235	\$8,248,204	\$745,668	\$7,641,661

Footnotes for Fiduciary Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Caddo, Concordia, East Baton Rouge, Franklin, Iberia, Jefferson, Lafayette, Lafourche, Morehouse, Natchitoches, Orleans, Ouachita, Plaquemines, St. Landry, St. Martin, St. Mary, Tangipahoa, Tensas, Terrebonne, Vermilion, Washington, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Avoyelles, Beauregard, Bienville, Cameron, Catahoula, Concordia, East Carroll, East Feliciana, Evangeline, Grant, Iberia, Iberville, Livingston, Natchitoches, Plaquemines, Red River, Sabine, St. Charles, St. John the Baptist, St. Mary, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Webster, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, East Carroll, East Feliciana, LaSalle, Lincoln, Natchitoches, Rapides, St. Charles, Tangipahoa, Terrebonne, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Baton Rouge, Jefferson, Lafayette, Lafourche, St. John the Baptist, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, East Baton Rouge, Lafayette, Lincoln, and St. Mary.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
28. AD VALOREM TAX ON OFFSHORE VESSELS				
All Other ¹	32	\$4,193	\$865,816	\$2,603
Total	32	\$4,193	\$865,816	\$2,603
37. FEDERAL INCOME TAX DEDUCTION				
Acadia	27	\$29,686	\$8,836	\$20,850
Ascension	84	\$2,302,428	\$533,808	\$1,768,620
Avoyelles	14	\$17,203	\$7,116	\$10,087
Bossier	78	\$127,613	\$39,654	\$87,959
Caddo	497	\$6,538,253	\$1,972,222	\$4,566,031
Calcasieu	170	\$554,163	\$145,311	\$408,852
Concordia	12	\$2,004	\$171	\$1,833
DeSoto	19	\$25,351	\$10,233	\$15,118
East Baton Rouge	704	\$4,008,268	\$1,432,667	\$2,575,601
East Carroll	17	\$86,106	\$34,827	\$51,279
East Feliciana	15	\$45,276	\$17,127	\$28,149
Iberia	61	\$126,822	\$35,106	\$91,716
Iberville	25	\$16,057	\$5,260	\$10,797
Jefferson	771	\$7,115,142	\$2,336,324	\$4,778,818
Jefferson Davis	18	\$6,122	\$1,348	\$4,774
Lafayette	306	\$913,504	\$340,941	\$572,563
Lafourche	107	\$321,939	\$82,830	\$239,109
LaSalle	12	\$20,538	\$5,124	\$15,414
Lincoln	81	\$164,620	\$45,184	\$119,436

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
37. FEDERAL INCOME TAX DEDUCTION ... Continued				
Livingston	63	\$158,564	\$59,296	\$99,268
Morehouse	12	\$15,018	\$3,255	\$11,763
Natchitoches	21	\$334,221	\$125,572	\$208,649
Orleans	1,348	\$5,509,814	\$1,594,723	\$3,915,091
Ouachita	182	\$428,651	\$126,914	\$301,737
Plaquemines	23	\$153,157	\$56,008	\$97,149
Pointe Coupee	10	\$2,491	\$839	\$1,652
Rapides	147	\$578,084	\$159,399	\$418,685
Sabine	10	\$125,433	\$48,008	\$77,425
St. Bernard	15	\$27,523	\$6,341	\$21,182
St. Charles	65	\$70,972	\$18,183	\$52,789
St. John the Baptist	12	\$52,145	\$18,732	\$33,413
St. Landry	49	\$205,627	\$48,188	\$157,439
St. Mary	46	\$176,641	\$37,754	\$138,887
St. Tammany	346	\$7,044,392	\$1,784,187	\$5,260,205
Tangipahoa	63	\$150,967	\$44,220	\$106,747
Terrebonne	108	\$268,069	\$90,589	\$177,480
Vermilion	28	\$43,940	\$10,752	\$33,188
Washington	14	\$9,767	\$2,524	\$7,243
Webster	24	\$74,346	\$27,870	\$46,476
West Feliciana	17	\$40,654	\$14,639	\$26,015
Out of State	2,479	\$15,959,977	\$4,855,009	\$11,104,968
All Other ²	106	\$134,104	\$41,765	\$92,339
Total	8,206	\$53,985,652	\$16,228,856	\$37,756,796

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Footnotes for Fiduciary Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Lafourche, Orleans, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Cameron, Catahoula, Claiborne, Evangeline, Franklin, Grant, Jackson, Madison, Red River, Richland, St. James, St. Martin, Union, Vernon, West Baton Rouge, and West Carroll.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
38. INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS				
Ascension	15	\$1,345	\$54	\$1,291
Bossier	24	\$20,201	\$287	\$19,914
Caddo	209	\$3,806,655	\$32,488	\$3,774,167
Calcasieu	56	\$91,516	\$2,889	\$88,627
East Baton Rouge	176	\$645,433	\$7,154	\$638,279
Iberia	40	\$39,085	\$5,605	\$33,480
Iberville	10	\$1,137	\$26	\$1,111
Jefferson	274	\$737,883	\$14,330	\$723,553
Lafayette	78	\$97,934	\$4,695	\$93,239
Lafourche	62	\$42,057	\$11,150	\$30,907
Lincoln	114	\$75,372	\$3,079	\$72,293
Orleans	830	\$1,579,328	\$45,941	\$1,533,387
Ouachita	46	\$190,900	\$20,220	\$170,680
Rapides	33	\$125,719	\$7,700	\$118,019
St. Charles	29	\$37,223	\$499	\$36,724
St. Landry	27	\$8,428	\$1,698	\$6,730
St. Mary	16	\$7,319	\$262	\$7,057
St. Tammany	112	\$4,680,910	\$29,150	\$4,651,760
Tangipahoa	11	\$1,125	\$50	\$1,075
Terrebonne	23	\$4,241	\$890	\$3,351
Vermilion	12	\$10,156	\$139	\$10,017
Webster	31	\$672	\$105	\$567
Out of State	907	\$1,470,546	\$37,597	\$1,432,949
All Other ¹	69	\$98,909	\$12,626	\$86,283
Total	3,204	\$13,774,094	\$238,634	\$13,535,460

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Footnotes for Fiduciary Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Cameron, DeSoto, East Carroll, East Feliciana, Evangeline, Grant, Jefferson Davis, LaSalle, Livingston, Morehouse, Natchitoches, Plaquemines, Richland, St. Bernard, St. Helena, St. John the Baptist, St. Martin, Washington, West Baton Rouge, West Carroll, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. ANNUAL RETIREMENT INCOME EXCLUSION				
Acadia	1,330	\$2,218,537	\$263,832	\$1,954,705
Allen	519	\$869,009	\$98,384	\$770,625
Ascension	4,452	\$9,019,052	\$968,340	\$8,050,712
Assumption	695	\$1,117,254	\$141,967	\$975,287
Avoyelles	761	\$1,095,259	\$144,239	\$951,020
Beauregard	1,031	\$1,678,427	\$200,008	\$1,478,419
Bienville	447	\$569,223	\$85,205	\$484,018
Bossier	4,166	\$7,681,577	\$837,311	\$6,844,266
Caddo	9,620	\$24,356,032	\$1,971,297	\$22,384,735
Calcasieu	7,139	\$14,187,355	\$1,518,793	\$12,668,562
Caldwell	217	\$405,569	\$41,652	\$363,917
Cameron	197	\$307,632	\$39,261	\$268,371
Catahoula	222	\$336,101	\$43,133	\$292,968
Claiborne	447	\$963,686	\$92,495	\$871,191
Concordia	522	\$782,758	\$102,436	\$680,322
DeSoto	990	\$2,121,006	\$203,673	\$1,917,333
East Baton Rouge	17,515	\$47,773,187	\$3,884,476	\$43,888,711
East Carroll	131	\$302,756	\$25,668	\$277,088
East Feliciana	716	\$1,127,318	\$145,312	\$982,006
Evangeline	679	\$1,013,621	\$128,043	\$885,578
Franklin	394	\$507,538	\$74,003	\$433,535
Grant	511	\$674,624	\$97,995	\$576,629
Iberia	2,141	\$4,207,068	\$433,268	\$3,773,800
Iberville	1,192	\$2,436,320	\$253,493	\$2,182,827
Jackson	655	\$767,015	\$128,677	\$638,338
Jefferson	18,830	\$47,428,978	\$4,006,363	\$43,422,615
Jefferson Davis	767	\$1,290,856	\$145,848	\$1,145,008
Lafayette	8,157	\$22,247,996	\$1,749,490	\$20,498,506
Lafourche	2,918	\$5,815,629	\$599,785	\$5,215,844
LaSalle	381	\$511,838	\$76,138	\$435,700
Lincoln	1,605	\$3,431,837	\$332,288	\$3,099,549
Livingston	3,848	\$5,731,895	\$765,324	\$4,966,571
Madison	188	\$282,868	\$36,792	\$246,076

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. ANNUAL RETIREMENT INCOME EXCLUSION...Continued				
Morehouse	904	\$1,181,697	\$180,248	\$1,001,449
Natchitoches	1,109	\$2,553,865	\$231,150	\$2,322,715
Orleans	10,458	\$37,081,207	\$2,299,681	\$34,781,526
Ouachita	5,357	\$11,741,072	\$1,114,410	\$10,626,662
Plaquemines	671	\$1,842,424	\$138,750	\$1,703,674
Pointe Coupee	769	\$1,476,955	\$155,418	\$1,321,537
Rapides	3,902	\$9,542,055	\$781,863	\$8,760,192
Red River	187	\$412,479	\$34,272	\$378,207
Richland	495	\$852,944	\$95,622	\$757,322
Sabine	808	\$1,562,910	\$163,843	\$1,399,067
St. Bernard	872	\$1,221,544	\$164,529	\$1,057,015
St. Charles	2,398	\$4,708,045	\$518,698	\$4,189,347
St. Helena	289	\$358,347	\$56,319	\$302,028
St. James	926	\$1,310,402	\$193,438	\$1,116,964
St. John the Baptist	1,443	\$2,226,537	\$295,884	\$1,930,653
St. Landry	2,214	\$3,938,246	\$443,633	\$3,494,613
St. Martin	1,385	\$2,246,957	\$268,947	\$1,978,010
St. Mary	1,569	\$3,609,364	\$316,999	\$3,292,365
St. Tammany	13,384	\$32,236,240	\$2,948,040	\$29,288,200
Tangipahoa	3,506	\$6,120,665	\$695,250	\$5,425,415
Tensas	118	\$224,635	\$26,523	\$198,112
Terrebonne	2,905	\$5,996,532	\$592,420	\$5,404,112
Union	823	\$1,151,419	\$162,815	\$988,604
Vermilion	1,500	\$2,697,677	\$296,394	\$2,401,283
Vernon	768	\$958,031	\$138,095	\$819,936
Washington	1,129	\$1,501,301	\$215,347	\$1,285,954
Webster	1,341	\$2,169,280	\$261,160	\$1,908,120
West Baton Rouge	965	\$1,613,787	\$196,221	\$1,417,566
West Carroll	314	\$321,980	\$54,203	\$267,777
West Feliciana	555	\$1,966,784	\$125,893	\$1,840,891
Winn	343	\$469,315	\$58,897	\$410,418
Out of State	2,583	\$7,109,118	\$558,912	\$6,550,206
Total	159,373	\$365,663,635	\$33,418,863	\$332,244,772

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
3. DISABILITY INCOME¹				
Acadia	36	\$167,462	\$38,511	\$128,951
Allen	18	\$19,491	\$9,404	\$10,087
Ascension	47	\$173,022	\$46,805	\$126,217
Avoyelles	10	\$31,626	\$5,899	\$25,727
Beauregard	10	\$37,600	\$13,577	\$24,023
Bossier	72	\$298,383	\$51,297	\$247,086
Caddo	159	\$836,151	\$85,287	\$750,864
Calcasieu	119	\$278,332	\$37,163	\$241,169
Caldwell	12	\$84,571	\$19,724	\$64,847
Catahoula	10	\$32,718	\$3,115	\$29,603
Concordia	22	\$99,409	\$12,740	\$86,669
DeSoto	16	\$45,335	\$9,032	\$36,303
East Baton Rouge	223	\$1,231,724	\$119,167	\$1,112,557
East Feliciana	15	\$51,851	\$8,980	\$42,871
Evangeline	11	\$54,625	\$2,795	\$51,830
Franklin	13	\$113,746	\$15,512	\$98,234
Grant	11	\$32,904	\$21,892	\$11,012
Iberia	46	\$233,519	\$54,895	\$178,624
Iberville	12	\$90,710	\$7,303	\$83,407
Jefferson	205	\$722,799	\$109,089	\$613,710
Lafayette	178	\$692,481	\$123,618	\$568,863
Lafourche	45	\$193,448	\$20,830	\$172,618
LaSalle	10	\$44,423	\$10,576	\$33,847
Lincoln	29	\$191,534	\$36,340	\$155,194
Livingston	40	\$85,205	\$14,201	\$71,004
Morehouse	15	\$40,211	\$9,310	\$30,901

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
3. DISABILITY INCOME¹...Continued				
Natchitoches	51	\$554,588	\$33,449	\$521,139
Orleans	183	\$1,300,062	\$94,535	\$1,205,527
Ouachita	115	\$417,193	\$54,919	\$362,274
Plaquemines	22	\$387,576	\$15,635	\$371,941
Rapides	94	\$232,989	\$50,285	\$182,704
Red River	12	\$28,752	\$6,222	\$22,530
Richland	16	\$144,484	\$33,332	\$111,152
Sabine	17	\$160,781	\$13,336	\$147,445
St. Bernard	29	\$36,765	\$19,632	\$17,133
St. Charles	25	\$35,186	\$8,064	\$27,122
St. John the Baptist	14	\$19,745	\$5,641	\$14,104
St. Landry	52	\$273,693	\$23,085	\$250,608
St. Martin	35	\$281,099	\$52,803	\$228,296
St. Mary	15	\$87,215	\$50,652	\$36,563
St. Tammany	176	\$1,398,039	\$82,179	\$1,315,860
Tangipahoa	51	\$124,347	\$28,299	\$96,048
Terrebonne	48	\$241,718	\$14,813	\$226,905
Vermilion	31	\$80,826	\$22,035	\$58,791
Vernon	25	\$31,243	\$12,322	\$18,921
Washington	10	\$24,703	\$4,434	\$20,269
Webster	12	\$31,300	\$6,801	\$24,499
West Baton Rouge	14	\$48,306	\$3,174	\$45,132
West Feliciana	11	\$93,396	\$32,069	\$61,327
Out of State	155	\$584,541	\$139,438	\$445,103
All Other ²	91	\$493,930	\$72,616	\$421,314
Total	2,688	\$12,995,757	\$1,766,832	\$11,228,925

Footnotes for Individual Income Tax

- This includes the revenue loss for disability income exclusion, deduction for military family assistance fund, and deduction for adaptive home improvements for disabled individuals.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Bienville, Cameron, Claiborne, East Carroll, Jackson, Jefferson Davis, Madison, Pointe Coupe, St. Helena, St. James, Tensas, Union, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
4. STATE EMPLOYEES, TEACHERS, AND OTHER RETIREMENT BENEFITS				
Acadia	1,208	\$2,262,688	\$1,093,387	\$1,169,301
Allen	548	\$855,848	\$493,121	\$362,727
Ascension	3,048	\$7,058,347	\$3,423,918	\$3,634,429
Assumption	532	\$1,112,460	\$520,202	\$592,258
Avoyelles	1,379	\$2,627,019	\$1,320,570	\$1,306,449
Beauregard	864	\$1,618,801	\$818,331	\$800,470
Bienville	486	\$703,685	\$445,580	\$258,105
Bossier	3,596	\$7,547,054	\$3,898,227	\$3,648,827
Caddo	7,670	\$15,681,355	\$7,904,274	\$7,777,081
Calcasieu	4,567	\$9,358,246	\$4,662,570	\$4,695,676
Caldwell	316	\$498,931	\$262,090	\$236,841
Cameron	170	\$355,387	\$197,594	\$157,793
Catahoula	270	\$444,639	\$241,841	\$202,798
Claiborne	500	\$845,470	\$489,500	\$355,970
Concordia	471	\$769,410	\$418,209	\$351,201
DeSoto	805	\$2,072,928	\$873,578	\$1,199,350
East Baton Rouge	16,654	\$38,862,892	\$20,875,100	\$17,987,792
East Carroll	153	\$264,108	\$153,962	\$110,146
East Feliciana	1,235	\$1,981,305	\$1,248,711	\$732,594
Evangeline	847	\$1,555,092	\$739,368	\$815,724
Franklin	626	\$980,789	\$593,852	\$386,937
Grant	657	\$1,098,328	\$579,123	\$519,205
Iberia	1,646	\$3,202,725	\$1,612,885	\$1,589,840
Iberville	1,104	\$1,993,202	\$1,123,742	\$869,460
Jackson	528	\$819,565	\$438,221	\$381,344
Jefferson	9,969	\$20,390,501	\$10,709,306	\$9,681,195
Jefferson Davis	674	\$1,255,746	\$655,437	\$600,309
Lafayette	5,879	\$13,421,707	\$6,467,271	\$6,954,436
Lafourche	2,475	\$5,173,320	\$2,583,081	\$2,590,239
LaSalle	359	\$566,491	\$302,049	\$264,442
Lincoln	1,769	\$3,603,882	\$1,898,843	\$1,705,039
Livingston	3,913	\$7,617,867	\$4,217,337	\$3,400,530
Madison	294	\$542,890	\$308,020	\$234,870

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
4. STATE EMPLOYEES, TEACHERS, AND OTHER RETIREMENT BENEFITS...Continued				
Morehouse	640	\$1,005,705	\$568,784	\$436,921
Natchitoches	1,300	\$2,852,323	\$1,387,899	\$1,464,424
Orleans	7,774	\$16,552,825	\$8,259,176	\$8,293,649
Ouachita	4,472	\$9,143,568	\$4,689,096	\$4,454,472
Plaquemines	554	\$1,273,198	\$576,291	\$696,907
Pointe Coupee	838	\$1,880,848	\$829,863	\$1,050,985
Rapides	4,936	\$8,624,346	\$4,684,829	\$3,939,517
Red River	254	\$588,188	\$257,712	\$330,476
Richland	613	\$1,118,578	\$585,104	\$533,474
Sabine	635	\$1,204,075	\$576,731	\$627,344
St. Bernard	642	\$1,413,143	\$639,276	\$773,867
St. Charles	1,483	\$3,226,577	\$1,640,876	\$1,585,701
St. Helena	517	\$822,048	\$485,932	\$336,116
St. James	704	\$1,401,146	\$719,867	\$681,279
St. John the Baptist	938	\$2,018,930	\$957,367	\$1,061,563
St. Landry	2,322	\$4,352,968	\$2,235,392	\$2,117,576
St. Martin	1,172	\$1,987,122	\$1,094,202	\$892,920
St. Mary	1,069	\$2,505,143	\$1,033,819	\$1,471,324
St. Tammany	7,144	\$15,446,543	\$7,554,791	\$7,891,752
Tangipahoa	3,404	\$6,233,236	\$3,437,424	\$2,795,812
Tensas	137	\$246,829	\$118,243	\$128,586
Terrebonne	2,294	\$4,886,469	\$2,206,710	\$2,679,759
Union	663	\$1,048,586	\$618,630	\$429,956
Vermilion	1,299	\$2,697,811	\$1,326,516	\$1,371,295
Vernon	1,047	\$1,806,588	\$897,914	\$908,674
Washington	1,482	\$2,222,396	\$1,308,199	\$914,197
Webster	1,180	\$2,206,723	\$1,106,557	\$1,100,166
West Baton Rouge	1,005	\$2,005,705	\$1,162,064	\$843,641
West Carroll	307	\$496,197	\$288,765	\$207,432
West Feliciana	632	\$1,360,383	\$769,272	\$591,111
Winn	409	\$773,019	\$350,718	\$422,301
Out of State	1,603	\$3,492,070	\$1,755,745	\$1,736,325
Total	128,681	\$264,035,964	\$135,693,064	\$128,342,900

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
5. FEDERAL RETIREMENT BENEFITS				
Acadia	243	\$438,692	\$221,639	\$217,053
Allen	251	\$431,634	\$286,609	\$145,025
Ascension	645	\$1,564,800	\$805,123	\$759,677
Assumption	70	\$89,721	\$59,055	\$30,666
Avoyelles	369	\$594,495	\$335,510	\$258,985
Beauregard	738	\$1,554,810	\$788,811	\$765,999
Bienville	131	\$202,562	\$110,852	\$91,710
Bossier	3,668	\$8,806,071	\$4,263,801	\$4,542,270
Caddo	2,629	\$6,058,741	\$2,809,023	\$3,249,718
Calcasieu	968	\$1,824,074	\$925,307	\$898,767
Caldwell	56	\$82,431	\$41,579	\$40,852
Cameron	19	\$29,098	\$16,963	\$4,901
Catahoula	71	\$92,615	\$71,904	\$20,711
Claiborne	88	\$120,251	\$72,037	\$48,214
Concordia	76	\$97,960	\$64,323	\$33,637
DeSoto	201	\$422,342	\$193,066	\$229,276
East Baton Rouge	2,385	\$5,295,5694	\$2,744,909	\$2,550,660
East Carroll	27	\$48,770	\$36,284	\$12,486
East Feliciana	113	\$189,980	\$105,009	\$84,971
Evangeline	145	\$240,981	\$128,092	\$112,889
Franklin	108	\$138,632	\$91,561	\$47,071
Grant	305	\$478,180	\$284,405	\$193,775
Iberia	273	\$370,706	\$221,170	\$210,889
Iberville	150	\$290,704	\$135,525	\$155,179
Jackson	107	\$174,879	\$95,651	\$79,228
Jefferson	4,062	\$9,386,278	\$5,053,698	\$4,332,580
Jefferson Davis	149	\$269,280	\$139,997	\$129,283
Lafayette	1,302	\$2,855,948	\$1,440,961	\$1,414,987
Lafourche	289	\$506,858	\$283,903	\$222,955
LaSalle	70	\$98,970	\$56,705	\$42,265
Lincoln	275	\$501,825	\$270,576	\$231,249
Livingston	592	\$1,084,552	\$589,918	\$494,634
Madison	51	\$65,791	\$45,887	\$19,904

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
5. FEDERAL RETIREMENT BENEFITS...Continued				
Morehouse	137	\$171,283	\$108,774	\$62,509
Natchitoches	327	\$559,579	\$320,536	\$239,043
Orleans	2,949	\$7,101,837	\$3,930,405	\$3,171,432
Ouachita	920	\$1,898,933	\$838,704	\$1,060,229
Plaquemines	328	\$914,305	\$426,370	\$487,935
Pointe Coupee	133	\$231,761	\$133,713	\$98,048
Rapides	2,350	\$4,405,872	\$2,511,181	\$1,894,691
Red River	54	\$117,747	\$65,292	\$52,455
Richland	108	\$158,741	\$89,556	\$69,185
Sabine	188	\$246,359	\$156,155	\$90,204
St. Bernard	234	\$403,306	\$245,104	\$158,202
St. Charles	301	\$752,620	\$369,382	\$383,238
St. Helena	64	\$101,257	\$66,574	\$34,683
St. James	64	\$102,560	\$58,193	\$44,367
St. John the Baptist	248	\$455,178	\$268,274	\$186,904
St. Landry	374	\$598,088	\$373,066	\$225,022
St. Martin	233	\$362,233	\$214,135	\$148,098
St. Mary	145	\$248,821	\$131,273	\$117,548
St. Tammany	3,927	\$10,241,333	\$5,628,111	\$4,613,222
Tangipahoa	824	\$1,530,567	\$867,418	\$663,149
Tensas	30	\$52,059	\$26,983	\$25,076
Terrebonne	310	\$676,524	\$294,440	\$382,084
Union	145	\$247,087	\$146,644	\$100,443
Vermilion	246	\$488,785	\$292,060	\$196,725
Vernon	1,718	\$3,436,404	\$1,773,799	\$1,662,605
Washington	278	\$376,818	\$232,427	\$144,391
Webster	345	\$558,776	\$319,227	\$239,549
West Baton Rouge	110	\$211,777	\$100,025	\$111,752
West Carroll	55	\$72,946	\$46,241	\$26,705
West Feliciana	73	\$164,045	\$98,666	\$65,379
Winn	82	\$115,277	\$64,009	\$51,268
Out of State	939	\$2,382,679	\$1,177,093	\$1,205,586
Total	38,865	\$83,855,110	\$44,170,917	\$39,684,193

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
6. SOCIAL SECURITY BENEFITS				
Acadia	2,575	\$5,385,365	\$1,372,705	\$4,012,660
Allen	979	\$1,909,355	\$468,041	\$1,441,314
Ascension	6,772	\$17,014,666	\$4,440,856	\$12,573,810
Assumption	1,075	\$2,265,459	\$601,707	\$1,663,752
Avoyelles	1,748	\$3,261,195	\$838,365	\$2,422,830
Beauregard	1,968	\$3,901,330	\$1,039,513	\$2,861,817
Bienville	729	\$1,271,941	\$345,224	\$926,717
Bossier	7,015	\$14,612,771	\$3,921,137	\$10,691,634
Caddo	14,337	\$40,275,342	\$8,417,198	\$31,858,144
Calcasieu	10,582	\$26,044,881	\$6,554,512	\$19,490,369
Caldwell	437	\$887,193	\$223,847	\$663,346
Cameron	336	\$631,162	\$185,732	\$445,430
Catahoula	451	\$849,373	\$216,371	\$633,002
Claiborne	735	\$1,627,590	\$402,379	\$1,225,211
Concordia	966	\$1,844,248	\$507,654	\$1,336,594
DeSoto	1,668	\$4,610,301	\$907,079	\$3,703,222
East Baton Rouge	25,242	\$79,828,018	\$17,432,865	\$62,395,153
East Carroll	219	\$639,932	\$127,634	\$512,298
East Feliciana	1,179	\$2,458,128	\$647,247	\$1,810,881
Evangeline	1,355	\$2,631,473	\$674,735	\$1,956,738
Franklin	865	\$1,461,833	\$417,659	\$1,044,174
Grant	1,022	\$1,657,998	\$496,452	\$1,161,546
Iberia	3,545	\$8,674,096	\$2,070,727	\$6,603,369
Iberville	1,803	\$4,496,702	\$1,074,599	\$3,422,103
Jackson	970	\$1,567,185	\$505,964	\$1,061,221
Jefferson	28,447	\$82,413,555	\$18,633,456	\$63,780,099
Jefferson Davis	1,365	\$2,763,170	\$699,551	\$2,063,619
Lafayette	13,080	\$39,519,508	\$8,748,859	\$30,770,649
Lafourche	4,903	\$11,806,934	\$2,867,793	\$8,939,141
LaSalle	659	\$1,215,542	\$355,094	\$860,448
Lincoln	2,313	\$6,271,843	\$1,411,826	\$4,860,017
Livingston	6,523	\$13,131,253	\$3,713,162	\$9,418,091
Madison	395	\$876,182	\$206,984	\$669,198

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
6. SOCIAL SECURITY BENEFITS...Continued				
Morehouse	1,376	\$2,547,525	\$753,768	\$1,793,757
Natchitoches	1,810	\$4,892,263	\$1,030,154	\$3,862,109
Orleans	16,085	\$59,686,680	\$11,009,880	\$48,676,800
Ouachita	7,947	\$20,243,813	\$4,756,408	\$15,487,405
Plaquemines	1,210	\$4,008,593	\$767,687	\$3,240,906
Pointe Coupee	1,230	\$3,170,889	\$730,129	\$2,440,760
Rapides	7,095	\$20,104,342	\$3,955,599	\$16,148,743
Red River	391	\$849,092	\$190,301	\$658,791
Richland	952	\$2,185,718	\$512,851	\$1,672,867
Sabine	1,319	\$3,048,166	\$777,030	\$2,271,136
St. Bernard	1,643	\$3,014,777	\$833,303	\$2,181,474
St. Charles	3,438	\$8,492,267	\$2,277,194	\$6,215,073
St. Helena	570	\$954,951	\$279,368	\$675,583
St. James	1,296	\$2,618,771	\$789,984	\$1,828,787
St. John the Baptist	2,251	\$4,606,504	\$1,310,046	\$3,296,458
St. Landry	3,924	\$9,627,377	\$2,180,597	\$7,446,780
St. Martin	2,504	\$5,378,042	\$1,382,939	\$3,995,103
St. Mary	2,605	\$6,897,071	\$1,568,051	\$5,329,020
St. Tammany	20,156	\$58,578,135	\$13,904,690	\$44,673,445
Tangipahoa	6,176	\$13,178,276	\$3,455,603	\$9,722,673
Tensas	227	\$669,702	\$136,266	\$533,436
Terrebonne	5,194	\$13,336,336	\$3,118,104	\$10,218,232
Union	1,279	\$2,417,938	\$716,229	\$1,701,709
Vermilion	2,832	\$6,234,250	\$1,585,805	\$4,648,445
Vernon	1,867	\$2,793,916	\$847,962	\$1,945,954
Washington	1,939	\$3,317,873	\$938,947	\$2,378,926
Webster	2,164	\$4,630,793	\$1,129,598	\$3,501,195
West Baton Rouge	1,452	\$3,211,522	\$850,587	\$2,360,935
West Carroll	555	\$815,150	\$254,094	\$561,056
West Feliciana	794	\$3,025,107	\$559,591	\$2,465,516
Winn	587	\$1,034,542	\$290,933	\$743,609
Out of State	3,853	\$12,887,695	\$2,364,459	\$10,523,236
Total	252,979	\$676,263,600	\$155,785,084	\$520,478,516

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. MILITARY PAY				
Acadia	56	\$45,333	\$32,577	\$12,756
Allen	10	\$11,221	\$8,165	\$3,056
Ascension	140	\$203,835	\$96,621	\$107,214
Assumption	13	\$12,765	\$9,191	\$3,574
Avoyelles	29	\$27,872	\$18,941	\$8,931
Beauregard	59	\$63,984	\$45,976	\$18,008
Bienville	11	\$8,515	\$7,831	\$684
Bossier	273	\$383,769	\$203,063	\$180,706
Caddo	232	\$262,649	\$162,364	\$100,285
Calcasieu	177	\$191,011	\$125,395	\$65,616
Concordia	15	\$10,645	\$8,870	\$1,775
DeSoto	23	\$21,185	\$15,111	\$6,074
East Baton Rouge	469	\$952,006	\$292,814	\$659,192
East Feliciana	26	\$44,395	\$6,332	\$38,063
Evangeline	25	\$15,513	\$14,080	\$1,433
Franklin	10	\$8,845	\$5,634	\$3,211
Grant	17	\$12,305	\$10,537	\$1,768
Iberia	66	\$60,872	\$47,355	\$13,517
Iberville	15	\$9,115	\$8,424	\$691
Jackson	10	\$7,993	\$6,608	\$1,385
Jefferson	372	\$573,828	\$270,684	\$303,144
Jefferson Davis	34	\$36,875	\$26,211	\$10,664
Lafayette	249	\$257,172	\$160,993	\$96,179
Lafourche	69	\$78,407	\$47,463	\$30,944
Lincoln	39	\$38,654	\$29,893	\$8,761
Livingston	173	\$226,267	\$109,292	\$116,975
Morehouse	16	\$13,100	\$11,268	\$1,832

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. MILITARY PAY...Continued				
Natchitoches	41	\$31,040	\$23,560	\$7,480
Orleans	283	\$596,892	\$204,724	\$392,168
Ouachita	147	\$167,614	\$108,053	\$59,561
Plaquemines	41	\$55,600	\$36,138	\$19,462
Pointe Coupee	10	\$7,633	\$5,475	\$2,158
Rapides	208	\$317,214	\$130,164	\$187,050
Richland	18	\$25,628	\$11,771	\$13,857
Sabine	16	\$9,771	\$7,706	\$2,065
St. Bernard	36	\$42,562	\$21,907	\$20,655
St. Charles	55	\$64,211	\$36,276	\$27,935
St. John the Baptist	30	\$23,861	\$17,922	\$5,939
St. Landry	65	\$60,714	\$46,898	\$13,816
St. Martin	64	\$73,967	\$47,152	\$26,815
St. Mary	36	\$42,452	\$25,140	\$17,312
St. Tammany	409	\$772,874	\$311,419	\$461,455
Tangipahoa	134	\$153,444	\$91,423	\$62,021
Terrebonne	106	\$186,901	\$79,865	\$107,036
Union	11	\$6,724	\$6,531	\$193
Vermilion	58	\$45,843	\$37,351	\$8,492
Vernon	140	\$168,380	\$117,824	\$50,556
Washington	35	\$50,667	\$23,960	\$26,707
Webster	30	\$31,410	\$21,826	\$9,584
West Baton Rouge	20	\$18,232	\$14,170	\$4,062
West Feliciana	10	\$15,562	\$8,961	\$6,601
Out of State	4,448	\$6,607,988	\$4,245,349	\$2,362,639
All Other ¹	67	\$68,601	\$45,313	\$23,288
Total	9,146	\$13,223,916	\$7,508,571	\$5,715,345

[26]

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell, Cameron, Catahoula, Claiborne, East Carroll, East Feliciana, Franklin, Jackson, LaSalle, Madison, Morehouse, Pointe Coupee, Red River, St. Helena, St. James, Tensas, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
8. S BANK INCOME				
Acadia	63	\$379,998	\$162,394	\$217,604
Ascension	19	\$293,752	\$82,552	\$211,200
Beauregard	18	\$173,553	\$93,719	\$79,834
Caddo	26	\$516,138	\$124,064	\$392,074
Caldwell	44	\$340,960	\$146,875	\$194,085
Catahoula	29	\$145,044	\$32,664	\$112,380
Concordia	49	\$324,963	\$91,491	\$233,472
East Baton Rouge	61	\$944,786	\$94,916	\$849,870
East Carroll	11	\$136,878	\$21,434	\$115,444
East Feliciana	31	\$122,883	\$23,756	\$99,127
Franklin	56	\$267,372	\$43,283	\$224,089
Iberia	51	\$1,112,516	\$265,149	\$847,367
Jefferson	26	\$236,979	\$53,471	\$183,508
Lafayette	89	\$787,436	\$151,232	\$636,204
Lafourche	65	\$1,241,081	\$361,117	\$879,964
LaSalle	14	\$191,120	\$60,172	\$130,948
Lincoln	14	\$473,744	\$122,562	\$351,182
Madison	14	\$261,782	\$35,869	\$225,913
Morehouse	23	\$119,204	\$11,826	\$107,378
Natchitoches	44	\$618,870	\$252,297	\$366,573
Orleans	26	\$786,368	\$278,279	\$508,089
Ouachita	57	\$641,002	\$68,065	\$572,937

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
8. S BANK INCOME...Continued				
Plaquemines	43	\$929,251	\$29,661	\$899,590
Rapides	21	\$251,187	\$52,130	\$199,057
Richland	39	\$431,888	\$142,119	\$289,769
Sabine	13	\$291,225	\$222,905	\$68,320
St. Landry	22	\$269,842	\$117,462	\$152,380
St. Martin	25	\$287,677	\$56,110	\$231,567
St. Tammany	18	\$392,653	\$34,744	\$357,909
Tensas	49	\$576,919	\$122,877	\$454,042
Terrebonne	26	\$404,635	\$68,693	\$335,942
Vermilion	27	\$140,603	\$67,226	\$73,377
West Carroll	12	\$75,334	\$11,466	\$63,868
West Feliciana	13	\$295,792	\$81,412	\$214,380
Out of State	11	\$64,241	\$28,987	\$35,254
All Other ¹	85	\$1,035,241	\$318,235	\$717,006
Total	1,234	\$15,562,917	\$3,931,214	\$11,631,703

10. PASS-THROUGH ENTITY TAX ELECTION				
Jefferson	12	\$425,301	\$338,615	\$86,686
All Other ²	35	\$992,955	\$517,803	\$475,152
Total	47	\$1,418,256	\$856,418	\$561,838

14. ADAPTIVE HOME IMPROVEMENTS FOR DISABLED INDIVIDUALS				
This exemption is included in number 3.				

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Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Bienville, Bossier, Calcasieu, DeSoto, Evangeline, Grant, Iberville, Jackson, Jefferson Davis, Livingston, Pointe Coupee, Red River, St. Charles, St. Mary, Tangipahoa, Vernon, Washington, Webster, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell, East Baton Rouge, Jackson, Orleans, Ouachita, Richland, St. Bernard, St. Tammany, and Tangipahoa.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
16. DEPENDENT/BLIND/AGED EXEMPTION/DEDUCTION				
Acadia	11,301	\$21,654,832	\$397,984	\$21,256,848
Allen	4,026	\$7,407,381	\$141,804	\$7,265,577
Ascension	28,646	\$88,092,365	\$964,265	\$87,128,100
Assumption	4,200	\$8,859,088	\$137,119	\$8,721,969
Avoyelles	7,211	\$12,701,189	\$239,877	\$12,461,312
Beauregard	6,337	\$13,948,163	\$223,018	\$13,725,145
Bienville	2,531	\$3,761,774	\$80,706	\$3,681,068
Bossier	24,871	\$58,687,398	\$807,389	\$57,880,009
Caddo	49,820	\$119,366,003	\$1,561,014	\$117,804,989
Calcasieu	38,200	\$97,197,738	\$1,283,043	\$95,914,695
Caldwell	1,682	\$3,024,622	\$56,259	\$2,968,363
Cameron	1,110	\$3,036,532	\$37,985	\$2,998,547
Catahoula	1,651	\$2,544,602	\$54,559	\$2,490,043
Claiborne	2,533	\$4,317,931	\$79,821	\$4,238,110
Concordia	3,568	\$4,985,793	\$118,502	\$4,867,291
DeSoto	6,166	\$13,522,834	\$200,358	\$13,322,476
East Baton Rouge	91,564	\$275,926,017	\$2,956,213	\$272,969,804
East Carroll	1,246	\$1,631,365	\$39,796	\$1,591,569
East Feliciana	3,961	\$7,980,792	\$126,677	\$7,854,115
Evangeline	5,856	\$11,035,699	\$207,807	\$10,827,892
Franklin	3,718	\$5,576,792	\$122,930	\$5,453,862
Grant	3,803	\$10,069,571	\$126,689	\$9,942,882
Iberia	14,516	\$26,742,677	\$480,889	\$26,261,788
Iberville	6,693	\$14,095,348	\$214,250	\$13,881,098
Jackson	2,921	\$4,789,813	\$94,988	\$4,694,825
Jefferson	94,373	\$239,060,169	\$2,959,148	\$236,101,021
Jefferson Davis	5,334	\$11,245,362	\$184,309	\$11,061,053
Lafayette	49,654	\$150,421,817	\$1,640,281	\$148,781,536
Lafourche	18,342	\$45,501,282	\$615,270	\$44,886,012
LaSalle	2,510	\$5,217,243	\$86,031	\$5,131,212
Lincoln	8,042	\$18,868,862	\$264,128	\$18,604,734
Livingston	28,640	\$67,819,859	\$974,878	\$66,844,981
Madison	1,876	\$2,271,981	\$60,250	\$2,211,731

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
16. DEPENDENT/BLIND/AGED EXEMPTION/DEDUCTION...Continued				
Morehouse	4,883	\$6,559,710	\$154,324	\$6,405,386
Natchitoches	6,996	\$13,995,603	\$227,641	\$13,767,962
Orleans	66,747	\$206,968,799	\$2,050,013	\$204,918,786
Ouachita	31,392	\$70,202,326	\$1,021,481	\$69,180,845
Plaquemines	4,733	\$14,868,918	\$156,693	\$14,712,225
Pointe Coupee	4,251	\$9,136,657	\$135,926	\$9,000,731
Rapides	25,884	\$61,824,956	\$861,635	\$60,963,321
Red River	1,585	\$2,981,290	\$51,787	\$2,929,503
Richland	3,953	\$6,714,625	\$129,061	\$6,585,564
Sabine	4,285	\$8,991,340	\$145,529	\$8,845,811
St. Bernard	8,451	\$13,739,081	\$279,182	\$13,459,899
St. Charles	12,215	\$33,986,913	\$397,743	\$33,589,170
St. Helena	2,705	\$3,723,878	\$87,113	\$3,636,765
St. James	4,874	\$10,674,828	\$156,795	\$10,518,033
St. John the Baptist	9,704	\$17,112,410	\$307,876	\$16,804,534
St. Landry	17,633	\$32,945,730	\$605,443	\$32,340,287
St. Martin	10,759	\$20,101,314	\$358,365	\$19,742,949
St. Mary	10,311	\$19,684,525	\$347,828	\$19,336,697
St. Tammany	60,763	\$203,120,074	\$2,018,321	\$201,101,753
Tangipahoa	25,131	\$49,800,214	\$825,903	\$48,974,311
Tensas	803	\$1,251,601	\$26,071	\$1,225,530
Terrebonne	21,669	\$49,992,487	\$733,017	\$49,259,470
Union	4,209	\$6,820,775	\$136,810	\$6,683,965
Vermilion	11,488	\$24,748,791	\$392,316	\$24,356,475
Vernon	6,518	\$11,488,760	\$216,738	\$11,272,022
Washington	8,032	\$11,641,965	\$266,869	\$11,375,096
Webster	7,349	\$14,304,101	\$234,748	\$14,069,353
West Baton Rouge	6,065	\$13,897,964	\$197,071	\$13,700,893
West Carroll	1,958	\$2,828,345	\$64,676	\$2,763,669
West Feliciana	2,476	\$8,416,881	\$83,278	\$8,333,603
Winn	2,290	\$3,730,142	\$76,043	\$3,654,099
Out of State	93,928	\$170,984,112	\$1,645,818	\$169,338,294
Total	1,020,942	\$2,488,602,009	\$31,930,351	\$2,456,671,658

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
18. EXCESS FEDERAL ITEMIZED DEDUCTIONS				
Acadia	706	\$3,574,307	\$603,218	\$2,971,089
Allen	314	\$1,385,394	\$271,984	\$1,113,410
Ascension	5,875	\$35,075,411	\$4,605,214	\$30,470,197
Assumption	401	\$1,841,838	\$260,329	\$1,581,509
Avoyelles	378	\$2,070,070	\$367,429	\$1,702,641
Beauregard	670	\$4,129,724	\$694,838	\$3,434,886
Bienville	229	\$1,081,269	\$183,727	\$897,542
Bossier	4,043	\$26,493,005	\$3,128,511	\$23,364,494
Caddo	8,940	\$71,523,415	\$10,290,331	\$61,233,084
Calcasieu	6,434	\$44,636,725	\$7,584,256	\$37,052,469
Caldwell	113	\$561,333	\$71,593	\$489,740
Cameron	152	\$1,154,859	\$262,696	\$892,163
Catahoula	146	\$682,694	\$93,579	\$589,115
Claiborne	289	\$1,050,566	\$178,491	\$872,075
Concordia	284	\$1,337,037	\$201,283	\$1,135,754
DeSoto	939	\$5,359,774	\$774,790	\$4,584,984
East Baton Rouge	20,616	\$166,861,243	\$20,952,753	\$145,908,490
East Carroll	105	\$569,209	\$103,877	\$465,332
East Feliciana	630	\$3,108,458	\$482,190	\$2,626,268
Evangeline	291	\$1,537,289	\$162,357	\$1,374,932
Franklin	315	\$1,610,274	\$250,017	\$1,360,257
Grant	307	\$1,471,044	\$223,061	\$1,247,983
Iberia	1,395	\$8,047,483	\$1,042,704	\$7,004,779
Iberville	1,130	\$5,459,157	\$1,087,561	\$4,371,596
Jackson	315	\$1,312,114	\$233,190	\$1,078,924
Jefferson	14,072	\$109,099,594	\$12,819,092	\$96,280,502
Jefferson Davis	397	\$2,520,745	\$341,500	\$2,179,245
Lafayette	7,873	\$69,065,168	\$8,558,403	\$60,506,765
Lafourche	1,450	\$12,110,457	\$1,416,594	\$10,693,863
LaSalle	247	\$1,368,934	\$158,888	\$1,210,046
Lincoln	1,398	\$9,914,157	\$1,341,176	\$8,572,981
Livingston	3,753	\$19,501,804	\$2,565,271	\$16,936,533

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
18. EXCESS FEDERAL ITEMIZED DEDUCTIONS ...Continued				
Madison	127	\$499,979	\$94,601	\$405,378
Morehouse	407	\$1,620,685	\$267,768	\$1,352,917
Natchitoches	809	\$4,573,462	\$556,228	\$4,017,234
Orleans	17,104	\$155,500,247	\$18,864,498	\$136,635,749
Ouachita	4,010	\$32,117,638	\$4,136,165	\$27,981,473
Plaquemines	642	\$6,454,216	\$749,253	\$5,704,963
Pointe Coupee	572	\$3,058,399	\$384,482	\$2,673,917
Rapides	3,326	\$27,720,685	\$3,809,764	\$23,910,921
Red River	145	\$1,163,685	\$299,260	\$864,425
Richland	348	\$2,052,375	\$250,431	\$1,801,944
Sabine	481	\$2,492,243	\$365,247	\$2,126,996
St. Bernard	619	\$2,415,545	\$362,716	\$2,052,829
St. Charles	1,834	\$10,922,345	\$1,209,153	\$9,713,192
St. Helena	243	\$899,480	\$132,815	\$766,665
St. James	832	\$3,212,229	\$529,526	\$2,682,703
St. John the Baptist	1,599	\$6,249,605	\$1,146,315	\$5,103,290
St. Landry	1,384	\$10,560,032	\$1,657,512	\$8,902,520
St. Martin	848	\$4,363,400	\$693,959	\$3,669,441
St. Mary	860	\$5,520,888	\$692,046	\$4,828,842
St. Tammany	11,746	\$99,739,352	\$9,998,801	\$89,740,551
Tangipahoa	2,675	\$16,215,001	\$1,895,589	\$14,319,412
Tensas	70	\$521,431	\$79,127	\$442,304
Terrebonne	1,920	\$14,731,086	\$1,855,685	\$12,875,401
Union	345	\$2,432,225	\$316,587	\$2,115,638
Vermilion	740	\$4,662,810	\$646,659	\$4,016,151
Vernon	488	\$2,436,173	\$465,376	\$1,970,797
Washington	547	\$2,224,535	\$342,989	\$1,881,546
Webster	662	\$5,908,945	\$630,103	\$5,278,842
West Baton Rouge	1,227	\$5,145,316	\$798,577	\$4,346,739
West Carroll	114	\$608,775	\$109,334	\$499,441
West Feliciana	534	\$4,438,645	\$480,750	\$3,957,895
Winn	181	\$907,859	\$138,917	\$768,942
Out of State	34,459	\$142,853,041	\$25,507,143	\$117,345,898
Total	176,105	\$1,199,736,883	\$160,778,279	\$1,038,958,604

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
19. HURRICANE RECOVERY ENTITY BENEFITS				
All Other ¹	14	\$52,064	\$21,476	\$30,588
Total	14	\$52,064	\$21,476	\$30,588

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
20. RECREATION VOLUNTEER				
Ascension	37	\$128,344	\$953	\$127,391
Bossier	11	\$29,684	\$242	\$29,442
Caddo	15	\$23,161	\$291	\$22,870
Calcasieu	35	\$60,266	\$672	\$59,594
East Baton Rouge	80	\$243,301	\$1,623	\$241,678
Iberia	14	\$27,338	\$350	\$26,988
Jefferson	154	\$447,116	\$3,793	\$443,323
Lafayette	27	\$50,317	\$597	\$49,720
Lafourche	21	\$50,755	\$495	\$50,260
Livingston	19	\$35,525	\$440	\$35,085
Orleans	56	\$73,378	\$1,217	\$72,161
Ouachita	20	\$25,234	\$349	\$24,885
Plaquemines	10	\$33,281	\$292	\$32,989
Rapides	22	\$45,029	\$562	\$44,467
St. Charles	19	\$65,884	\$585	\$65,299
St. John the Baptist	18	\$36,611	\$401	\$36,210
St. Landry	10	\$15,465	\$230	\$15,235
St. Martin	13	\$19,610	\$257	\$19,353
St. Mary	12	\$43,107	\$302	\$42,805
St. Tammany	131	\$866,658	\$3,503	\$863,155
Tangipahoa	20	\$33,752	\$480	\$33,272
Terrebonne	30	\$60,459	\$714	\$59,745
Washington	10	\$20,154	\$203	\$19,951
Webster	21	\$36,545	\$409	\$36,136
Out of State	10	\$52,384	\$221	\$52,163
All Other ²	122	\$268,660	\$2,790	\$265,870
Total	937	\$2,792,018	\$21,971	\$2,770,047

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Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, East Baton Rouge, Iberville, Livingston, Natchitoches, and Tangipahoa.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, East Feliciana, Evangeline, Franklin, Grant, Iberville, Jackson, Jefferson Davis, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Pointe Coupee, Red River, Richland, St. Bernard, St. Helena, St. James, Tensas, Union, Vermillion, Vernon, and West Baton Rouge.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
21. VOLUNTEER FIREFIGHTER				
Acadia	56	\$119,278	\$1,434	\$117,844
Allen	32	\$70,447	\$783	\$69,664
Ascension	45	\$118,609	\$1,035	\$117,574
Assumption	47	\$150,544	\$1,210	\$149,334
Avoyelles	109	\$196,585	\$2,423	\$194,162
Beauregard	33	\$58,403	\$897	\$57,506
Bienville	15	\$22,501	\$357	\$22,144
Bossier	45	\$120,613	\$1,088	\$119,525
Caddo	36	\$101,830	\$930	\$100,900
Calcasieu	55	\$130,635	\$1,398	\$129,237
Caldwell	15	\$32,624	\$390	\$32,234
Catahoula	18	\$17,811	\$390	\$17,421
Claiborne	26	\$50,441	\$650	\$49,791
DeSoto	19	\$49,235	\$509	\$48,726
East Baton Rouge	26	\$82,014	\$629	\$81,385
East Feliciana	45	\$96,322	\$1,072	\$95,250
Evangeline	41	\$91,500	\$905	\$90,595
Franklin	11	\$23,335	\$270	\$23,065
Grant	27	\$41,315	\$630	\$40,685
Iberia	17	\$28,892	\$410	\$28,482
Iberville	41	\$97,081	\$1,017	\$96,064
Jackson	18	\$35,881	\$460	\$35,421
Jefferson	87	\$244,242	\$2,113	\$242,129
Jefferson Davis	26	\$78,340	\$600	\$77,740
Lafayette	75	\$197,534	\$1,717	\$195,817
Lafourche	135	\$383,738	\$3,371	\$380,367
LaSalle	23	\$49,008	\$576	\$48,432
Lincoln	22	\$52,297	\$490	\$51,807

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
21. VOLUNTEER FIREFIGHTER...Continued				
Livingston	58	\$148,174	\$1,466	\$146,708
Natchitoches	24	\$52,835	\$536	\$52,299
Orleans	15	\$30,770	\$336	\$30,434
Plaquemines	26	\$103,858	\$536	\$103,322
Pointe Coupee	30	\$69,933	\$822	\$69,111
Rapides	117	\$196,551	\$2,612	\$193,939
Richland	33	\$54,581	\$792	\$53,789
Sabine	36	\$56,063	\$879	\$55,184
St. Charles	86	\$264,573	\$2,251	\$262,322
St. Helena	15	\$23,690	\$380	\$23,310
St. James	25	\$82,871	\$610	\$82,261
St. John the Baptist	20	\$49,337	\$474	\$48,863
St. Landry	61	\$122,711	\$1,469	\$121,242
St. Martin	38	\$76,149	\$881	\$75,268
St. Mary	46	\$92,710	\$1,081	\$91,629
St. Tammany	43	\$118,115	\$1,019	\$117,096
Tangipahoa	79	\$195,101	\$1,909	\$193,192
Terrebonne	91	\$197,629	\$2,091	\$195,538
Union	41	\$94,760	\$980	\$93,780
Vermilion	75	\$210,180	\$1,722	\$208,458
Vernon	51	\$75,595	\$1,205	\$74,390
Washington	46	\$79,154	\$1,180	\$77,974
Webster	42	\$86,437	\$928	\$85,509
West Baton Rouge	18	\$61,182	\$520	\$60,662
West Feliciana	16	\$50,521	\$420	\$50,101
Winn	12	\$20,658	\$248	\$20,410
Out of State	19	\$39,996	\$488	\$39,508
All Other ¹	47	\$68,613	\$933	\$67,680
Total	2,355	\$5,463,802	\$56,522	\$5,407,280

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Cameron, Concordia, East Carroll, Madison, Morehouse, Ouachita, Red River, St. Bernard, Tensas, and West Carroll.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
22. START SAVINGS PROGRAM CONTRIBUTION				
Acadia	79	\$665,775	\$13,008	\$652,767
Allen	22	\$118,644	\$3,306	\$115,338
Ascension	841	\$5,858,292	\$135,640	\$5,722,652
Assumption	74	\$414,688	\$12,614	\$402,074
Avoyelles	64	\$574,876	\$10,181	\$564,695
Beauregard	44	\$251,555	\$9,774	\$241,781
Bossier	334	\$2,183,513	\$56,535	\$2,126,978
Caddo	689	\$8,068,117	\$188,467	\$7,879,650
Calcasieu	446	\$4,060,968	\$91,817	\$3,969,151
Concordia	16	\$146,184	\$4,496	\$141,688
DeSoto	41	\$269,091	\$7,761	\$261,330
East Baton Rouge	2,962	\$29,423,797	\$694,924	\$28,728,873
East Feliciana	62	\$307,083	\$9,487	\$297,596
Evangeline	23	\$124,060	\$1,992	\$122,068
Grant	16	\$92,553	\$1,949	\$90,604
Iberia	105	\$723,848	\$17,442	\$706,406
Iberville	84	\$626,370	\$13,702	\$612,668
Jackson	14	\$65,510	\$5,138	\$60,372
Jefferson	1,895	\$17,056,415	\$433,202	\$16,623,213
Jefferson Davis	20	\$155,506	\$2,068	\$153,438
Lafayette	1,156	\$10,482,329	\$229,736	\$10,252,593
Lafourche	289	\$2,811,224	\$61,898	\$2,749,326
LaSalle	17	\$62,114	\$1,992	\$60,122
Lincoln	112	\$1,147,361	\$24,187	\$1,123,174
Livingston	398	\$2,090,347	\$52,305	\$2,038,042
Natchitoches	40	\$262,434	\$8,096	\$254,338
Orleans	2,328	\$25,034,404	\$633,137	\$24,401,267

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
22. START SAVINGS PROGRAM CONTRIBUTION...Continued				
Ouachita	324	\$2,842,977	\$61,634	\$2,781,343
Plaquemines	80	\$517,164	\$11,463	\$505,701
Pointe Coupee	42	\$262,121	\$7,532	\$254,589
Rapides	322	\$2,644,873	\$60,308	\$2,584,565
Richland	14	\$73,190	\$1,644	\$71,546
Sabine	13	\$145,411	\$2,074	\$143,337
St. Bernard	53	\$268,996	\$6,877	\$262,119
St. Charles	302	\$1,931,618	\$50,838	\$1,880,780
St. James	85	\$499,674	\$12,697	\$486,977
St. John the Baptist	80	\$377,681	\$10,682	\$366,999
St. Landry	130	\$818,016	\$23,538	\$794,478
St. Martin	83	\$461,616	\$11,042	\$450,574
St. Mary	79	\$442,560	\$11,202	\$431,358
St. Tammany	1,969	\$16,951,573	\$430,152	\$16,521,421
Tangipahoa	216	\$1,478,765	\$37,691	\$1,441,074
Terrebonne	258	\$2,141,278	\$45,417	\$2,095,861
Union	13	\$285,287	\$2,082	\$283,205
Vermilion	89	\$553,266	\$11,759	\$541,507
Vernon	32	\$134,338	\$5,757	\$128,581
Washington	39	\$241,820	\$5,531	\$236,289
Webster	22	\$273,248	\$5,680	\$267,568
West Baton Rouge	110	\$634,641	\$19,370	\$615,271
West Feliciana	64	\$466,919	\$13,932	\$452,987
Out of State	284	\$2,873,890	\$59,581	\$2,814,309
All Other ¹	71	\$393,660	\$10,784	\$382,876
Total	16,945	\$150,791,640	\$3,644,121	\$147,147,519

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Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Caldwell, Cameron, Catahoula, Claiborne, East Carroll, Franklin, Madison, Morehouse, Red River, St. Helena, Tensas, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
23. I.R.C. SECTION 280C EXPENSE				
Ascension	11	\$69,390	\$3,110	\$66,280
Bossier	18	\$224,924	\$16,115	\$208,809
Caddo	25	\$383,997	\$37,595	\$346,402
Calcasieu	28	\$454,862	\$9,717	\$445,145
East Baton Rouge	81	\$1,856,294	\$70,089	\$1,786,205
Jefferson	68	\$1,343,987	\$28,054	\$1,315,933
Lafayette	37	\$312,235	\$43,073	\$269,162
Lafourche	14	\$126,510	\$2,229	\$124,281
Livingston	16	\$418,865	\$10,100	\$408,765
Orleans	92	\$3,402,112	\$17,604	\$3,384,508
Ouachita	35	\$755,465	\$47,114	\$708,351
Rapides	25	\$959,944	\$65,528	\$894,416
St. Landry	12	\$372,736	\$20,334	\$352,402
St. Mary	14	\$1,151,452	\$40,570	\$1,110,882
St. Tammany	48	\$728,947	\$39,347	\$689,600
Terrebonne	22	\$413,341	\$37,423	\$375,918
Out of State	40	\$2,892,991	\$27,650	\$2,865,341
All Other ¹	101	\$1,241,731	\$84,492	\$1,157,239
Total	687	\$17,109,783	\$600,144	\$16,509,639

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
25. NET CAPITAL GAINS				
Acadia	17	\$479,243	\$272,883	\$206,360
Ascension	36	\$3,169,527	\$2,515,549	\$653,978
Avoyelles	10	\$993,334	\$851,184	\$142,150
Bossier	33	\$3,876,117	\$2,107,945	\$1,768,172
Caddo	38	\$1,355,678	\$629,738	\$725,940
Calcasieu	58	\$2,692,986	\$1,338,944	\$1,354,042
East Baton Rouge	192	\$12,260,768	\$7,583,151	\$4,677,617
Iberia	12	\$587,080	\$425,824	\$161,256
Jefferson	144	\$8,632,679	\$5,182,930	\$3,449,749
Lafayette	129	\$5,435,423	\$3,316,879	\$2,118,544
Lafourche	28	\$1,216,662	\$597,206	\$619,456
Livingston	18	\$1,153,386	\$821,024	\$332,362
Natchitoches	15	\$415,660	\$229,055	\$186,605
Orleans	112	\$7,504,847	\$5,398,757	\$2,106,090
Ouachita	67	\$2,404,887	\$1,040,584	\$1,364,303
Rapides	26	\$753,389	\$358,929	\$394,460
Richland	10	\$102,039	\$71,336	\$30,703
St. Charles	16	\$256,411	\$112,958	\$143,453
St. Landry	24	\$775,184	\$169,445	\$605,739
St. Martin	10	\$250,360	\$154,613	\$95,747
St. Tammany	153	\$9,925,310	\$6,729,064	\$3,196,246
Tangipahoa	29	\$1,163,329	\$555,038	\$608,291
Terrebonne	39	\$599,881	\$285,532	\$314,349
Vermilion	13	\$254,686	\$287,893	(\$33,207)
Out of State	32	\$1,281,586	\$689,019	\$592,567
All Other ²	89	\$3,181,850	\$1,821,067	\$1,360,783
Total	1,350	\$70,722,302	\$43,546,547	\$27,175,755

Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Cameron, Catahoula, Concordia, East Feliciana, Franklin, Grant, Iberia, Iberville, Jefferson Davis, LaSalle, Morehouse, Natchitoches, Plaquemines, Point Coupee, Red River, Richland, Sabine, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Martin, Tangipahoa, Union, Vermilion, Vernon, Washington, Webster, West Feliciana, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Catahoula, Concordia, DeSoto, East Carroll, East Feliciana, Evangeline, Grant, Jefferson Davis, Lincoln, Madison, Plaquemines, Point Coupee, Red River, Sabine, St. Bernard, St. James, St. John the Baptist, St. Mary, Tensas, Union, Vernon, Washington, Webster, West Baton Rouge, West Feliciana and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
27. PERSONAL EXEMPTION-STANDARD DEDUCTION				
Acadia	21,330	\$37,942,941	\$3,012,874	\$34,930,067
Allen	7,526	\$12,993,467	\$1,063,144	\$11,930,323
Ascension	53,786	\$146,216,597	\$7,606,200	\$138,610,397
Assumption	8,103	\$16,454,366	\$1,140,910	\$15,313,456
Avoyelles	13,666	\$22,440,284	\$1,902,086	\$20,538,198
Beauregard	12,182	\$24,783,189	\$1,729,123	\$23,054,066
Bienville	4,707	\$7,089,105	\$649,037	\$6,440,068
Bossier	47,285	\$101,098,456	\$6,474,437	\$94,624,019
Caddo	93,781	\$198,795,645	\$12,502,909	\$186,292,736
Calcasieu	74,928	\$169,069,099	\$10,297,678	\$158,771,421
Caldwell	3,153	\$5,307,791	\$449,773	\$4,858,018
Cameron	2,188	\$5,825,348	\$310,829	\$5,514,519
Catahoula	3,018	\$4,746,572	\$434,664	\$4,311,908
Claiborne	4,534	\$7,364,660	\$627,984	\$6,736,676
Concordia	6,008	\$8,542,854	\$845,912	\$7,696,942
DeSoto	11,033	\$22,141,192	\$1,537,548	\$20,603,644
East Baton Rouge	181,464	\$462,023,720	\$24,171,678	\$437,852,042
East Carroll	1,970	\$2,759,873	\$276,521	\$2,483,352
East Feliciana	7,697	\$14,793,922	\$1,065,574	\$13,728,348
Evangeline	10,995	\$19,770,450	\$1,549,977	\$18,220,473
Franklin	6,586	\$9,924,418	\$930,820	\$8,993,598
Grant	7,169	\$15,618,426	\$1,023,198	\$14,595,228
Iberia	27,145	\$48,374,119	\$3,748,998	\$44,625,121
Iberville	12,513	\$25,169,889	\$1,720,373	\$23,449,516
Jackson	5,461	\$8,963,301	\$771,871	\$8,191,430
Jefferson	190,997	\$422,617,678	\$25,266,938	\$397,350,740
Jefferson Davis	10,396	\$19,745,820	\$1,442,804	\$18,303,016
Lafayette	100,041	\$250,516,848	\$13,541,452	\$236,975,396
Lafourche	36,230	\$80,634,529	\$5,099,556	\$75,534,973
LaSalle	4,530	\$8,718,303	\$657,840	\$8,060,463
Lincoln	15,570	\$31,364,210	\$2,103,160	\$29,261,050
Livingston	56,289	\$120,274,457	\$7,900,068	\$112,374,389
Madison	3,158	\$3,941,497	\$435,425	\$3,506,072
Morehouse	8,712	\$11,823,555	\$1,205,894	\$10,617,661
Natchitoches	13,222	\$25,190,532	\$1,819,186	\$23,371,346

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
27. PERSONAL EXEMPTION-STANDARD DEDUCTION...Continued				
Orleans	150,335	\$381,969,352	\$18,849,804	\$363,119,548
Ouachita	57,899	\$118,167,407	\$7,943,755	\$110,223,652
Plaquemines	9,113	\$25,097,328	\$1,256,130	\$23,841,198
Pointe Coupee	8,224	\$16,994,810	\$1,136,276	\$15,858,534
Rapides	48,633	\$102,471,405	\$6,721,448	\$95,749,957
Red River	2,743	\$5,032,899	\$385,106	\$4,647,793
Richland	7,203	\$11,872,515	\$1,007,253	\$10,865,262
Sabine	7,596	\$15,021,472	\$1,083,643	\$13,937,829
St. Bernard	16,588	\$26,775,199	\$2,253,164	\$24,522,035
St. Charles	23,378	\$57,367,890	\$3,264,558	\$54,103,332
St. Helena	4,795	\$6,830,412	\$671,964	\$6,158,448
St. James	9,026	\$19,676,492	\$1,257,852	\$18,418,640
St. John the Baptist	18,648	\$32,547,727	\$2,533,231	\$30,014,496
St. Landry	32,403	\$59,374,905	\$4,535,401	\$54,839,504
St. Martin	20,923	\$37,103,000	\$2,909,740	\$34,193,260
St. Mary	18,828	\$33,963,683	\$2,635,938	\$31,327,745
St. Tammany	113,655	\$326,419,073	\$15,728,016	\$310,691,057
Tangipahoa	49,276	\$91,770,335	\$6,754,752	\$85,015,583
Tensas	1,350	\$2,141,424	\$186,460	\$1,954,964
Terrebonne	42,285	\$88,377,632	\$5,885,022	\$82,492,610
Union	7,954	\$12,912,646	\$1,127,410	\$11,785,236
Vermilion	21,952	\$42,237,047	\$3,083,696	\$39,153,351
Vernon	13,259	\$21,968,659	\$1,806,366	\$20,162,293
Washington	14,773	\$21,272,543	\$2,052,444	\$19,220,099
Webster	13,779	\$24,909,791	\$1,894,011	\$23,015,780
West Baton Rouge	11,596	\$25,437,514	\$1,606,085	\$23,831,429
West Carroll	3,565	\$5,272,154	\$504,671	\$4,767,483
West Feliciana	4,381	\$12,542,464	\$621,609	\$11,920,855
Winn	4,256	\$6,880,695	\$598,506	\$6,282,189
Out of State	219,825	\$325,449,997	\$14,960,505	\$310,489,492
Total	2,025,614	\$4,330,895,583	\$260,571,257	\$4,070,324,326

28. MILITARY FAMILY ASSISTANCE FUND

This exemption is included in number 3.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
29. ELEMENTARY & SECONDARY SCHOOL TUITION				
Acadia	1,051	\$4,277,593	\$335,724	\$3,941,869
Allen	59	\$160,412	\$6,091	\$154,321
Ascension	2,381	\$14,144,466	\$722,020	\$13,422,446
Assumption	286	\$1,418,601	\$84,328	\$1,334,273
Avoyelles	705	\$2,328,063	\$120,609	\$2,207,454
Beauregard	203	\$579,280	\$22,720	\$556,560
Bienville	51	\$157,256	\$9,271	\$147,985
Bossier	736	\$3,339,157	\$152,246	\$3,186,911
Caddo	2,094	\$14,943,973	\$532,312	\$14,411,661
Calcasieu	2,404	\$14,678,986	\$615,709	\$14,063,277
Caldwell	48	\$134,823	\$8,397	\$126,426
Cameron	17	\$252,528	\$3,930	\$248,598
Catahoula	40	\$92,506	\$6,008	\$86,498
Claiborne	145	\$537,560	\$34,821	\$502,739
Concordia	87	\$274,690	\$18,031	\$256,659
DeSoto	215	\$833,085	\$42,991	\$790,094
East Baton Rouge	9,494	\$74,048,447	\$3,310,763	\$70,737,684
East Carroll	73	\$245,788	\$15,481	\$230,307
East Feliciana	352	\$1,482,299	\$92,998	\$1,389,301
Evangeline	435	\$1,951,658	\$143,852	\$1,807,806
Franklin	251	\$713,845	\$47,612	\$666,233
Grant	149	\$552,259	\$22,847	\$529,412
Iberia	967	\$4,561,210	\$260,548	\$4,300,662
Iberville	577	\$2,730,795	\$182,256	\$2,548,539
Jackson	83	\$243,401	\$11,442	\$231,959
Jefferson	12,150	\$64,246,323	\$3,932,625	\$60,313,698
Jefferson Davis	287	\$1,105,405	\$57,505	\$1,047,900
Lafayette	5,799	\$39,603,241	\$1,961,590	\$37,641,651
Lafourche	1,775	\$9,884,011	\$554,828	\$9,329,183
LaSalle	29	\$81,107	\$4,768	\$76,339
Lincoln	621	\$3,263,503	\$154,903	\$3,108,600
Livingston	1,400	\$5,293,777	\$270,253	\$5,023,524
Madison	87	\$255,311	\$20,540	\$234,771

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
29. ELEMENTARY & SECONDARY SCHOOL TUITION...Continued				
Morehouse	257	\$889,442	\$70,263	\$819,179
Natchitoches	497	\$2,082,902	\$105,950	\$1,976,952
Orleans	6,675	\$49,306,034	\$2,120,502	\$47,185,532
Ouachita	1,437	\$8,210,692	\$391,270	\$7,819,422
Plaquemines	435	\$2,804,584	\$128,576	\$2,676,008
Pointe Coupee	497	\$2,117,606	\$152,882	\$1,964,724
Rapides	1,460	\$7,547,158	\$334,931	\$7,212,227
Red River	79	\$457,448	\$20,965	\$436,483
Richland	226	\$965,584	\$68,913	\$896,671
Sabine	45	\$113,260	\$3,849	\$109,411
St. Bernard	730	\$2,333,049	\$171,271	\$2,161,778
St. Charles	870	\$4,605,326	\$241,235	\$4,364,091
St. Helena	180	\$704,068	\$48,264	\$655,804
St. James	370	\$1,812,452	\$119,221	\$1,693,231
St. John the Baptist	991	\$3,594,963	\$267,408	\$3,327,555
St. Landry	1,663	\$6,633,705	\$461,340	\$6,172,365
St. Martin	1,036	\$4,656,261	\$308,865	\$4,347,396
St. Mary	646	\$2,381,175	\$138,170	\$2,243,005
St. Tammany	5,787	\$40,183,219	\$1,886,284	\$38,296,935
Tangipahoa	2,161	\$10,714,243	\$632,469	\$10,081,774
Tensas	63	\$220,228	\$19,432	\$200,796
Terrebonne	2,374	\$12,438,488	\$718,412	\$11,720,076
Union	188	\$735,324	\$42,444	\$692,880
Vermilion	712	\$3,317,749	\$194,729	\$3,123,020
Vernon	191	\$543,398	\$29,170	\$514,228
Washington	541	\$1,593,238	\$108,415	\$1,484,823
Webster	278	\$1,593,229	\$71,580	\$1,521,649
West Baton Rouge	601	\$2,684,720	\$185,876	\$2,498,844
West Carroll	13	\$30,269	\$2,263	\$28,006
West Feliciana	102	\$757,138	\$27,397	\$729,741
Winn	42	\$102,125	\$4,331	\$97,794
Out of State	904	\$5,762,797	\$248,252	\$5,514,545
Total	77,102	\$450,307,233	\$23,084,948	\$427,222,285

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
30. EDUCATIONAL EXPENSES FOR HOME-SCHOOLED CHILDREN				
Acadia	145	\$439,237	\$7,300	\$431,937
Allen	68	\$143,796	\$1,464	\$142,332
Ascension	264	\$889,755	\$14,231	\$875,524
Assumption	38	\$128,889	\$1,967	\$126,922
Avoyelles	56	\$118,593	\$1,957	\$116,636
Beauregard	128	\$352,269	\$4,754	\$347,515
Bienville	25	\$58,927	\$733	\$58,194
Bossier	228	\$560,047	\$9,145	\$550,902
Caddo	402	\$782,796	\$16,077	\$766,719
Calcasieu	475	\$1,559,414	\$20,179	\$1,539,235
Caldwell	26	\$40,149	\$875	\$39,274
Claiborne	21	\$35,381	\$979	\$34,402
Concordia	26	\$43,249	\$556	\$42,693
DeSoto	47	\$102,456	\$2,579	\$99,877
East Baton Rouge	741	\$2,609,053	\$42,146	\$2,566,907
East Feliciana	78	\$231,680	\$4,994	\$226,686
Evangeline	61	\$168,333	\$2,472	\$165,861
Franklin	66	\$152,352	\$2,085	\$150,267
Grant	46	\$79,864	\$1,664	\$78,200
Iberia	102	\$191,334	\$3,751	\$187,583
Iberville	52	\$122,637	\$1,989	\$120,648
Jackson	21	\$45,219	\$635	\$44,584
Jefferson	506	\$1,085,986	\$25,333	\$1,060,653
Jefferson Davis	65	\$170,967	\$2,265	\$168,702
Lafayette	594	\$1,947,000	\$33,428	\$1,913,572
Lafourche	188	\$346,800	\$7,081	\$339,719
LaSalle	28	\$64,541	\$994	\$63,547
Lincoln	67	\$239,310	\$2,744	\$236,566
Livingston	469	\$1,235,213	\$19,694	\$1,215,519
Madison	16	\$34,071	\$569	\$33,502
Morehouse	33	\$39,173	\$1,541	\$37,632

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
30. EDUCATIONAL EXPENSES FOR HOME-SCHOOLED CHILDREN...Continued				
Natchitoches	64	\$136,091	\$2,464	\$133,627
Orleans	345	\$637,166	\$19,509	\$617,657
Ouachita	260	\$569,081	\$10,955	\$558,126
Plaquemines	47	\$145,653	\$2,498	\$143,155
Pointe Coupee	39	\$71,466	\$2,978	\$68,488
Rapides	236	\$611,309	\$9,104	\$602,205
Red River	15	\$44,879	\$560	\$44,319
Richland	29	\$55,880	\$1,108	\$54,772
Sabine	42	\$90,051	\$1,189	\$88,862
St. Bernard	69	\$159,105	\$2,431	\$156,674
St. Charles	103	\$303,302	\$4,975	\$298,327
St. Helena	47	\$118,142	\$2,178	\$115,964
St. James	25	\$39,263	\$916	\$38,347
St. John the Baptist	95	\$245,659	\$5,551	\$240,108
St. Landry	249	\$758,543	\$14,275	\$744,268
St. Martin	158	\$388,549	\$5,543	\$383,006
St. Mary	86	\$182,777	\$3,918	\$178,859
St. Tammany	1,058	\$3,730,570	\$61,851	\$3,668,719
Tangipahoa	383	\$919,737	\$16,145	\$903,592
Terrebonne	272	\$717,104	\$11,741	\$705,363
Union	32	\$87,731	\$1,520	\$86,211
Vermilion	138	\$385,442	\$7,126	\$378,316
Vernon	79	\$162,767	\$2,888	\$159,879
Washington	95	\$199,825	\$3,910	\$195,915
Webster	83	\$167,864	\$2,927	\$164,937
West Baton Rouge	46	\$159,423	\$2,009	\$157,414
West Carroll	44	\$115,726	\$1,680	\$114,046
West Feliciana	27	\$79,682	\$1,626	\$78,056
Winn	25	\$50,154	\$677	\$49,477
Out of State	266	\$675,007	\$12,550	\$662,457
All Other ¹	40	\$77,867	\$1,687	\$76,180
Total	9,579	\$26,104,306	\$454,670	\$25,649,636

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Cameron, Catahoula, East Carroll, and Tensas.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
31. FEES AND OTHER EDUCATIONAL EXPENSES FOR A QUALITY PUBLIC EDUCATION				
Acadia	1,497	\$2,843,384	\$30,963	\$2,812,421
Allen	874	\$1,803,744	\$17,117	\$1,786,627
Ascension	6,246	\$20,186,375	\$141,786	\$20,044,589
Assumption	758	\$1,627,718	\$16,846	\$1,610,872
Avoyelles	1,360	\$2,325,388	\$26,877	\$2,298,511
Beauregard	1,056	\$2,763,784	\$23,241	\$2,740,543
Bienville	278	\$442,830	\$5,856	\$436,974
Bossier	4,606	\$11,821,921	\$109,965	\$11,711,956
Caddo	6,503	\$12,103,452	\$154,805	\$11,948,647
Calcasieu	6,652	\$16,925,066	\$165,744	\$16,759,322
Caldwell	253	\$419,017	\$4,448	\$414,569
Cameron	209	\$688,859	\$5,470	\$683,389
Catahoula	150	\$192,569	\$3,102	\$189,467
Claiborne	374	\$467,129	\$7,564	\$459,565
Concordia	694	\$726,703	\$15,923	\$710,780
DeSoto	744	\$1,849,469	\$19,070	\$1,830,399
East Baton Rouge	13,027	\$24,563,911	\$300,254	\$24,263,657
East Carroll	160	\$99,635	\$6,141	\$93,494
East Feliciana	576	\$1,017,540	\$13,743	\$1,003,797
Evangeline	1,010	\$1,943,324	\$20,231	\$1,923,093
Franklin	471	\$616,938	\$8,570	\$608,368
Grant	789	\$1,625,395	\$15,942	\$1,609,453
Iberia	2,141	\$3,599,105	\$46,147	\$3,552,958
Iberville	1,045	\$1,762,377	\$23,929	\$1,738,448
Jackson	288	\$661,351	\$7,253	\$654,098
Jefferson	12,091	\$19,844,873	\$270,824	\$19,574,049
Jefferson Davis	901	\$1,880,360	\$18,165	\$1,862,195
Lafayette	6,703	\$15,575,440	\$145,425	\$15,430,015
Lafourche	3,074	\$7,038,498	\$65,646	\$6,972,852
LaSalle	180	\$345,365	\$3,121	\$342,244
Lincoln	942	\$1,866,634	\$19,288	\$1,847,346
Livingston	6,758	\$18,701,612	\$149,034	\$18,552,578
Madison	173	\$186,658	\$6,394	\$180,264

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
31. FEES AND OTHER EDUCATIONAL EXPENSES FOR A QUALITY PUBLIC EDUCATION...Continued				
Morehouse	439	\$508,919	\$9,912	\$499,007
Natchitoches	935	\$1,861,428	\$24,201	\$1,837,227
Orleans	9,243	\$16,136,106	\$223,711	\$15,912,395
Ouachita	3,216	\$6,809,277	\$60,318	\$6,748,959
Plaquemines	1,063	\$2,899,723	\$24,524	\$2,875,199
Pointe Coupee	572	\$880,774	\$14,871	\$865,903
Rapides	5,355	\$10,870,334	\$115,843	\$10,754,491
Red River	173	\$253,084	\$3,819	\$249,265
Richland	295	\$416,895	\$6,678	\$410,217
Sabine	465	\$1,051,716	\$8,684	\$1,043,032
St. Bernard	1,809	\$2,956,096	\$40,200	\$2,915,896
St. Charles	2,763	\$8,161,955	\$63,397	\$8,098,558
St. Helena	519	\$565,119	\$13,922	\$551,197
St. James	973	\$2,587,127	\$22,788	\$2,564,339
St. John the Baptist	1,646	\$2,613,674	\$39,421	\$2,574,253
St. Landry	2,882	\$4,917,968	\$64,578	\$4,853,390
St. Martin	1,523	\$2,712,236	\$31,912	\$2,680,324
St. Mary	2,101	\$3,294,594	\$48,520	\$3,246,074
St. Tammany	9,807	\$29,634,178	\$221,216	\$29,412,962
Tangipahoa	4,781	\$8,319,906	\$115,732	\$8,204,174
Tensas	89	\$70,219	\$2,391	\$67,828
Terrebonne	4,089	\$7,745,449	\$89,597	\$7,655,852
Union	360	\$558,121	\$8,624	\$549,497
Vermilion	1,946	\$4,442,902	\$39,631	\$4,403,271
Vernon	881	\$1,823,243	\$16,930	\$1,806,313
Washington	1,039	\$1,568,267	\$20,175	\$1,548,092
Webster	920	\$1,662,597	\$18,210	\$1,644,387
West Baton Rouge	1,029	\$2,311,955	\$25,543	\$2,286,412
West Carroll	110	\$181,027	\$3,142	\$177,885
West Feliciana	475	\$1,485,454	\$12,040	\$1,473,414
Winn	352	\$581,486	\$7,630	\$573,856
Out of State	2,100	\$4,717,005	\$48,404	\$4,668,601
Total	146,533	\$313,115,258	\$3,315,448	\$309,799,810

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
33. COVID-19 EDUCATIONAL EXPENSES				
Ascension	31	\$92,708	\$1,556	\$91,152
Bossier	23	\$50,738	\$753	\$49,985
Caddo	52	\$78,344	\$4,893	\$73,451
Calcasieu	27	\$46,834	\$2,097	\$44,737
East Baton Rouge	134	\$348,773	\$9,636	\$339,137
East Feliciana	13	\$13,082	\$595	\$12,487
Iberia	28	\$45,072	\$1,979	\$43,093
Jackson	24	\$53,668	\$1,846	\$51,822
Jefferson	111	\$170,841	\$6,282	\$164,559
Lafayette	40	\$84,248	\$1,800	\$82,448
Lafourche	17	\$63,775	\$1,033	\$62,742
Lincoln	12	\$15,865	\$714	\$15,151
Livingston	33	\$74,691	\$2,073	\$72,618
Orleans	130	\$240,158	\$10,613	\$229,545
Ouachita	23	\$75,091	\$2,111	\$72,980
Rapides	25	\$53,596	\$2,661	\$50,935
St. Bernard	22	\$23,450	\$1,737	\$21,713
St. Charles	18	\$70,641	\$1,805	\$68,836
St. John the Baptist	19	\$24,331	\$898	\$23,433
St. Landry	31	\$45,845	\$1,599	\$44,246
St. Mary	22	\$23,318	\$1,658	\$21,660
St. Tammany	62	\$143,105	\$4,718	\$138,387
Tangipahoa	38	\$69,744	\$3,137	\$66,607
Terrebonne	23	\$48,479	\$1,285	\$47,194
All Other ¹	143	\$245,155	\$9,352	\$235,803
Total	1,101	\$2,201,552	\$76,831	\$2,124,721

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[38]

Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Concordia, DeSoto, Evangeline, Franklin, Grant, Iberville, Jefferson Davis, LaSalle, Madison, Morehouse, Natchitoches, Plaquemines, Red River, Richland, Sabine, St. Helena, St. James, St. Martin, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
36. NET INCOME TAXES PAID TO OTHER STATES				
Acadia	272	\$843,742	\$318,018	\$592,295
Allen	178	\$382,576	\$128,600	\$281,317
Ascension	698	\$5,578,508	\$1,088,551	\$4,614,446
Assumption	83	\$269,421	\$94,940	\$194,203
Avoyelles	281	\$762,037	\$247,317	\$548,211
Beauregard	260	\$821,969	\$288,964	\$548,982
Bienville	86	\$249,861	\$95,072	\$184,153
Bossier	810	\$6,088,089	\$1,595,231	\$4,658,604
Caddo	1,520	\$22,038,535	\$4,413,882	\$18,510,496
Calcasieu	888	\$6,178,000	\$1,401,703	\$4,924,410
Caldwell	165	\$449,955	\$181,630	\$286,575
Cameron	33	\$665,874	\$125,036	\$546,207
Catahoula	188	\$476,795	\$207,491	\$305,798
Claiborne	269	\$570,098	\$307,554	\$312,346
Concordia	1,140	\$2,157,597	\$1,098,919	\$1,202,395
DeSoto	139	\$483,876	\$151,549	\$380,998
East Baton Rouge	2,592	\$48,431,564	\$10,199,176	\$38,624,481
East Carroll	91	\$347,478	\$72,543	\$287,442
East Feliciana	137	\$592,167	\$213,139	\$392,309
Evangeline	224	\$591,108	\$240,896	\$386,674
Franklin	356	\$888,224	\$291,322	\$647,389
Grant	275	\$4,134,595	\$574,020	\$3,672,421
Iberia	287	\$2,758,715	\$514,658	\$2,303,861
Iberville	122	\$1,056,023	\$393,823	\$761,333
Jackson	174	\$392,569	\$171,351	\$243,089
Jefferson	2,610	\$32,872,908	\$6,208,650	\$27,058,282
Jefferson Davis	124	\$530,770	\$149,486	\$419,532
Lafayette	1,530	\$20,262,319	\$3,953,569	\$16,883,103
Lafourche	410	\$2,490,784	\$503,379	\$2,194,245
LaSalle	239	\$626,547	\$248,950	\$411,339
Lincoln	402	\$2,241,091	\$728,059	\$1,714,528
Livingston	912	\$3,380,696	\$1,047,155	\$2,502,260
Madison	354	\$544,464	\$323,993	\$257,021

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
36. NET INCOME TAXES PAID TO OTHER STATES...Continued				
Morehouse	634	\$1,606,582	\$703,779	\$1,013,235
Natchitoches	240	\$2,216,736	\$335,228	\$1,923,768
Orleans	3,709	\$42,485,764	\$9,799,213	\$34,070,420
Ouachita	1,560	\$8,098,886	\$2,034,171	\$6,363,141
Plaquemines	115	\$703,249	\$141,533	\$579,006
Pointe Coupee	96	\$822,538	\$140,399	\$705,696
Rapides	805	\$5,771,826	\$1,348,873	\$4,570,668
Red River	40	\$114,565	\$22,078	\$93,018
Richland	315	\$794,998	\$262,370	\$568,791
Sabine	221	\$827,505	\$217,910	\$651,789
St. Bernard	165	\$484,102	\$143,115	\$355,559
St. Charles	258	\$1,642,013	\$419,208	\$1,254,555
St. Helena	167	\$473,807	\$199,385	\$289,812
St. James	55	\$216,300	\$39,342	\$179,396
St. John the Baptist	151	\$473,847	\$145,266	\$337,586
St. Landry	428	\$2,758,222	\$842,169	\$2,219,387
St. Martin	196	\$997,759	\$233,294	\$812,929
St. Mary	224	\$2,651,113	\$547,677	\$2,183,110
St. Tammany	4,510	\$30,069,686	\$8,125,207	\$22,816,225
Tangipahoa	1,344	\$6,182,899	\$1,444,531	\$4,949,202
Tensas	62	\$173,575	\$51,568	\$131,969
Terrebonne	575	\$5,071,187	\$815,836	\$4,381,675
Union	730	\$2,397,640	\$1,245,897	\$1,301,820
Vermilion	306	\$973,618	\$348,691	\$679,147
Vernon	359	\$958,598	\$379,806	\$597,609
Washington	584	\$1,164,762	\$522,298	\$731,696
Webster	528	\$1,599,744	\$582,885	\$1,096,473
West Baton Rouge	106	\$729,360	\$123,984	\$620,078
West Carroll	467	\$1,001,850	\$644,387	\$473,672
West Feliciana	120	\$776,422	\$165,119	\$639,584
Winn	157	\$395,634	\$194,554	\$243,703
Out of State	2,876	\$20,462,461	\$6,034,543	\$15,707,754
Total	39,952	\$315,256,203	\$75,832,942	\$249,393,218

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
37. CONTRIBUTION OF TANGIBLE PROPERTY OF A SOPHISTICATED AND TECHNOLOGICAL NATURE TO EDUCATIONAL INSTITUTIONS				
Ascension	20	\$68,438	\$6,136	\$62,302
Bossier	11	\$32,169	\$1,486	\$30,683
Caddo	24	\$40,730	\$6,011	\$34,719
Calcasieu	22	\$38,754	\$6,797	\$36,173
East Baton Rouge	140	\$2,208,088	\$119,290	\$2,093,031
Jefferson	51	\$297,684	\$13,726	\$283,958
Lafayette	33	\$352,194	\$9,100	\$343,094
Livingston	11	\$28,484	\$2,468	\$26,016
Orleans	55	\$257,478	\$25,551	\$231,927
Ouachita	10	\$21,375	\$1,603	\$19,772
St. Tammany	32	\$86,865	\$4,061	\$82,804
Tangipahoa	10	\$14,144	\$1,197	\$12,947
Out of State	28	\$163,684	\$7,190	\$156,494
All Other ¹	123	\$429,186	\$42,501	\$386,763
Total	570	\$4,039,273	\$247,117	\$3,800,683

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[40]

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Catahoula, East Carroll, East Feliciana, Grant, Iberia, Iberville, Lafourche, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Plaquemines, Point Coupee, Rapides, St. Bernard, St. Charles, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, Terrebonne, Vermillion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
39. CERTAIN DISABILITIES				
Acadia	42	\$60,392	\$3,176	\$57,216
Ascension	104	\$227,727	\$7,855	\$219,872
Assumption	13	\$24,083	\$1,152	\$22,931
Avoyelles	16	\$11,601	\$593	\$11,725
Beauregard	16	\$20,036	\$1,098	\$18,938
Bienville	16	\$40,637	\$1,152	\$39,485
Bossier	90	\$148,344	\$6,067	\$146,704
Caddo	247	\$556,477	\$16,913	\$540,111
Calcasieu	164	\$469,317	\$11,713	\$458,286
Concordia	17	\$42,277	\$1,257	\$44,321
DeSoto	18	\$33,428	\$1,334	\$32,094
East Baton Rouge	530	\$1,541,538	\$38,575	\$1,505,218
East Feliciana	21	\$43,759	\$1,756	\$42,003
Evangeline	17	\$24,852	\$971	\$27,527
Franklin	16	\$17,424	\$1,296	\$16,128
Grant	12	\$19,242	\$864	\$18,378
Iberia	50	\$93,147	\$3,022	\$91,595
Iberville	21	\$40,646	\$1,728	\$38,918
Jackson	12	\$16,593	\$873	\$15,720
Jefferson	494	\$1,394,608	\$36,151	\$1,360,050
Jefferson Davis	24	\$52,227	\$1,699	\$50,528
Lafayette	233	\$672,586	\$18,258	\$656,844
Lafourche	37	\$65,117	\$2,401	\$62,716
Lincoln	43	\$83,506	\$2,955	\$86,428
Livingston	120	\$286,956	\$8,558	\$279,550
Madison	12	\$8,270	\$576	\$7,694

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
39. CERTAIN DISABILITIES...Continued				
Orleans	416	\$1,143,683	\$29,751	\$1,113,932
Ouachita	103	\$205,507	\$7,460	\$198,047
Plaquemines	20	\$84,293	\$1,512	\$82,781
Pointe Coupee	21	\$57,008	\$1,440	\$55,821
Rapides	101	\$184,583	\$7,255	\$179,549
Richland	13	\$21,893	\$864	\$21,029
St. Bernard	29	\$51,732	\$2,340	\$49,392
St. Charles	69	\$142,696	\$4,686	\$138,010
St. Helena	10	\$6,921	\$704	\$6,217
St. James	27	\$59,504	\$1,762	\$57,742
St. John the Baptist	44	\$70,559	\$3,494	\$67,065
St. Landry	57	\$128,416	\$3,931	\$124,968
St. Martin	37	\$71,409	\$2,681	\$68,728
St. Mary	44	\$59,879	\$3,191	\$57,481
St. Tammany	349	\$1,231,994	\$25,576	\$1,206,986
Tangipahoa	97	\$158,997	\$6,538	\$154,473
Terrebonne	84	\$169,750	\$6,069	\$164,288
Union	10	\$22,097	\$720	\$21,377
Vermilion	36	\$64,171	\$2,422	\$61,878
Vernon	19	\$47,010	\$1,424	\$45,586
Washington	26	\$41,403	\$1,767	\$39,828
Webster	28	\$66,766	\$2,088	\$64,678
West Baton Rouge	33	\$52,377	\$2,168	\$51,749
West Feliciana	12	\$30,213	\$936	\$29,277
Out of State	320	\$655,462	\$21,025	\$636,033
All Other ¹	61	\$85,102	\$4,457	\$80,645
Total	4,494	\$10,952,316	\$321,384	\$10,669,511

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Caldwell, Cameron, Catahoula, Claiborne, East Carroll, LaSalle, Red River, Sabine, Tensas, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
40. SPECIAL ALLOWABLE CREDITS				
Acadia	163	\$1,091,884	\$1,282	\$1,090,602
Allen	41	\$255,956	\$405	\$255,551
Ascension	455	\$6,038,472	\$4,230	\$6,036,515
Assumption	63	\$357,605	\$677	\$360,019
Avoyelles	55	\$279,547	\$577	\$278,970
Beauregard	59	\$490,047	\$488	\$489,559
Bienville	54	\$190,662	\$677	\$189,985
Bossier	461	\$4,669,396	\$4,389	\$4,683,087
Caddo	1,511	\$20,389,364	\$14,528	\$20,422,655
Calcasieu	835	\$8,860,975	\$7,431	\$8,863,499
Caldwell	14	\$206,570	\$181	\$206,389
Cameron	19	\$673,553	\$155	\$673,398
Catahoula	17	\$57,922	\$189	\$58,995
Claiborne	38	\$134,000	\$380	\$134,094
Concordia	43	\$238,473	\$353	\$238,120
DeSoto	109	\$995,589	\$1,200	\$994,716
East Baton Rouge	2,937	\$42,516,572	\$26,532	\$42,530,064
East Carroll	16	\$160,629	\$124	\$162,539
East Feliciana	80	\$347,116	\$638	\$347,245
Evangeline	49	\$201,990	\$442	\$204,534
Franklin	18	\$136,134	\$172	\$135,962
Grant	27	\$131,406	\$214	\$131,380
Iberia	253	\$2,562,886	\$2,043	\$2,565,061
Iberville	107	\$1,089,975	\$1,145	\$1,088,831
Jackson	25	\$85,303	\$234	\$85,069
Jefferson	2,681	\$31,530,287	\$23,557	\$31,623,308
Jefferson Davis	94	\$841,360	\$792	\$841,033
Lafayette	1,725	\$22,247,808	\$14,029	\$22,401,303
Lafourche	311	\$3,884,766	\$2,691	\$3,981,854
LaSalle	16	\$107,047	\$133	\$106,914
Lincoln	252	\$1,911,890	\$2,123	\$1,923,533
Livingston	331	\$2,511,097	\$3,133	\$2,507,967
Madison	14	\$86,685	\$108	\$86,577

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
40. SPECIAL ALLOWABLE CREDITS...Continued				
Morehouse	57	\$597,897	\$513	\$597,809
Natchitoches	118	\$1,834,387	\$1,085	\$1,833,302
Orleans	3,211	\$40,783,185	\$29,606	\$40,858,577
Ouachita	537	\$7,230,792	\$4,635	\$7,248,455
Plaquemines	124	\$1,210,114	\$1,169	\$1,208,945
Pointe Coupee	67	\$1,307,388	\$647	\$1,306,823
Rapides	453	\$5,911,353	\$3,981	\$5,941,330
Red River	39	\$300,878	\$492	\$300,386
Richland	24	\$231,298	\$200	\$231,098
Sabine	52	\$441,009	\$557	\$440,470
St. Bernard	76	\$418,601	\$693	\$417,908
St. Charles	259	\$1,496,195	\$2,434	\$1,495,877
St. Helena	13	\$44,473	\$189	\$44,284
St. James	90	\$492,457	\$828	\$491,629
St. John the Baptist	152	\$739,987	\$1,664	\$740,442
St. Landry	209	\$3,854,333	\$1,793	\$3,854,449
St. Martin	103	\$686,367	\$809	\$695,332
St. Mary	162	\$1,204,885	\$1,410	\$1,203,615
St. Tammany	2,156	\$24,139,915	\$18,339	\$24,132,754
Tangipahoa	345	\$3,179,548	\$2,698	\$3,181,779
Tensas	18	\$113,035	\$80	\$112,955
Terrebonne	326	\$4,468,468	\$2,921	\$4,561,524
Union	48	\$459,242	\$315	\$459,146
Vermilion	181	\$1,530,770	\$1,515	\$1,531,207
Vernon	55	\$420,068	\$493	\$419,670
Washington	96	\$264,384	\$1,195	\$265,248
Webster	143	\$1,098,269	\$1,473	\$1,096,863
West Baton Rouge	87	\$814,294	\$830	\$813,464
West Carroll	10	\$40,928	\$108	\$40,820
West Feliciana	67	\$980,386	\$546	\$979,840
Winn	22	\$219,229	\$187	\$219,042
Out of State	9,577	\$42,751,449	\$102,606	\$42,874,980
Total	31,750	\$304,548,550	\$301,263	\$305,299,351

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
41. EDUCATION				
Acadia	20	\$67,835	\$177	\$72,615
Ascension	88	\$364,367	\$1,721	\$362,646
Avoyelles	17	\$66,589	\$159	\$66,430
Beauregard	18	\$76,505	\$116	\$77,658
Bossier	61	\$428,760	\$1,006	\$427,754
Caddo	120	\$926,707	\$1,213	\$991,912
Calcasieu	131	\$1,702,771	\$1,689	\$1,705,648
East Baton Rouge	253	\$3,721,928	\$3,172	\$3,726,156
Iberia	50	\$300,993	\$670	\$300,341
Iberville	13	\$65,760	\$208	\$66,756
Jackson	16	\$31,471	\$228	\$31,243
Jefferson	191	\$1,876,139	\$2,552	\$1,899,893
Lafayette	257	\$2,822,956	\$1,715	\$2,838,339
Lafourche	37	\$322,268	\$488	\$321,780
Lincoln	41	\$426,488	\$272	\$426,216
Livingston	76	\$248,618	\$1,459	\$252,130
Natchitoches	20	\$287,169	\$173	\$287,108
Orleans	221	\$3,904,486	\$2,576	\$3,914,719
Ouachita	166	\$1,506,282	\$1,709	\$1,519,000
Plaquemines	13	\$98,682	\$317	\$98,365

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
41. EDUCATION...Continued				
Pointe Coupee	14	\$169,903	\$273	\$169,630
Rapides	64	\$469,206	\$826	\$471,359
Richland	15	\$42,859	\$186	\$42,673
St. Bernard	13	\$29,863	\$276	\$29,587
St. Charles	29	\$275,336	\$471	\$274,865
St. John the Baptist	18	\$75,251	\$362	\$75,316
St. Landry	42	\$1,567,189	\$470	\$1,570,044
St. Martin	26	\$129,027	\$485	\$128,542
St. Mary	20	\$90,774	\$453	\$90,321
St. Tammany	235	\$3,319,910	\$2,780	\$3,338,324
Tangipahoa	69	\$506,751	\$737	\$528,904
Terrebonne	67	\$222,296	\$750	\$458,476
Union	18	\$85,266	\$95	\$85,171
Vermilion	32	\$111,931	\$580	\$113,414
Vernon	10	(\$8,294)	\$182	\$22,732
Washington	13	\$27,449	\$270	\$27,574
Webster	16	\$99,677	\$289	\$99,388
Out of State	161	\$1,813,138	\$1,822	\$1,812,245
All Other ¹	124	\$506,080	\$1,898	\$508,726
Total	2,795	\$28,780,386	\$34,825	\$29,234,000

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Footnotes for Individual Income Tax

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Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
42. CERTAIN CHILD CARE EXPENSES				
Acadia	778	\$1,585,053	\$131,996	\$1,501,449
Allen	182	\$340,092	\$29,094	\$321,418
Ascension	3,809	\$15,852,519	\$313,200	\$15,670,091
Assumption	334	\$952,225	\$39,846	\$924,575
Avoyelles	633	\$1,276,484	\$101,866	\$1,211,599
Beauregard	307	\$913,674	\$26,620	\$895,205
Bienville	197	\$267,320	\$35,950	\$246,319
Bossier	2,900	\$9,141,872	\$300,684	\$8,933,314
Caddo	4,990	\$12,609,791	\$754,887	\$12,119,110
Calcasieu	3,413	\$11,702,592	\$331,921	\$11,474,081
Caldwell	69	\$119,103	\$9,395	\$113,755
Cameron	50	\$184,848	\$5,804	\$180,568
Catahoula	52	\$80,411	\$9,087	\$75,083
Claiborne	173	\$265,272	\$30,399	\$246,147
Concordia	147	\$300,614	\$22,154	\$284,886
DeSoto	677	\$1,638,198	\$95,347	\$1,567,662
East Baton Rouge	10,040	\$37,613,383	\$1,185,645	\$36,823,853
East Carroll	58	\$66,526	\$12,956	\$59,098
East Feliciana	310	\$643,877	\$43,769	\$613,464
Evangeline	351	\$888,133	\$40,015	\$859,592
Franklin	164	\$286,272	\$25,942	\$270,310
Grant	268	\$615,663	\$28,645	\$597,072
Iberia	1,369	\$2,695,326	\$228,159	\$2,558,526
Iberville	690	\$1,812,975	\$93,408	\$1,747,671
Jackson	141	\$266,687	\$24,411	\$250,639
Jefferson	9,217	\$32,855,739	\$983,596	\$32,181,274
Jefferson Davis	267	\$759,510	\$29,800	\$737,186
Lafayette	6,152	\$23,434,259	\$571,884	\$23,039,133
Lafourche	1,694	\$6,039,956	\$144,689	\$5,940,757
LaSalle	79	\$196,814	\$6,239	\$192,512
Lincoln	831	\$1,999,049	\$115,372	\$1,938,567
Livingston	3,107	\$9,422,821	\$295,693	\$9,200,616
Madison	125	\$150,026	\$21,619	\$136,838

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
42. CERTAIN CHILD CARE EXPENSES...Continued				
Morehouse	324	\$573,422	\$51,161	\$538,243
Natchitoches	648	\$1,151,949	\$97,816	\$1,088,920
Orleans	7,083	\$35,822,248	\$885,436	\$35,376,974
Ouachita	2,690	\$7,006,714	\$309,005	\$6,847,946
Plaquemines	453	\$1,924,627	\$36,631	\$1,895,457
Pointe Coupee	336	\$987,710	\$34,534	\$963,868
Rapides	2,244	\$6,076,512	\$246,945	\$5,909,175
Red River	110	\$190,871	\$20,840	\$175,125
Richland	214	\$437,639	\$29,723	\$417,946
Sabine	137	\$236,127	\$18,104	\$224,998
St. Bernard	951	\$2,115,756	\$124,859	\$2,029,191
St. Charles	1,525	\$5,563,199	\$160,382	\$5,461,716
St. Helena	231	\$345,433	\$43,390	\$314,185
St. James	387	\$1,121,817	\$49,640	\$1,088,302
St. John the Baptist	919	\$1,845,434	\$147,807	\$1,741,492
St. Landry	1,171	\$2,487,740	\$165,444	\$2,381,508
St. Martin	1,000	\$2,642,716	\$108,487	\$2,564,661
St. Mary	717	\$1,259,070	\$125,538	\$1,184,026
St. Tammany	5,955	\$25,340,435	\$480,526	\$25,055,092
Tangipahoa	2,370	\$5,698,935	\$309,219	\$5,487,364
Tensas	28	\$80,588	\$4,550	\$77,571
Terrebonne	2,176	\$6,541,689	\$221,925	\$6,398,445
Union	272	\$495,191	\$41,169	\$469,616
Vermilion	975	\$2,802,417	\$89,324	\$2,739,216
Vernon	382	\$751,259	\$40,696	\$724,202
Washington	525	\$836,258	\$78,383	\$784,648
Webster	586	\$1,613,033	\$70,565	\$1,559,673
West Baton Rouge	855	\$3,034,818	\$72,491	\$2,977,048
West Carroll	63	\$121,666	\$6,467	\$117,219
West Feliciana	198	\$860,717	\$15,042	\$846,978
Winn	154	\$307,523	\$21,172	\$292,001
Out of State	5,745	\$11,779,000	\$370,720	\$11,539,293
Total	94,998	\$309,029,597	\$10,568,083	\$302,184,469

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
45. SMALL-TOWN HEALTH PROFESSIONAL				
Evangeline	17	\$141,166	\$53,623	\$88,058
Franklin	13	\$162,846	\$46,800	\$116,046
Lafayette	11	\$107,668	\$32,857	\$74,811
Lafourche	11	\$105,091	\$38,714	\$69,977
Ouachita	19	\$151,317	\$59,836	\$91,481
Rapides	15	\$123,869	\$50,075	\$77,394
Richland	15	\$146,077	\$50,118	\$95,959
All Other ¹	157	\$1,333,248	\$530,102	\$816,759
Total	258	\$2,271,282	\$862,125	\$1,430,485

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
51. ACCESSIBLE AND BARRIER-FREE CONSTRUCTED HOME				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Claiborne, Concordia, DeSoto, East Baton Rouge, Grant, Iberia, Jackson, Jefferson, Jefferson Davis, LaSalle, Lincoln, Livingston, Morehouse, Natchitoches, Pointe Coupee, Sabine, St. James, St. Landry, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermillion, Vernon, Washington, Webster, West Carroll, West Feliciana, Winn, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
65. REHABILITATION OF HISTORIC STRUCTURES				
Acadia	10	\$66,346	\$42,097	\$39,491
Ascension	14	\$2,310,257	\$1,055,561	\$1,254,696
Bossier	14	\$515,746	\$334,505	\$200,019
Caddo	55	\$4,908,800	\$1,835,061	\$3,082,870
Calcasieu	10	\$908,157	\$166,405	\$758,530
East Baton Rouge	216	\$12,736,849	\$7,605,499	\$5,325,390
Iberville	10	\$164,986	\$81,243	\$83,743
Jefferson	139	\$8,703,588	\$5,565,425	\$3,157,284
Lafayette	65	\$3,110,865	\$1,639,902	\$1,502,969
Lafourche	10	\$192,026	\$105,156	\$86,870
Orleans	268	\$10,183,013	\$7,221,427	\$3,137,950
Ouachita	12	\$734,034	\$187,779	\$546,255
St. Tammany	101	\$4,150,501	\$2,337,103	\$1,836,570
Tangipahoa	12	\$327,878	\$159,825	\$168,053
Out of State	65	\$5,158,866	\$2,312,521	\$3,082,651
All Other ¹	80	\$5,363,406	\$3,652,413	\$1,806,013
Total	1,081	\$59,535,318	\$34,301,922	\$26,069,354

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
71. DONATIONS TO SCHOOL TUITION ORGANIZATION (Credit)				
East Baton Rouge	73	\$5,358,982	\$2,778,920	\$2,717,628
Jefferson	47	\$1,984,718	\$1,488,549	\$520,726
Lafayette	19	\$1,227,281	\$460,521	\$837,842
Orleans	51	\$1,924,134	\$2,348,172	\$709,714
St. Tammany	20	\$226,825	\$87,178	\$164,273
All Other ²	90	\$6,489,048	\$2,965,400	\$3,620,320
Total	300	\$17,210,988	\$10,128,740	\$8,570,503
72. REHABILITATION OF AN OWNER OCCUPIED RESIDENTIAL OR MIXED-USE PROPERTY				
Orleans	47	\$310,498	\$136,991	\$225,365
All Other ³	35	\$173,154	\$97,127	\$106,857
Total	82	\$483,652	\$234,118	\$332,222

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Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Iberia, Lincoln, Livingston, Natchitoches, Plaquemine, Pointe Coupee, Rapides, Red River, St. Bernard, St. Charles, St. John the Baptist, St. Landry, St. Martin, St. Mary, Tensas, Terrebonne, Vermilion, Vernon, Washington, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Bossier, Caddo, Calcasieu, Caldwell, Franklin, Grant, Iberia, Iberville, Lafourche, LaSalle, Lincoln, Natchitoches, Ouachita, Plaquemine, Rapides, Richland, St. John the Baptist, St. Landry, St. Mary, Tangipahoa, Terrebonne, Vermilion, West Baton Rouge, West Feliciana, Winn, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Avoyelles, Caddo, East Baton Rouge, Jefferson, Lafayette, Lincoln, Ouachita, Rapides, St. Bernard, St. Tammany, Tangipahoa, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
74. EARNED INCOME TAX CREDIT				
Acadia	7,092	\$2,325,302	\$963,618	\$1,707,613
Allen	2,333	\$855,334	\$301,817	\$652,678
Ascension	9,820	\$3,898,869	\$1,244,625	\$3,034,299
Assumption	2,239	\$806,174	\$302,116	\$596,442
Avoyelles	5,048	\$1,657,937	\$698,119	\$1,204,886
Beauregard	2,745	\$1,021,747	\$345,276	\$794,187
Bienville	1,611	\$541,051	\$209,776	\$406,744
Bossier	10,907	\$4,223,738	\$1,393,469	\$3,260,858
Caddo	29,994	\$10,527,746	\$3,964,226	\$7,841,120
Calcasieu	18,197	\$6,366,380	\$2,300,884	\$4,816,862
Caldwell	1,012	\$350,627	\$134,788	\$268,067
Cameron	430	\$148,801	\$51,286	\$113,142
Catahoula	1,042	\$355,033	\$135,406	\$264,946
Claiborne	1,538	\$542,541	\$210,234	\$400,825
Concordia	2,331	\$823,741	\$336,214	\$593,534
DeSoto	3,107	\$1,184,948	\$411,948	\$891,520
East Baton Rouge	46,047	\$16,757,421	\$6,107,839	\$12,507,924
East Carroll	1,028	\$329,197	\$158,701	\$226,091
East Feliciana	1,867	\$747,535	\$235,179	\$576,962
Evangeline	3,997	\$1,274,274	\$531,844	\$930,089
Franklin	2,669	\$857,772	\$374,639	\$620,921
Grant	1,956	\$751,544	\$247,784	\$584,324
Iberia	9,270	\$3,070,567	\$1,328,853	\$2,192,648
Iberville	3,657	\$1,384,437	\$492,992	\$1,038,781
Jackson	1,504	\$545,907	\$184,913	\$421,961
Jefferson	47,951	\$16,645,265	\$5,932,063	\$12,558,875
Jefferson Davis	2,971	\$1,030,427	\$381,718	\$772,085
Lafayette	24,168	\$8,291,639	\$3,111,637	\$6,233,943
Lafourche	8,676	\$3,034,127	\$1,092,791	\$2,299,531
LaSalle	1,200	\$430,992	\$151,314	\$329,867
Lincoln	4,182	\$1,330,318	\$531,885	\$984,189
Livingston	11,699	\$4,710,043	\$1,434,310	\$3,720,591
Madison	1,509	\$489,209	\$237,392	\$343,511

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
74. EARNED INCOME TAX CREDIT...Continued				
Morehouse	3,493	\$1,165,884	\$474,453	\$857,681
Natchitoches	4,239	\$1,460,440	\$560,490	\$1,088,675
Orleans	43,716	\$13,807,898	\$5,438,810	\$10,197,463
Ouachita	18,571	\$6,430,192	\$2,525,504	\$4,778,034
Plaquemines	2,143	\$789,604	\$271,698	\$595,775
Pointe Coupee	2,260	\$796,527	\$294,476	\$604,862
Rapides	14,151	\$5,208,331	\$1,835,147	\$3,965,905
Red River	1,003	\$374,959	\$139,723	\$277,891
Richland	2,522	\$862,775	\$356,715	\$632,480
Sabine	2,154	\$749,415	\$287,284	\$568,223
St. Bernard	5,532	\$2,080,712	\$742,530	\$1,561,494
St. Charles	4,729	\$1,805,866	\$609,872	\$1,365,497
St. Helena	1,924	\$718,134	\$277,753	\$527,700
St. James	2,249	\$882,804	\$310,395	\$651,394
St. John The Baptist	5,733	\$2,236,662	\$784,727	\$1,675,827
St. Landry	11,365	\$3,940,426	\$1,626,968	\$2,885,267
St. Martin	6,761	\$2,388,083	\$914,548	\$1,775,963
St. Mary	6,349	\$2,200,320	\$879,702	\$1,615,768
St. Tammany	19,789	\$7,427,889	\$2,315,901	\$5,807,977
Tangipahoa	14,449	\$5,279,245	\$1,975,834	\$3,946,495
Tensas	585	\$185,179	\$85,627	\$129,470
Terrebonne	11,736	\$4,076,929	\$1,542,317	\$3,039,189
Union	2,342	\$822,572	\$312,381	\$618,213
Vermilion	6,348	\$2,173,760	\$827,902	\$1,636,919
Vernon	3,238	\$1,143,749	\$410,760	\$867,486
Washington	5,295	\$1,937,195	\$717,490	\$1,436,999
Webster	4,156	\$1,459,208	\$541,899	\$1,091,784
West Baton Rouge	2,683	\$1,102,317	\$356,786	\$847,390
West Carroll	1,099	\$395,153	\$133,754	\$305,028
West Feliciana	859	\$367,405	\$105,993	\$286,655
Winn	1,399	\$531,645	\$174,469	\$415,575
Out of State	12,002	\$3,362,368	\$1,385,463	\$2,523,268
Total	498,671	\$175,474,289	\$64,757,027	\$131,768,363

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
75. AMOUNTS PAID BY CERTAIN MILITARY SERVICE MEMBERS FOR OBTAINING LOUISIANA HUNTING AND FISHING LICENSES				
Acadia	10	\$40,527	\$334	\$40,210
Ascension	23	\$68,716	\$563	\$68,168
Bossier	28	\$56,036	\$1,403	\$54,711
Caddo	31	\$102,597	\$825	\$101,819
Calcasieu	20	\$55,975	\$537	\$55,455
East Baton Rouge	55	\$425,760	\$1,156	\$425,844
Jefferson	59	\$165,324	\$2,101	\$163,854
Lafayette	30	\$72,285	\$1,623	\$71,227
Lafourche	11	\$18,583	\$245	\$18,338
Livingston	24	\$52,931	\$575	\$52,385
Orleans	47	\$162,682	\$1,148	\$161,707
Ouachita	23	\$52,179	\$564	\$51,713
Rapides	28	\$53,194	\$579	\$52,731
St. Charles	10	\$21,267	\$397	\$21,634
St. Tammany	50	\$124,803	\$1,466	\$124,097
Tangipahoa	13	\$32,585	\$660	\$31,957
Terrebonne	22	\$49,142	\$414	\$49,035
Washington	10	\$15,636	\$538	\$15,098
Out of State	30	\$37,422	\$802	\$36,803
All Other ¹	153	\$291,984	\$4,045	\$288,707
Total	677	\$1,899,628	\$19,975	\$1,885,493

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Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Caldwell, Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, LaSalle, Lincoln, Morehouse, Natchitoches, Plaquemines, Point Coupee, Red River, Red River, St. Bernard, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, Tensas, Union, Vernon, Vermilion, West Baton Rouge, West Carroll, and West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
76. INVENTORY TAX/ADVALOREM TAX				
Acadia	25	\$238,292	\$35,709	\$209,933
Allen	15	\$39,880	\$26,712	\$22,955
Ascension	31	\$565,899	\$51,035	\$532,481
Beauregard	13	\$275,949	\$315,440	\$26,592
Bossier	65	\$2,020,447	\$247,152	\$1,848,044
Caddo	141	\$6,896,258	\$2,708,148	\$5,358,778
Calcasieu	65	\$813,886	\$96,478	\$744,601
Caldwell	11	\$12,515	\$40,642	\$1,525
Catahoula	16	\$42,817	\$37,377	\$32,505
Concordia	21	\$59,189	\$88,684	\$8,815
DeSoto	11	\$205,792	\$36,266	\$170,213
East Baton Rouge	201	\$10,589,624	\$2,833,602	\$8,472,476
East Feliciana	10	\$16,191	\$8,582	\$8,502
Evangeline	27	\$90,972	\$25,172	\$72,668
Franklin	27	\$97,162	\$23,893	\$85,573
Iberia	53	\$1,104,191	\$203,689	\$942,070
Jefferson	180	\$6,257,303	\$3,732,500	\$3,982,193
Jefferson Davis	13	\$135,180	\$63,902	\$85,706
Lafayette	293	\$6,824,342	\$2,010,868	\$6,225,809
Lafourche	62	\$1,101,363	\$975,027	\$607,434
Lincoln	46	\$648,169	\$222,540	\$511,508
Livingston	18	\$125,427	\$14,447	\$113,595
Natchitoches	24	\$204,800	\$69,021	\$156,720
Orleans	152	\$5,459,927	\$1,198,559	\$4,398,128

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
76. INVENTORY TAX/ADVALOREM TAX...Continued				
Ouachita	139	\$2,487,062	\$1,108,371	\$1,964,693
Pointe Coupee	18	\$150,306	\$34,660	\$123,749
Rapides	51	\$1,884,293	\$486,646	\$1,505,579
Sabine	14	\$204,296	\$76,918	\$128,936
St. Landry	39	\$406,115	\$27,354	\$382,003
St. Martin	25	\$464,151	\$242,117	\$241,597
St. Mary	19	\$292,919	\$23,915	\$271,979
St. Tammany	124	\$2,752,391	\$1,412,858	\$2,154,825
Tangipahoa	38	\$838,863	\$596,952	\$403,600
Terrebonne	52	\$1,969,198	\$650,587	\$1,613,799
Union	23	\$93,168	\$43,040	\$70,008
Vermillion	22	\$255,316	\$66,370	\$207,508
Webster	24	\$278,894	\$38,211	\$255,273
West Feliciana	16	\$506,094	\$135,823	\$398,537
Winn	10	\$74,341	\$14,718	\$67,819
Out of State	389	\$8,618,577	\$4,021,495	\$7,078,173
All Other ¹	118	\$2,123,106	\$692,301	\$1,587,728
Total	2,641	\$67,224,665	\$24,737,781	\$53,074,630

78. AD VALOREM TAX ON OFFSHORE VESSELS				
Jefferson	11	\$41,155	\$251,059	\$25,327
Lafayette	22	\$935,363	\$782,781	\$770,395
Lafourche	36	\$304,347	\$1,335,072	\$220,439
Orleans	29	\$1,560,179	\$1,671,136	\$630,365
St. Tammany	12	\$48,501	\$132,340	\$22,930
Out of State	47	\$25,041	\$916,295	\$3,383
All Other ²	18	\$101,123	\$97,546	\$79,787
Total	175	\$3,015,709	\$5,186,229	\$1,752,626

Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Avoyelles, Bienville, Cameron, Claiborne, East Carroll, Grant, Iberville, Jackson, LaSalle, Morehouse, Plaquemines, Richland, St. Bernard, St. Charles, St. Helena, St. James, St. James, Tensas, Vernon, Washington, and West Baton Rouge..
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, Cameron, East Baton Rouge, Iberia, St. Charles, St. Mary, and Terrebonne.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
81. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT				
Acadia	699	\$2,643,357	\$10,884	\$2,636,052
Allen	159	\$438,552	\$1,780	\$438,701
Ascension	1,956	\$9,398,620	\$14,182	\$9,393,222
Assumption	205	\$786,086	\$3,125	\$783,611
Avoyelles	237	\$694,562	\$2,172	\$692,853
Beauregard	333	\$1,219,223	\$4,393	\$1,215,794
Bienville	110	\$259,239	\$1,077	\$258,329
Bossier	1,490	\$6,123,524	\$4,167	\$6,138,320
Caddo	2,904	\$20,665,239	(\$6,646)	\$20,736,790
Calcasieu	2,396	\$13,964,067	\$37,734	\$13,939,721
Caldwell	56	\$172,738	\$484	\$172,408
Cameron	74	\$361,114	\$1,296	\$359,953
Catahoula	66	\$139,713	\$836	\$139,046
Claiborne	155	\$754,341	\$2,030	\$752,659
Concordia	96	\$381,825	\$558	\$381,882
DeSoto	214	\$833,169	\$1,939	\$831,499
East Baton Rouge	8,441	\$66,903,668	\$140,911	\$66,825,226
East Carroll	35	\$88,847	(\$25)	\$88,949
East Feliciana	291	\$814,687	\$4,207	\$811,011
Evangeline	138	\$479,317	\$1,254	\$478,391
Franklin	102	\$354,723	\$1,416	\$353,666
Grant	196	\$516,604	\$2,310	\$514,692
Iberia	881	\$5,521,320	\$16,731	\$5,510,136
Iberville	367	\$1,642,387	\$5,787	\$1,637,658
Jackson	155	\$363,107	\$1,439	\$361,895
Jefferson	9,396	\$52,326,091	\$216,179	\$52,222,716
Jefferson Davis	269	\$1,107,348	\$4,403	\$1,103,753
Lafayette	4,573	\$33,753,861	\$77,914	\$33,712,156
Lafourche	1,209	\$7,663,398	\$24,911	\$7,643,350
LaSalle	80	\$341,029	\$346	\$340,838
Lincoln	659	\$4,535,721	\$10,767	\$4,527,913
Livingston	1,720	\$5,902,293	\$18,624	\$5,890,960
Madison	34	\$50,855	(\$242)	\$51,145

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
81. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT...Continued				
Morehouse	231	\$870,324	\$1,963	\$871,878
Natchitoches	385	\$1,820,220	\$4,195	\$1,818,649
Orleans	6,562	\$52,537,221	\$184,756	\$52,401,929
Ouachita	1,837	\$10,099,312	\$25,440	\$10,177,719
Plaquemines	401	\$2,224,034	\$9,199	\$2,217,033
Pointe Coupee	276	\$1,284,105	\$3,636	\$1,281,943
Rapides	1,500	\$8,117,012	\$13,766	\$8,107,130
Red River	69	\$232,666	(\$196)	\$232,969
Richland	137	\$521,617	\$1,572	\$520,235
Sabine	195	\$625,645	\$2,829	\$624,176
St. Bernard	447	\$1,269,244	(\$8,868)	\$1,279,787
St. Charles	1,148	\$5,262,141	\$17,872	\$5,253,490
St. Helena	112	\$252,640	\$1,951	\$251,659
St. James	291	\$1,065,558	\$4,878	\$1,061,476
St. John the Baptist	685	\$1,921,264	\$9,096	\$1,915,378
St. Landry	792	\$3,019,500	\$10,499	\$3,033,112
St. Martin	525	\$2,275,013	\$2,404	\$2,277,723
St. Mary	612	\$2,516,193	\$12,781	\$2,507,220
St. Tammany	7,622	\$42,360,209	\$129,609	\$42,268,703
Tangipahoa	1,583	\$5,883,841	\$3,792	\$5,904,196
Tensas	24	\$110,988	\$19	\$111,004
Terrebonne	1,489	\$7,898,313	\$26,219	\$7,911,373
Union	194	\$664,387	\$2,452	\$662,420
Vermilion	661	\$2,522,296	\$9,207	\$2,517,803
Vernon	301	\$1,061,192	\$2,672	\$1,061,134
Washington	314	\$756,967	\$2,816	\$761,237
Webster	390	\$2,086,155	\$4,066	\$2,083,740
West Baton Rouge	340	\$1,285,482	\$3,357	\$1,284,267
West Carroll	49	\$149,688	\$496	\$149,296
West Feliciana	218	\$1,133,446	\$3,531	\$1,130,423
Winn	89	\$239,756	\$754	\$239,132
Out of State	1,484	\$10,396,885	\$2,763	\$10,486,083
Total	70,659	\$413,663,939	\$1,096,469	\$413,349,612

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
83. MILK PRODUCERS				
Tangipahoa	37	\$30,324	\$334,200	\$2,057
Washington	18	\$53,622	\$176,400	\$21,521
All Other ¹	14	\$25,997	\$103,300	\$2,258
Total	69	\$109,943	\$613,900	\$25,836

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
84. CONVERSION OF VEHICLES TO ALTERNATIVE FUEL				
Ascension	12	\$63,825	\$26,876	\$39,449
East Baton Rouge	38	\$339,576	\$91,849	\$269,144
Jefferson	20	\$114,307	\$41,869	\$83,438
Lafayette	18	\$211,048	\$39,725	\$179,103
Orleans	24	\$257,593	\$54,081	\$208,512
St. Tammany	25	\$344,766	\$58,668	\$298,373
Out of State	11	\$53,640	\$18,749	\$41,191
All Other ²	52	\$298,457	\$115,856	\$206,854
Total	200	\$1,683,212	\$447,673	\$1,326,064

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Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, DeSoto, East Baton Rouge, East Feliciana, Franklin, Sabine, St. Helena, and Out of State.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Avoyelles, Beauregard, Bossier, Caddo, Calcasieu, Catahoula, Evangeline, Jefferson Davis, Lafourche, LaSalle, Livingston, Ouachita, Plaquemines, Rapides, St. Bernard, St. Charles, St. James, St. Martin, St. Mary, Tangipahoa, Terrebonne, and West Baton Rouge.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
85. SCHOOL READINESS CHILD CARE				
Allen	18	\$27,637	\$2,572	\$25,853
Ascension	222	\$592,729	\$29,216	\$573,212
Assumption	15	\$35,210	\$253	\$35,075
Avoyelles	125	\$275,553	\$19,214	\$266,239
Beauregard	53	\$170,864	\$8,085	\$167,004
Bossier	236	\$564,710	\$28,724	\$548,571
Caddo	579	\$1,408,355	\$62,108	\$1,371,790
Calcasieu	612	\$2,216,483	\$68,370	\$2,177,811
Cameron	13	\$26,514	\$1,870	\$25,404
DeSoto	49	\$146,164	\$5,765	\$142,390
East Baton Rouge	1,478	\$4,637,236	\$203,315	\$4,523,702
East Feliciana	27	\$58,814	\$2,386	\$56,676
Evangeline	46	\$97,462	\$7,896	\$94,244
Grant	45	\$88,213	\$2,586	\$86,517
Iberia	103	\$177,513	\$12,517	\$171,936
Iberville	52	\$158,161	\$5,955	\$154,070
Jackson	16	\$35,367	\$2,437	\$33,691
Jefferson	813	\$1,571,303	\$130,954	\$1,499,733
Jefferson Davis	19	\$34,547	\$5,314	\$31,971
Lafayette	580	\$1,133,185	\$73,400	\$1,090,436
Lafourche	163	\$593,760	\$17,356	\$581,959
Lincoln	141	\$354,144	\$26,643	\$349,506
Livingston	243	\$541,826	\$38,389	\$519,638
Morehouse	53	\$116,841	\$6,674	\$113,130
Natchitoches	120	\$289,906	\$15,980	\$280,094
Orleans	946	\$2,951,917	\$115,075	\$2,877,672

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
85. SCHOOL READINESS CHILD CARE...Continued				
Ouachita	375	\$924,924	\$36,411	\$901,523
Plaquemines	22	\$36,701	\$3,066	\$34,304
Pointe Coupee	52	\$125,295	\$4,973	\$121,641
Rapides	454	\$1,041,688	\$62,915	\$1,001,192
Richland	12	\$30,776	\$1,245	\$29,564
St. Bernard	170	\$309,224	\$26,794	\$292,438
St. Charles	185	\$550,354	\$20,328	\$534,837
St. Helena	19	\$25,917	\$2,626	\$23,632
St. James	29	\$43,927	\$1,279	\$43,229
St. John the Baptist	88	\$114,181	\$13,593	\$105,670
St. Landry	172	\$342,420	\$22,105	\$328,950
St. Martin	84	\$156,589	\$12,948	\$148,184
St. Mary	39	\$69,318	\$4,839	\$65,610
St. Tammany	944	\$3,111,910	\$132,411	\$3,039,254
Tangipahoa	387	\$960,075	\$47,535	\$928,684
Terrebonne	227	\$484,156	\$23,904	\$466,346
Union	26	\$47,501	\$3,886	\$45,174
Vermilion	118	\$230,528	\$16,150	\$219,470
Vernon	26	\$41,932	\$3,703	\$39,897
Washington	92	\$143,664	\$18,733	\$131,916
Webster	48	\$86,441	\$8,008	\$81,765
West Baton Rouge	97	\$241,194	\$10,114	\$234,271
West Feliciana	18	\$46,468	\$1,369	\$45,099
Out of State	323	\$853,999	\$26,829	\$842,962
All Other ¹	55	\$95,616	\$7,246	\$91,078
Total	10,878	\$28,483,917	\$1,412,555	\$27,654,520

[52]

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Caldwell, Catahoula, Claiborne, Concordia, Franklin, LaSalle, Madison, Red River, Sabine, Tensas, West Carroll, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
86. SCHOOL READINESS CHILD CARE PROVIDER				
Caddo	25	\$62,207	\$139,561	\$73,672
Calcasieu	17	\$18,876	\$135,370	\$12,678
East Baton Rouge	41	\$146,820	\$391,164	\$83,175
Jefferson	38	\$40,979	\$269,832	\$46,078
Lafayette	13	\$23,412	\$204,220	\$3,511
Orleans	29	\$36,956	\$221,353	\$19,916
Ouachita	13	\$4,450	\$35,558	\$27,504
St. Landry	10	\$10,240	\$30,302	\$12,289
St. Tammany	14	\$31,283	\$226,541	\$23,293
Tangipahoa	18	\$26,327	\$241,707	\$7,022
All Other ¹	121	\$140,979	\$1,069,905	\$123,974
Total	339	\$542,529	\$2,965,513	\$433,112

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Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Beauregard, Bienville, Bossier, Claiborne, Concordia, DeSoto, East Carroll, Evangeline, Franklin, Grant, Iberia, Jackson, Jefferson Davis, Lafourche, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Pointe Coupee, Rapides, Richland, St. Tammany, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, Terrebonne, Vermilion, Vernon, Washington, West Baton Rouge, West Carroll, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
87. SCHOOL READINESS CHILD CARE DIRECTORS AND STAFF				
Acadia	58	\$36,609	\$181,410	\$266
Allen	23	\$18,066	\$66,881	\$654
Ascension	52	\$96,469	\$159,450	\$31,089
Assumption	10	\$11,726	\$30,807	\$615
Avoyelles	73	\$75,990	\$222,766	\$9,544
Beauregard	20	\$59,268	\$55,480	\$36,051
Bossier	62	\$66,044	\$181,684	\$14,121
Caddo	301	\$208,662	\$903,495	\$15,261
Calcasieu	205	\$261,709	\$575,581	\$61,625
Claiborne	11	\$7,700	\$33,299	\$0
Concordia	29	\$19,261	\$90,205	\$0
DeSoto	24	\$28,309	\$75,381	\$9,093
East Baton Rouge	505	\$715,245	\$1,476,005	\$313,159
East Carroll	21	\$14,340	\$70,719	\$0
East Feliciana	29	\$43,956	\$92,794	\$16,095
Evangeline	41	\$26,798	\$114,333	\$2,868
Franklin	25	\$24,930	\$76,776	\$7,365
Grant	21	\$20,987	\$61,849	\$1,493
Iberia	115	\$75,248	\$351,392	\$5,847
Iberville	54	\$59,527	\$150,836	\$8,526
Jackson	15	\$17,800	\$48,796	\$0
Jefferson	446	\$474,751	\$1,333,090	\$80,984
Jefferson Davis	25	\$16,584	\$80,325	\$0
Lafayette	222	\$204,250	\$669,781	\$14,050
Lafourche	68	\$83,542	\$199,760	\$9,892
Lincoln	62	\$51,201	\$192,582	\$2,045
Livingston	70	\$111,220	\$215,182	\$20,670
Madison	26	\$21,119	\$84,384	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
87. SCHOOL READINESS CHILD CARE DIRECTORS AND STAFF...Continued				
Morehouse	52	\$40,945	\$156,333	\$579
Natchitoches	51	\$48,613	\$145,524	\$6,641
Orleans	520	\$459,058	\$1,528,718	\$62,433
Ouachita	180	\$139,022	\$512,493	\$15,447
Plaquemines	22	\$63,119	\$62,461	\$30,942
Pointe Coupee	59	\$68,039	\$171,975	\$11,847
Rapides	153	\$160,833	\$447,508	\$23,174
Red River	18	\$27,416	\$49,616	\$2,789
Richland	34	\$26,488	\$108,382	\$687
Sabine	13	\$28,266	\$42,828	\$10,876
St. Bernard	63	\$91,559	\$182,857	\$34,291
St. Charles	86	\$83,512	\$266,809	\$9,094
St. Helena	51	\$30,140	\$164,936	\$0
St. James	21	\$21,988	\$61,214	\$2,712
St. John the Baptist	42	\$38,447	\$116,881	\$7,117
St. Landry	185	\$113,759	\$580,684	\$8,328
St. Martin	79	\$58,311	\$243,321	\$529
St. Mary	61	\$43,343	\$178,830	\$1,039
St. Tammany	247	\$356,173	\$756,982	\$72,879
Tangipahoa	205	\$221,875	\$615,391	\$23,240
Terrebonne	71	\$98,626	\$217,387	\$23,683
Vermilion	68	\$64,558	\$201,167	\$7,416
Vernon	34	\$62,365	\$104,574	\$18,388
Washington	87	\$93,335	\$290,095	\$14,504
Webster	41	\$29,950	\$122,591	\$0
West Baton Rouge	51	\$54,943	\$151,520	\$9,421
Out of State	86	\$72,400	\$247,373	\$16,998
All Other ¹	65	\$57,732	\$190,240	\$2,439
Total	5,258	\$5,506,126	\$15,713,733	\$1,078,806

[54]

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Caldwell, Cameron, Catahoula, LaSalle, St. Landry, St. Tammany, Tensas, Union, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
88. SCHOOL READINESS BUSINESS-SUPPORTED CHILDCARE				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
89. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES				
Caddo	15	\$284,630	\$36,626	\$248,004
Caldwell	14	\$171,194	\$56,334	\$130,520
East Baton Rouge	59	\$1,271,592	\$230,953	\$1,050,201
Lafayette	21	\$685,659	\$79,727	\$611,482
LaSalle	17	\$97,099	\$77,500	\$44,844
Lincoln	19	\$198,089	\$75,513	\$127,801
Natchitoches	18	\$266,334	\$77,000	\$195,699
Orleans	11	\$340,075	\$27,682	\$315,293
Ouachita	38	\$761,969	\$135,922	\$644,852
Pointe Coupee	24	\$412,586	\$89,736	\$331,911
Winn	14	\$151,773	\$68,000	\$96,912
Out of State	16	\$221,709	\$32,774	\$203,002
All Other ¹	50	\$565,767	\$196,446	\$399,020
Total	316	\$5,428,476	\$1,184,213	\$4,399,541

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
91. DONATIONS TO SCHOOL TUITION ORGANIZATION (Rebate)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

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Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Bienville, Bossier, Calcasieu, Catahoula, Concordia, DeSoto, Franklin, Grant, Iberia, Jackson, Jefferson, Lafourche, Livingston, Morehouse, Rapides, Richland, St. Landry, St. Martin, St. Tammany, and Terrebonne.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
92. FRONTLINE WORKERS COVID-19 HAZARD PAY				
Acadia	2,233	\$0	\$558,250	\$0
Allen	671	\$0	\$167,750	\$0
Ascension	2,625	\$0	\$656,250	\$0
Assumption	779	\$0	\$194,750	\$0
Avoyelles	2,224	\$0	\$556,000	\$0
Beauregard	728	\$0	\$182,000	\$0
Bienville	569	\$0	\$142,250	\$0
Bossier	3,154	\$0	\$788,500	\$0
Caddo	9,883	\$0	\$2,470,750	\$0
Calcasieu	5,350	\$0	\$1,337,500	\$0
Caldwell	386	\$0	\$96,500	\$0
Cameron	90	\$0	\$22,500	\$0
Catahoula	415	\$0	\$103,750	\$0
Claiborne	720	\$0	\$180,000	\$0
Concordia	765	\$0	\$191,250	\$0
DeSoto	1,087	\$0	\$271,750	\$0
East Baton Rouge	13,226	\$0	\$3,306,500	\$0
East Carroll	559	\$0	\$139,750	\$0
East Feliciana	823	\$0	\$205,750	\$0
Evangeline	1,746	\$0	\$436,500	\$0
Franklin	1,037	\$0	\$259,250	\$0
Grant	646	\$0	\$161,500	\$0
Iberia	2,822	\$0	\$705,500	\$0
Iberville	1,151	\$0	\$287,750	\$0
Jackson	742	\$0	\$185,500	\$0
Jefferson	11,783	\$0	\$2,945,750	\$0
Jefferson Davis	1,037	\$0	\$259,250	\$0
Lafayette	7,232	\$0	\$1,808,000	\$0
Lafourche	2,882	\$0	\$720,500	\$0
LaSalle	545	\$0	\$136,250	\$0
Lincoln	1,667	\$0	\$416,750	\$0
Livingston	3,010	\$0	\$752,500	\$0
Madison	602	\$0	\$150,500	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
92. FRONTLINE WORKERS COVID-19 HAZARD PAY...Continued				
Morehouse	1,490	\$0	\$372,500	\$0
Natchitoches	1,458	\$0	\$364,500	\$0
Orleans	10,678	\$0	\$2,669,500	\$0
Ouachita	6,222	\$0	\$1,555,500	\$0
Plaquemines	516	\$0	\$129,000	\$0
Pointe Coupee	955	\$0	\$238,750	\$0
Rapides	6,001	\$0	\$1,500,250	\$0
Red River	350	\$0	\$87,500	\$0
Richland	1,158	\$0	\$289,500	\$0
Sabine	815	\$0	\$203,750	\$0
St. Bernard	1,389	\$0	\$347,250	\$0
St. Charles	1,287	\$0	\$321,750	\$0
St. Helena	716	\$0	\$179,000	\$0
St. James	836	\$0	\$209,000	\$0
St. John the Baptist	1,814	\$0	\$453,500	\$0
St. Landry	4,338	\$0	\$1,084,500	\$0
St. Martin	2,241	\$0	\$560,250	\$0
St. Mary	1,805	\$0	\$451,250	\$0
St. Tammany	5,355	\$0	\$1,338,750	\$0
Tangipahoa	4,481	\$0	\$1,120,250	\$0
Tensas	230	\$0	\$57,500	\$0
Terrebonne	3,725	\$0	\$931,250	\$0
Union	792	\$0	\$198,000	\$0
Vermilion	1,998	\$0	\$499,500	\$0
Vernon	929	\$0	\$232,250	\$0
Washington	1,729	\$0	\$432,250	\$0
Webster	1,551	\$0	\$387,750	\$0
West Baton Rouge	792	\$0	\$198,000	\$0
West Carroll	430	\$0	\$107,500	\$0
West Feliciana	352	\$0	\$88,000	\$0
Winn	644	\$0	\$161,000	\$0
Out of State	1,388	\$0	\$347,000	\$0
Unknown ¹	900	\$0	\$225,000	\$0
Total	152,554	\$0	\$38,138,500	\$0

Footnotes for Individual Income Tax

1. The parish was determined based on the parish provided by the applicant. Some applicants did not provide a parish.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
93. FEDERAL INCOME TAX DEDUCTION				
Acadia	13,662	\$36,737,876	\$5,442,894	\$31,294,982
Allen	4,963	\$12,470,084	\$1,866,867	\$10,603,217
Ascension	40,689	\$160,078,342	\$28,085,750	\$131,992,592
Assumption	5,585	\$16,911,974	\$2,680,984	\$14,230,990
Avoyelles	8,504	\$21,563,881	\$3,235,668	\$18,328,213
Beauregard	8,620	\$25,062,078	\$3,912,445	\$21,149,633
Bienville	2,905	\$6,579,447	\$941,458	\$5,637,989
Bossier	33,118	\$105,979,503	\$18,043,630	\$87,935,873
Caddo	60,545	\$214,394,443	\$43,099,634	\$171,294,809
Calcasieu	52,424	\$178,084,627	\$30,372,164	\$147,712,463
Caldwell	2,056	\$5,145,050	\$803,899	\$4,341,151
Cameron	1,614	\$6,301,720	\$1,150,340	\$5,151,380
Catahoula	1,909	\$4,477,741	\$641,025	\$3,836,716
Claiborne	2,841	\$7,230,199	\$1,168,151	\$6,062,048
Concordia	3,558	\$8,133,666	\$1,346,583	\$6,787,083
DeSoto	7,177	\$22,715,282	\$3,968,543	\$18,746,739
East Baton Rouge	126,045	\$523,865,125	\$110,910,154	\$412,954,971
East Carroll	1,012	\$2,483,587	\$395,100	\$2,088,487
East Feliciana	5,294	\$14,876,304	\$2,400,624	\$12,475,680
Evangeline	6,927	\$19,364,731	\$2,982,923	\$16,381,808
Franklin	3,896	\$9,383,567	\$1,452,292	\$7,931,275
Grant	4,865	\$16,018,952	\$2,601,183	\$13,417,769
Iberia	17,068	\$48,683,406	\$8,402,265	\$40,281,141
Iberville	8,400	\$26,193,132	\$4,569,020	\$21,624,112
Jackson	3,712	\$8,618,443	\$1,219,804	\$7,398,639
Jefferson	133,106	\$460,706,469	\$88,226,020	\$372,480,449
Jefferson Davis	7,042	\$19,825,346	\$3,086,916	\$16,738,430
Lafayette	70,819	\$275,810,291	\$52,703,172	\$223,107,119
Lafourche	25,763	\$85,023,261	\$14,241,980	\$70,781,281
LaSalle	3,083	\$8,589,112	\$1,233,263	\$7,355,849
Lincoln	10,200	\$32,892,545	\$5,784,407	\$27,108,138
Livingston	40,732	\$123,219,010	\$18,827,472	\$104,391,538
Madison	1,780	\$3,539,931	\$556,488	\$2,983,443

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
93. FEDERAL INCOME TAX DEDUCTION...Continued				
Morehouse	5,246	\$10,958,287	\$1,723,953	\$9,234,334
Natchitoches	8,486	\$25,820,326	\$4,577,755	\$21,242,571
Orleans	103,863	\$433,838,870	\$92,156,432	\$341,682,438
Ouachita	37,563	\$123,248,433	\$22,001,836	\$101,246,597
Plaquemines	6,431	\$28,076,969	\$5,439,454	\$22,637,515
Pointe Coupee	5,759	\$17,894,577	\$3,128,875	\$14,765,702
Rapides	32,285	\$107,863,731	\$19,752,123	\$88,111,608
Red River	1,711	\$5,094,768	\$927,847	\$4,166,921
Richland	4,533	\$11,540,843	\$1,815,624	\$9,725,219
Sabine	5,119	\$14,927,639	\$2,363,940	\$12,563,699
St. Bernard	10,526	\$25,471,374	\$3,768,593	\$21,702,781
St. Charles	17,244	\$61,715,797	\$10,478,248	\$51,237,549
St. Helena	2,851	\$6,222,402	\$912,959	\$5,309,443
St. James	6,275	\$20,665,305	\$3,417,608	\$17,247,697
St. John the Baptist	12,342	\$32,252,293	\$5,077,825	\$27,174,468
St. Landry	20,470	\$58,884,996	\$9,606,879	\$49,278,117
St. Martin	13,685	\$36,566,012	\$5,752,082	\$30,813,930
St. Mary	11,680	\$33,673,896	\$5,541,476	\$28,132,420
St. Tammany	85,360	\$369,270,928	\$71,855,745	\$297,415,183
Tangipahoa	32,763	\$93,109,138	\$15,524,872	\$77,584,266
Tensas	817	\$2,059,481	\$325,432	\$1,734,049
Terrebonne	28,577	\$91,775,891	\$15,778,667	\$75,997,224
Union	5,207	\$12,842,836	\$2,200,347	\$10,642,489
Vermilion	14,775	\$42,408,250	\$6,542,038	\$35,866,212
Vernon	9,090	\$21,376,635	\$3,140,227	\$18,236,408
Washington	8,931	\$19,394,225	\$2,754,402	\$16,639,823
Webster	8,961	\$25,102,291	\$4,284,430	\$20,817,861
West Baton Rouge	8,360	\$26,797,063	\$4,494,495	\$22,302,568
West Carroll	2,338	\$5,022,788	\$766,390	\$4,256,398
West Feliciana	3,243	\$14,100,847	\$2,859,822	\$11,241,025
Winn	2,804	\$6,530,549	\$979,746	\$5,550,803
Out of State	173,051	\$376,347,877	\$81,421,518	\$294,926,359
Total	1,410,260	\$4,671,814,442	\$877,724,758	\$3,794,089,684

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
94. INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS				
Acadia	210	\$1,401,315	\$14,695	\$1,386,620
Allen	45	\$203,131	\$2,363	\$200,768
Ascension	549	\$4,317,841	\$93,131	\$4,224,710
Assumption	117	\$871,577	\$5,006	\$866,571
Avoyelles	55	\$299,752	\$5,506	\$294,246
Beauregard	85	\$417,371	\$7,693	\$409,678
Bienville	28	\$161,225	\$4,854	\$156,371
Bossier	473	\$3,286,419	\$70,990	\$3,215,429
Caddo	1,217	\$16,990,526	\$332,233	\$16,658,293
Calcasieu	796	\$6,525,349	\$81,227	\$6,444,122
Cameron	24	\$180,996	\$1,343	\$179,653
Catahoula	23	\$95,844	\$930	\$94,914
Claiborne	52	\$345,997	\$2,974	\$343,023
Concordia	39	\$186,893	\$4,458	\$182,435
DeSoto	119	\$1,253,715	\$14,894	\$1,238,821
East Baton Rouge	2,472	\$28,539,760	\$441,631	\$28,098,129
East Feliciana	46	\$191,518	\$10,336	\$181,182
Evangeline	75	\$382,374	\$15,147	\$367,227
Franklin	22	\$72,544	\$4,943	\$67,601
Grant	22	\$72,730	\$1,879	\$70,851
Iberia	392	\$3,689,113	\$38,074	\$3,651,039
Iberville	152	\$971,507	\$11,918	\$959,589
Jackson	25	\$71,656	\$6,473	\$65,183
Jefferson	2,863	\$25,487,206	\$700,730	\$24,786,476
Jefferson Davis	98	\$520,689	\$6,594	\$514,095
Lafayette	1,537	\$15,064,266	\$188,594	\$14,875,672
Lafourche	545	\$4,528,970	\$93,012	\$4,435,958
LaSalle	17	\$98,449	\$1,996	\$96,453
Lincoln	192	\$1,345,188	\$13,817	\$1,331,371
Livingston	268	\$1,389,715	\$24,660	\$1,365,055
Madison	18	\$111,403	\$2,008	\$109,395
Morehouse	91	\$378,471	\$7,323	\$371,148

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
94. INTEREST ON UNITED STATES GOVERNMENT OBLIGATIONS...Continued				
Natchitoches	114	\$941,426	\$10,851	\$930,575
Orleans	2,326	\$29,735,192	\$477,889	\$29,257,303
Ouachita	463	\$4,921,213	\$40,351	\$4,880,862
Plaquemines	115	\$1,271,050	\$20,789	\$1,250,261
Pointe Coupee	124	\$745,145	\$11,890	\$733,255
Rapides	466	\$9,159,262	\$123,091	\$9,036,171
Red River	19	\$150,111	\$1,928	\$148,183
Richland	31	\$159,604	\$3,407	\$156,197
Sabine	65	\$419,848	\$7,116	\$412,732
St. Bernard	71	\$292,074	\$22,860	\$269,214
St. Charles	274	\$2,261,193	\$40,195	\$2,220,998
St. Helena	17	\$42,227	\$1,987	\$40,240
St. James	171	\$1,047,470	\$23,772	\$1,023,698
St. John the Baptist	153	\$1,095,791	\$27,862	\$1,067,929
St. Landry	289	\$2,081,659	\$36,342	\$2,045,317
St. Martin	149	\$1,046,002	\$18,873	\$1,027,129
St. Mary	356	\$2,755,941	\$49,062	\$2,706,879
St. Tammany	1,981	\$18,761,689	\$338,651	\$18,423,038
Tangipahoa	409	\$2,427,241	\$42,048	\$2,385,193
Tensas	16	\$74,264	\$2,185	\$72,079
Terrebonne	419	\$4,496,723	\$48,237	\$4,448,486
Union	37	\$99,303	\$1,433	\$97,870
Vermilion	377	\$2,416,399	\$28,634	\$2,387,765
Vernon	79	\$453,876	\$8,306	\$445,570
Washington	51	\$134,350	\$11,482	\$122,868
Webster	163	\$1,364,379	\$13,465	\$1,350,914
West Baton Rouge	98	\$361,255	\$8,257	\$352,998
West Carroll	17	\$68,905	\$1,589	\$67,316
West Feliciana	51	\$394,970	\$10,965	\$384,005
Winn	24	\$94,679	\$3,050	\$91,629
Out of State	528	\$8,289,095	\$104,054	\$8,185,041
All Other ¹	22	\$195,206	\$1,188	\$194,018
Total	22,142	\$217,211,052	\$3,753,241	\$213,457,811

Footnotes for Individual Income Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell and East Carroll.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
95. NATIVE AMERICAN INCOME				
Allen	18	\$15,915	\$11,987	\$3,928
Avoyelles	22	\$44,732	\$39,765	\$4,967
Jefferson Davis	19	\$21,089	\$13,937	\$7,152
St. Mary	106	\$258,162	\$100,785	\$157,377
All Other ¹	90	\$179,861	\$26,312	\$153,549
Total	255	\$519,759	\$192,786	\$326,973
COMBINED²				
All Other ³	21	\$217,605	\$498,076	\$181,753
Total	21	\$217,605	\$498,076	\$181,753

Footnotes for Individual Income Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Assumption, Beauregard, Bossier, Caddo, Calcasieu, East Baton Rouge, East Feliciana, Iberia, Jefferson, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Morehouse, Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, St. Bernard, St. Charles, St. Landry, St. Tammany, Tangipahoa, Terrebonne, Vermillion, Vernon, West Baton Rouge, and Out of State.
- The following exemptions are included in this Combined section: Accessible and Barrier-Free Constructed Home, School Readiness Business-Supported Child Care, and Donations to School Tuition Organization.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Lafayette, Madison, Natchitoches, Ouachita, Richland, St. Charles, St. Tammany, Union, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
1. TIMELY FILING AND PAYMENT (Low Alcohol)				
Orleans	17	\$6,763,587	\$49,348	\$6,714,239
All Other ¹	46	\$68,337,775	\$531,133	\$67,806,642
Total	63	\$75,101,362	\$580,481	\$74,520,881
2. PRODUCTS RETURNED TO MANUFACTURER OR DESTROYED BY A DEALER				
Orleans	15	\$6,668,315	\$54,672	\$6,613,643
All Other ²	55	\$74,089,741	\$1,020,328	\$73,069,413
Total	70	\$80,758,056	\$1,075,000	\$79,683,056
4. TIMELY FILING AND PAYMENT (Liquor and Wine)				
Orleans	16	\$736,745	\$18,936	\$717,809
All Other ³	55	\$47,243,413	\$983,111	\$46,260,302
Total	71	\$47,980,158	\$1,002,047	\$46,978,111
5. INTERSTATE SHIPMENTS (Low Alcohol)				
All Other ⁴	16	\$9,478,301	\$1,570,690	\$7,907,611
Total	16	\$9,478,301	\$1,570,690	\$7,907,611

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
6. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (Low Alcohol)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
8. INTERSTATE SHIPMENTS OF ALCOHOLIC BEVERAGES (Liquor and Wine)				
Other ⁵	11	\$1,000,365	\$2,623,764	(\$1,623,399)
Total	11	\$1,000,365	\$2,623,764	(\$1,623,399)
10. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (Liquor and Wine)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
COMBINED⁶				
All Other ⁷	18	\$68,041,680	\$178,309	\$67,863,371
Total	18	\$68,041,680	\$178,309	\$67,863,371

Footnotes for Liquors - Alcoholic Beverage Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Bossier, Caddo, Calcasieu, Concordia, East Baton Rouge, Iberville, Jefferson, Lafayette, Lafourche, Lincoln, Natchitoches, Ouachita, Plaquemines, Rapides, St. Charles, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vernon, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Calcasieu, East Baton Rouge, Iberville, Jefferson, Lafayette, Lafourche, Lincoln, Natchitoches, Ouachita, Rapides, St. Charles, St. Landry, St. Tammany, Tangipahoa, Terrebonne, and Vernon.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Caddo, Calcasieu, Concordia, DeSoto, East Baton Rouge, Jefferson, Lafayette, Lafourche, Ouachita, Plaquemines, Rapides, St. Charles, St. Tammany, Tangipahoa, Terrebonne, Vernon, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, Jefferson, Lafayette, Natchitoches, Orleans, Ouachita, Rapides, St. Charles, St. Landry, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Jefferson, Orleans, Ouachita, St. Tammany, and Tangipahoa
- The following exemptions are included in this Combined section: Sales to the Federal Government and Its Agencies (Low Alcohol), and Sales to the Federal Government and Its Agencies (Liquor and Wine).
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, Jefferson, Lafayette, Natchitoches, Orleans, Ouachita, Rapides, St. Charles, St. Tammany, and Vernon.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
4. TIMELY PAYMENT (Oil Spill Contingency Fee)				
All Other ¹	14	\$1,677,266	\$24,868	\$1,652,398
Total	14	\$1,677,266	\$24,868	\$1,652,398
7. SEVEN-MILE ZONE (Transportation and Communication Utilities Tax)				
Jefferson	18	\$146,412	\$133,468	\$12,944
Orleans	12	\$190,542	\$61,028	\$129,514
Out of State	12	\$339,320	\$208,122	\$131,198
All Other ²	61	\$1,304,699	\$993,305	\$311,394
Total	103	\$1,980,973	\$1,395,923	\$585,050

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
8. TIMELY PAYMENT (Telecommunication Tax for the Deaf)				
Out of State	56	\$2,477,752	\$74,341	\$2,403,411
All Other ³	32	\$63,851	\$1,916	\$61,935
Total	88	\$2,541,603	\$76,257	\$2,465,346

Footnotes for Miscellaneous Taxes

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Calcasieu, West Baton Rouge, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Calcasieu, DeSoto, East Baton Rouge, Evangeline, Iberia, Iberville, Jefferson Davis, Lafayette, Lafourche, Lincoln, Ouachita, Plaquemines, St. John the Baptist, St. Mary, St. Tammany, Terrebonne, Vermilion, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Caddo, Calcasieu, East Baton Rouge, Iberville, Jefferson, Lafayette, Lafourche, Morehouse, Natchitoches, Orleans, Ouachita, Pointe Coupee, Sabine, St. John the Baptist, St. Tammany, Tangipahoa, and Vermilion.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
1. INJECTION (Gas)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
2. PRODUCED OUTSIDE THE STATE OF LOUISIANA (Gas)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
3. FLARED OR VENTED (Gas)				
Lafayette	12	\$372,736	\$35,613	\$337,123
Out of State	33	\$4,693,836	\$400,546	\$4,293,290
All Other ¹	13	\$734,709	\$25,379	\$709,330
Total	58	\$5,801,281	\$461,538	\$5,339,743
4. CONSUMED IN FIELD OPERATIONS (Gas)				
Caddo	15	\$3,011,069	\$60,017	\$2,951,052
Lafayette	17	\$1,949,469	\$101,006	\$1,848,463
Out of State	79	\$88,925,686	\$1,825,620	\$87,100,066
All Other ²	39	\$6,730,984	\$494,008	\$6,236,976
Total	150	\$100,617,208	\$2,480,651	\$98,136,557
6. USED IN THE MANUFACTURE OF CARBON BLACK (Gas)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. HORIZONTAL WELLS (Gas Suspension)				
All Other ³	36	\$197,522,415	\$197,522,415	\$0
Total	36	\$197,522,415	\$197,522,415	\$0
9. DEEP WELLS (Gas Suspension)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
10. INCAPABLE OIL-WELL GAS				
Caddo	21	\$35,360	\$24,555	\$10,805
Out of State	26	\$160,529	\$112,395	\$48,134
All Other ⁴	22	\$25,049	\$17,650	\$7,399
Total	69	\$220,938	\$154,600	\$66,338
11. INCAPABLE GAS-WELL GAS				
Caddo	48	\$950,533	\$824,652	\$125,881
Ouachita	25	\$163,465	\$141,972	\$21,493
Out of State	87	\$7,533,209	\$6,540,539	\$992,670
All Other ⁵	39	\$1,828,566	\$1,587,512	\$241,054
Total	199	\$10,475,773	\$9,094,675	\$1,381,098

Footnotes for Natural Resources - Severance Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Jefferson, Orleans, Ouachita, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Calcasieu, DeSoto, East Baton Rouge, Jefferson, Lafourche, LaSalle, Lincoln, Morehouse, Orleans, Ouachita, St. Tammany, Terrebonne, Union, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, DeSoto, East Baton Rouge, Lafayette, LaSalle, Natchitoches, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Calcasieu, Claiborne, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita, St. Tammany, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bienville, Bossier, Calcasieu, Claiborne, DeSoto, East Baton Rouge, Lafayette, LaSalle, Lincoln, Morehouse, Natchitoches, Orleans, Sabine, St. Landry, St. Tammany, Tensas, Union, and Webster.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
13. INACTIVE WELLS (Gas Special Rate)				
All Other ¹	11	\$104,806	\$52,403	\$52,403
Total	11	\$104,806	\$52,403	\$52,403
15. TRUCKING, BARGING, AND PIPELINE FEES (Oil)				
All Other ²	20	\$14,334,226	\$302,568	\$14,031,658
Total	20	\$14,334,226	\$302,568	\$14,031,658
16. HORIZONTAL WELLS (Oil Suspension)				
All Other ³	16	\$8,013,859	\$8,013,859	\$0
Total	16	\$8,013,859	\$8,013,859	\$0
18. DEEP WELLS (Oil Suspension)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
19. TERTIARY RECOVERY (Oil Suspension)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
20. INCAPABLE OIL WELLS				
Out of State	28	\$929,298	\$464,649	\$464,649
All Other ⁴	19	\$5,549,396	\$2,774,698	\$2,774,698
Total	47	\$6,478,694	\$3,239,347	\$3,239,347
21. STRIPPER OIL WELLS				
Out of State	33	\$2,795,727	\$2,096,795	\$698,932
All Other ⁵	37	\$14,876,541	\$11,157,399	\$3,719,142
Total	70	\$17,672,268	\$13,254,194	\$4,418,074
22. STRIPPER OIL VALUE LESS THAN \$20 PER BARREL (Oil)				
All Other ⁶	22	\$67,090	\$67,090	\$0
Total	22	\$67,090	\$67,090	\$0
24. INACTIVE WELLS (Oil Special Rate)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Footnotes for Natural Resources - Severance Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Jefferson, Lafayette, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, DeSoto, Jefferson, Lafayette, St. Tammany, and Out of State..
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Lafayette, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, East Baton Rouge, Lafayette, Orleans, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Beauregard, Bossier, Caddo, Calcasieu, Claiborne, East Baton Rouge, Jefferson, Lafayette, LaSalle, Orleans, Sabine, St. Tammany, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Caddo, Lafayette, Orleans, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
29. U.S. GOVERNMENT ROYALTY - GAS WELLS				
All Other ¹	20	\$3,816,279	\$121,812	\$3,694,467
Total	20	\$3,816,279	\$121,812	\$3,694,467
30. U.S. GOVERNMENT ROYALTY - OIL WELLS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
COMBINED (Gas)²				
All Other ³	15	\$552,296	\$513,445	\$38,851
Total	15	\$552,296	\$513,445	\$38,851
COMBINED (Oil)⁴				
All Other ⁵	22	\$9,876,132	\$9,571,459	\$304,673
Total	22	\$9,876,132	\$9,571,459	\$304,673

Footnotes for Natural Resources - Severance Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Lafayette, Ouachita, St. Tammany, and Out of State.
- The following exemptions are included in this Combined (Gas) section: Injection, Produced Outside the State of Louisiana, Used in the Manufacture of Carbon Black (Gas), and Deep Wells (Gas Suspension).
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Jefferson, Lafayette, and Out of State.
- The following exemptions are included in this Combined (Oil) section: Deep Wells (Oil Suspension), Tertiary Recovery (Oil Suspension), Inactive Wells (Oil Special Rate), and U.S. Government Royalty - Oil Wells.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Caddo, Lafayette, St. Tammany, Terrebonne, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. AVIATION GASOLINE				
All Other ¹	17	\$194,614	\$194,614	\$0
Total	17	\$194,614	\$194,614	\$0
4. FARMERS, FISHERMEN, AND AIRCRAFT (Gasoline)				
All Other ²	14	\$12,528	\$12,528	\$0
Total	14	\$12,528	\$12,528	\$0
5. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Gasoline)				
All Other ³	60	\$420,977,308	\$2,104,691	\$418,872,617
Total	60	\$420,977,308	\$2,104,691	\$418,872,617
6. DYED DIESEL AND DYED KEROSENE GALLONS REMOVED FOR NON-HIGHWAY PURPOSES				
Out of State	34	\$279,165	\$40,693,836	(\$40,414,671)
All Other ⁴	11	\$0	\$79,128,158	(\$79,128,158)
Total	45	\$279,165	\$119,821,994	(\$119,542,829)

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. SCHOOL BUS DRIVERS (Diesel Fuels)				
Lafayette	20	\$9,016	\$6,762	\$2,254
St. Tammany	114	\$41,244	\$30,936	\$10,308
Tangipahoa	24	\$7,740	\$5,807	\$1,933
Washington	11	\$3,227	\$2,421	\$806
All Other ⁵	41	\$108,205	\$81,154	\$27,051
Total	210	\$169,432	\$127,080	\$42,352
9. UNDYED DIESEL FUELS USED FOR NONTAXABLE PURPOSES				
Out of State	42	\$104,305	\$104,305	\$0
All Other ⁶	14	\$558,274	\$558,274	\$0
Total	56	\$662,579	\$662,579	\$0
10. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Diesel Fuels)				
All Other ⁷	48	\$143,464,826	\$715,812	\$142,749,014
Total	48	\$143,464,826	\$715,812	\$142,749,014

Footnotes for Petroleum Products Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, East Baton Rouge, Jefferson, Jefferson Davis, Lafourche, Lincoln, Madison, Morehouse, Ouachita, Tangipahoa, and Terrebonne.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Jefferson, Terrebonne, and Vermilion.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: St. Mary, West Baton Rouge, Out of State, and Unknown.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Caddo, Jefferson, Plaquemines, St. Charles, St. Mary, St. Tammany, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Beauregard, Catahoula, East Feliciana, Iberia, Jefferson, LaSalle, Livingston, Natchitoches, Pointe Coupee, Rapides, St. Helena, St. Landry, St. Mary, Vernon, West Feliciana, Winn, and Unknown.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, East Baton Rouge, Iberia, Jefferson, Lincoln, Natchitoches, Rapides, St. Landry, St. Martin, St. Tammany, and Union.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: St. Mary, West Baton Rouge, Out-of-State, and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
13. GASOLINE AND UNDYED DIESEL BROUGHT INTO LOUISIANA IN FUEL SUPPLY TANKS OF INTERSTATE MOTOR FUEL USERS (Inspection Fee)				
Parish level data is not available for this exemption.				
15. DIESEL FUELS USED IN OR DISTRIBUTED TO SEAGOING VESSELS (Inspection Fee)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
16. EXPORTS OF GASOLINE OR DIESEL FUELS (Inspection Fee)				
Out of State	68	\$1,912,997	\$668,780	\$1,244,217
All Other ¹	33	\$1,444,217	\$277,440	\$1,166,777
Total	101	\$3,357,214	\$946,220	\$2,410,994
17. GASOLINE AND DIESEL SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
18. INTERSTATE GASOLINE AND DIESEL SHIPMENTS/EXPORTS				
Out of State	61	\$305,775,192	\$99,065,057	\$206,710,135
All Other ²	29	\$231,062,760	\$28,035,927	\$203,026,833
Total	90	\$536,837,952	\$127,100,984	\$409,736,968
COMBINED³				
All Other ⁴	26	\$2,683,245	\$9,132,311	(\$6,449,066)
Total	26	\$2,683,245	\$9,132,311	(\$6,449,066)

Footnotes for Petroleum Products Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Caddo, Calcasieu, Claiborne, Concordia, East Baton Rouge, Franklin, Jefferson, Lafayette, Lafourche, Livingston, Madison, Natchitoches, Ouachita, Plaquemines, St. Bernard, St. Charles, St. Tammany, Tangipahoa, Union, Washington, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Bossier, Caddo, Calcasieu, Claiborne, Concordia, East Baton Rouge, Franklin, Jefferson, Lafayette, Lafourche, Livingston, Madison, Natchitoches, Ouachita, St. Bernard, St. Tammany, Tangipahoa, Union, Washington, and West Baton Rouge.
- The following exemptions are included in this Combined section: Diesel Fuels Used in or Distributed to Seagoing Vessels; and Gasoline and Diesel Sales to the Federal Government and its Agencies.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Bossier, Concordia, Jefferson, Lafourche, Plaquemines, St. Charles, West Feliciana, Out of State, and Unknown.

Note: In the Sales Tax section, the parish and number of taxpayers refers to the entities reporting the data, not necessarily the beneficiary of the exemption. The amounts reported for "Tax Before Exemption," "FYE 6-21 Revenue Loss," and "Tax After Exemption" are specific to the transactions upon which each exemption was claimed.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
5. ISOLATED OR OCCASIONAL SALES OF TANGIBLE PERSONAL PROPERTY				
East Baton Rouge	10	\$37,779	\$37,379	\$400
Out of State	28	\$1,520,854	\$1,520,854	\$0
All Other ¹	61	\$95,475	\$94,462	\$1,013
Total	99	\$1,654,108	\$1,652,695	\$1,413
6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY				
Ascension	20	\$775,171	\$775,171	\$0
Avoyelles	14	\$62,429	\$62,429	\$0
Caddo	40	\$245,945	\$245,945	\$0
Calcasieu	36	\$1,530,418	\$1,530,418	\$0
East Baton Rouge	102	\$3,935,774	\$3,935,774	\$0
Iberia	20	\$277,280	\$277,280	\$0
Jefferson	85	\$2,010,411	\$2,010,411	\$0
Lafayette	67	\$1,546,039	\$1,546,039	\$0
Lafourche	11	\$124,215	\$124,215	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY...Continued				
Livingston	29	\$1,129,919	\$1,129,919	\$0
Orleans	41	\$828,335	\$828,335	\$0
Ouachita	21	\$277,883	\$277,883	\$0
Rapides	29	\$258,965	\$258,965	\$0
St. Landry	15	\$86,827	\$86,827	\$0
St. Tammany	56	\$715,781	\$715,781	\$0
Tangipahoa	26	\$312,007	\$312,007	\$0
Terrebonne	37	\$1,781,679	\$1,781,679	\$0
Out of State	279	\$10,811,439	\$10,811,439	\$0
All Other ²	89	\$5,784,135	\$5,784,135	\$0
Total	1,017	\$32,494,652	\$32,494,652	\$0
8. INSTALLATION OF BOARD ROADS TO OILFIELD OPERATORS				
All Other ³	16	\$45,261	\$45,261	\$0
Total	16	\$45,261	\$45,261	\$0

Footnotes for Sales Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Beauregard, Caddo, Calcasieu, Caldwell, Cameron, Concordia, Evangeline, Jefferson, Lafayette, Lafourche, Natchitoches, Orleans, Ouachita, Plaquemines, St. Bernard, St. Charles, St. James, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Beauregard, Bienville, Caldwell, Cameron, Catahoula, Concordia, DeSoto, East Feliciana, Iberville, Jefferson Davis, LaSalle, Natchitoches, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. Helena, St. John the Baptist, St. Martin, St. Mary, Tensas, Vermilion, Webster, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Avoyelles, Caddo, Catahoula, East Baton Rouge, Lafourche, Orleans, St. Martin, St. Tammany, Terrebonne, Vermilion, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
9. MANUFACTURERS REBATES ON NEW MOTOR VEHICLES				
Acadia	2,017	\$279,036	\$279,036	\$0
Allen	734	\$97,661	\$97,661	\$0
Ascension	4,860	\$636,173	\$636,173	\$0
Assumption	786	\$102,171	\$102,171	\$0
Avoyelles	1,332	\$179,751	\$179,751	\$0
Beauregard	1,557	\$210,654	\$210,654	\$0
Bienville	321	\$42,516	\$42,516	\$0
Bossier	4,289	\$549,884	\$549,884	\$0
Caddo	5,966	\$744,374	\$744,374	\$0
Calcasieu	8,466	\$1,148,095	\$1,148,095	\$0
Caldwell	320	\$46,192	\$46,192	\$0
Cameron	528	\$70,830	\$70,830	\$0
Catahoula	228	\$31,000	\$31,000	\$0
Claiborne	378	\$55,319	\$55,319	\$0
Concordia	444	\$61,502	\$61,502	\$0
DeSoto	1,044	\$148,449	\$148,449	\$0
East Baton Rouge	11,187	\$1,422,715	\$1,422,715	\$0
East Carroll	146	\$22,189	\$22,189	\$0
East Feliciana	541	\$72,309	\$72,309	\$0
Evangeline	1,152	\$163,151	\$163,151	\$0
Franklin	607	\$90,565	\$90,565	\$0
Grant	689	\$96,068	\$96,068	\$0
Iberia	1,877	\$244,862	\$244,862	\$0
Iberville	942	\$132,814	\$132,814	\$0
Jackson	414	\$56,578	\$56,578	\$0
Jefferson	12,107	\$1,473,344	\$1,473,344	\$0
Jefferson Davis	1,327	\$182,759	\$182,759	\$0
Lafayette	8,096	\$1,639,686	\$1,639,686	\$0
Lafourche	3,804	\$514,158	\$514,158	\$0
LaSalle	515	\$74,022	\$74,022	\$0
Lincoln	1,083	\$146,459	\$146,459	\$0
Livingston	4,791	\$687,697	\$687,697	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
9. MANUFACTURERS REBATES ON NEW MOTOR VEHICLES...Continued				
Madison	263	\$33,350	\$33,350	\$0
Morehouse	619	\$84,988	\$84,988	\$0
Natchitoches	1,020	\$148,258	\$148,258	\$0
Orleans	6,074	\$696,689	\$696,689	\$0
Ouachita	4,033	\$528,635	\$528,635	\$0
Plaquemines	924	\$122,887	\$122,887	\$0
Pointe Coupee	868	\$134,087	\$134,087	\$0
Rapides	4,174	\$556,660	\$556,660	\$0
Red River	240	\$37,517	\$37,517	\$0
Richland	717	\$101,814	\$101,814	\$0
Sabine	816	\$108,219	\$108,219	\$0
St. Bernard	1,147	\$147,947	\$147,947	\$0
St. Charles	1,882	\$345,700	\$345,700	\$0
St. Helena	274	\$35,190	\$35,190	\$0
St. James	789	\$113,144	\$113,144	\$0
St. John the Baptist	1,328	\$177,500	\$177,500	\$0
St. Landry	2,487	\$342,417	\$342,417	\$0
St. Martin	1,796	\$245,997	\$245,997	\$0
St. Mary	1,388	\$184,051	\$184,051	\$0
St. Tammany	9,037	\$1,158,289	\$1,158,289	\$0
Tangipahoa	4,133	\$543,683	\$543,683	\$0
Tensas	126	\$17,882	\$17,882	\$0
Terrebonne	4,096	\$534,567	\$534,567	\$0
Union	625	\$83,835	\$83,835	\$0
Vermillion	1,790	\$857,865	\$857,865	\$0
Vernon	1,742	\$235,700	\$235,700	\$0
Washington	1,102	\$146,968	\$146,968	\$0
Webster	950	\$132,949	\$132,949	\$0
West Baton Rouge	997	\$134,940	\$134,940	\$0
West Carroll	397	\$57,245	\$57,245	\$0
West Feliciana	355	\$49,584	\$49,584	\$0
Winn	423	\$59,808	\$59,808	\$0
Total	139,160	\$19,581,348	\$19,581,348	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
11. PURCHASES OF MANUFACTURING MACHINERY AND EQUIPMENT¹				
Ascension	11	\$7,504	\$7,504	\$0
Caddo	23	\$56,769	\$56,769	\$30
Calcasieu	14	\$127,532	\$127,532	\$0
East Baton Rouge	39	\$208,024	\$208,024	\$0
Jefferson	28	\$78,953	\$78,953	\$0
Lafayette	19	\$27,774	\$27,774	\$0
Orleans	11	\$4,239	\$4,239	\$0
Ouachita	14	\$112,406	\$112,406	\$0
St. Tammany	12	\$13,076	\$13,076	\$0
Out of State	103	\$4,046,094	\$4,046,094	\$0
All Other ²	153	\$11,676,156	\$11,676,156	\$0
Total	427	\$16,358,527	\$16,358,497	\$30

12. PURCHASES OF CERTAIN MACHINERY AND EQUIPMENT USED TO PRODUCE A NEWS PUBLICATION				
This exemption is included in number 11.				
13. PURCHASES OF ELECTRIC POWER AND NATURAL GAS BY PAPER OR WOOD PRODUCTS MANUFACTURING FACILITIES				
This exemption is included in number 107.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
14. PURCHASES OF CONSUMABLES BY PAPER AND WOOD MANUFACTURERS AND LOGGERS				
Out of State	32	\$9,192,632	\$9,192,632	\$0
All Other ³	49	\$424,339	\$424,339	\$0
Total	81	\$9,616,971	\$9,616,971	\$0

15. ROOM RENTALS AT CAMP AND RETREAT FACILITIES				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

17. RENTALS OR LEASES OF CERTAIN OILFIELD PROPERTY TO BE RE-LEASED OR RE-RENTED				
Terrebonne	13	\$104,474	\$104,474	\$0
All Other ⁴	40	\$695,144	\$694,842	\$302
Total	53	\$799,618	\$799,316	\$302

18. CERTAIN TRANSACTIONS INVOLVING THE CONSTRUCTION OR OVERHAUL OF U.S. NAVY VESSELS				
All Other ⁵	14	\$625,774	\$625,774	\$0
Total	14	\$625,774	\$625,774	\$0

Footnotes for Sales Tax

- This includes the revenue loss for purchases of manufacturing machinery and equipment; purchases of certain machinery and equipment used to produce a news publication; purchases by motor vehicle manufacturers; and purchases by glass manufacturers.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bossier, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, Iberia, Iberville, Jefferson Davis, Lafourche, LaSalle, Livingston, Plaquemines, Pointe Coupee, Rapides, St. Bernard, St. Charles, St. Helena, St. Landry, Tangipahoa, Terrebonne, Union, Vermilion, Washington, Webster, West Baton Rouge, West Feliciana, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Beauregard, Bienville, Caddo, Caldwell, DeSoto, East Baton Rouge, East Feliciana, Jefferson, Lafayette, Lafourche, LaSalle, Livingston, Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, St. Martin, St. Mary St. Tammany, Tangipahoa, Terrebonne, Webster, West Baton Rouge, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Caddo, East Baton Rouge, Iberia, Jefferson, Lafayette, Lafourche, Orleans, Ouachita, Plaquemines, Pointe Coupee, St. Martin, St. Mary, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Jefferson, Jefferson Davis, Lafayette, St. Landry, Tangipahoa, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
20. PURCHASES, LEASES, AND SALES OF SERVICES BY FREE HOSPITALS				
East Baton Rouge	13	\$169,076	\$169,076	\$0
Jefferson	14	\$61,433	\$61,433	\$0
Out of State	34	\$562,323	\$562,323	\$0
All Other ¹	55	\$1,690,955	\$1,690,955	\$0
Total	116	\$2,483,787	\$2,483,787	\$0
21. CERTAIN EDUCATIONAL MATERIALS AND EQUIPMENT USED FOR CLASSROOM INSTRUCTION				
Out of State	26	\$550,686	\$550,686	\$0
All Other ²	55	\$158,423	\$158,423	\$0
Total	81	\$709,109	\$709,109	\$0
23. VEHICLE RENTALS FOR RE-RENT TO WARRANTY CUSTOMERS³				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
27. PURCHASES BY REGIONALLY ACCREDITED INDEPENDENT EDUCATIONAL INSTITUTIONS				
Jefferson	20	\$37,241	\$37,241	\$0
Orleans	27	\$379,511	\$379,511	\$0
Rapides	10	\$73,437	\$73,437	\$0
St. Tammany	13	\$6,642	\$6,642	\$0
Out of State	19	\$86,761	\$86,761	\$0
All Other ⁴	26	\$35,671	\$35,671	\$0
Total	115	\$619,263	\$619,263	\$0

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Footnotes for Sales Tax	
1.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Avoyelles, Caddo, Calcasieu, Cameron, Iberia, Jefferson Davis, Lafayette, Lafourche, Orleans, Ouachita, Rapides, St. Bernard, St. Charles, St. Landry, St. Mary, St. Tammany, Tangipahoa, and Terrebonne.
2.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Caddo, Calcasieu, Concordia, East Baton Rouge, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Rapides, Red River, St. Bernard, St. Charles, St. Tammany, Tangipahoa, Terrebonne, and Vermilion.
3.	The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
4.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Calcasieu, East Baton Rouge, Lafayette, Livingston, Ouachita, St. Bernard, St. Charles, and St. John the Baptist.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
28. PURCHASES BY STATE AND LOCAL GOVERNMENTS¹				
Acadia	160	\$1,674,756	\$1,674,756	\$0
Allen	88	\$70,215	\$70,215	\$0
Ascension	285	\$2,137,555	\$2,137,555	\$0
Assumption	47	\$201,594	\$201,594	\$0
Avoyelles	164	\$1,610,438	\$1,610,438	\$0
Beauregard	199	\$280,823	\$280,823	\$0
Bienville	49	\$119,588	\$119,588	\$0
Bossier	569	\$2,946,572	\$2,946,572	\$0
Caddo	827	\$6,945,697	\$6,945,697	\$0
Calcasieu	534	\$2,608,098	\$2,608,098	\$0
Caldwell	44	\$336,706	\$336,706	\$0
Cameron	25	\$10,265	\$10,265	\$0
Catahoula	59	\$285,138	\$285,138	\$0
Claiborne	61	\$48,163	\$48,163	\$0
Concordia	47	\$592,205	\$592,205	\$0
DeSoto	80	\$145,466	\$145,466	\$0
East Baton Rouge	1,994	\$15,955,770	\$15,955,770	\$0
East Carroll	15	\$17,598	\$17,598	\$0
East Feliciana	69	\$70,641	\$70,641	\$0
Evangeline	154	\$633,681	\$633,681	\$0
Franklin	106	\$666,068	\$666,068	\$0
Grant	105	\$103,625	\$103,625	\$0
Iberia	257	\$1,512,303	\$1,512,303	\$0
Iberville	171	\$703,385	\$703,385	\$0
Jackson	97	\$121,183	\$121,183	\$0
Jefferson	1,250	\$37,982,776	\$37,982,776	\$0
Jefferson Davis	154	\$416,913	\$416,913	\$0
Lafayette	1,135	\$11,249,617	\$11,249,617	\$0
Lafourche	207	\$21,108,813	\$21,108,813	\$0
LaSalle	63	\$5,373,509	\$5,373,509	\$0
Lincoln	180	\$1,163,565	\$1,163,565	\$0
Livingston	324	\$3,833,476	\$3,833,476	\$0
Madison	48	\$265,407	\$265,407	\$0
Morehouse	61	\$190,934	\$190,934	\$0
Natchitoches	139	\$964,230	\$964,230	\$0
Orleans	609	\$9,038,794	\$9,038,794	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
28. PURCHASES BY STATE AND LOCAL GOVERNMENTS...Continued				
Ouachita	716	\$3,175,720	\$3,175,720	\$0
Plaquemines	127	\$909,751	\$909,751	\$0
Pointe Coupee	85	\$234,151	\$234,151	\$0
Rapides	580	\$9,162,827	\$9,162,827	\$0
Red River	34	\$374,726	\$374,726	\$0
Richland	79	\$249,030	\$249,030	\$0
Sabine	108	\$266,102	\$266,102	\$0
St. Bernard	100	\$188,576	\$188,576	\$0
St. Charles	154	\$1,097,594	\$1,097,594	\$0
St. Helena	44	\$21,552	\$21,552	\$0
St. James	68	\$100,420	\$100,420	\$0
St. John The Baptist	86	\$213,375	\$213,375	\$0
St. Landry	288	\$2,035,429	\$2,035,429	\$0
St. Martin	192	\$237,513	\$237,513	\$0
St. Mary	190	\$3,923,110	\$3,923,110	\$0
St. Tammany	864	\$11,031,002	\$11,031,002	\$0
Tangipahoa	547	\$3,395,680	\$3,395,680	\$0
Tensas	11	\$19,870	\$19,870	\$0
Terrebonne	312	\$2,460,142	\$2,460,142	\$0
Union	89	\$63,205	\$63,205	\$0
Vermilion	147	\$985,912	\$985,912	\$0
Vernon	528	\$3,216,806	\$3,216,806	\$0
Washington	185	\$1,381,015	\$1,381,015	\$0
Webster	142	\$1,106,317	\$1,106,317	\$0
West Baton Rouge	135	\$2,179,269	\$2,179,269	\$0
West Carroll	36	\$102,950	\$102,950	\$0
West Feliciana	74	\$399,149	\$399,149	\$0
Winn	71	\$284,954	\$284,954	\$0
Out of State	1,341	\$171,548,443	\$171,548,443	\$0
Total	17,709	\$351,750,157	\$351,750,157	\$0
31. PURCHASES BY NONPROFIT ENTITIES THAT SELL DONATED GOODS				
East Baton Rouge	10	\$318,407	\$318,407	\$0
Out of State	34	\$1,546,559	\$1,546,559	\$0
All Other ²	58	\$685,858	\$685,858	\$0
Total	102	\$2,550,824	\$2,550,824	\$0

Footnotes for Sales Tax

1. This includes the revenue loss for purchases by state and local governments; and sales to the United States government and its agencies.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Avoyelles, Caddo, Calcasieu, East Feliciana, Iberia, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Rapides, Red River, St. Bernard, St. Charles, St. Tammany, Tangipahoa, and Webster.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
32. PURCHASES OF AUTOMOBILES FOR LEASE OR RENTAL				
Acadia	176	\$211,940	\$211,940	\$0
Allen	56	\$55,078	\$55,078	\$0
Ascension	1,182	\$1,985,620	\$1,985,620	\$0
Assumption	41	\$68,119	\$68,119	\$0
Avoyelles	109	\$210,906	\$210,906	\$0
Beauregard	132	\$165,221	\$165,221	\$0
Bienville	35	\$49,194	\$49,194	\$0
Bossier	892	\$1,275,397	\$1,275,397	\$0
Caddo	5,449	\$3,416,718	\$3,416,718	\$0
Calcasieu	1,707	\$2,272,305	\$2,272,305	\$0
Cameron	283	\$396,231	\$396,231	\$0
Claiborne	32	\$98,588	\$98,588	\$0
Concordia	41	\$78,903	\$78,903	\$0
DeSoto	157	\$257,162	\$257,162	\$0
East Baton Rouge	4,961	\$8,224,824	\$8,224,824	\$0
East Carroll	50	\$37,529	\$37,529	\$0
East Feliciana	30	\$53,650	\$53,650	\$0
Evangeline	129	\$76,138	\$76,138	\$0
Franklin	72	\$141,545	\$141,545	\$0
Grant	30	\$46,849	\$46,849	\$0
Iberia	413	\$681,494	\$681,494	\$0
Iberville	171	\$402,543	\$402,543	\$0
Jackson	44	\$39,672	\$39,672	\$0
Jefferson	16,321	\$17,425,061	\$17,425,061	\$0
Jefferson Davis	117	\$138,606	\$138,606	\$0
Lafayette	2,279	\$3,651,362	\$3,651,362	\$0
Lafourche	303	\$499,193	\$499,193	\$0
LaSalle	30	\$61,065	\$61,065	\$0
Lincoln	230	\$319,102	\$319,102	\$0
Livingston	507	\$759,299	\$759,299	\$0
Madison	56	\$29,524	\$29,524	\$0
Morehouse	63	\$90,087	\$90,087	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
32. PURCHASES OF AUTOMOBILES FOR LEASE OR RENTAL...Continued				
Natchitoches	153	\$178,827	\$178,827	\$0
Orleans	2,561	\$4,558,526	\$4,558,526	\$0
Ouachita	693	\$1,056,011	\$1,056,011	\$0
Plaquemines	133	\$274,757	\$274,757	\$0
Pointe Coupee	92	\$99,387	\$99,387	\$0
Rapides	683	\$1,012,274	\$1,012,274	\$0
Red River	14	\$9,086	\$9,086	\$0
Richland	69	\$104,777	\$104,777	\$0
Sabine	73	\$69,589	\$69,589	\$0
St. Bernard	145	\$201,775	\$201,775	\$0
St. Charles	597	\$945,916	\$945,916	\$0
St. Helena	27	\$23,791	\$23,791	\$0
St. James	61	\$116,565	\$116,565	\$0
St. John the Baptist	223	\$385,717	\$385,717	\$0
St. Landry	347	\$360,916	\$360,916	\$0
St. Martin	226	\$301,737	\$301,737	\$0
St. Mary	115	\$150,555	\$150,555	\$0
St. Tammany	2,163	\$3,867,440	\$3,867,440	\$0
Tangipahoa	542	\$864,443	\$864,443	\$0
Tensas	22	\$41,980	\$41,980	\$0
Terrebonne	862	\$1,235,811	\$1,235,811	\$0
Union	48	\$77,941	\$77,941	\$0
Vermillion	242	\$248,026	\$248,026	\$0
Vernon	207	\$215,125	\$215,125	\$0
Washington	175	\$154,584	\$154,584	\$0
Webster	302	\$319,283	\$319,283	\$0
West Baton Rouge	147	\$297,218	\$297,218	\$0
West Carroll	19	\$22,046	\$22,046	\$0
West Feliciana	30	\$61,917	\$61,917	\$0
Winn	32	\$51,187	\$51,187	\$0
All Other ¹	22	\$32,872	\$32,872	\$0
Total	47,123	\$60,559,004	\$60,559,004	\$0

Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caldwell and Catahoula.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
33. SALES OF MARIJUANA FOR THERAPEUTIC USE				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
34. PURCHASES OF TANGIBLE PERSONAL PROPERTY FOR LEASE OR RENTAL				
Ascension	14	\$209,351	\$209,351	\$0
Caddo	21	\$1,466,592	\$1,466,592	\$0
Calcasieu	13	\$1,530,819	\$1,530,819	\$0
East Baton Rouge	41	\$1,833,461	\$1,833,461	\$0
Iberia	11	\$151,986	\$151,986	\$0
Jefferson	30	\$1,690,594	\$1,690,594	\$0
Lafayette	29	\$258,516	\$258,516	\$0
Livingston	10	\$61,503	\$61,503	\$0
Orleans	17	\$60,891	\$60,891	\$0
Rapides	12	\$610,094	\$610,094	\$0
St. Tammany	15	\$976,575	\$976,575	\$0
Terrebonne	14	\$50,470	\$50,470	\$0
Out of State	114	\$8,725,856	\$8,725,856	\$0
All Other ¹	114	\$6,379,089	\$6,379,089	\$0
Total	455	\$24,005,797	\$24,005,797	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
35. NATURAL GAS USED IN THE PRODUCTION OF IRON				
This exemption is included in number 107.				
36. ELECTRICITY FOR CHLOR-ALKALI MANUFACTURING PROCESS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
37. SALES OF HUMAN-TISSUE TRANSPLANTS				
All Other ²	13	\$2,082,540	\$2,082,540	\$0
Total	13	\$2,082,540	\$2,082,540	\$0
38. SALES OF RAW AGRICULTURAL COMMODITIES				
Out of State	30	\$6,034,966	\$6,034,966	\$0
All Other ³	111	\$6,654,202	\$6,654,202	\$0
Total	141	\$12,689,168	\$12,689,168	\$0
39. SALES TO THE UNITED STATES GOVERNMENT AND ITS AGENCIES				
This exemption is included in number 28.				

Footnotes for Sales Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Avoyelles, Bossier, Cameron, Concordia, DeSoto, East Carroll, Evangeline, Franklin, Grant, Jefferson Davis, Lafourche, LaSalle, Lincoln, Morehouse, Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Richland, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, Tangipahoa, Union, Vermilion, Vernon, Washington, Webster, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Caddo, Calcasieu, East Baton Rouge, Iberville, Jefferson, Lafayette, Orleans, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Caddo, Calcasieu, Caldwell, Cameron, Catahoula, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Iberia, Jefferson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Livingston, Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, St. Helena, St. James, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermilion, Webster, West Carroll, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
40. SALES OF FOOD ITEMS BY YOUTH ORGANIZATIONS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
41. PURCHASES OF NEW OR USED SCHOOL BUSES				
East Baton Rouge	25	\$80,405	\$80,405	\$0
Lafourche	30	\$112,057	\$112,057	\$0
Pointe Coupee	14	\$24,920	\$24,920	\$0
West Baton Rouge	18	\$101,475	\$101,475	\$0
All Other ¹	12	\$18,925	\$18,925	\$0
Total	99	\$337,782	\$337,782	\$0
44. CERTAIN AIRCRAFT ASSEMBLED IN LOUISIANA				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
46. PURCHASES OF EQUIPMENT BY BONA FIDE VOLUNTEER AND PUBLIC FIRE DEPARTMENT				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
49. PURCHASES OF BUTANE, PROPANE, AND LIQUEFIED PETROLEUM GAS BY RESIDENTIAL CONSUMERS				
This exemption is included in number 213.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
51. NATURAL GAS HELD, USED, OR CONSUMED IN PROVIDING NATURAL GAS STORAGE SERVICES OR OPERATING NATURAL GAS STORAGE FACILITIES				
This exemption is included in number 107.				
52. PURCHASES BY A PRIVATE POSTSECONDARY ACADEMIC DEGREE-GRANTING INSTITUTION				
Out of State	11	\$23,671	\$23,671	\$0
All Other ²	6	\$1,821	\$1,821	\$0
Total	17	\$25,492	\$25,492	\$0
53. PURCHASES OF FOOD ITEMS FOR SCHOOL LUNCH OR BREAKFAST PROGRAMS BY NONPUBLIC ELEMENTARY OR SECONDARY SCHOOLS				
This exemption is included in number 119.				
58. ARTICLES TRADED IN ON TANGIBLE PERSONAL PROPERTY				
All Other ³	27	\$251,651	\$251,651	\$0
Total	27	\$251,651	\$251,651	\$0
59. FIRST \$50,000 OF NEW FARM EQUIPMENT USED IN POULTRY PRODUCTION				
This exemption is included in number 147.				
61. ADMISSIONS CHARGES TO ATHLETIC OR ENTERTAINMENT EVENTS OF COLLEGES AND UNIVERSITIES⁴				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Footnotes for Sales Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Jefferson, Orleans, and Washington.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Jefferson, and St. Helena.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, East Baton Rouge, Jefferson, Lafayette, Lafourche, Orleans, Plaquemines, Rapides, St. Charles, St. Martin, St. Tammany, Terrebonne, Vermilion, and Webster.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
62. ADMISSIONS CHARGES TO ATHLETIC EVENTS OR ENTERTAINMENT EVENTS OF ELEMENTARY AND SECONDARY SCHOOLS¹				
All Other ²	24	\$221,047	\$221,047	\$0
Total	24	\$221,047	\$221,047	\$0
63. MEMBERSHIP FEES OR DUES OF NONPROFIT OR CIVIC ORGANIZATIONS¹				
All Other ³	30	\$101,631	\$101,631	\$0
Total	30	\$101,631	\$101,631	\$0
66. REPAIR SERVICES PERFORMED IN LOUISIANA WHEN THE REPAIRED PROPERTY IS EXPORTED¹				
All Other ⁴	63	\$1,396,689	\$1,396,689	\$0
Total	63	\$1,396,689	\$1,396,689	\$0
67. REPAIRS, RENOVATIONS, OR CONVERSIONS OF DRILLING RIGS				
Lafayette	23	\$1,043,977	\$1,043,977	\$0
Terrebonne	14	\$1,290,445	\$1,290,445	\$0
Out of State	13	\$1,175,820	\$1,175,820	\$0
All Other ⁵	41	\$1,190,937	\$1,190,937	\$0
Total	91	\$4,701,179	\$4,701,179	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
68. SURFACE PREPARATION, COATING, AND PAINTING OF CERTAIN AIRCRAFT¹				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
69. SALES OF PLATINUM, GOLD, AND SILVER BULLION AND NUMISMATIC COINS AT CERTAIN TRADE SHOWS				
Out of State	10	\$179,957	\$179,957	\$0
All Other ⁶	28	\$2,844,188	\$2,844,188	\$0
Total	38	\$3,024,145	\$3,024,145	\$0
72. WORK PRODUCTS OF CERTAIN PROFESSIONALS¹				
Out of State	11	\$140,595	\$140,595	\$0
All Other ⁷	35	\$460,684	\$460,684	\$0
Total	46	\$601,279	\$601,279	\$0
73. PHARMACEUTICALS ADMINISTERED TO LIVESTOCK FOR AGRICULTURAL PURPOSES				
All Other ⁸	29	\$80,415	\$80,415	\$0
Total	29	\$80,415	\$80,415	\$0

Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Bossier, Calcasieu, Catahoula, Concordia, Franklin, Grant, Iberia, Jefferson Davis, Lafayette, Lafourche, LaSalle, Orleans, Ouachita, Rapides, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Beauregard, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita, Plaquemines, Rapides, St. Martin, St. Tammany, Tangipahoa, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Beauregard, Caddo, Calcasieu, East Baton Rouge, East Feliciana, Iberia, Iberville, Jefferson, Lafayette, Lafourche, Ouachita, Plaquemines, Pointe Coupee, Rapides, St. John the Baptist, St. Landry, St. Mary, Terrebonne, Webster, West Carroll, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, East Baton Rouge, Iberia, Jefferson, Lafourche, Orleans, Plaquemines, Pointe Coupee, St. Landry, St. Martin, St. Mary, St. Tammany, and Vermilion.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Livingston, Orleans, St. Tammany, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Caddo, Calcasieu, Concordia, East Baton Rouge, East Feliciana, Jefferson, Lafayette, Livingston, Orleans, Rapides, St. Charles, St. Mary, St. Tammany, Terrebonne, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Beauregard, Calcasieu, Concordia, East Feliciana, Jefferson Davis, Lafayette, Lafourche, Livingston, Natchitoches, Ouachita, Pointe Coupee, Rapides, Red River, St. Landry, St. Tammany, Tangipahoa, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
74. USED MANUFACTURED HOMES AND 54 PERCENT OF COST OF NEW MANUFACTURED HOMES				
Acadia	286	\$191,066	\$191,066	\$0
Allen	157	\$155,269	\$155,269	\$0
Ascension	430	\$368,108	\$368,108	\$0
Assumption	127	\$98,849	\$98,849	\$0
Avoyelles	115	\$83,039	\$83,039	\$0
Beauregard	354	\$464,181	\$464,181	\$0
Bienville	109	\$105,054	\$105,054	\$0
Bossier	393	\$275,390	\$275,390	\$0
Caddo	472	\$354,799	\$354,799	\$0
Calcasieu	1,692	\$1,698,837	\$1,698,837	\$0
Caldwell	85	\$78,639	\$78,639	\$0
Cameron	223	\$266,689	\$266,689	\$0
Catahoula	66	\$52,009	\$52,009	\$0
Claiborne	70	\$65,550	\$65,550	\$0
Concordia	107	\$116,508	\$116,508	\$0
DeSoto	226	\$234,407	\$234,407	\$0
East Baton Rouge	224	\$162,070	\$162,070	\$0
East Carroll	22	\$20,576	\$20,576	\$0
East Feliciana	100	\$137,438	\$137,438	\$0
Evangeline	121	\$110,020	\$110,020	\$0
Franklin	128	\$105,118	\$105,118	\$0
Grant	106	\$97,205	\$97,205	\$0
Iberia	243	\$152,811	\$152,811	\$0
Iberville	115	\$123,974	\$123,974	\$0
Jackson	97	\$97,492	\$97,492	\$0
Jefferson	132	\$64,734	\$64,734	\$0
Jefferson Davis	229	\$213,257	\$213,257	\$0
Lafayette	654	\$452,262	\$452,262	\$0
Lafourche	218	\$155,161	\$155,161	\$0
LaSalle	107	\$94,708	\$94,708	\$0
Lincoln	224	\$202,696	\$202,696	\$0
Livingston	585	\$820,682	\$820,682	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
74. USED MANUFACTURED HOMES AND 54 PERCENT OF COST OF NEW MANUFACTURED HOMES...Continued				
Madison	27	\$16,969	\$16,969	\$0
Morehouse	103	\$83,616	\$83,616	\$0
Natchitoches	203	\$157,973	\$157,973	\$0
Ouachita	563	\$390,201	\$390,201	\$0
Plaquemines	107	\$89,359	\$89,359	\$0
Pointe Coupee	86	\$69,687	\$69,687	\$0
Rapides	376	\$332,214	\$332,214	\$0
Red River	79	\$74,498	\$74,498	\$0
Richland	114	\$101,599	\$101,599	\$0
Sabine	242	\$244,220	\$244,220	\$0
St. Bernard	37	\$20,004	\$20,004	\$0
St. Charles	73	\$61,723	\$61,723	\$0
St. Helena	124	\$136,940	\$136,940	\$0
St. James	94	\$93,556	\$93,556	\$0
St. John the Baptist	45	\$19,804	\$19,804	\$0
St. Landry	309	\$598,243	\$598,243	\$0
St. Martin	243	\$211,807	\$211,807	\$0
St. Mary	200	\$107,177	\$107,177	\$0
St. Tammany	200	\$182,142	\$182,142	\$0
Tangipahoa	602	\$851,659	\$851,659	\$0
Tensas	25	\$26,627	\$26,627	\$0
Terrebonne	280	\$168,276	\$168,276	\$0
Union	157	\$141,599	\$141,599	\$0
Vermillion	243	\$156,959	\$156,959	\$0
Vernon	247	\$259,831	\$259,831	\$0
Washington	166	\$174,939	\$174,939	\$0
Webster	178	\$189,571	\$189,571	\$0
West Baton Rouge	68	\$56,883	\$56,883	\$0
West Carroll	52	\$53,069	\$53,069	\$0
West Feliciana	39	\$41,215	\$41,215	\$0
Winn	88	\$84,324	\$84,324	\$0
All Other ¹	16	\$19,656	\$19,656	\$0
Total	13,603	\$12,834,938	\$12,834,938	\$0

Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Orleans and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
78. OTHER CONSTRUCTIONS PERMANENTLY ATTACHED TO THE GROUND				
Jefferson	11	\$36,604,539	\$36,604,539	\$0
Lafayette	12	\$1,438,038	\$1,438,038	\$0
Out of State	28	\$1,925,955	\$1,925,955	\$0
All Other ¹	69	\$2,667,264	\$2,667,264	\$0
Total	120	\$42,635,796	\$42,635,796	\$0
79. PURCHASES BY MOTOR VEHICLE MANUFACTURERS				
This exemption is included in number 11.				
80. PURCHASES BY GLASS MANUFACTURERS				
This exemption is included in number 11.				
82. PURCHASES OF MACHINERY AND EQUIPMENT BY CERTAIN UTILITIES				
All Other ²	11	\$2,439,748	\$2,439,748	\$0
Total	11	\$2,439,748	\$2,439,748	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
84. DONATIONS TO CERTAIN SCHOOLS³				
East Baton Rouge	10	\$78,431	\$78,431	\$0
Orleans	10	\$3,669	\$3,669	\$0
Out of State	22	\$124,583	\$124,583	\$0
All Other ⁴	61	\$36,093	\$36,093	\$0
Total	103	\$242,776	\$242,776	\$0
89. ADVERTISING SERVICES				
Out of State	12	\$283,094	\$283,094	\$0
All Other ⁵	49	\$1,398,234	\$1,398,234	\$0
Total	61	\$1,681,328	\$1,681,328	\$0
90. PURCHASES BY NONPROFIT ELECTRIC COOPERATIVES				
Out of State	14	\$65,677	\$65,677	\$0
All Other ⁶	62	\$808,026	\$808,026	\$0
Total	76	\$873,703	\$873,703	\$0

Footnotes for Sales Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Beauregard, Caddo, Calcasieu, Catahoula, Concordia, East Baton Rouge, Iberia, Iberville, Jefferson Davis, Livingston, Orleans, Ouachita, Pointe Coupee, Rapides, St. Charles, St. Helena, St. James, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, Webster, and West Baton Rouge.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Jefferson, Lafayette, Orleans, Rapides, West Baton Rouge, and Out of State.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Caddo, Calcasieu, Iberia, Jefferson, Lafayette, Lafourche, LaSalle, Natchitoches, Ouachita, Plaquemines, Rapides, St. Bernard, St. Charles, St. Landry, St. Mary, St. Tammany, Tangipahoa, Terrebonne, Vermilion, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Assumption, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, Rapides, St. Bernard, St. Charles, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermilion, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Beauregard, Caddo, Calcasieu, East Baton Rouge, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Pointe Coupee, Rapides, St. Helena, St. Landry, St. Martin, St. Mary, St. Tammany, and Terrebonne.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
92. SALES BY STATE-OWNED DOMED STADIUMS AND BASEBALL FACILITIES¹				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
96. SALES OF FARM PRODUCTS DIRECT FROM THE FARM¹				
Out of State	16	\$1,615,764	\$1,615,764	\$0
All Other ²	71	\$2,776,778	\$2,776,778	\$0
Total	87	\$4,392,542	\$4,392,542	\$0
97. LIVESTOCK SOLD AT MARKET AND RACEHORSES CLAIMED AT RACES IN LOUISIANA¹				
All Other ³	10	\$414,562	\$414,562	\$0
Total	10	\$414,562	\$414,562	\$0
98. FEED AND FEED ADDITIVES FOR ANIMALS HELD FOR BUSINESS PURPOSES				
Out of State	11	\$75,209	\$75,209	\$0
All Other ⁴	30	\$2,641,708	\$2,641,708	\$0
Total	41	\$2,716,917	\$2,716,917	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
99. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH				
All Other ⁵	28	\$213,998	\$213,998	\$0
Total	28	\$213,998	\$213,998	\$0
100. BAIT AND FEED USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH				
All Other ⁶	34	\$499,199	\$499,199	\$0
Total	34	\$499,199	\$499,199	\$0
101. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CATFISH				
All Other ⁷	10	\$25,140	\$25,140	\$0
Total	10	\$25,140	\$25,140	\$0
102. FARM PRODUCTS PRODUCED AND USED BY THE FARMER¹				
Out of State	22	\$99,385	\$99,385	\$0
All Other ⁸	52	\$6,614,385	\$6,614,385	\$0
Total	74	\$6,713,770	\$6,713,770	\$0
104. SALES OF STEAM - NONRESIDENTIAL				
This exemption is included in number 106.				

Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Ascension, Beauregard, Bienville, Caddo, Calcasieu, Catahoula, DeSoto, East Baton Rouge, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Livingston, Natchitoches, Orleans, Ouachita, Plaquemines, Pointe Coupee, Rapides, St. Charles, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermilion, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Baton Rouge, Jefferson, Lafourche, St. Tammany, Tangipahoa, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, DeSoto, East Baton Rouge, East Carroll, Iberville, Jefferson, Jefferson Davis, Natchitoches, Orleans, Rapides, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermilion, Webster, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Avoyelles, East Baton Rouge, Iberia, Iberville, Jefferson Davis, Lafourche, Pointe Coupee, Rapides, St. Landry, St. Martin, St. Tammany, Tangipahoa, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Iberville, Jefferson Davis, Lafourche, Pointe Coupee, Rapides, St. Landry, St. Martin, St. Mary, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Calcasieu, Iberia, Jefferson Davis, Lafourche, St. Landry, St. Mary, Terrebonne, and Vermilion.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Beauregard, Bienville, Caddo, Calcasieu, Catahoula, DeSoto, East Baton Rouge, Iberville, Jefferson Davis, Lafayette, Lafourche, Ouachita, Pointe Coupee, Rapides, Red River, St. Charles, St. Landry, St. Tammany, Tangipahoa, Tensas, Vermilion, Webster, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
106. SALES OF WATER - NONRESIDENTIAL¹				
Ascension	10	\$481,577	\$265,136	\$216,441
Bossier	12	\$16,237	\$8,941	\$7,296
Caddo	23	\$753,399	\$414,780	\$338,619
Calcasieu	20	\$141,911	\$78,130	\$63,781
East Baton Rouge	24	\$812,711	\$447,439	\$365,272
Jefferson	13	\$83,561	\$46,000	\$37,561
Lafayette	13	\$358,970	\$197,638	\$161,332
Ouachita	12	\$76,053	\$41,872	\$34,181
Rapides	18	\$181,171	\$99,750	\$81,421
St. Landry	15	\$18,871	\$10,390	\$8,481
St. Tammany	24	\$361,095	\$198,795	\$162,300
Webster	18	\$46,214	\$25,449	\$20,765
Out of State	13	\$1,114,054	\$613,356	\$500,698
All Other ²	345	\$4,685,571	\$2,577,781	\$2,106,871
Total	560	\$9,131,395	\$5,025,457	\$4,105,019

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
107. SALES OF ELECTRIC POWER OR ENERGY - NONRESIDENTIAL³				
Ascension	18	\$515,552	\$283,839	\$231,713
Bossier	12	\$151,580	\$83,458	\$68,122
Caddo	31	\$23,173,519	\$12,758,106	\$10,415,413
Calcasieu	27	\$2,633,961	\$1,450,157	\$1,183,804
Catahoula	11	\$311,869	\$171,678	\$140,191
East Baton Rouge	56	\$3,425,772	\$1,883,697	\$1,542,075
East Feliciana	10	\$33,431	\$18,403	\$15,028
Evangeline	12	\$429,304	\$236,356	\$192,948
Iberia	10	\$2,073	\$1,143	\$930
Jefferson	36	\$111,531,357	\$61,404,894	\$50,126,463
Lafayette	24	\$6,021,700	\$3,315,315	\$2,706,385
Lincoln	10	\$490,155	\$269,865	\$220,290
Livingston	15	\$121,537	\$66,918	\$54,619
Orleans	37	\$12,532,217	\$6,899,752	\$5,632,465
Ouachita	20	\$58,737	\$32,339	\$26,398
Pointe Coupee	13	\$469,825	\$258,668	\$211,157
Rapides	25	\$23,124,782	\$12,731,624	\$10,393,158
St. Landry	16	\$61,375	\$33,787	\$27,588
St. Tammany	30	\$9,159	\$5,043	\$4,116
Tangipahoa	18	\$54,087	\$29,779	\$24,308
Vermilion	14	\$398,084	\$219,166	\$178,918
Washington	11	\$742,977	\$409,052	\$333,925
Out of State	67	\$63,040,861	\$34,707,890	\$28,332,971
All Other ⁴	214	\$12,754,422	\$7,021,050	\$5,732,486
Total	737	\$262,088,336	\$144,291,979	\$117,795,471

Footnotes for Sales Tax

- This includes the revenue loss for sales of water-nonresidential and sales of steam-nonresidential.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson Davis, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Orleans, Plaquemines, Pointe Coupee, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, West Baton Rouge, West Carroll, West Feliciana, and Winn.
- This includes the revenue loss for sales of electric power or energy-nonresidential; natural gas used in the production of iron; sales of natural gas-nonresidential; materials and energy sources used for boiler fuel; and utilities used by steelworks and blast furnaces.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Assumption, Avoyelles, Beauregard, Bienville, Caldwell, Claiborne, Concordia, DeSoto, East Carroll, Franklin, Grant, Iberville, Jackson, Jefferson Davis, Lafourche, LaSalle, Madison, Morehouse, Natchitoches, Plaquemines, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Martin, St. Mary, Tensas, Terrebonne, Union, Vernon, Webster, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
109. SALES OF FERTILIZERS AND CONTAINERS TO FARMERS				
This exemption is included in number 125.				
110. SALES OF NATURAL GAS - NONRESIDENTIAL				
This exemption is included in number 107.				
111. ENERGY SOURCES USED FOR BOILER FUEL, EXCEPT REFINERY GAS				
This exemption is included in number 107.				
113. ORTHOTIC AND PROSTHETIC DEVICES				
Caddo	10	\$239,913	\$239,913	\$0
East Baton Rouge	21	\$1,977,971	\$1,977,971	\$0
Jefferson	21	\$361,929	\$361,929	\$0
Lafayette	13	\$648,716	\$648,716	\$0
St. Tammany	13	\$419,858	\$419,858	\$0
Out of State	21	\$1,268,860	\$1,268,860	\$0
All Other ¹	69	\$948,717	\$948,717	\$0
Total	168	\$5,865,964	\$5,865,964	\$0
114. OSTOMY, COLOSTOMY, ILEOSTOMY, AND OTHER APPLIANCE DEVICES				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
116. MEDICAL DEVICES USED BY PATIENTS UNDER THE SUPERVISION OF A PHYSICIAN				
Caddo	16	\$5,296,720	\$5,296,720	\$0
East Baton Rouge	20	\$1,128,123	\$1,128,123	\$0
Jefferson	23	\$12,293,083	\$12,293,083	\$0
Lafayette	12	\$864,547	\$864,547	\$0
Orleans	11	\$1,500,570	\$1,500,570	\$0
St. Tammany	15	\$1,885,575	\$1,885,575	\$0
Out of State	70	\$5,201,888	\$5,201,888	\$0
All Other ²	73	\$2,188,960	\$2,188,960	\$0
Total	240	\$30,359,466	\$30,359,466	\$0
117. RESTORATIVE MATERIALS USED BY DENTISTS				
All Other ³	33	\$476,485	\$476,485	\$0
Total	33	\$476,485	\$476,485	\$0
119. SALES OF FOOD BY CERTAIN INSTITUTIONS⁴				
All Other ⁵	27	\$169,686	\$169,686	\$0
Total	27	\$169,686	\$169,686	\$0

Footnotes for Sales Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Avoyelles, Calcasieu, Concordia, DeSoto, Iberia, Jefferson Davis, Lafourche, LaSalle, Livingston, Natchitoches, Orleans, Ouachita, Plaquemines, Rapides, St. Bernard, St. Charles, St. Landry, St. Mary, Tangipahoa, Terrebonne, Vermilion, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Avoyelles, Beauregard, Calcasieu, Cameron, Iberia, Iberville, Lafourche, Livingston, Ouachita, Plaquemines, Rapides, St. Bernard, St. Charles, St. John the Baptist, St. Landry, St. Mary, Tangipahoa, Terrebonne, Vermilion, Vernon, West Baton Rouge, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Concordia, East Baton Rouge, East Feliciana, Iberia, Jefferson, Lafayette, Lafourche, Ouachita, Rapides, St. Bernard, St. Charles, St. Martin, St. Tammany, and Out of State.
- This includes the revenue loss for sales of food by certain institutions and purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Bossier, Caddo, Catahoula, Franklin, Grant, Jefferson, Jefferson Davis, Lafayette, LaSalle, Orleans, Plaquemines, Rapides, St. Charles, St. Tammany, Tangipahoa, Webster, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
123. SALES OF 50-TON VESSELS AND NEW COMPONENT PARTS AND SALES OF CERTAIN MATERIALS AND SERVICES TO VESSELS OPERATING IN INTERSTATE COMMERCE				
Jefferson	27	\$1,779,443	\$1,779,443	\$0
Lafourche	26	\$853,296	\$853,296	\$0
Plaquemines	11	\$955,208	\$955,208	\$0
St. Mary	26	\$2,042,805	\$2,042,805	\$0
Terrebonne	59	\$3,683,453	\$3,683,453	\$0
Out of State	19	\$967,214	\$967,214	\$0
All Other ¹	60	\$2,843,454	\$2,843,454	\$0
Total	228	\$13,124,873	\$13,124,873	\$0
125. SALES OF SEEDS FOR PLANTING CROPS²				
Out of State	23	\$8,374,781	\$8,374,781	\$0
All Other ³	55	\$4,541,633	\$4,541,633	\$0
Total	78	\$12,916,414	\$12,916,414	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
129. SALES OF PESTICIDES FOR AGRICULTURAL PURPOSES				
All Other ⁴	39	\$1,844,110	\$1,844,110	\$0
Total	39	\$1,844,110	\$1,844,110	\$0
131. PROPERTY PURCHASED FOR EXCLUSIVE USE OUTSIDE THE STATE				
East Baton Rouge	14	\$787,919	\$787,919	\$0
Iberia	21	\$3,379,713	\$3,379,713	\$0
Jefferson	18	\$364,919	\$364,919	\$0
Lafayette	41	\$5,477,462	\$5,477,462	\$0
Lafourche	16	\$2,875,291	\$2,875,291	\$0
Orleans	12	\$18,913	\$18,913	\$0
St. Mary	18	\$2,844,764	\$2,844,764	\$0
Terrebonne	42	\$1,590,562	\$1,590,562	\$0
Vermilion	11	\$1,857,568	\$1,857,568	\$0
Out of State	46	\$4,443,829	\$4,443,829	\$0
All Other ⁵	40	\$1,351,222	\$1,351,222	\$0
Total	279	\$24,992,162	\$24,992,162	\$0

Footnotes for Sales Tax

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Calcasieu, Cameron, East Baton Rouge, East Feliciana, Iberia, Lafayette, Orleans, Ouachita, St. Charles, St. John the Baptist, St. Tammany, Tangipahoa, and Vermilion.
- This includes the revenue loss for sales of seeds for planting crops; and sales of fertilizers and containers to farmers.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Ascension, Avoyelles, Beauregard, Bienville, Caddo, Calcasieu, Catahoula, Concordia, DeSoto, East Feliciana, Iberia, Iberville, Jefferson, Jefferson Davis, Lafayette, Lafourche, Natchitoches, Ouachita, Pointe Coupee, Rapides, Red River, St. Helena, St. Landry, St. Tammany, Tangipahoa, Vermilion, Webster, and Winn.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Avoyelles, Beauregard, Caddo, Concordia, DeSoto, East Baton Rouge, East Carroll, Iberia, Iberville, Jefferson Davis, Lafayette, Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, St. Helena, St. Landry, St. Martin, St. Tammany, Tangipahoa, Webster, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Allen, Beauregard, Caddo, Calcasieu, Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Rapides, St. Bernard, St. Charles, St. Landry, St. Martin, St. Tammany, Tangipahoa, and West Baton Rouge.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
133. ADMISSIONS TO ENTERTAINMENT BY DOMESTIC NONPROFIT CHARITABLE, EDUCATIONAL, AND RELIGIOUS ORGANIZATIONS¹				
All Other ²	11	\$27,520	\$27,520	\$0
Total	11	\$27,520	\$27,520	\$0

134. SALES OF TANGIBLE PERSONAL PROPERTY AT OR ADMISSIONS TO EVENTS SPONSORED BY CERTAIN NONPROFIT GROUPS				
All Other ³	20	\$33,455	\$33,455	\$0
Total	20	\$33,455	\$33,455	\$0

141. RECEIPTS FROM COIN-OPERATED WASHING AND DRYING MACHINES IN COMMERCIAL LAUNDROMATS¹				
Jefferson	10	\$62,089	\$62,089	\$0
All Other ⁴	32	\$174,167	\$174,167	\$0
Total	42	\$236,256	\$236,256	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
143. LEASE OR RENTAL OF CERTAIN VESSELS IN MINERAL PRODUCTION				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

144. PURCHASES OF SUPPLIES, FUELS, AND REPAIR SERVICES FOR BOATS USED BY COMMERCIAL FISHERMEN				
Iberia	10	\$36,916	\$36,916	\$0
Jefferson	18	\$224,154	\$224,154	\$0
Lafourche	17	\$24,827	\$24,827	\$0
Plaquemines	13	\$52,127	\$52,127	\$0
Terrebonne	27	\$86,950	\$86,950	\$0
All Other ⁵	28	\$207,104	\$207,104	\$0
Total	113	\$632,078	\$632,078	\$0

Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, East Baton Rouge, Iberia, Lafayette, Orleans, Ouachita, St. Tammany, and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, East Baton Rouge, Iberia, Jefferson, Lafayette, Lafourche, Orleans, Ouachita, St. James, St. John the Baptist, St. Martin, St. Tammany, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Assumption, Caddo, Calcasieu, East Baton Rouge, Iberia, Lafayette, Livingston, Orleans, Ouachita, Rapides, St. John the Baptist, St. Landry, St. Tammany, Terrebonne, Vermilion, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Calcasieu, Cameron, Lafayette, Rapides, St. Bernard, St. Charles, St. Mary, St. Tammany, Vermilion, and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
147. FIRST \$50,000 OF THE SALES PRICE OF CERTAIN FARM EQUIPMENT AND ATTACHMENTS¹				
Acadia	74	\$380,082	\$380,082	\$0
Allen	10	\$27,032	\$27,032	\$0
Beauregard	26	\$29,596	\$29,596	\$0
Bienville	37	\$21,104	\$21,104	\$0
Caddo	13	\$95,322	\$95,322	\$0
Calcasieu	10	\$22,262	\$22,262	\$0
Caldwell	30	\$18,771	\$18,771	\$0
Cameron	13	\$8,331	\$8,331	\$0
Concordia	10	\$1,682,415	\$1,682,415	\$0
East Baton Rouge	10	\$18,041	\$18,041	\$0
Evangeline	32	\$18,900	\$18,900	\$0
Franklin	14	\$10,160	\$10,160	\$0
Jefferson Davis	51	\$272,009	\$272,009	\$0
Lafayette	14	\$22,412	\$22,412	\$0
Lafourche	10	\$17,937	\$17,937	\$0
Lincoln	12	\$7,372	\$7,372	\$0
Natchitoches	21	\$37,976	\$37,976	\$0
Ouachita	11	\$11,581	\$11,581	\$0
Pointe Coupee	17	\$322,198	\$322,198	\$0
Rapides	25	\$15,310	\$15,310	\$0
St. Landry	26	\$133,125	\$133,125	\$0
Tangipahoa	22	\$122,893	\$122,893	\$0
Union	14	\$9,449	\$9,449	\$0
Vermillion	20	\$50,297	\$50,297	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
147. FIRST \$50,000 OF THE SALES PRICE OF CERTAIN FARM EQUIPMENT AND ATTACHMENTS¹...Continued				
Vernon	25	\$13,640	\$13,640	\$0
Out of State	19	\$1,283,494	\$1,283,494	\$0
All Other ²	125	\$1,487,822	\$1,487,822	\$0
Total	691	\$6,139,531	\$6,139,531	\$0

152. SALES OF CERTAIN FUELS USED FOR FARM PURPOSES				
Out of State	12	\$665,069	\$665,069	\$0
All Other ³	69	\$1,587,601	\$1,587,601	\$0
Total	81	\$2,252,670	\$2,252,670	\$0

153. SALES OR PURCHASES BY CERTAIN SHELTERED WORKSHOPS OR SUPPORTED EMPLOYMENT PROVIDERS				
All Other ⁴	19	\$15,728	\$15,728	\$0
Total	19	\$15,728	\$15,728	\$0

154. PURCHASES OF CERTAIN FUELS FOR PRIVATE RESIDENTIAL CONSUMPTION				
All Other ⁵	23	\$564,139	\$564,139	\$0
Total	23	\$564,139	\$564,139	\$0

160. PIGGY-BACK TRAILERS OR CONTAINERS AND ROLLING STOCK
 This exemption is included in number 165.

161. PHARMACEUTICAL SAMPLES DISTRIBUTED IN LOUISIANA⁶
 This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

Footnotes for Sales Tax

- This includes the revenue loss for the first \$50,000 of the sales price of certain farm equipment and attachments; and the first \$50,000 of new farm equipment used in poultry productions.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Bossier, Catahoula, Claiborne, DeSoto, East Carroll, East Feliciana, Grant, Iberia, Iberville, Jackson, LaSalle, Livingston, Madison, Morehouse, Red River, Richland, Sabine, St. Helena, St. Martin, St. Tammany, Tensas, Terrebonne, Washington, Webster, West Baton Rouge, West Carroll, and Win.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Assumption, Avoyelles, Beauregard, Bienville, Caddo, Calcasieu, Catahoula, Concordia, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Iberia, Iberville, Jefferson, Lafayette, Lafourche, LaSalle, Livingston, Natchitoches, Ouachita, Pointe Coupee, Rapides, Red River, St. Bernard, St. Charles, St. Landry, St. Martin, St. Tammany, Tangipahoa, Terrebonne, Vermilion, West Carroll, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyelles, Caddo, East Baton Rouge, Lafourche, Morehouse, Ouachita, Rapides, St. Charles, Terrebonne, Webster, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Caddo, Jefferson, Lafayette, Lafourche, Natchitoches, Orleans, Ouachita, Rapides, St. Bernard, St. Helena, St. Landry, West Carroll, and Out of State.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
163. CERTAIN TRUCKS AND TRAILERS USED 80 PERCENT IN INTERSTATE COMMERCE				
Acadia	145	\$221,876	\$221,876	\$0
Allen	11	\$26,526	\$26,526	\$0
Ascension	206	\$830,865	\$830,865	\$0
Avoyelles	21	\$27,444	\$27,444	\$0
Beauregard	12	\$46,643	\$46,643	\$0
Bienville	23	\$38,818	\$38,818	\$0
Bossier	215	\$344,759	\$344,759	\$0
Caddo	627	\$1,374,396	\$1,374,396	\$0
Calcasieu	214	\$504,659	\$504,659	\$0
Cameron	39	\$86,903	\$86,903	\$0
Catahoula	15	\$27,910	\$27,910	\$0
Claiborne	13	\$38,197	\$38,197	\$0
Concordia	21	\$40,490	\$40,490	\$0
DeSoto	85	\$94,851	\$94,851	\$0
East Baton Rouge	281	\$680,368	\$680,368	\$0
East Feliciana	23	\$32,724	\$32,724	\$0
Evangeline	12	\$17,491	\$17,491	\$0
Franklin	25	\$30,131	\$30,131	\$0
Iberia	95	\$136,591	\$136,591	\$0
Iberville	34	\$71,161	\$71,161	\$0
Jefferson	505	\$1,091,908	\$1,091,908	\$0
Jefferson Davis	134	\$285,147	\$285,147	\$0
Lafayette	358	\$703,378	\$703,378	\$0
Lafourche	383	\$491,375	\$491,375	\$0
LaSalle	13	\$26,362	\$26,362	\$0
Lincoln	102	\$231,922	\$231,922	\$0
Livingston	69	\$163,944	\$163,944	\$0
Morehouse	10	\$18,192	\$18,192	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
163. CERTAIN TRUCKS AND TRAILERS USED 80 PERCENT IN INTERSTATE COMMERCE...Continued				
Natchitoches	41	\$102,430	\$102,430	\$0
Orleans	223	\$374,032	\$374,032	\$0
Ouachita	185	\$658,969	\$658,969	\$0
Plaquemines	36	\$36,465	\$36,465	\$0
Pointe Coupee	17	\$29,175	\$29,175	\$0
Rapides	232	\$1,238,009	\$1,238,009	\$0
Richland	23	\$40,623	\$40,623	\$0
Sabine	16	\$17,510	\$17,510	\$0
St. Bernard	42	\$30,532	\$30,532	\$0
St. Charles	57	\$183,411	\$183,411	\$0
St. Helena	14	\$33,294	\$33,294	\$0
St. James	80	\$85,142	\$85,142	\$0
St. John the Baptist	42	\$83,104	\$83,104	\$0
St. Landry	126	\$342,862	\$342,862	\$0
St. Martin	81	\$157,068	\$157,068	\$0
St. Mary	35	\$50,280	\$50,280	\$0
St. Tammany	118	\$263,962	\$263,962	\$0
Tangipahoa	505	\$478,317	\$478,317	\$0
Terrebonne	2350	\$4,875,023	\$4,875,023	\$0
Union	20	\$43,200	\$43,200	\$0
Vermillion	61	\$112,443	\$112,443	\$0
Vernon	11	\$14,146	\$14,146	\$0
Washington	42	\$139,767	\$139,767	\$0
Webster	120	\$138,546	\$138,546	\$0
West Baton Rouge	480	\$1,241,559	\$1,241,559	\$0
West Carroll	26	\$41,510	\$41,510	\$0
All Other ¹	51	\$97,995	\$97,995	\$0
Total	8,725	\$18,594,405	\$18,594,405	\$0

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Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Caldwell, East Carroll, Grant, Jackson, Red River, Tensas, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
165. RAIL ROLLING STOCK SOLD OR LEASED IN LOUISIANA¹				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d) (ii) to protect the confidentiality of each taxpayer's information.				
166. RAIL ROLLING STOCK REPAIRED OR FABRICATED IN LOUISIANA				
All Other ²	18	\$697,855	\$697,855	\$0
Total	18	\$697,855	\$697,855	\$0
168. UTILITIES USED BY STEELWORKS AND BLAST FURNACES				
This exemption is included in number 107.				
177. SALES OF POLYROLL TUBING				
All Other ³	10	\$139,515	\$139,515	\$0
Total	10	\$139,515	\$139,515	\$0
180. PARISH COUNCILS ON AGING				
All Other ⁴	17	\$18,824	\$18,824	\$0
Total	17	\$18,824	\$18,824	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
185. HURRICANE LAURA, HURRICANE DELTA AND COVID-19 PANDEMIC SALES TAX HOLIDAY				
Acadia	11	\$3,688	\$3,688	\$0
Ascension	29	\$35,461	\$35,461	\$0
Caddo	63	\$32,658	\$32,658	\$0
Calcasieu	32	\$93,610	\$93,610	\$0
East Baton Rouge	137	\$89,464	\$89,464	\$0
Iberia	19	\$10,876	\$10,876	\$0
Jefferson	119	\$119,448	\$119,448	\$0
Lafayette	86	\$69,627	\$69,627	\$0
Lafourche	20	\$106,141	\$106,141	\$0
Livingston	34	\$18,008	\$18,008	\$0
Orleans	81	\$47,110	\$47,110	\$0
Ouachita	54	\$44,051	\$44,051	\$0
Rapides	34	\$21,990	\$21,990	\$0
St. Charles	14	\$5,874	\$5,874	\$0
St. Landry	22	\$10,147	\$10,147	\$0
St. Tammany	70	\$208,818	\$208,818	\$0
Tangipahoa	30	\$15,119	\$15,119	\$0
Terrebonne	28	\$9,429	\$9,429	\$0
Vermilion	15	\$6,160	\$6,160	\$0
Out of State	325	\$947,204	\$947,204	\$0
All Other ⁵	119	\$57,156	\$57,156	\$0
Total	1,342	\$1,952,039	\$1,952,039	\$0

Footnotes for Sales Tax

- This includes the revenue loss for rail rolling stock sold or leased in Louisiana; and piggy-back trailers or containers and rolling stock.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, East Baton Rouge, Lafourche, Livingston, Orleans, Rapides, St. Tammany, Tangipahoa, Webster, West Baton Rouge, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, East Carroll, Jefferson Davis, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caldwell, East Baton Rouge, Jefferson, Jefferson Davis, Lafayette, Livingston, Rapides, St. Bernard, Terrebonne, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Avoyelles, Beauregard, Caldwell, Cameron, Catahoula, Concordia, DeSoto, East Carroll, East Feliciana, Iberville, Jefferson Davis, Natchitoches, Plaquemines, Pointe Coupee, Red River, St. Bernard, St. James, St. John the Baptist, St. Martin, St. Mary, Webster, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
199. VENDOR'S COMPENSATION¹				
Acadia	558	\$14,084,235	\$118,310	\$13,965,925
Allen	158	\$3,605,886	\$30,290	\$3,575,596
Ascension	1,275	\$73,446,043	\$616,951	\$72,829,092
Assumption	135	\$3,550,557	\$29,825	\$3,520,732
Avoyelles	345	\$6,697,786	\$56,263	\$6,641,523
Beauregard	268	\$8,392,660	\$70,499	\$8,322,161
Bienville	105	\$2,430,077	\$20,413	\$2,409,664
Bossier	1,216	\$49,861,279	\$418,839	\$49,442,440
Caddo	2,509	\$99,662,400	\$837,173	\$98,825,227
Calcasieu	2,147	\$98,386,073	\$826,449	\$97,559,624
Caldwell	71	\$1,431,408	\$12,024	\$1,419,384
Cameron	66	\$5,618,434	\$47,195	\$5,571,239
Catahoula	102	\$1,441,988	\$12,113	\$1,429,875
Claiborne	94	\$3,019,964	\$25,368	\$2,994,596
Concordia	198	\$7,423,957	\$62,362	\$7,361,595
DeSoto	208	\$5,677,550	\$47,692	\$5,629,858
East Baton Rouge	5,144	\$223,665,712	\$1,878,811	\$221,786,901
East Carroll	52	\$913,184	\$7,671	\$905,513
East Feliciana	127	\$3,128,718	\$26,282	\$3,102,436
Evangeline	255	\$4,543,694	\$38,168	\$4,505,526
Franklin	175	\$3,189,801	\$26,795	\$3,163,006
Grant	92	\$1,186,154	\$9,964	\$1,176,190
Iberia	775	\$19,170,445	\$161,035	\$19,009,410
Iberville	282	\$12,984,169	\$109,068	\$12,875,101
Jackson	108	\$2,200,187	\$18,482	\$2,181,705
Jefferson	5,212	\$205,744,817	\$1,728,276	\$204,016,541
Jefferson Davis	309	\$10,786,644	\$90,609	\$10,696,035
Lafayette	3,785	\$134,452,621	\$1,129,416	\$133,323,205
Lafourche	961	\$24,087,630	\$202,340	\$23,885,290
LaSalle	158	\$3,678,965	\$30,904	\$3,648,061
Lincoln	520	\$17,175,860	\$144,279	\$17,031,581
Livingston	974	\$29,788,073	\$250,223	\$29,537,850
Madison	90	\$4,388,407	\$36,863	\$4,351,544

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
199. VENDOR'S COMPENSATION¹...Continued				
Morehouse	179	\$6,353,814	\$53,373	\$6,300,441
Natchitoches	327	\$8,041,768	\$67,552	\$7,974,216
Orleans	4,486	\$135,932,372	\$1,141,849	\$134,790,523
Ouachita	1,584	\$60,200,516	\$505,690	\$59,694,826
Plaquemines	335	\$11,219,261	\$94,243	\$11,125,018
Pointe Coupee	197	\$4,385,995	\$36,843	\$4,349,152
Rapides	1,367	\$56,803,243	\$477,152	\$56,326,091
Red River	69	\$1,508,897	\$12,675	\$1,496,222
Richland	169	\$4,047,880	\$34,003	\$4,013,877
Sabine	210	\$5,212,639	\$43,787	\$5,168,852
St. Bernard	382	\$11,944,002	\$100,331	\$11,843,671
St. Charles	429	\$19,415,285	\$163,090	\$19,252,195
St. Helena	67	\$1,152,833	\$9,684	\$1,143,149
St. James	171	\$12,133,628	\$101,923	\$12,031,705
St. John the Baptist	300	\$12,487,355	\$104,895	\$12,382,460
St. Landry	803	\$29,746,292	\$249,872	\$29,496,420
St. Martin	544	\$21,249,075	\$178,495	\$21,070,580
St. Mary	623	\$20,422,306	\$171,550	\$20,250,756
St. Tammany	2,781	\$99,740,238	\$837,828	\$98,902,410
Tangipahoa	1,220	\$72,632,373	\$610,116	\$72,022,257
Tensas	42	\$371,185	\$3,118	\$368,067
Terrebonne	1,454	\$43,667,076	\$366,809	\$43,300,267
Union	155	\$2,878,887	\$24,183	\$2,854,704
Vermilion	543	\$16,429,353	\$138,009	\$16,291,344
Vernon	317	\$6,992,210	\$58,736	\$6,933,474
Washington	373	\$7,293,871	\$61,270	\$7,232,601
Webster	379	\$11,150,207	\$93,663	\$11,056,544
West Baton Rouge	355	\$16,011,854	\$134,501	\$15,877,353
West Carroll	93	\$1,437,688	\$12,077	\$1,425,611
West Feliciana	104	\$3,166,136	\$26,596	\$3,139,540
Winn	113	\$1,798,623	\$15,109	\$1,783,514
Out of State	15,892	\$891,053,926	\$7,484,923	\$883,569,003
Total	64,537	\$2,682,696,166	\$22,534,897	\$2,660,161,269

Footnotes for Sales Tax

1. The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
200. SALES TAX REMITTED ON BAD DEBTS FROM CREDIT SALES¹				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
206. MOTOR VEHICLES USED BY THOSE WITH ORTHOPEDIC DISABILITIES				
Out of State	14	\$20,198	\$20,198	\$0
All Other ²	13	\$15,401	\$15,401	\$0
Total	27	\$35,599	\$35,599	\$0
210. PURCHASES MADE WITH FOOD STAMPS AND WIC VOUCHERS				
Acadia	20	\$403,118	\$403,118	\$0
Ascension	29	\$258,536	\$258,536	\$0
Avoyelles	17	\$309,668	\$309,668	\$0
Caddo	67	\$2,119,126	\$2,119,126	\$0
Calcasieu	44	\$3,409,471	\$3,409,471	\$0
East Baton Rouge	158	\$3,027,097	\$3,027,097	\$0
Iberia	25	\$217,054	\$217,054	\$0
Iberville	19	\$127,373	\$127,373	\$0
Jefferson	121	\$8,139,108	\$8,139,108	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
210. PURCHASES MADE WITH FOOD STAMPS AND WIC VOUCHERS ...Continued				
Lafayette	60	\$905,023	\$905,023	\$0
Lafourche	14	\$254,267	\$254,267	\$0
Livingston	29	\$945,003	\$945,003	\$0
Orleans	140	\$1,491,577	\$1,491,577	\$0
Ouachita	44	\$754,504	\$754,504	\$0
Rapides	34	\$149,170	\$149,170	\$0
St. Bernard	24	\$100,518	\$100,518	\$0
St. Charles	14	\$94,064	\$94,064	\$0
St. John The Baptist	21	\$164,828	\$164,828	\$0
St. Landry	35	\$505,099	\$505,099	\$0
St. Martin	23	\$368,746	\$368,746	\$0
St. Mary	18	\$218,716	\$218,716	\$0
St. Tammany	27	\$114,182	\$114,182	\$0
Tangipahoa	47	\$444,427	\$444,427	\$0
Terrebonne	29	\$183,863	\$183,863	\$0
Vermilion	16	\$257,391	\$257,391	\$0
Webster	18	\$419,111	\$419,111	\$0
West Baton Rouge	12	\$168,525	\$168,525	\$0
Out of State	108	\$51,301,259	\$51,301,259	\$0
All Other ³	100	\$1,416,847	\$1,416,847	\$0
Total	1,313	\$78,267,671	\$78,267,671	\$0

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Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Iberia, Orleans, Ouachita, and St. Tammany.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Caldwell, Cameron, Catahoula, Concordia, DeSoto, East Carroll, East Feliciana, Evangeline, Jefferson Davis, LaSalle, Natchitoches, Plaquemines, Pointe Coupee, Red River, St. Helena, St. James, Tensas, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
212. SALES OF FOOD FOR PREPARATION AND CONSUMPTION IN THE HOME				
Acadia	71	\$5,945,129	\$5,945,129	\$0
Allen	20	\$442,310	\$442,310	\$0
Ascension	93	\$3,369,811	\$3,369,811	\$0
Assumption	23	\$1,464,437	\$1,464,437	\$0
Avoyelles	48	\$1,832,372	\$1,832,372	\$0
Beauregard	27	\$655,160	\$655,160	\$0
Bienville	22	\$408,855	\$408,855	\$0
Bossier	74	\$1,063,480	\$1,063,480	\$0
Caddo	141	\$6,734,068	\$6,734,068	\$0
Calcasieu	222	\$17,477,417	\$17,477,417	\$0
Caldwell	12	\$341,429	\$341,429	\$0
Catahoula	12	\$315,815	\$315,815	\$0
Claiborne	14	\$5,196,799	\$5,196,799	\$0
Concordia	26	\$661,535	\$661,535	\$0
DeSoto	18	\$208,737	\$208,737	\$0
East Baton Rouge	356	\$46,916,475	\$46,916,475	\$0
East Feliciana	14	\$576,009	\$576,009	\$0
Evangeline	44	\$1,269,646	\$1,269,646	\$0
Franklin	27	\$741,162	\$741,162	\$0
Grant	19	\$275,491	\$275,491	\$0
Iberia	67	\$1,839,976	\$1,839,976	\$0
Iberville	26	\$1,086,401	\$1,086,401	\$0
Jackson	18	\$153,233	\$153,233	\$0
Jefferson	413	\$69,573,404	\$69,573,404	\$0
Jefferson Davis	32	\$795,708	\$795,708	\$0
Lafayette	228	\$12,440,690	\$12,440,690	\$0
Lafourche	82	\$35,160,633	\$35,160,633	\$0
LaSalle	12	\$520,111	\$520,111	\$0
Lincoln	51	\$2,694,160	\$2,694,160	\$0
Livingston	124	\$6,074,705	\$6,074,705	\$0
Madison	18	\$495,608	\$495,608	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
212. SALES OF FOOD FOR PREPARATION AND CONSUMPTION IN THE HOME ...Continued				
Morehouse	18	\$317,632	\$317,632	\$0
Natchitoches	31	\$459,152	\$459,152	\$0
Orleans	375	\$20,016,430	\$20,016,430	\$0
Ouachita	152	\$6,515,664	\$6,515,664	\$0
Plaquemines	36	\$973,946	\$973,946	\$0
Pointe Coupee	28	\$579,582	\$579,582	\$0
Rapides	142	\$3,655,511	\$3,655,511	\$0
Richland	25	\$245,819	\$245,819	\$0
Sabine	23	\$392,495	\$392,495	\$0
St. Bernard	43	\$1,010,190	\$1,010,190	\$0
St. Charles	44	\$988,347	\$988,347	\$0
St. Helena	19	\$198,069	\$198,069	\$0
St. James	17	\$771,285	\$771,285	\$0
St. John The Baptist	44	\$1,561,966	\$1,561,966	\$0
St. Landry	117	\$3,752,006	\$3,752,006	\$0
St. Martin	62	\$2,068,881	\$2,068,881	\$0
St. Mary	59	\$1,236,920	\$1,236,920	\$0
St. Tammany	180	\$6,619,912	\$6,619,912	\$0
Tangipahoa	137	\$9,754,541	\$9,754,541	\$0
Tensas	11	\$193,628	\$193,628	\$0
Terrebonne	106	\$2,343,024	\$2,343,024	\$0
Union	24	\$1,772,630	\$1,772,630	\$0
Vermilion	59	\$1,953,355	\$1,953,355	\$0
Vernon	32	\$371,875	\$371,875	\$0
Washington	52	\$1,278,479	\$1,278,479	\$0
Webster	37	\$744,023	\$744,023	\$0
West Baton Rouge	42	\$1,135,513	\$1,135,513	\$0
West Carroll	10	\$398,802	\$398,802	\$0
West Feliciana	13	\$236,496	\$236,496	\$0
Out of State	412	\$256,347,425	\$256,347,425	\$0
All Other ¹	25	\$587,722	\$587,722	\$0
Total	4,729	\$555,212,086	\$555,212,086	\$0

Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Cameron, East Carroll, Red River, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
213. SALES OF ELECTRIC POWER OR ENERGY TO THE CONSUMER FOR RESIDENTIAL USE¹				
Acadia	10	\$371,572	\$371,572	\$0
Allen	10	\$252,837	\$252,837	\$0
Ascension	19	\$190,879	\$190,879	\$0
Avoyelles	15	\$274,111	\$274,111	\$0
Beauregard	11	\$297,382	\$297,382	\$0
Bienville	13	\$50,566	\$50,566	\$0
Bossier	14	\$233,751	\$233,751	\$0
Caddo	47	\$15,720,286	\$15,720,286	\$0
Calcasieu	23	\$873,701	\$873,701	\$0
Caldwell	10	\$89,493	\$89,493	\$0
Catahoula	12	\$665,123	\$665,123	\$0
Claiborne	12	\$1,448,917	\$1,448,917	\$0
DeSoto	10	\$219,186	\$219,186	\$0
East Baton Rouge	52	\$19,816,780	\$19,816,780	\$0
Evangeline	21	\$528,410	\$528,410	\$0
Franklin	12	\$1,035,712	\$1,035,712	\$0
Grant	13	\$134,316	\$134,316	\$0
Iberia	12	\$156,780	\$156,780	\$0
Jackson	12	\$166,281	\$166,281	\$0
Jefferson	32	\$63,111,048	\$63,111,048	\$0
Jefferson Davis	12	\$969,859	\$969,859	\$0
Lafayette	23	\$8,004,204	\$8,004,204	\$0
LaSalle	12	\$136,559	\$136,559	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
213. SALES OF ELECTRIC POWER OR ENERGY TO THE CONSUMER FOR RESIDENTIAL USE¹ ...Continued				
Lincoln	23	\$4,732,467	\$4,732,467	\$0
Livingston	14	\$833,394	\$833,394	\$0
Morehouse	12	\$179,768	\$179,768	\$0
Natchitoches	11	\$129,963	\$129,963	\$0
Orleans	23	\$16,422,995	\$16,422,995	\$0
Ouachita	30	\$766,351	\$766,351	\$0
Pointe Coupee	10	\$957,352	\$957,352	\$0
Rapides	20	\$21,881,693	\$21,881,693	\$0
Richland	11	\$4,887,701	\$4,887,701	\$0
Sabine	12	\$297,662	\$297,662	\$0
St. Landry	27	\$464,235	\$464,235	\$0
St. Mary	14	\$250,364	\$250,364	\$0
St. Tammany	37	\$884,408	\$884,408	\$0
Tangipahoa	26	\$562,411	\$562,411	\$0
Union	12	\$148,952	\$148,952	\$0
Vermilion	11	\$476,939	\$476,939	\$0
Vernon	15	\$256,162	\$256,162	\$0
Washington	16	\$3,877,368	\$3,877,368	\$0
Webster	27	\$145,228	\$145,228	\$0
Winn	12	\$244,753	\$244,753	\$0
Out of State	26	\$16,381,378	\$16,381,378	\$0
All Other ²	110	\$5,435,624	\$5,435,624	\$0
Total	906	\$194,964,921	\$194,964,921	\$0

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Footnotes for Sales Tax

1. This includes the revenue loss for sales of electric power or energy to the consumer for residential use; purchases of butane, propane, and liquefied petroleum gas by residential consumers; sales of natural gas to the consumer for residential use; and sales of water to the consumer for residential use.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Assumption, Concordia, East Carroll, East Feliciana, Iberville, Lafourche, Madison, Plaquemines, Red River St. Bernard, St. Charles, St. Helena, St. John the Baptist, St. Martin, Tensas, Terrebonne, West Baton Rouge, West Carroll, and West Feliciana.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
214. SALES OF NATURAL GAS TO THE CONSUMER FOR RESIDENTIAL USE				
This exemption is included in number 213.				
215. SALES OF WATER TO THE CONSUMER FOR RESIDENTIAL USE				
This exemption is included in number 213.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
216. DRUGS PRESCRIBED BY PHYSICIANS OR DENTISTS				
Acadia	17	\$1,755,813	\$1,755,813	\$0
Ascension	22	\$2,096,802	\$2,096,802	\$0
Avoyelles	13	\$855,058	\$855,058	\$0
Bossier	14	\$346,380	\$346,380	\$0
Caddo	36	\$12,126,625	\$12,126,625	\$0
Calcasieu	44	\$8,141,525	\$8,141,525	\$0
East Baton Rouge	116	\$15,896,044	\$15,896,044	\$0
Evangeline	16	\$1,022,021	\$1,022,021	\$0
Iberville	10	\$813,136	\$813,136	\$0
Jefferson	106	\$35,748,157	\$35,748,157	\$0
Lafayette	79	\$7,417,426	\$7,417,426	\$0
Lafourche	19	\$1,125,363	\$1,125,363	\$0
Livingston	29	\$4,569,912	\$4,569,912	\$0
Orleans	45	\$7,049,937	\$7,049,937	\$0
Ouachita	28	\$5,966,283	\$5,966,283	\$0
Rapides	32	\$4,340,249	\$4,340,249	\$0
St. Bernard	11	\$676,407	\$676,407	\$0
St. Landry	28	\$5,214,970	\$5,214,970	\$0
St. Martin	12	\$1,122,927	\$1,122,927	\$0
St. Tammany	67	\$9,321,158	\$9,321,158	\$0
Tangipahoa	36	\$3,093,242	\$3,093,242	\$0
Terrebonne	26	\$1,082,647	\$1,082,647	\$0
Vermilion	11	\$593,895	\$593,895	\$0
Washington	17	\$1,328,149	\$1,328,149	\$0
Webster	10	\$398,695	\$398,695	\$0
Out of State	214	\$179,762,693	\$179,762,693	\$0
All Other ¹	182	\$22,563,688	\$22,563,688	\$0
Total	1,240	\$334,429,202	\$334,429,202	\$0

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Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Allen, Assumption, Beauregard, Bienville, Caldwell, Catahoula, Claiborne, Concordia, DeSoto, East Carroll, East Feliciana, Franklin, Grant, Iberia, Jackson, Jefferson Davis, LaSalle, Lincoln, Madison, Morehouse, Natchitoches, Plaquemines, Pointe Coupee, Red River, Richland, Sabine, St. Charles, St. Helena, St. James, St. John The Baptist, St. Mary, Tensas, Union, Vernon, West Baton Rouge, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
217. SALES OF GASOLINE				
Acadia	29	\$3,463,073	\$3,463,073	\$0
Allen	13	\$551,210	\$551,210	\$0
Ascension	56	\$3,306,750	\$3,306,750	\$0
Assumption	19	\$739,028	\$739,028	\$0
Avoyelles	32	\$812,953	\$812,953	\$0
Beauregard	17	\$899,768	\$899,768	\$0
Bienville	19	\$578,366	\$578,366	\$0
Bossier	30	\$2,517,524	\$2,517,524	\$0
Caddo	103	\$10,012,683	\$10,012,683	\$0
Calcasieu	163	\$22,929,311	\$22,929,311	\$0
Caldwell	11	\$406,771	\$406,771	\$0
DeSoto	15	\$2,021,898	\$2,021,898	\$0
East Baton Rouge	132	\$35,234,820	\$35,234,820	\$0
East Feliciana	14	\$443,541	\$443,541	\$0
Evangeline	21	\$476,516	\$476,516	\$0
Franklin	17	\$549,872	\$549,872	\$0
Grant	11	\$711,842	\$711,842	\$0
Iberia	36	\$1,120,876	\$1,120,876	\$0
Iberville	19	\$1,772,688	\$1,772,688	\$0
Jefferson	153	\$16,123,706	\$16,123,706	\$0
Jefferson Davis	23	\$1,394,672	\$1,394,672	\$0
Lafayette	79	\$5,541,747	\$5,541,747	\$0
Lafourche	49	\$2,569,180	\$2,569,180	\$0
LaSalle	13	\$3,033,132	\$3,033,132	\$0
Lincoln	27	\$2,131,020	\$2,131,020	\$0
Livingston	78	\$5,203,196	\$5,203,196	\$0
Madison	10	\$2,320,893	\$2,320,893	\$0
Morehouse	17	\$430,630	\$430,630	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
217. SALES OF GASOLINE ...Continued				
Natchitoches	19	\$2,423,638	\$2,423,638	\$0
Orleans	135	\$8,702,464	\$8,702,464	\$0
Ouachita	81	\$5,870,206	\$5,870,206	\$0
Plaquemines	21	\$871,271	\$871,271	\$0
Pointe Coupee	22	\$1,749,066	\$1,749,066	\$0
Rapides	80	\$4,828,307	\$4,828,307	\$0
Richland	16	\$1,033,082	\$1,033,082	\$0
Sabine	18	\$1,052,089	\$1,052,089	\$0
St. Bernard	26	\$1,297,291	\$1,297,291	\$0
St. Charles	24	\$2,172,746	\$2,172,746	\$0
St. Helena	18	\$902,100	\$902,100	\$0
St. James	16	\$2,006,682	\$2,006,682	\$0
St. John The Baptist	25	\$1,601,473	\$1,601,473	\$0
St. Landry	56	\$3,431,678	\$3,431,678	\$0
St. Martin	38	\$1,587,469	\$1,587,469	\$0
St. Mary	26	\$1,241,914	\$1,241,914	\$0
St. Tammany	81	\$7,524,922	\$7,524,922	\$0
Tangipahoa	90	\$6,017,281	\$6,017,281	\$0
Tensas	10	\$79,805	\$79,805	\$0
Terrebonne	80	\$3,250,445	\$3,250,445	\$0
Union	18	\$22,738,204	\$22,738,204	\$0
Vermilion	29	\$1,209,646	\$1,209,646	\$0
Vernon	17	\$623,687	\$623,687	\$0
Washington	30	\$1,419,893	\$1,419,893	\$0
Webster	27	\$3,128,936	\$3,128,936	\$0
West Baton Rouge	27	\$4,813,347	\$4,813,347	\$0
Out of State	95	\$71,171,947	\$71,171,947	\$0
All Other ¹	69	\$3,817,758	\$3,817,758	\$0
Total	2,400	\$293,865,013	\$293,865,013	\$0

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Footnotes for Sales Tax

1. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Catahoula, Claiborne, Concordia, East Carroll, Jackson, Red River, West Carroll, West Feliciana, and Winn.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
COMBINED¹				
Out of State	19	\$5,145,618	\$5,145,618	\$0
All Other ²	46	\$10,793,770	\$10,793,770	\$0
Total	65	\$15,939,388	\$15,939,388	\$0

Footnotes for Sales Tax

1. The following exemptions are included in this Combined section: Room Rentals at Camp and Retreat Facilities; Vehicle Rentals for Re-Rent to Warranty Customers; Sales of Marijuana for Therapeutic Use; Electricity for Chlor-Alkali Manufacturing Process; Sales of Food Items by Youth Organizations; Certain Aircraft Assembled in Louisiana; Purchases of Equipment by Bona Fide Volunteer and Public Fire Departments; Admissions Charges to Athletic or Entertainment Events of Colleges and Universities; Surface Preparation, Coating, and Painting of Certain Aircraft; Sales by State-Owned Domed Stadiums and Baseball Facilities; Ostomy, Colostomy, Ileostomy, and Other Appliance Devices; Lease or Rental of Certain Vessels in Mineral Production; Pharmaceutical Samples Distributed in Louisiana; Rail Rolling Stock Sold or Leased in Louisiana; and Sales Tax Remitted on Bad Debts from Credit Sales.
2. The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Acadia, Ascension, Caddo, Calcasieu, East Baton Rouge, Jefferson, Jefferson Davis, Lafayette, LaSalle, Livingston, Orleans, Ouachita, Plaquemines, St. Mary, St. Tammany, Tangipahoa, and Terrebonne.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. BROWNFIELDS INVESTOR TAX CREDIT				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
5. MOTION PICTURE INVESTOR TAX CREDIT				
Caddo	27	\$221,692	\$2,517,326	\$0
East Baton Rouge	49	\$453,812	\$28,767,523	\$0
Jefferson	48	\$525,498	\$877,897	\$0
Lafayette	24	\$712,702	\$830,002	\$0
Orleans	60	\$405,644	\$12,083,577	\$0
St. Tammany	20	\$623,028	\$2,724,690	\$0
Out of State	89	\$18,313,918	\$128,511,032	\$0
All Other ¹	69	\$895,949	\$3,687,953	\$0
Total	386	\$22,152,243	\$180,000,000	\$0
6. RESEARCH AND DEVELOPMENT TAX CREDIT				
East Baton Rouge	50	\$5,506,104	\$1,588,315	\$3,919,342
Jefferson	14	\$549,853	\$318,463	\$244,539
Lafayette	17	\$696,280	\$541,106	\$217,353
Lafourche	13	\$535,466	\$438,112	\$119,335
Orleans	31	\$4,391,818	\$763,322	\$3,646,729
St. Tammany	17	\$711,010	\$272,821	\$454,050
Out of State	32	\$6,625,808	\$906,432	\$5,719,487
All Other ²	38	\$848,213	\$692,962	\$227,246
Total	212	\$19,864,552	\$5,521,533	\$14,548,081

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. DIGITAL INTERACTIVE MEDIA & SOFTWARE TAX CREDIT				
East Baton Rouge	11	\$70,591	\$647,976	\$47,428
Jefferson	15	\$235,442	\$530,115	\$81,514
Orleans	29	\$359,983	\$5,070,832	\$25,555
St. Tammany	13	\$114,575	\$2,780,140	\$1,887
Out of State	20	\$148,078	\$11,141,296	\$73,144
All Other ³	14	\$30,095	\$649,309	\$17,268
Total	102	\$958,764	\$20,819,668	\$246,796
12. INDUSTRIAL TAX EQUALIZATION PROGRAM				
Out of State	20	\$282,551	\$192,282	\$91,282
All Other ⁴	28	\$1,419,228	\$4,696,739	\$467,165
Total	48	\$1,701,779	\$4,889,021	\$558,447
13. EXEMPTIONS FOR MANUFACTURING ESTABLISHMENTS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Footnotes for Tax Incentives and Exemption Contracts

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Iberville, Lafourche, Lincoln, Morehouse, Natchitoches, Ouachita, Rapides, St. Bernard, St. Charles, St. John The Baptist, Tangipahoa, Terrebonne, Vermilion, Washington, West Baton Rouge, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Ascension, Bossier, Caddo, Iberia, Livingston, Plaquemines, Rapides, St. Charles, St. John the Baptist, St. Martin, Tangipahoa, Terrebonne, West Baton Rouge and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Caddo, Iberville, Lafayette, Lafourche and Webster.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, East Baton Rouge, Jefferson, Lincoln, Ouachita, Rapides, St. Tammany and Terrebonne.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
14. ENTERPRISE ZONES				
Ascension	13	\$2,195,278	\$13,995,052	\$1,867,238
East Baton Rouge	62	\$13,025,131	\$7,660,705	\$5,527,840
Jefferson	24	\$926,803	\$227,591	\$812,647
Lafayette	16	\$1,719,028	\$929,377	\$995,526
Orleans	17	\$1,609,596	\$1,172,329	\$527,417
Rapides	10	\$256,376	\$85,864	\$170,512
Out of State	55	\$4,196,326	\$2,669,768	\$1,526,558
All Other ¹	89	\$10,581,794	\$17,200,974	\$7,146,665
Total	286	\$34,510,332	\$43,941,660	\$18,574,403

15. SOUND RECORDING INVESTOR TAX CREDIT				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

19. ANGEL INVESTOR TAX CREDIT PROGRAM				
Caddo	61	\$3,509,658	\$297,122	\$3,232,671
East Baton Rouge	22	\$3,819,517	\$169,661	\$3,649,856
Jefferson	37	\$2,555,626	\$415,249	\$2,140,377
Lafayette	11	\$150,649	\$39,861	\$110,842
Orleans	75	\$2,822,647	\$550,495	\$2,272,152
St. Tammany	25	\$705,416	\$147,631	\$559,366
Out of State	14	\$214,391	\$99,710	\$114,681
All Other ²	35	\$1,383,312	\$272,708	\$1,112,565
Total	280	\$15,161,216	\$1,992,437	\$13,192,510

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
20. MUSICAL & THEATRICAL PRODUCTIONS TAX CREDIT				
All Other ³	11	\$35,560	\$2,379,490	\$178,530
Total	11	\$35,560	\$2,379,490	\$178,530

21. RETENTION AND MODERNIZATION CREDIT				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

23. LOUISIANA QUALITY JOBS PROGRAM				
East Baton Rouge	14	\$11,851,647	\$16,771,072	\$0
Jefferson	11	\$4,207,950	\$7,748,795	\$0
Out of State	21	\$0	\$8,318,070	\$0
All Other ⁴	87	\$33,740,307	\$124,674,686	\$0
Total	133	\$49,799,904	\$157,512,623	\$0

27. PROCUREMENT PROCESSING COMPANY REBATE PROGRAM				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

COMBINED⁵				
All Other ⁶	15	\$741,381	\$41,090,110	\$31,796
Total	15	\$741,381	\$41,090,110	\$31,796

Footnotes for Tax Incentives and Exemption Contracts

- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Bossier, Caddo, Calcasieu, East Baton Rouge, Iberia, Iberville, Jefferson Davis, Lincoln, Livingston, Madison, Natchitoches, Ouachita, Richland, Sabine, St. Bernard, St. Charles, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Vermilion, Vernon, West Baton Rouge, West Carroll, and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Acadia, Bossier, Calcasieu, Evangeline, Jefferson Davis, Lafourche, Lincoln, Natchitoches, Ouachita, Rapides, St. Charles, St. James, St. John the Baptist, St. Landry, St. Mary, Tangipahoa, Terrebonne, Webster and West Feliciana.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: East Baton Rouge, Jefferson, Orleans, and Out of State.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Avoyells, Bienville, Bossier, Caddo, Calcasieu, Cameron, DeSoto, Iberia, Iberville, LaSalle, Lafayette, Lafourche, Lincoln, Livingston, Morehouse, Natchitoches, Orleans, Ouachita, Pointe Coupee, Rapides, Red River, St. Bernard, St. Charles, St. James, St. Mary, St. Tammany, Terrebonne, Union, Vernon, Webster, West Baton Rouge and West Feliciana.
- The following exemptions are included in this Combined section: Brownfields Investor Tax Credit; New Markets Credit; Exemptions for Manufacturing Establishments; Sound Recording Investor Tax Credit; Retention and Modernization; and Procurement Processing Company Rebate Program.
- The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The parishes that are grouped together are: Ascension, Bienville, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita and Out of State.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
1. TOBACCO STAMPS				
Out of State	17	\$81,278,640	\$4,063,932	\$77,214,708
All Other ¹	18	\$166,463,100	\$8,323,155	\$158,139,945
Total	35	\$247,741,740	\$12,387,087	\$235,354,653
2. TIMELY FILING AND PAYMENT				
St. Tammany	46	\$56,923,985	\$1,929,084	\$54,994,901
Out of State	20	\$1,168,743	\$57,433	\$1,111,310
All Other ²	38	\$10,324,469	\$503,234	\$9,821,235
Total	104	\$68,417,197	\$2,489,751	\$65,927,446
4. RETURN OF TAXABLE CIGARETTES TO THE MANUFACTURER				
All Other ³	21	\$304,960,832	\$171,610	\$304,789,222
Total	21	\$304,960,832	\$171,610	\$304,789,222
5. RETURN OF TAXABLE PRODUCT TO THE MANUFACTURER				
This exemption is included in Other Exemptions.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES				
This exemption is included in Other Exemptions.				
8. INTERSTATE SHIPMENTS OF CIGARETTES				
All Other ⁴	10	\$232,942,688	\$114,974,573	\$117,968,115
Total	10	\$232,942,688	\$114,974,573	\$117,968,115
9. INTERSTATE SHIPMENTS OF TOBACCO PRODUCTS				
This exemption is included in Other Exemptions.				
OTHER EXEMPTIONS				
Out of State	12	\$51,735,512	\$165,589	\$51,569,923
All Other ⁵	24	\$299,553,992	\$20,316,134	\$279,237,858
Total	36	\$351,289,504	\$20,481,723	\$330,807,781

Footnotes for Tobacco Tax	
1.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Ouachita, St. Mary, St. Tammany, and West Baton Rouge.
2.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Lincoln, Orleans, Ouachita, Rapides, St. James, St. Mary, St. Tammany, Tangipahoa, Union, and West Baton Rouge.
3.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Ouachita, St. Mary, West Baton Rouge, and Out of State.
4.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, West Baton Rouge, and Out of State.
5.	The data for parishes with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The parishes that are grouped together are: Acadia, Assumption, Bossier, Caddo, Calcasieu, East Baton Rouge, Jefferson, Lafayette, Orleans, Ouachita, Rapides, St. Mary, St. Tammany, and West Baton Rouge.

Exemptions Excluded from the Report

Exemptions with a revenue loss of \$0 or negligible for FYE 6-21 are excluded from this report. Additionally, exemptions not in effect for FYE 6-21, exemptions for which there is no reporting requirement or no data available, and prohibited exemptions are also excluded from this report.

The **Corporation Franchise Tax** exemptions excluded from this report are: Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations; Cooperative Marketing Associations; Credit Unions; Limited Liability Companies; Certain Foreign Corporations; Electric Cooperatives; Certain Entities; Bank-Holding Corporations; Public-Utility Holding Corporations; Public Water Utility Companies; Members of Controlled Groups that Include a Telephone Corporation; Regulated Utility Companies; Holding Company; Louisiana Work Opportunity; Donations to Assist Qualified Playgrounds; Debt Issuance Costs; Donations to Public Elementary or Secondary Schools; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Employment of the Previously Unemployed; Purchase of a Qualified Recycling Equipment; Louisiana Basic-Skills Training; Youth Jobs; Apprenticeship; Louisiana Capital Investment; Louisiana Community Development Financial Institutions Act; Low-Income Housing; and Purchases from Prison Industry Enhancement Contractors.

The **Corporation Income Tax** exemptions excluded from this report are: Credit Unions; Certain Foreign Corporations; Electric Cooperatives; State Banking Corporations and Shareholders; Dividends from National Banking Corporations and State Banking Corporations; Interest on State or Local Government Obligations; Certain Exempt Entities; Governmental Subsidies for Operating Public Transportation Systems; Compensation for Disaster Services; COVID-19 Relief Benefits; Percentage Depletion; I.R.C. Section 280E Expense; I.R.C. Section 280C Expense; Interest Income and Dividend Income; Hurricane Recovery Entity Benefits; Employment of Qualified Disabled Individuals; Louisiana Work Opportunity; Bone Marrow Donor Expense; Employment of Certain First-Time Nonviolent Offenders; Donations to Assist Qualified Playgrounds; Employee and Dependent Health Insurance Coverage; Donations to Public Elementary or Secondary Schools; Debt Issuance Cost; Donations of Property to Certain Offices and Agencies; Donations of Materials, Equipment, or Instructors Made to Certain Training Providers; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Louisiana Basic-Skills Training; Certain Refunds Issued by Utilities; Hiring Eligible Re-Entrants; Neighborhood Assistance; Louisiana Community Development Financial Institutions Act; Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organizations; Low-Income Housing; Purchases from Prison Industry Enhancement Contractors; Solar Energy System; and COVID-19 Pandemic ATC License.

The **Fiduciary Income Tax** exemptions excluded from this report are: Interest on State or Local Government Obligations; Compensation for Disaster Services; Employment of Qualified Disabled Individuals; Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions; Certain Refunds Issued by Utilities; Louisiana Work Opportunity; Louisiana Work Opportunity; Employment of Certain First-Time Nonviolent Offenders; Bone Marrow Donor Expense; Pregnancy Related Death; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Donations to Assist Qualified Playgrounds; Louisiana Basic-Skills Training; Debt Issuance Costs; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organization; Apprenticeship (2007); Donations to School Tuition Organization (Credit); Ad Valorem Tax on Natural Gas; Ad Valorem Tax Paid by Certain Telephone Companies; Purchases from Prison Industry Enhancement Contractors; LA Citizens Property Insurance Corporation Assessments; Solar Energy System; Milk Producers; Conversion of Vehicles to Alternative Fuel; COVID-19 Pandemic ATC License; and Donations to School Tuition Organization (Rebate).

The **Individual Income Tax** exemptions excluded from this report are: Interest on State or Local Government Obligations; Compensation for Disaster Services; Mobile Workforce; COVID-19 Relief Benefits; Digital Nomad; Entity-Level Income Tax Paid to Other States; Construction Code Retrofitting; Teachers; START K-12 Savings Program Contribution; Employment of Qualified Disabled Individuals; Adoption from Foster Care; Private Adoption of Certain Infants; Louisiana Work Opportunity; Gasoline & Special Fuels Taxes for Commercial Fisherman; Family Responsibility; Bone Marrow Donor Expense; Educational Expense Incurred for a Degree Related to Law Enforcement; Employment of Certain First-Time Drug Offenders; Purchase of Bulletproof Vest; Employment of Certain First-Time Nonviolent Offenders; Stillborn Child; Pregnancy Related Death; Donations to Assist Qualified Playgrounds; Debt Issuance Costs; Donations of Property to Certain Offices and Agencies; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Long-Term Insurance Premiums; Living Organ Donation; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Louisiana Basic-Skills Training; Apprenticeship (2007); Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organizations; Louisiana Community Development Financial Institutions; Low-Income Housing; Property Insurance; Ad Valorem Tax on Natural Gas; Ad Valorem Tax Paid by Certain Telephone Companies; Purchases from Prison Industry Enhancement Contractors; Solar Energy System; and COVID-19 Pandemic ATC License.

FYE 6-21 Tax Exemptions by Parish

The **Liquors - Alcoholic Beverage Tax** exemptions excluded from this report are: Antiseptic, Scientific, Religious, and Chemical Uses (Liquor and Wine); and Sales to Ships Engaged in Interstate or Foreign Commerce (Low Alcohol); and Foreign Consul and Foreign Commerce (Liquor and Wine).

The **Miscellaneous Taxes** exemptions excluded from this report are: Hazardous Waste Disposal Tax; CBD Products Approved for Marketing as a Prescription Medication (Industrial Hemp-Derived CBD Tax); CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046 (Industrial Hemp-Derived CBD Tax); Ten-Mile Zone (Inspection and Supervision Fee); Power Cost (Inspection and Supervision Fee); Prepaid Wireless Devices and Wireless Devices Used for Data Only (Telecommunication Tax for the Deaf); and Sales to the Federal Government and Its Agencies (Telecommunication Tax for the Deaf).

The **Natural Resources – Severance Tax** exemptions excluded from this report are: Consumed in the Production of Natural Resources in the State of Louisiana (Gas); Inactive Wells (Gas Suspension); Orphan Wells (Gas Special Rate); Produced Water Injection (Gas Wells); Inactive Wells (Oil Suspension); Orphan Wells (Oil Special Rate); Salvage Oil; Horizontal Mining and Drilling Projects (Oil); Produced Water Injection (Oil); and Owned and Severed by Political Subdivisions (Minerals).

The **Petroleum Products Tax** exemptions excluded from this report are: Casinghead Gasoline; School Bus Drivers (Gasoline); Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen; School Bus Drivers (Special Fuels); Timely Filing and Payment by Dealers (Special Fuels); and Undyed Diesel Fuels Used by Commercial Fisherman.

The **Sales Tax** exemptions excluded from this report are: Purchases by Pari-Mutuel Horse Racetracks; Purchases by Off-Track Wagering Facilities; Purchases by Louisiana Insurance Guaranty Association; Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities; Separately Stated Labor Charges on Property Repaired Out-of-State; Manufacturers Rebates Paid Directly to a Dealer; Room Rentals at Certain Homeless Shelters; Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines; Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.; Property Used in the Manufacture, Production, or Extraction of Unblended Diesel; Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer; Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental; Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Religious Instructional Classes; Purchases by the Society of the Little Sisters of the Poor; Tangible Personal Property Sold or Donated to Food Banks; Pollution Control Devices and Systems; Pelletized Paper Waste

Used in a Permitted Boiler; Sales of Telephone Directories by Advertising Companies; Sales of Cellular Telephones and Electronic Accessories; Donation of Toys; Purchases of Storm Shutter Devices; Sales of Tangible Personal Property by the Louisiana Military Department; Sales of Anthropogenic Carbon Dioxide Use in Qualified Tertiary Recovery Projects; Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Admissions to Museums; Admissions to Places of Amusement at Camp or Retreat Facilities; Certain Geophysical Survey Information and Data Analyses; Vehicle Repairs Subsequent to Warranty Lapse; Purchases of Certain Custom Computer Software; Materials Used Directly in the Collection of Blood; Apheresis Kits and Leuko Reduction Filters; Purchases of Machinery and Equipment by Owners of Certain Radio Stations; Sales of Newspapers; Use Tax on Residue or Byproducts Consumed by the Producer; Miscellaneous Telecommunication Services; Telecommunications Services Through Coin-Operated Telephones; Interstate Telecommunications Services Purchased by Defined Call Centers; Purchases by a Public Trust; Sales by Certain Publicly-Owned Facilities; Boats, Vessels, and Other Water Craft as Demonstrators; Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State; Sales of Gasoline (not subject to motor fuels tax); Steam Used in Processing of Raw Agricultural Product; Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells; Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators; Patient Aids for Home Use when Prescribed by a Physician; Adaptive Driving Equipment and Motor Vehicle Modification; Sales of Bakery Products for Home Consumption; Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes; Kidney Dialysis Machines, Parts, and Supplies for Home Use when Prescribed by a Physician; Sales of Insulin; Sales of Utilities to Commercial Farmers for On-Farm Storage; Sales of Admission Tickets by Little Theater Organizations; Tickets to Musical Performances by Nonprofit Musical Organizations; Rentals of Motion Picture Film to Commercial Theaters; Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy; Sales of Newspapers by Religious Organizations; Sales by Thrift Shops on Military Installations; Sales to Nonprofit Literacy Organizations; Sales or Purchases by Blind Persons Operating Small Businesses; Purchases by Certain Organizations that Promote Training for the Blind; Cable Television Installation and Repair Services; Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions Sponsored by Nonprofit Organizations; Certain Seafood-Processing Facilities; Certain Purchases by Student Farmers; New Vehicles Furnished by a Dealer for Driver-Education Programs; Sales of Gasohol (not subject to motor fuels tax); Construction Materials and Operating Supplies for Certain Nonprofit Retirement

FYE 6-21 Tax Exemptions by Parish

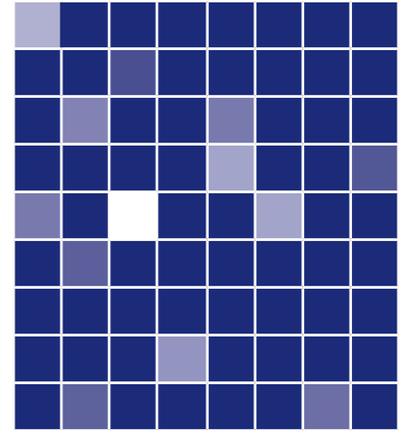
Centers; Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Purchases and Sales by Ducks Unlimited and Bass Life; Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations; Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl; Raw Materials Used in the Printing Process; Catalogs Distributed in Louisiana; Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce; Sales of Railroad Ties to Railroads for Use in Other States; Sickle Cell Disease Organizations; Annual Louisiana Sales Tax Holiday; Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations; Hurricane Preparedness Louisiana Sales Tax Holiday; Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation; Sales of Construction Materials to Animal Shelters for Construction of New Animal Shelters in Louisiana; Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District; Second Amendment Sales Tax Holiday; Purchase, Lease or Repair of Certain Capital Equipment and Computer Software of Qualifying Radiation Therapy Treatment Centers; Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners; Purchase of Breastfeeding Items; Purchases by The Fore!Kids Foundation; Sales of Construction Materials to the Make It Right Foundation; Sales of Construction Materials to the St. Bernard Project, Inc.; Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use; Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes; Sale of Certain Antique Motor Vehicles; Certain Interchangeable Components, Optional Method to Determine; Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals; Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts; Cash-Basis Reporting Procedure for Rental and Lease Transactions; Collection from Interstate and Foreign Transportation Dealers; Extended Time to Register Mobile Homes; "Sales or Cost Price" of Refinery Gas; News Publications Distributed at No Cost to Readers; Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations; Sales Through Coin-Operated Vending Machines; State Sales Tax Paid on Property Destroyed in a Natural Disaster; Used in the Construction, Restoration, or Renovation of Housing in Designated Areas; Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare; Sales Tax Collected by Qualified Charitable Institutions; Louisiana Tax Free Shopping Program; Fiber-Optic Cable Equipment Rebate; Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana; Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services; and Use of Vehicles in Louisiana by Ac-

tive Military Personnel.

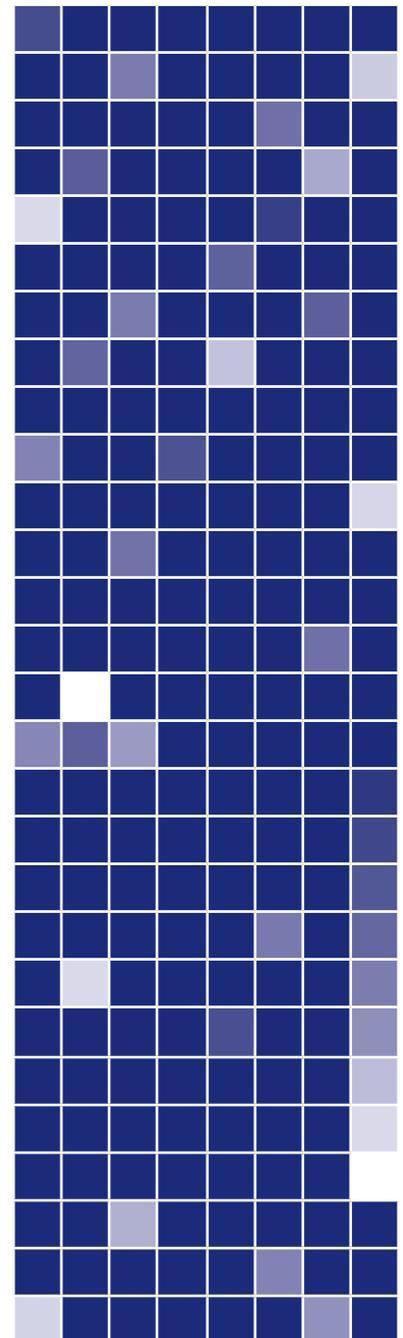
The **Tax Incentives and Exemption Contracts** excluded from this report are: Atchafalaya Trace Heritage Area Development Zone Tax Exemption; Cane River Heritage Tax Credit; Ports of Louisiana Tax Credits; Louisiana Motion Picture Incentive Program; Louisiana Capital Companies Tax Credit Program; New Markets Tax Credit; University Research and Development Parks; Urban Revitalization Tax Incentive Program; Mentor-Protégé Tax Credit; Technology Commercialization Credit and Jobs Program; Green Jobs Industries Credit; Corporate Tax Apportionment Program; Corporate Headquarters Relocation Program; Competitive Projects Payroll Incentive Program; and Louisiana Import Tax Credit.

The **Tobacco Tax** exemptions excluded from this report are: Sales to State Institutions, and Return of Taxable Vapor Product by Retail Dealer to the Manufacturer.

Tax Exemptions by North American Industry Classification System (NAICS) Sector



Part 10



Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES				
Agriculture, Forestry, Fishing and Hunting	761	\$268,709	\$152,996	\$115,713
Mining, Quarrying, and Oil and Gas Extraction	644	\$167,701	\$96,187	\$71,514
Construction	2,050	\$586,141	\$335,900	\$250,241
Manufacturing	1,105	\$429,600	\$219,298	\$210,302
Wholesale Trade	1,004	\$369,201	\$195,284	\$173,917
Retail Trade	2,535	\$933,243	\$513,034	\$420,209
Transportation and Warehousing	584	\$174,816	\$98,229	\$76,587
Information	211	\$42,120	\$27,148	\$14,972
Finance and Insurance	1,072	\$298,213	\$176,452	\$121,761
Real Estate and Rental and Leasing	2,911	\$904,558	\$524,815	\$379,743
Management of Companies and Enterprises	199	\$78,092	\$37,679	\$40,413
Professional, Scientific, and Technical Services	3,158	\$594,340	\$376,974	\$217,366
Administrative and Support and Waste Management and Remediation Services	680	\$135,515	\$88,041	\$47,474

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
14. FRANCHISE TAX SUSPENSION FOR CERTAIN BUSINESSES... <i>Continued</i>				
Educational Services	66	\$19,683	\$9,867	\$9,816
Health Care and Social Assistance	1,489	\$350,860	\$236,002	\$114,858
Arts, Entertainment, and Recreation	331	\$58,338	\$37,047	\$21,291
Accommodation and Food Services	982	\$263,115	\$166,007	\$97,108
Other Services (except Public Administration)	1,746	\$374,172	\$234,400	\$139,772
Unknown	687	\$136,356	\$87,843	\$48,513
All Other ¹	44	\$14,768	\$7,796	\$6,972
Total	22,259	\$6,199,536	\$3,620,994	\$2,578,542

23. APPRENTICESHIP (2007)

This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

Footnotes for Corporation Franchise Tax

1. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities and Public Administration.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
24. REHABILITATION OF HISTORIC STRUCTURES				
All Other ¹	53	\$14,643,433	\$6,929,276	\$7,714,157
Total	53	\$14,643,433	\$6,929,276	\$7,714,157
30. INVENTORY TAX/AD VALOREM TAX				
Mining, Quarrying, and Oil and Gas Extraction	16	\$5,553,684	\$7,429,349	\$54,183
Construction	45	\$172,782	\$277,134	\$53,489
Manufacturing	181	\$10,885,819	\$9,642,143	\$4,558,450
Wholesale Trade	150	\$3,204,005	\$8,009,189	\$1,235,229
Retail Trade	659	\$12,672,797	\$25,332,919	\$384,812
Real Estate and Rental and Leasing	10	\$1,101,440	\$1,418,283	\$394,080
Professional, Scientific, and Technical Services	17	\$156,657	(\$237,957)	\$681,437
Management of Companies and Enterprises	31	\$2,020,652	\$3,104,312	\$756,161
Accommodation and Food Services	36	\$21,194	\$10,132	\$18,586
Other Services (except Public Administration)	15	\$47,837	\$67,875	\$23,024
Unknown	765	\$67,892,143	\$58,653,691	\$24,818,908
All Other ²	39	\$6,059,196	\$2,070,384	\$4,845,743
Total	1,964	\$109,788,206	\$115,777,454	\$37,824,102

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
31. AD VALOREM TAX ON NATURAL GAS				
All Other ³	13	\$9,766,755	\$1,473,433	\$8,865,723
Total	13	\$9,766,755	\$1,473,433	\$8,865,723
32. AD VALOREM TAX ON OFFSHORE VESSELS				
Transportation and Warehousing	19	\$779,025	\$8,468,013	\$37,889
All Other ⁴	26	\$1,488,253	\$8,700,873	\$910,317
Total	45	\$2,267,278	\$17,168,886	\$948,206

Footnotes for Corporation Franchise Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agricultural, Forestry, Fishing and Hunting; Utilities; Transportation and Warehousing; Information; Finance and Insurance; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; and Arts, Entertainment, and Recreation.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Finance and Insurance; Management of Companies and Enterprises; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Retail Trade; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Other Services (except Public Administration); and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
33. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES				
Information	19	\$4,349,318	\$7,585,516	\$1,902,791
All Other ¹	12	\$565,968	\$553,765	\$12,206
Total	31	\$4,915,286	\$8,139,281	\$1,914,997
35. MILK PRODUCERS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
36. SCHOOL READINESS CHILD CARE PROVIDER				
Health Care and Social Assistance	19	\$5,200	\$421,531	\$0
All Other ²	10	\$69,113	\$209,500	\$63,889
Total	29	\$74,313	\$631,031	\$63,889

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
37. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
38. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES				
All Other ³	21	\$96,933	\$99,014	\$69,861
Total	21	\$96,933	\$99,014	\$69,861
COMBINED⁴				
All Other ⁵	16	\$31,202	\$184,751	\$3,175
Total	16	\$31,202	\$184,751	\$3,175

Footnotes for Corporation Franchise Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Professional, Scientific, and Technical Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Retail Trade; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Educational Services; Health Care and Social Assistance; and Arts, Entertainment, and Recreation.
- The following exemptions are included in this Combined section: Apprenticeship (2007), Milk Producers, and School Readiness Business-Supported Child Care.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Manufacturing; Retail Trade; Real Estate and Rental and Leasing; Health Care and Social Assistance; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
9. SUBCHAPTER S CORPORATION				
Agriculture, Forestry, Fishing and Hunting	767	\$8,927,115	\$8,915,249	\$11,866
Mining, Quarrying, and Oil and Gas Extraction	794	\$8,628,717	\$8,724,057	(\$95,340)
Utilities	38	\$270,824	\$270,824	\$0
Construction	3,751	\$64,048,329	\$64,054,194	(\$5,865)
Manufacturing	1,828	\$42,197,671	\$42,113,168	\$84,503
Wholesale Trade	1,148	\$46,601,269	\$46,673,846	(\$72,577)
Retail Trade	4,072	\$53,077,208	\$53,114,591	(\$37,383)
Transportation and Warehousing	1,076	\$26,671,074	\$26,656,511	\$14,563
Information	279	\$3,251,853	\$3,250,285	\$1,568
Finance and Insurance	1,901	\$32,634,136	\$32,128,670	\$505,466
Real Estate and Rental and Leasing	3,969	\$32,982,466	\$32,857,519	\$124,947
Professional, Scientific, and Technical Services	7,306	\$95,141,253	\$94,903,573	\$237,680
Management of Companies and Enterprises	292	\$17,924,286	\$17,522,307	\$401,979
Administrative and Support and Waste Management and Remediation Services	1,194	\$12,791,702	\$12,785,337	\$6,365
Educational Services	169	\$671,686	\$671,679	\$7
Health Care and Social Assistance	4,562	\$71,244,563	\$71,218,550	\$26,013
Arts, Entertainment, and Recreation	608	\$4,763,043	\$4,817,554	(\$54,511)
Accommodation and Food Services	1,738	\$22,211,029	\$22,109,691	\$101,338
Other Services (except Public Administration)	3,168	\$27,852,046	\$27,998,616	(\$146,570)
Public Administration	10	\$9,370	\$6,904	\$2,466
Unknown	1,988	\$22,450,159	\$22,287,442	\$162,717
Total	40,658	\$594,349,799	\$593,080,567	\$1,269,232

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
13. NET LOUISIANA OPERATING LOSS				
Agriculture, Forestry, Fishing and Hunting	180	\$1,494,843	\$609,063	\$885,780
Mining, Quarrying, and Oil and Gas Extraction	245	\$33,673,429	\$21,718,538	\$11,954,891
Construction	667	\$17,962,351	\$4,282,893	\$13,679,458
Manufacturing	1,055	\$45,461,630	\$23,891,967	\$21,569,663
Wholesale Trade	592	\$23,027,926	\$9,698,252	\$13,329,674
Retail Trade	927	\$19,812,842	\$5,608,722	\$14,204,120
Transportation and Warehousing	276	\$10,120,818	\$5,003,070	\$5,117,748
Information	240	\$34,640,237	\$12,335,841	\$22,304,396
Finance and Insurance	799	\$45,074,984	\$23,224,527	\$21,850,457
Real Estate and Rental and Leasing	750	\$10,449,266	\$4,434,970	\$6,014,296
Professional, Scientific, and Technical Services	1,217	\$20,075,748	\$7,694,535	\$12,381,213
Management of Companies and Enterprises	387	\$47,683,231	\$22,542,826	\$25,140,405
Administrative and Support and Waste Management and Remediation Services	290	\$3,904,239	\$867,889	\$3,036,350
Educational Services	41	\$382,861	\$111,794	\$271,067
Health Care and Social Assistance	376	\$4,255,027	\$1,592,766	\$2,662,261
Arts, Entertainment, and Recreation	80	\$1,315,866	\$499,533	\$816,333
Accommodation and Food Services	229	\$3,578,423	\$2,154,932	\$1,423,491
Other Services (except Public Administration)	615	\$9,831,502	\$5,124,731	\$4,706,771
Unknown	953	\$26,760,670	\$9,388,635	\$17,372,035
All Other ¹	38	\$4,955,165	\$2,954,763	\$2,000,402
Total	9,957	\$364,461,058	\$163,740,247	\$200,720,811

Footnotes for Corporation Income Tax

1. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities and Public Administration.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
19. PASS-THROUGH ENTITY TAX ELECTION				
Professional, Scientific, and Technical Services	21	\$486,288	\$120,541	\$365,747
Health Care and Social Assistance	11	\$335,727	\$81,896	\$253,831
Other Services (except Public Administration)	11	\$63,685	\$17,729	\$45,956
All Other ¹	69	\$2,985,944	\$739,884	\$2,246,060
Total	112	\$3,871,644	\$960,050	\$2,911,594
20. INSURANCE COMPANY PREMIUM TAX				
Finance and Insurance	151	\$11,748,673	\$8,815,997	\$2,932,676
Unknown	299	\$71,089,626	\$61,933,819	\$11,347,896
Total	450	\$82,838,299	\$70,749,816	\$14,280,572
25. CONTRIBUTION OF TANGIBLE PROPERTY OF A SOPHISTICATED AND TECHNOLOGICAL NATURE TO EDUCATIONAL INSTITUTIONS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
34. APPRENTICESHIP (2007)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
35. NEW JOBS				
None ²	41	\$3,178,389	\$1,475	\$3,177,314
All Other ³	23	\$10,171,670	\$46,543	\$10,127,519
Total	64	\$13,350,059	\$48,018	\$13,304,833
39. REHABILITATION OF HISTORIC STRUCTURES				
Wholesale Trade	10	\$4,080,896	\$1,266,000	\$2,814,896
All Other ⁴	55	\$31,120,800	\$14,622,822	\$16,497,978
Total	65	\$35,201,696	\$15,888,822	\$19,312,874
45. DONATIONS TO SCHOOL TUITION ORGANIZATION (Credit)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Footnotes for Corporation Income Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Other Services (except Public Administration).
- NAICS codes are used to classify business establishments. LDR does not capture data on the individual income tax level detailing the business establishment utilizing this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Information; Finance and Insurance; Professional, Scientific, and Technical Services; Health Care and Social Assistance; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; and Other Services (except Public Administration); and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
46. INVENTORY TAX/AD VALOREM TAX				
Agriculture, Forestry, Fishing and Hunting	30	\$106,384	\$256,958	\$85,906
Mining, Quarrying, and Oil and Gas Extraction	38	\$213,127	\$369,007	\$245,289
Construction	163	\$954,590	\$756,763	\$881,779
Manufacturing	517	\$43,905,300	\$36,391,932	\$18,908,403
Wholesale Trade	616	\$15,510,712	\$23,420,485	\$8,239,566
Retail Trade	2,189	\$19,366,094	\$53,081,140	\$9,542,048
Transportation and Warehousing	26	\$7,640,028	\$527,666	\$7,240,520
Information	16	\$5,638,242	\$428,136	\$5,510,316
Finance and Insurance	48	\$4,812,408	\$3,033,805	\$3,372,304
Real Estate and Rental and Leasing	45	\$1,817,234	\$3,348,945	\$494,748
Professional, Scientific, and Technical Services	117	\$345,469	\$517,632	\$134,618
Management of Companies and Enterprises	102	\$8,271,503	\$9,039,167	\$3,727,175
Administrative and Support and Waste Management and Remediation Services	23	\$619,589	\$318,027	\$332,387
Health Care and Social Assistance	82	\$14,599	\$91,028	\$5,499
Arts, Entertainment, and Recreation	19	\$26,944	\$374,215	\$0
Accommodation and Food Services	379	\$1,453,127	\$370,165	\$1,391,276

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
46. INVENTORY TAX/AD VALOREM TAX ... Continued				
Other Services (except Public Administration)	298	\$2,824,063	\$1,698,191	\$2,147,851
Unknown	78	\$10,860,047	\$4,122,408	\$9,159,840
All Other ¹	21	\$1,356,420	\$637,146	\$1,081,482
Total	4,807	\$125,735,880	\$138,782,816	\$72,501,007
47. AD VALOREM TAX ON NATURAL GAS				
All Other ²	19	\$5,679,943	\$1,769,355	\$5,722,577
Total	19	\$5,679,943	\$1,769,355	\$5,722,577
48. AD VALOREM TAX ON OFFSHORE VESSELS				
Transportation and Warehousing	17	\$414,043	\$5,459,828	\$0
Unknown	11	\$413,593	\$692,473	\$118,045
All Other ³	17	\$530,215	\$2,841,912	\$554
Total	45	\$1,357,851	\$8,994,213	\$118,599
49. AD VALOREM TAX PAID BY CERTAIN TELEPHONE COMPANIES				
Information	12	\$554,463	\$2,262,427	\$27,171
All Other ⁴	12	\$1,571,751	\$898,550	\$891,517
Total	24	\$2,126,214	\$3,160,977	\$918,688

Footnotes for Corporation Income Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Educational Services and Utilities.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities, Finance and Insurance, Real Estate and Rental and Leasing, Management of Companies and Enterprises, Other Services (except Public Administration), and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Management of Companies and Enterprises.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; and Arts, Entertainment, and Recreation.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
51. LA CITIZENS PROPERTY INSURANCE CORPORATION ASSESSMENT				
Agriculture, Forestry, Fishing and Hunting	10	\$10,243	\$554	\$10,064
Construction	53	\$507,314	\$5,126	\$506,081
Manufacturing	53	\$5,617,605	\$12,186	\$5,615,200
Wholesale Trade	41	\$342,033	\$7,978	\$339,119
Retail Trade	144	\$1,276,508	\$39,589	\$1,273,595
Finance and Insurance	27	\$576,713	\$22,891	\$576,528
Real Estate and Rental and Leasing	100	\$54,426	\$11,651	\$53,134
Professional, Scientific, and Technical Services	65	\$220,520	\$2,935	\$220,225
Management of Companies and Enterprises	14	\$161,537	\$39,656	\$158,543
Health Care and Social Assistance	62	\$98,422	\$7,698	\$97,786
Accommodation and Food Services	23	\$3,572	\$2,556	\$3,228
Other Services (except Public Administration)	36	\$120,867	\$4,845	\$120,266
Unknown	82	\$34,161	\$13,993	\$33,310
All Other ¹	39	\$3,108,891	\$19,956	\$3,107,486
Total	749	\$12,132,812	\$191,614	\$12,114,565

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
53. MILK PRODUCERS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
54. CONVERSION OF VEHICLES TO ALTERNATIVE FUEL				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
55. SCHOOL READINESS CHILD CARE PROVIDER				
Health Care and Social Assistance	79	\$9,233	\$1,787,229	\$0
Unknown	22	\$947	\$542,500	\$0
All Other ²	19	\$7,849	\$581,700	\$0
Total	120	\$18,029	\$2,911,429	\$0
56. SCHOOL READINESS BUSINESS-SUPPORTED CHILD CARE				
All Other ³	10	\$872	\$129,800	\$0
Total	10	\$872	\$129,800	\$0
57. SCHOOL READINESS FEES AND GRANTS TO RESOURCE AND REFERRAL AGENCIES				
Professional, Scientific, and Technical Services	16	\$211,233	\$63,000	\$200,979
All Other ⁴	40	\$93,864	\$189,256	\$79,162
Total	56	\$305,097	\$252,256	\$280,141

Footnotes for Corporation Income Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying and Oil and Gas Extraction; Utilities; Transportation and Warehousing; Information; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, and Recreation; and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Professional, Scientific, and Technical Services; Health Care and Social Assistance; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Retail Trade; Transportation and Warehousing; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
59. DONATIONS TO SCHOOL TUITION ORGANIZATION (Rebate)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
60. FEDERAL INCOME TAX DEDUCTION				
Agriculture, Forestry, Fishing and Hunting	183	\$1,604,828	\$337,228	\$1,267,600
Mining, Quarrying, and Oil and Gas Extraction	128	\$1,865,722	\$308,588	\$1,557,134
Construction	647	\$28,677,980	\$4,056,601	\$24,621,379
Manufacturing	1,213	\$103,588,314	\$16,609,453	\$86,978,861
Wholesale Trade	895	\$37,383,178	\$6,205,552	\$31,177,626
Retail Trade	1,385	\$53,341,262	\$8,444,191	\$44,897,071
Transportation and Warehousing	275	\$43,928,662	\$6,902,791	\$37,025,871
Information	259	\$27,148,424	\$3,251,638	\$23,896,786
Finance and Insurance	796	\$41,393,923	\$6,822,802	\$34,571,121
Real Estate and Rental and Leasing	930	\$23,103,478	\$2,802,756	\$20,300,722
Professional, Scientific, and Technical Services	1,345	\$25,381,815	\$4,240,774	\$21,141,041

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
60. FEDERAL INCOME TAX DEDUCTION ... Continued				
Management of Companies and Enterprises	354	\$46,363,150	\$5,580,784	\$40,782,366
Administrative and Support and Waste Management and Remediation Services	357	\$6,145,103	\$893,972	\$5,251,131
Educational Services	37	\$1,075,041	\$175,585	\$899,456
Health Care and Social Assistance	373	\$7,361,408	\$1,072,075	\$6,289,333
Arts, Entertainment, and Recreation	71	\$2,553,458	\$361,439	\$2,192,019
Accommodation and Food Services	340	\$4,275,310	\$656,528	\$3,618,782
Other Services (except Public Administration)	938	\$14,375,969	\$2,467,350	\$11,908,619
Unknown	947	\$56,791,650	\$8,936,400	\$47,855,250
All Other ¹	28	\$2,599,067	\$489,595	\$2,109,472
Total	11,501	\$528,957,742	\$80,616,102	\$448,341,640
COMBINED²				
All Other ³	27	\$10,464,888	\$2,689,878	\$7,927,085
Total	27	\$10,464,888	\$2,689,878	\$7,927,085

Footnotes for Corporation Income Tax

1. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities and Public Administration.
2. The following exemptions are included in this Combined section: Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions, Apprenticeship, Donations to School Tuition Organization (Credit), Milk Producers, Conversion of Vehicles to Alternative Fuel and Donations to School Tuition Organization (Rebate).
3. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Utilities; Construction; Manufacturing; Wholesale Trade; Retail Trade; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. RESIDENT ESTATES AND TRUSTS EXEMPTION				
Finance and Insurance	542	\$1,539,088	\$31,083	\$1,508,005
Other Services (except Public Administration)	22	\$42,741	\$1,182	\$41,559
Unknown	13,308	\$27,429,365	\$625,302	\$26,804,063
All Other ¹	26	\$313,654	\$1,761	\$311,893
Total	13,898	\$29,324,848	\$659,328	\$28,665,520
3. S BANK INCOME				
All Other ²	69	\$604,442	\$432,901	\$171,541
Total	69	\$604,442	\$432,901	\$171,541
5. PERCENTAGE DEPLETION				
Unknown	938	\$4,504,834	\$82,757	\$4,422,077
All Other ³	50	\$299,074	\$34,628	\$264,446
Total	988	\$4,803,908	\$117,385	\$4,686,523
7. NET INCOME TAXES PAID TO OTHER STATES				
All Other ⁴	302	\$12,899,953	\$2,627,421	\$10,458,287
Total	302	\$12,899,953	\$2,627,421	\$10,458,287
20. REHABILITATION OF HISTORIC STRUCTURES				
All Other ⁵	47	\$7,571,956	\$6,311,364	\$1,260,592
Total	47	\$7,571,956	\$6,311,364	\$1,260,592

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
26. INVENTORY TAX/AD VALOREM TAX				
Unknown	216	\$8,105,538	\$718,128	\$7,523,685
All Other ⁶	19	\$142,666	\$27,540	\$117,976
Total	235	\$8,248,204	\$745,668	\$7,641,661
28. AD VALOREM TAX ON OFFSHORE VESSELS				
All Other ⁷	32	\$4,193	\$865,816	\$2,603
Total	32	\$4,193	\$865,816	\$2,603
37. FEDERAL INCOME TAX DEDUCTION				
Finance and Insurance	401	\$8,522,648	\$2,489,416	\$6,033,232
Other Services (except Public Administration)	16	\$86,680	\$34,440	\$52,240
Unknown	7,772	\$44,884,373	\$13,523,966	\$31,360,407
All Other ⁸	17	\$491,951	\$181,034	\$310,917
Total	8,206	\$53,985,652	\$16,228,856	\$37,756,796
38. INTEREST ON UNITED STATE GOVERNMENT OBLIGATIONS				
Unknown	3,095	\$13,253,810	\$229,684	\$13,024,126
All Other ⁹	109	\$520,284	\$8,950	\$511,334
Total	3,204	\$13,774,094	\$238,634	\$13,535,460

Footnotes for Fiduciary Income Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Health Care and Social Assistance; and Arts, Entertainment, and Recreation.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Finance and Insurance; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Retail Trade; Finance and Insurance; Management of Companies and Enterprises; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information; Finance and Insurance; Management of Companies and Enterprises; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Finance and Insurance; Management of Companies and Enterprises; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Finance and Insurance, and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; and Health Care and Social Assistance.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Retail Trade; Information; Finance and Insurance; Arts, Entertainment, and Recreation; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
1. TIMELY FILING AND PAYMENT (Low Alcohol)				
Manufacturing	17	\$18,267,829	\$126,583	\$18,141,246
Wholesale Trade	23	\$53,615,092	\$426,866	\$53,188,226
All Other ¹	23	\$3,218,441	\$27,032	\$3,191,409
Total	63	\$75,101,362	\$580,481	\$74,520,881
2. PRODUCTS RETURNED TO MANUFACTURER OR DESTROYED BY A DEALER				
Wholesale Trade	32	\$66,343,595	\$386,913	\$65,956,682
All Other ²	38	\$14,414,461	\$688,087	\$13,726,374
Total	70	\$80,758,056	\$1,075,000	\$79,683,056
4. TIMELY FILING AND PAYMENT (Liquor and Wine)				
Manufacturing	12	\$78,659	\$519	\$78,140
Wholesale Trade	24	\$46,394,240	\$969,901	\$45,424,339
All Other ³	35	\$1,507,259	\$31,627	\$1,475,632
Total	71	\$47,980,158	\$1,002,047	\$46,978,111
5. INTERSTATE SHIPMENTS (Low Alcohol)				
All Other ⁴	16	\$9,478,301	\$1,570,690	\$7,907,611
Total	16	\$9,478,301	\$1,570,690	\$7,907,611

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
6. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (Low Alcohol)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
8. INTERSTATE SHIPMENTS OF ALCOHOLIC BEVERAGES (Liquor and Wine)				
All Other ⁵	11	\$1,000,365	\$2,623,764	(\$1,623,399)
Total	11	\$1,000,365	\$2,623,764	(\$1,623,399)
10. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES (Liquor and Wine)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
COMBINED⁶				
All Other ⁷	18	\$68,041,680	\$178,309	\$67,863,371
Total	18	\$68,041,680	\$178,309	\$67,863,371

Footnotes for Liquors - Alcoholic Beverage Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Retail Trade; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Retail Trade; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, and Wholesale Trade.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
4. TIMELY PAYMENT (Oil Spill Contingency Fee)				
Unknown	14	\$1,677,266	\$24,868	\$1,652,398
Total	14	\$1,677,266	\$24,868	\$1,652,398
7. SEVEN-MILE ZONE (Transportation and Communication Utilities Tax)				
Transportation and Warehousing	51	\$816,571	\$493,577	\$322,994
Administrative and Support and Waste Management and Remediation Services	12	\$444,791	\$379,082	\$65,709
Unknown	21	\$106,469	\$69,956	\$36,513
All Other ¹	19	\$613,142	\$453,308	\$159,834
Total	103	\$1,980,973	\$1,395,923	\$585,050

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
8. TIMELY PAYMENT (Telecommunication Tax for the Deaf)				
Information	43	\$1,916,280	\$57,491	\$1,858,789
Unknown	23	\$449,175	\$13,480	\$435,695
All Other ²	22	\$176,148	\$5,286	\$170,862
Total	88	\$2,541,603	\$76,257	\$2,465,346

Footnotes for Miscellaneous Taxes

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Manufacturing; Retail Trade; Wholesale Trade; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
1. INJECTION (Gas)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
2. PRODUCED OUTSIDE THE STATE OF LOUISIANA (Gas)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
3. FLARED OR VENTED (Gas)				
All Other ¹	58	\$5,801,281	\$461,538	\$5,339,743
Total	58	\$5,801,281	\$461,538	\$5,339,743
4. CONSUMED IN FIELD OPERATIONS (Gas)				
Mining, Quarrying, and Oil and Gas Extraction	122	\$100,287,221	\$2,450,981	\$97,836,240
All Other ²	28	\$329,987	\$29,670	\$300,317
Total	150	\$100,617,208	\$2,480,651	\$98,136,557
6. USED IN THE MANUFACTURE OF CARBON BLACK (Gas)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. HORIZONTAL WELLS (Gas Suspension)				
All Other ³	36	\$197,522,415	\$197,522,415	\$0
Total	36	\$197,522,415	\$197,522,415	\$0
9. DEEP WELLS (Gas Suspension)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
10. INCAPABLE OIL-WELL GAS				
Mining, Quarrying, and Oil and Gas Extraction	56	\$172,133	\$120,611	\$51,522
All Other ⁴	13	\$48,805	\$33,989	\$14,816
Total	69	\$220,938	\$154,600	\$66,338
11. INCAPABLE GAS-WELL GAS				
Mining, Quarrying, and Oil and Gas Extraction	143	\$10,168,756	\$8,827,994	\$1,340,762
Unknown	38	\$189,615	\$164,765	\$24,850
All Other ⁵	18	\$117,402	\$101,916	\$15,486
Total	199	\$10,475,773	\$9,094,675	\$1,381,098

Footnotes for Natural Resources - Severance Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Retail Trade; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Manufacturing; Transportation and Warehousing; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
13. INACTIVE WELLS (Gas Special Rate)				
All Other ¹	11	\$104,806	\$52,403	\$52,403
Total	11	\$104,806	\$52,403	\$52,403
15. TRUCKING, BARGING, AND PIPELINE FEES (Oil)				
All Other ²	20	\$14,334,226	\$302,568	\$14,031,658
Total	20	\$14,334,226	\$302,568	\$14,031,658
16. HORIZONTAL WELLS (Oil Suspension)				
All Other ³	16	\$8,013,859	\$8,013,859	\$0
Total	16	\$8,013,859	\$8,013,859	\$0
18. DEEP WELLS (Oil Suspension)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
19. TERTIARY RECOVERY (Oil Suspension)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
20. INCAPABLE OIL WELLS				
Mining, Quarrying, and Oil and Gas Extraction	34	\$2,953,128	\$1,476,564	\$1,476,564
All Other ⁴	13	\$3,525,566	\$1,762,783	\$1,762,783
Total	47	\$6,478,694	\$3,239,347	\$3,239,347
21. STRIPPER OIL WELLS				
Mining, Quarrying, and Oil and Gas Extraction	48	\$6,381,477	\$4,786,106	\$1,595,371
Wholesale Trade	11	\$4,961,292	\$3,720,965	\$1,240,327
All Other ⁵	11	\$6,329,499	\$4,747,123	\$1,582,376
Total	70	\$17,672,268	\$13,254,194	\$4,418,074
22. STRIPPER OIL VALUE LESS THAN \$20 PER BARREL (Oil)				
Mining, Quarrying, and Oil and Gas Extraction	12	\$21,235	\$21,235	\$0
All Other ⁶	10	\$45,855	\$45,855	\$0
Total	22	\$67,090	\$67,090	\$0

Footnotes for Natural Resources - Severance Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, Oil and Gas Extraction; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, Oil and Gas Extraction; Utilities; Wholesale Trade; Transportation and Warehousing; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Wholesale Trade; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade, Other Services (except Public Administration), and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
24. INACTIVE WELLS (Oil Special Rate)				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
29. GOVERNMENT ROYALTY - GAS WELLS				
All Other ¹	20	\$3,816,279	\$121,812	\$3,694,467
Total	20	\$3,816,279	\$121,812	\$3,694,467

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
30. U.S. GOVERNMENT ROYALTY - OIL WELLS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
COMBINED (Gas)²				
All Other ³	15	\$552,296	\$513,445	\$38,851
Total	15	\$552,296	\$513,445	\$38,851
COMBINED (Oil)⁴				
All Other ⁵	22	\$9,876,132	\$9,571,459	\$304,673
Total	22	\$9,876,132	\$9,571,459	\$304,673

Footnotes for Natural Resources - Severance Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; and Unknown.
- The following exemptions are included in this Combined (Gas) section: Injection, Produced Outside the State of Louisiana, Used in the Manufacture of Carbon Black (Gas), and Deep Wells (Gas Suspension).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; and Unknown.
- The following exemptions are included in this Combined (Oil) section: Deep Wells (Oil Suspension), Tertiary Recovery (Oil Suspension), Inactive Wells (Oil Special Rate), and U.S. Government Royalty - Oil Wells.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Wholesale Trade; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. AVIATION GASOLINE				
All Other ¹	17	\$194,614	\$194,614	\$0
Total	17	\$194,614	\$194,614	\$0
4. FARMERS, FISHERMEN, AND AIRCRAFT (Gasoline)				
All Other ²	14	\$12,528	\$12,528	\$0
Total	14	\$12,528	\$12,528	\$0
5. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Gasoline)				
All Other ³	60	\$420,977,308	\$2,104,691	\$418,872,617
Total	60	\$420,977,308	\$2,104,691	\$418,872,617
6. DYED DIESEL AND DYED KEROSENE GALLONS REMOVED FOR NON-HIGHWAY PURPOSES				
Manufacturing	10	\$0	\$41,014,838	(\$41,014,838)
Wholesale Trade	24	\$277,689	\$69,436,983	(\$69,159,294)
All Other ⁴	11	\$1,476	\$9,370,173	(\$9,368,697)
Total	45	\$279,165	\$119,821,994	(\$119,542,829)

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
7. SCHOOL BUS DRIVERS (Diesel Fuels)				
Manufacturing	67	\$32,862	\$24,649	\$8,213
All Other ⁵	143	\$136,570	\$102,431	\$34,139
Total	210	\$169,432	\$127,080	\$42,352
9. UNDYED DIESEL FUELS USED FOR NONTAXABLE PURPOSES				
Manufacturing	20	\$79,468	\$79,468	\$0
Transportation and Warehousing	12	\$217,637	\$217,637	\$0
Unknown	13	\$267,135	\$267,135	\$0
All Other ⁶	11	\$98,339	\$98,339	\$0
Total	56	\$662,579	\$662,579	\$0
10. TIMELY FILING AND PAYMENT BY SUPPLIERS/PERMISSIVE SUPPLIERS (Diesel Fuels)				
All Other ⁷	48	\$143,464,826	\$715,812	\$142,749,014
Total	48	\$143,464,826	\$715,812	\$142,749,014

Footnotes for Petroleum Products Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Wholesale Trade; Retail Trade; and Transportation and Warehousing.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Transportation and Warehousing; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Retail Trade; Transportation and Warehousing; Finance and Insurance; Professional, Scientific, and Technical Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Transportation and Warehousing; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Wholesale Trade; Retail Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
13. GASOLINE AND UNDYED DIESEL BROUGHT INTO LOUISIANA IN FUEL SUPPLY TANKS OF INTERSTATE MOTOR FUEL USERS (Inspection Fee)				
NAICS level data is not available for this exemption.				
15. DIESEL FUELS USED IN OR DISTRIBUTED TO SEAGOING VESSELS				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
16. EXPORTS OF GASOLINE OR DIESEL FUELS				
Wholesale Trade	59	\$529,989	\$477,478	\$52,511
Retail Trade	15	\$660,047	\$113,703	\$546,344
Unknown	15	\$384,944	\$58,363	\$326,581
All Other ¹	12	\$1,782,234	\$296,676	\$1,485,558
Total	101	\$3,357,214	\$946,220	\$2,410,994

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
17. GASOLINE AND DIESEL SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
18. INTERSTATE GASOLINE AND DIESEL SHIPMENTS/EXPORTS				
Wholesale Trade	50	\$84,465,484	\$62,829,114	\$21,636,370
Retail Trade	14	\$105,606,065	\$16,567,069	\$89,038,996
All Other ²	26	\$346,766,403	\$47,704,801	\$299,061,602
Total	90	\$536,837,952	\$127,100,984	\$409,736,968
COMBINED³				
All Other ⁴	26	\$2,683,245	\$9,132,311	(\$6,449,066)
Total	26	\$2,683,245	\$9,132,311	(\$6,449,066)

Footnotes for Petroleum Products Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Manufacturing; Transportation and Warehousing; and Finance and Insurance.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Manufacturing; Finance and Insurance; and Unknown.
- The following exemptions are included in this Combined section: Diesel Fuels Used in or Distributed to Seagoing Vessels; and Gasoline and Diesel Sales to the Federal Government and its Agencies.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; and Transportation and Warehousing.

Note: In the Sales Tax section, the NAICS sector and number of taxpayers refers to the entities reporting the data, not necessarily the beneficiary of the exemption. The amounts reported for "Tax Before Exemption," "FYE 6-21 Revenue Loss," and "Tax After Exemption" are specific to the transactions upon which each exemption was claimed.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
5. ISOLATED OR OCCASIONAL SALES OF TANGIBLE PERSONAL PROPERTY				
Retail Trade	54	264,489	\$263,876	\$613
All Other ¹	45	\$1,389,619	\$1,389,619	\$800
Total	99	\$1,654,108	\$1,652,695	\$1,413

6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY				
Construction	162	\$10,555,543	\$10,555,543	\$0
Manufacturing	165	\$2,863,779	\$2,863,779	\$0
Wholesale Trade	91	\$6,996,075	\$6,996,075	\$0
Retail Trade	231	\$2,958,807	\$2,958,807	\$0
Information	18	\$521,782	\$521,782	\$0
Real Estate and Rental and Leasing	23	\$82,855	\$82,855	\$0
Professional, Scientific, and Technical Services	84	\$2,922,591	\$2,922,591	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
6. INSTALLATION CHARGES ON TANGIBLE PERSONAL PROPERTY... Continued				
Administrative and Support and Waste Management and Remediation Services	52	\$599,952	\$599,952	\$0
Other Services (except Public Administration)	137	\$3,936,833	\$3,936,833	\$0
All Other ²	54	\$1,056,435	\$1,056,435	\$0
Total	1,017	\$32,494,652	\$32,494,652	\$0

8. INSTALLATION OF BOARD ROADS TO OILFIELD OPERATORS				
All Other ³	16	\$45,261	\$45,261	\$0
Total	16	\$45,261	\$45,261	\$0

9. MANUFACTURERS REBATES ON NEW MOTOR VEHICLES				
Unknown ⁴	139,160	\$19,581,348	\$19,581,348	\$0
Total	139,160	\$19,581,348	\$19,581,348	\$0

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The NAICS that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Utilities; Transportation and Warehousing; Finance and Insurance; Management of Companies and Enterprises; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and good Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The NAICS that are grouped together are: Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
11. PURCHASES OF MANUFACTURING MACHINERY AND EQUIPMENT¹				
Manufacturing	103	\$9,281,065	\$9,281,065	\$0
Wholesale Trade	85	\$2,634,423	\$2,634,423	\$0
Retail Trade	115	\$2,256,992	\$2,256,992	\$30
Real Estate and Rental and Leasing	13	\$904,183	\$904,183	\$0
Professional, Scientific, and Technical Services	12	\$28,193	\$28,193	\$0
Accommodation and Food Services	23	\$15,919	\$15,919	\$0
Other Services (except Public Administration)	36	\$179,788	\$179,788	\$0
All Other ²	40	\$1,057,964	\$1,057,964	\$0
Total	427	\$16,358,527	\$16,358,497	\$30

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
12. PURCHASES OF CERTAIN MACHINERY AND EQUIPMENT USED TO PRODUCE A NEWS PUBLICATION				
This exemption is included in number 11.				
13. PURCHASES OF ELECTRIC POWER AND NATURAL GAS BY PAPER OR WOOD PRODUCTS MANUFACTURING FACILITIES				
This exemption is included in number 107.				
14. PURCHASES OF CONSUMABLES BY PAPER AND WOOD MANUFACTURERS AND LOGGERS				
Manufacturing	23	\$8,577,153	\$8,577,153	\$0
Wholesale Trade	17	\$183,910	\$183,910	\$0
Retail Trade	21	\$568,013	\$568,013	\$0
Other Services (except Public Administration)	10	\$282,741	\$282,741	\$0
All Other ³	10	\$5,154	\$5,154	\$0
Total	81	\$9,616,971	\$9,616,971	\$0

15. ROOM RENTALS AT CAMP AND RETREAT FACILITIES				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Footnotes for Sales Tax	
1.	This includes the revenue loss for purchases of manufacturing machinery and equipment; purchases of certain machinery and equipment used to produce a news publication; purchases by motor vehicle manufacturers; and purchases by glass manufacturers.
2.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The NAICS that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Public Administration; and Unknown.
3.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The NAICS that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Accommodation and Food Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
17. RENTALS OR LEASES OF CERTAIN OILFIELD PROPERTY TO BE RE-LEASED OR RE-RENTED				
Real Estate and Rental and Leasing	18	\$589,322	\$589,322	\$0
All Other ¹	35	\$210,296	\$209,994	\$302
TOTAL	53	\$799,618	\$799,316	\$302

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
18. CERTAIN TRANSACTIONS INVOLVING THE CONSTRUCTION OR OVERHAUL OF U.S. NAVY VESSELS				
All Other ²	14	\$625,774	\$625,774	\$0
Total	14	\$625,774	\$625,774	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
20. PURCHASES, LEASES, AND SALES OF SERVICES BY FREE HOSPITALS				
Manufacturing	12	\$574,662	\$574,662	\$0
Wholesale Trade	11	\$34,905	\$34,905	\$0
Retail Trade	33	\$125,506	\$125,506	\$0
Other Services (except Public Administration)	18	\$53,752	\$53,752	\$0
All Other ³	42	\$1,694,962	\$1,694,962	\$0
Total	116	\$2,483,787	\$2,483,787	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
21. CERTAIN EDUCATIONAL MATERIALS AND EQUIPMENT USED FOR CLASSROOM INSTRUCTION				
Manufacturing	11	\$18,006	\$18,006	\$0
Retail Trade	26	\$418,240	\$418,240	\$0
All Other ⁴	44	\$272,863	\$272,863	\$0
Total	81	\$709,109	\$709,109	\$0

23. VEHICLE RENTALS FOR RE-RENT TO WARRANTY CUSTOMERS⁵

This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
27. PURCHASES BY REGIONALLY ACCREDITED INDEPENDENT EDUCATIONAL INSTITUTIONS				
Manufacturing	19	\$34,249	\$34,249	\$0
Retail Trade	35	\$38,204	\$38,204	\$0
Other Services (except Public Administration)	12	\$11,399	\$11,399	\$0
Unknown	8	\$4,605	\$4,605	\$0
All Other ⁶	41	\$530,806	\$530,806	\$0
Total	115	\$619,263	\$619,263	\$0

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Retail Trade, Transportation and Warehousing, Finance and Insurance, Real Estate and Rental and Leasing, Administrative and Support and Waste Management and Remediation Services, and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Wholesale Trade; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Public Administration.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The parish and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Manufacturing; Wholesale Trade; Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, Accommodation and Food Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
28. PURCHASES BY STATE AND LOCAL GOVERNMENTS¹				
Agriculture, Forestry, Fishing and Hunting	23	\$589,760	\$589,760	\$0
Utilities	126	\$21,874,078	\$21,874,078	\$0
Construction	228	\$4,710,188	\$4,710,188	\$0
Manufacturing	891	\$48,011,750	\$48,011,750	\$0
Wholesale Trade	865	\$31,484,569	\$31,484,569	\$0
Retail Trade	2,516	\$126,435,274	\$126,435,274	\$0
Transportation and Warehousing	63	\$1,274,818	\$1,274,818	\$0
Information	121	\$3,329,733	\$3,329,733	\$0
Finance and Insurance	24	\$1,737,175	\$1,737,175	\$0
Real Estate and Rental and Leasing	182	\$9,823,272	\$9,823,272	\$0
Professional, Scientific, and Technical Services	509	\$56,332,134	\$56,332,134	\$0
Administrative and Support and Waste Management and Remediation Services	136	\$14,937,530	\$14,937,530	\$0
Educational Services	29	\$4,347,461	\$4,347,461	\$0
Health Care and Social Assistance	71	\$5,567,526	\$5,567,526	\$0
Arts, Entertainment, and Recreation	66	\$510,140	\$510,140	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
28. PURCHASES BY STATE AND LOCAL GOVERNMENTS ... Continued				
Accommodation and Food Services	642	\$5,410,309	\$5,410,309	\$0
Other Services (except Public Administration)	1,153	\$7,225,446	\$7,225,446	\$0
Public Administration	69	\$1,075,457	\$1,075,457	\$0
Unknown	9,972	\$6,977,627	\$6,977,627	\$0
All Other ²	23	\$95,910	\$95,910	\$0
Total	17,709	\$351,750,157	\$351,750,157	\$0

31. PURCHASES BY NONPROFIT ENTITIES THAT SELL DONATED GOODS				
Manufacturing	16	\$1,090,903	\$1,090,903	\$0
Wholesale Trade	11	\$56,913	\$56,913	\$0
Retail Trade	49	\$1,231,193	\$1,231,193	\$0
All Other ³	26	\$171,815	\$171,815	\$0
Total	102	\$2,550,824	\$2,550,824	\$0

32. PURCHASES OF AUTOMOBILES FOR LEASE OR RENTAL				
Unknown ⁴	47,123	\$60,559,004	\$60,559,004	\$0
Total	47,123	\$60,559,004	\$60,559,004	\$0

33. SALES OF MARIJUANA FOR THERAPEUTIC USE
 This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

Footnotes for Sales Tax

- This includes the revenue loss for purchases by state and local governments; and sales to the United States government and its agencies.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The NAICS that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; and Management of Companies and Enterprises.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
34. PURCHASES OF TANGIBLE PERSONAL PROPERTY FOR LEASE OR RENTAL				
Mining, Quarrying, and Oil and Gas Extraction	11	\$915,954	\$915,954	\$0
Manufacturing	71	\$7,715,910	\$7,715,910	\$0
Wholesale Trade	61	\$7,055,310	\$7,055,310	\$0
Retail Trade	122	\$3,593,868	\$3,593,868	\$0
Information	10	\$36,954	\$36,954	\$0
Real Estate and Rental and Leasing	38	\$1,888,641	\$1,888,641	\$0
Professional, Scientific, and Technical Services	14	\$41,936	\$41,936	\$0
Administrative and Support and Waste Management and Remediation Services	14	\$91,157	\$91,157	\$0
Arts, Entertainment, and Recreation	11	\$5,489	\$5,489	\$0
Accommodation and Food Services	25	\$22,752	\$22,752	\$0
Other Services (except Public Administration)	45	\$568,479	\$568,479	\$0
All Other ¹	33	\$2,069,347	\$2,069,347	\$0
Total	455	\$24,005,797	\$24,005,797	\$0

35. NATURAL GAS USED IN THE PRODUCTION OF IRON
 This exemption is included in number 107.

36. ELECTRICITY FOR CHLOR-ALKALI MANUFACTURING PROCESS
 This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
37. SALES OF HUMAN-TISSUE TRANSPLANTS				
All Other ²	13	\$2,082,540	\$2,082,540	\$0
Total	13	\$2,082,540	\$2,082,540	\$0

38. SALES OF RAW AGRICULTURAL COMMODITIES				
Agriculture, Forestry, Fishing and Hunting	13	\$5,527,208	\$5,527,208	\$0
Manufacturing	14	\$3,138,123	\$3,138,123	\$0
Wholesale Trade	21	\$1,218,837	\$1,218,837	\$0
Retail Trade	85	\$1,975,206	\$1,975,206	\$0
All Other ³	8	\$829,794	\$829,794	\$0
Total	141	\$12,689,168	\$12,689,168	\$0

39. SALES TO THE UNITED STATES GOVERNMENT AND ITS AGENCIES
 This exemption is included in number 28.

40. SALES OF FOOD ITEMS BY YOUTH ORGANIZATIONS
 This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

41. PURCHASES OF NEW OR USED SCHOOL BUSES				
Unknown ⁴	99	\$337,782	\$337,782	\$0
Total	99	\$337,782	\$337,782	\$0

44. CERTAIN AIRCRAFT ASSEMBLED IN LOUISIANA
 This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

46. PURCHASES OF EQUIPMENT BY BONA FIDE VOLUNTEER AND PUBLIC FIRE DEPARTMENT
 This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Transportation and Warehousing; Finance and Insurance; Management of Companies and Enterprises; Educational Services; Health Care and Social Assistance; Public Administration; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The NAICS that are grouped together are: Manufacturing; Retail Trade; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Real Estate and Rental and Leasing, Administrative and Support and Waste Management and Remediation Services, and Other Services (except Public Administration).
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
49. PURCHASES OF BUTANE, PROPANE, AND LIQUEFIED PETROLEUM GAS BY RESIDENTIAL CONSUMERS				
This exemption is included in number 213.				
51. NATURAL GAS HELD, USED, OR CONSUMED IN PROVIDING NATURAL GAS STORAGE SERVICES OR OPERATING NATURAL GAS STORAGE FACILITIES				
This exemption is included in number 107.				
52. PURCHASES BY A PRIVATE POSTSECONDARY ACADEMIC DEGREE-GRANTING INSTITUTION				
All Other ¹	17	\$25,492	\$25,492	\$0
Total	17	\$25,492	\$25,492	\$0
53. PURCHASES OF FOOD ITEMS FOR SCHOOL LUNCH OR BREAKFAST PROGRAMS BY NONPUBLIC ELEMENTARY OR SECONDARY SCHOOLS				
This exemption is included in number 119.				
58. ARTICLES TRADED IN ON TANGIBLE PERSONAL PROPERTY				
Retail Trade	16	\$159,546	\$159,546	\$0
All Other ²	11	\$92,105	\$92,105	\$0
Total	27	\$251,651	\$251,651	\$0
59. FIRST \$50,000 OF NEW FARM EQUIPMENT USED IN POULTRY PRODUCTION				
This exemption is included in number 147.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
61. ADMISSIONS CHARGES TO ATHLETIC OR ENTERTAINMENT EVENTS OF COLLEGES AND UNIVERSITIES³				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
62. ADMISSIONS CHARGES TO ATHLETIC EVENTS OR ENTERTAINMENT EVENTS OF ELEMENTARY AND SECONDARY SCHOOLS³				
All Other ⁴	24	\$221,047	\$221,047	\$0
Total	24	\$221,047	\$221,047	\$0
63. MEMBERSHIP FEES OR DUES OF NONPROFIT OR CIVIC ORGANIZATIONS³				
Other Services (except Public Administration)	12	\$34,671	\$34,671	\$0
All Other ⁵	18	\$66,960	\$66,960	\$0
Total	30	\$101,631	\$101,631	\$0
66. REPAIR SERVICES PERFORMED IN LOUISIANA WHEN THE REPAIRED PROPERTY IS EXPORTED³				
Manufacturing	15	\$477,715	\$477,715	\$0
Retail Trade	11	\$4,748	\$4,748	\$0
Other Services (except Public Administration)	17	\$49,212	\$49,212	\$0
All Other ⁶	20	\$865,014	\$865,014	\$0
Total	63	\$1,396,689	\$1,396,689	\$0

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Retail Trade; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Wholesale Trade; Retail Trade; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Wholesale Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Public Administration; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Wholesale Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
67. REPAIRS, RENOVATIONS, OR CONVERSIONS OF DRILLING RIGS				
Manufacturing	18	\$1,187,699	\$1,187,699	\$0
Wholesale Trade	20	\$1,003,464	\$1,003,464	\$0
Retail Trade	10	\$121,295	\$121,295	\$0
Other Services (except Public Administration)	16	\$145,964	\$145,964	\$0
All Other ¹	27	\$2,242,757	\$2,242,757	\$0
Total	91	\$4,701,179	\$4,701,179	\$0
68. SURFACE PREPARATION, COATING, AND PAINTING OF CERTAIN AIRCRAFT²				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
69. SALES OF PLATINUM, GOLD, AND SILVER BULLION AND NUMISMATIC COINS AT CERTAIN TRADE SHOWS				
Retail Trade	22	\$479,546	\$479,546	\$0
All Other ³	16	\$2,544,599	\$2,544,599	\$0
Total	38	\$3,024,145	\$3,024,145	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
72. WORK PRODUCTS OF CERTAIN PROFESSIONALS²				
Professional, Scientific, and Technical Services	10	\$241,104	\$241,104	\$0
All Other ⁴	36	\$360,175	\$360,175	\$0
Total	46	\$601,279	\$601,279	\$0
73. PHARMACEUTICALS ADMINISTERED TO LIVESTOCK FOR AGRICULTURAL PURPOSES				
Retail Trade	12	\$17,223	\$17,223	\$0
All Other ⁵	17	\$63,192	\$63,192	\$0
Total	29	\$80,415	\$80,415	\$0
74. USED MANUFACTURED HOMES AND 54 PERCENT OF COST OF NEW MANUFACTURED HOMES				
Unknown ⁶	13,593	\$11,857,141	\$11,857,141	\$0
All Other ⁷	10	\$977,797	\$977,797	\$0
Total	13,603	\$12,834,938	\$12,834,938	\$0
78. OTHER CONSTRUCTIONS PERMANENTLY ATTACHED TO THE GROUND				
Construction	49	\$2,668,810	\$2,668,810	\$0
Manufacturing	23	\$390,977	\$390,977	\$0
Retail Trade	10	\$241,065	\$241,065	\$0
Other Services (except Public Administration)	12	\$1,389,322	\$1,389,322	\$0
All Other ⁸	26	\$37,945,622	\$37,945,622	\$0
Total	120	\$42,635,796	\$42,635,796	\$0

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Health Care and Social Assistance.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Finance and Insurance, Real Estate and Rental and Leasing, and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Manufacturing; Wholesale Trade; Retail Trade; Information; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Wholesale Trade; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; and Other Services (except Public Administration).
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Retail Trade, and Accommodation and Food Services.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Wholesale Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; and Administrative and Support and Waste Management and Remediation Services.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
79. PURCHASES BY MOTOR VEHICLE MANUFACTURERS				
This exemption is included in number 11.				
80. PURCHASES BY GLASS MANUFACTURERS				
This exemption is included in number 11.				
82. PURCHASES OF MACHINERY AND EQUIPMENT BY CERTAIN UTILITIES				
All Other ¹	11	\$2,439,748	\$2,439,748	\$0
Total	11	\$2,439,748	\$2,439,748	\$0
84. DONATIONS TO CERTAIN SCHOOLS²				
Manufacturing	13	\$10,927	\$10,927	\$0
Retail Trade	31	\$23,610	\$23,610	\$0
Accommodation and Food Services	20	\$60,340	\$60,340	\$0
Other Services (except Public Administration)	10	\$7,937	\$7,937	\$0
All Other ³	29	\$139,962	\$139,962	\$0
Total	103	\$242,776	\$242,776	\$0
89. ADVERTISING SERVICES				
Professional, Scientific, and Technical Services	33	\$929,355	\$929,355	\$0
All Other ⁴	28	\$751,973	\$751,973	\$0
Total	61	\$1,681,328	\$1,681,328	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
90. PURCHASES BY NONPROFIT ELECTRIC COOPERATIVES				
Manufacturing	13	\$68,118	\$68,118	\$0
Wholesale Trade	10	\$574,017	\$574,017	\$0
Retail Trade	30	\$11,161	\$11,161	\$0
Other Services (except Public Administration)	10	\$10,035	\$10,035	\$0
All Other ⁵	13	\$210,372	\$210,372	\$27
Total	76	\$873,703	\$873,703	\$0
92. SALES BY STATE-OWNED DOMED STADIUMS AND BASEBALL FACILITIES²				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
96. SALES OF FARM PRODUCTS DIRECT FROM THE FARM²				
Agriculture, Forestry, Fishing and Hunting	42	\$1,588,470	\$1,588,470	\$0
Retail Trade	23	\$1,712,288	\$1,712,288	\$0
All Other ⁶	22	\$1,091,784	\$1,091,784	\$0
Total	87	\$4,392,542	\$4,392,542	\$0
97. LIVESTOCK SOLD AT MARKET AND RACEHORSES CLAIMED AT RACES IN LOUISIANA²				
All Other ⁷	10	\$414,562	\$414,562	\$0
Total	10	\$414,562	\$414,562	\$0

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Wholesale Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; and Other Services (except Public Administration).
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Wholesale Trade; Transportation and Warehousing; Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Educational Services; Arts, Entertainment, and Recreation; and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Utilities; Manufacturing; Retail Trade; Information; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Accommodation and Food Services; and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Management of Companies and Enterprises; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Wholesale Trade; Retail Trade; and Accommodation and Food Services.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
98. FEED AND FEED ADDITIVES FOR ANIMALS HELD FOR BUSINESS PURPOSES				
Retail Trade	25	\$274,221	\$274,221	\$0
All Other ¹	16	\$2,442,696	\$2,442,696	\$0
Total	41	\$2,716,917	\$2,716,917	\$0
99. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH				
Retail Trade	11	\$28,432	\$28,432	\$0
All Other ²	17	\$185,566	\$185,566	\$0
Total	28	\$213,998	\$213,998	\$0
100. BAIT AND FEED USED IN THE PRODUCTION OR HARVESTING OF CRAWFISH				
Retail Trade	12	\$253,224	\$253,224	\$0
All Other ³	22	\$245,975	\$245,975	\$0
Total	34	\$499,199	\$499,199	\$0
101. MATERIALS USED IN THE PRODUCTION OR HARVESTING OF CATFISH				
All Other ⁴	10	\$25,140	\$25,140	\$0
Total	10	\$25,140	\$25,140	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
102. FARM PRODUCTS PRODUCED AND USED BY THE FARMER⁵				
Agriculture, Forestry, Fishing and Hunting	10	\$1,132,803	\$1,132,803	\$0
Wholesale Trade	13	\$844,448	\$844,448	\$0
Retail Trade	36	\$4,671,017	\$4,671,017	\$0
All Other ⁶	15	\$65,502	\$65,502	\$0
Total	74	\$6,713,770	\$6,713,770	\$0
104. SALES OF STEAM - NONRESIDENTIAL				
This exemption is included in number 106.				
106. SALES OF WATER - NONRESIDENTIAL⁷				
Utilities	184	\$2,707,410	\$1,489,613	\$1,217,797
Construction	18	\$54,338	\$29,917	\$24,421
Manufacturing	46	\$1,745,976	\$961,273	\$784,703
Wholesale Trade	10	\$112,367	\$61,869	\$50,498
Retail Trade	65	\$41,526	\$22,827	\$18,699
Accommodation and Food Services	48	\$175,193	\$95,519	\$78,755
Other Services (except Public Administration)	20	\$18,437	\$10,152	\$8,285
Public Administration	123	\$3,710,841	\$2,043,050	\$1,667,791
Unknown	14	\$100,654	\$55,411	\$45,243
All Other ⁸	32	\$464,653	\$255,826	\$208,827
Total	560	\$9,131,395	\$5,025,457	\$4,105,019

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Wholesale Trade; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Wholesale Trade; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Wholesale Trade; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Manufacturing; Wholesale Trade; and Retail Trade.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Manufacturing; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional Scientific, and Technical Services; and Other Services (except Public Administration).
- This includes the revenue loss for sales of water-nonresidential and sales of steam-nonresidential.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Mining, Quarrying, and Oil Gas Extraction; Transportation and Warehousing; Information; Finance and Insurance; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; and Arts, Entertainment and Recreation.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
107. SALES OF ELECTRIC POWER OR ENERGY - NONRESIDENTIAL¹				
Mining, Quarrying, and Oil and Gas Extraction	15	\$7,635,966	\$4,204,071	\$3,431,895
Utilities	138	\$199,269,472	\$109,707,762	\$89,561,710
Construction	11	\$375,193	\$206,566	\$168,627
Manufacturing	68	\$23,601,338	\$12,993,993	\$10,607,345
Wholesale Trade	33	\$7,075,049	\$3,895,251	\$3,179,798
Retail Trade	171	\$4,901,637	\$2,698,608	\$2,203,029
Transportation and Warehousing	24	\$8,750,746	\$4,817,830	\$3,932,916
Real Estate and Rental and Leasing	10	\$9,490	\$4,893	\$4,597
Professional, Scientific, and Technical Services	21	\$1,871,227	\$1,030,227	\$841,000
Accommodation and Food Services	91	\$62,662	\$33,467	\$28,309
Other Services (except Public Administration)	36	\$49,641	\$27,317	\$22,324
Public Administration	78	\$4,034,853	\$2,221,413	\$1,813,440
All Other ²	41	\$4,451,062	\$2,450,581	\$2,000,481
Total	737	\$262,088,336	\$144,291,979	\$117,795,471
109. SALES OF FERTILIZERS AND CONTAINERS TO FARMERS				
This exemption is included in number 125.				
110. SALES OF NATURAL GAS - NONRESIDENTIAL				
This exemption is included in number 107.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
111. ENERGY SOURCES USED AS BOILER FUEL, EXCEPT REFINERY GAS				
This exemption is included in number 107.				
113. ORTHOTIC AND PROSTHETIC DEVICES				
Manufacturing	10	\$691,846	\$691,846	\$0
Wholesale Trade	11	\$745,100	\$745,100	\$0
Retail Trade	49	\$2,813,466	\$2,813,466	\$0
Health Care and Social Assistance	88	\$1,450,471	\$1,450,471	\$0
All Other ³	10	\$165,081	\$165,081	\$0
Total	168	\$5,865,964	\$5,865,964	\$0
114. OSTOMY, COLOSTOMY, ILEOSTOMY, AND OTHER APPLIANCE DEVICES				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
116. MEDICAL DEVICES USED BY PATIENTS UNDER THE SUPERVISION OF A PHYSICIAN				
Manufacturing	27	\$1,793,889	\$1,793,889	\$0
Wholesale Trade	17	\$2,995,945	\$2,995,945	\$0
Retail Trade	48	\$1,607,513	\$1,607,513	\$0
Health Care and Social Assistance	118	\$22,776,988	\$22,776,988	\$0
All Other ⁴	30	\$1,185,131	\$1,185,131	\$0
Total	240	\$30,359,466	\$30,359,466	\$0

Footnotes for Sales Tax

- This includes the revenue loss for sales of electric power or energy-nonresidential; natural gas used in the production of iron; sales of natural gas-nonresidential; materials and energy sources used for boiler fuel; and utilities used by steelworks and blast furnaces.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; Other Services (except Public Administration); and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
117. RESTORATIVE MATERIALS USED BY DENTISTS				
Manufacturing	20	\$317,249	\$317,249	\$0
All Other ¹	13	\$159,236	\$159,236	\$0
Total	33	\$476,485	\$476,485	\$0
119. SALES OF FOOD BY CERTAIN INSTITUTIONS²				
All Other ³	27	\$169,686	\$169,686	\$0
Total	27	\$169,686	\$169,686	\$0
123. SALES OF 50-TON VESSELS AND NEW COMPONENT PARTS AND SALES OF CERTAIN MATERIALS AND SERVICES TO VESSELS OPERATING IN INTERSTATE COMMERCE				
Manufacturing	58	\$6,438,671	\$6,438,671	\$0
Wholesale Trade	37	\$2,156,876	\$2,156,876	\$0
Retail Trade	55	\$833,658	\$833,658	\$0
Other Services (except Public Administration)	41	\$1,753,217	\$1,753,217	\$0
All Other ⁴	37	\$1,942,451	\$1,942,451	\$0
Total	228	\$13,124,873	\$13,124,873	\$0
125. SALES OF SEEDS FOR PLANTING CROPS⁵				
Agriculture, Forestry, Fishing and Hunting	12	\$786,636	\$786,636	\$0
Wholesale Trade	15	\$3,543,304	\$3,543,304	\$0
Retail Trade	41	\$6,031,661	\$6,031,661	\$0
All Other ⁶	10	\$2,554,813	\$2,554,813	\$0
Total	78	\$12,916,414	\$12,916,414	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
129. SALES OF PESTICIDES FOR AGRICULTURAL PURPOSES				
Agriculture, Forestry, Fishing and Hunting	10	\$575,436	\$575,436	\$0
Retail Trade	17	\$827,177	\$827,177	\$0
All Other ⁷	12	\$441,497	\$441,497	\$0
Total	39	\$1,844,110	\$1,844,110	\$0
131. PROPERTY PURCHASED FOR EXCLUSIVE USE OUTSIDE THE STATE				
Mining, Quarrying, and Oil and Gas Extraction	13	\$3,687,167	\$3,687,167	\$0
Construction	15	\$2,085,503	\$2,085,503	\$0
Manufacturing	43	\$7,414,627	\$7,414,627	\$0
Wholesale Trade	54	\$3,570,269	\$3,570,269	\$0
Retail Trade	71	\$2,825,610	\$2,825,610	\$0
Real Estate and Rental and Leasing	13	\$1,433,003	\$1,433,003	\$0
Professional, Scientific, and Technical Services	19	\$1,986,129	\$1,986,129	\$0
Other Services (except Public Administration)	31	\$1,511,271	\$1,511,271	\$0
All Other ⁸	20	\$478,583	\$478,583	\$0
Total	279	\$24,992,162	\$24,992,162	\$0

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade, Retail Trade, Health Care and Social Assistance, and Unknown.
- This includes the revenue loss for sales of food by certain institutions and purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade, Retail Trade, Educational Services, Health Care and Social Assistance, Accommodation and Food Services, Other Services (except Public Administration), and Public Administration.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Accommodation and Food Services; and Unknown.
- This includes the revenue loss for sales of seeds for planting crops; and sales of fertilizers and containers to farmers.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Manufacturing; Transportation and Warehousing; Information; Other Services (except Public Administration); and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing, Wholesale Trade, Information, Administrative and Support and Waste Management and Remediation Services, and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Transportation and Warehousing; Information; Administrative and Support and Waste Management and Remediation Services; Educational Services; Accommodation and Food Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
133. ADMISSIONS TO ENTERTAINMENT BY DOMESTIC NONPROFIT CHARITABLE, EDUCATIONAL, AND RELIGIOUS ORGANIZATIONS¹				
All Other ²	11	\$27,520	\$27,520	\$0
Total	11	\$27,520	\$27,520	\$0
134. SALES OF TANGIBLE PERSONAL PROPERTY AT OR ADMISSIONS TO EVENTS SPONSORED BY CERTAIN NONPROFIT GROUPS				
All Other ³	20	\$33,455	\$33,455	\$0
Total	20	\$33,455	\$33,455	\$0
141. RECEIPTS FROM COIN-OPERATED WASHING AND DRYING MACHINES IN COMMERCIAL LAUNDROMATS¹				
Other Services (except Public Administration)	30	\$207,157	\$207,157	\$0
All Other ⁴	12	\$29,099	\$29,099	\$0
Total	42	\$236,256	\$236,256	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
143. LEASE OR RENTAL OF CERTAIN VESSELS IN MINERAL PRODUCTION				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
144. PURCHASES OF SUPPLIES, FUELS, AND REPAIR SERVICES FOR BOATS USED BY COMMERCIAL FISHERMEN				
Manufacturing	22	\$98,334	\$98,334	\$0
Retail Trade	55	\$368,576	\$368,576	\$0
Other Services (except Public Administration)	17	\$56,285	\$56,285	\$0
All Other ⁵	19	\$108,883	\$108,883	\$0
Total	113	\$632,078	\$632,078	\$0
147. FIRST \$50,000 OF THE SALES PRICE OF CERTAIN FARM EQUIPMENT AND ATTACHMENTS⁶				
Wholesale Trade	29	\$3,725,460	\$3,725,460	\$0
Retail Trade	32	\$1,555,743	\$1,555,743	\$0
Other Services (except Public Administration)	12	\$345,029	\$345,029	\$0
Unknown ⁷	598	\$358,919	\$358,919	\$0
All Other ⁸	20	\$154,380	\$154,380	\$0
Total	691	\$6,139,531	\$6,139,531	\$0

Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Educational Services and Arts, Entertainment, and Recreation.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Retail Trade; Educational Services; Arts, Entertainment, and Recreation; and Other Services (except Public Administration).
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Construction; Wholesale Trade; Transportation and Warehousing; Professional, Scientific, and Technical Services; and Accommodation and Food Services.
- This includes the revenue loss for the first \$50,000 of the sales price of certain farm equipment and attachments; and the first \$50,000 of new farm equipment used in poultry productions.
- The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors of taxpayers claiming this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Manufacturing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies; and Administrative and Support and Waste Management and Remediation Services.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
152. SALES OF CERTAIN FUELS USED FOR FARM PURPOSES				
Retail Trade	51	\$683,426	\$683,426	\$0
All Other ¹	30	\$1,569,244	\$1,569,244	\$0
Total	81	\$2,252,670	\$2,252,670	\$0

153. SALES OR PURCHASES BY CERTAIN SHELTERED WORKSHOPS OR SUPPORTED EMPLOYMENT PROVIDERS				
Unknown ²	19	\$15,728	\$15,728	\$0
Total	19	\$15,728	\$15,728	\$0

154. PURCHASES OF CERTAIN FUELS FOR PRIVATE RESIDENTIAL CONSUMPTION				
All Other ³	23	\$564,139	\$564,139	\$0
Total	23	\$564,139	\$564,139	\$0

160. PIGGY-BACK TRAILERS OR CONTAINERS AND ROLLING STOCK				
This exemption is included in number 165.				

161. PHARMACEUTICAL SAMPLES DISTRIBUTED IN LOUISIANA⁴				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d) (ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
163. CERTAIN TRUCKS AND TRAILERS USED 80 PERCENT IN INTERSTATE COMMERCE				
Unknown ²	8,725	\$18,594,405	\$18,594,405	\$0
Total	8,725	\$18,594,405	\$18,594,405	\$0

165. RAIL ROLLING STOCK SOLD OR LEASED IN LOUISIANA⁵				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d) (ii) to protect the confidentiality of each taxpayer's information.				

166. RAIL ROLLING STOCK REPAIRED OR FABRICATED IN LOUISIANA				
All Other ⁶	18	\$697,855	\$697,855	\$0
Total	18	\$697,855	\$697,855	\$0

168. UTILITIES USED BY STEELWORKS AND BLAST FURNACES				
This exemption is included in number 107.				

Footnotes for Sales Tax	
1.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Wholesale Trade; Transportation and Warehousing; Management of Companies and Enterprises; Accommodation and Food Services; and Other Services (except Public Administration).
2.	The data for this exemption is reported to Louisiana Office of Motor Vehicles. At this time, LDR does not have information available to provide the sectors in which this exemption was claimed.
3.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing and Retail Trade.
4.	The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
5.	This includes the revenue loss for rail rolling stock sold or leased in Louisiana; and piggy-back trailers or containers and rolling stock.
6.	The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
177. SALES OF POLYROLL TUBING				
All Other ¹	10	\$139,515	\$139,515	\$0
Total	10	\$139,515	\$139,515	\$0
180. PARISH COUNCILS ON AGING				
All Other ²	17	\$18,824	\$18,824	\$0
Total	17	\$18,824	\$18,824	\$0
185. HURRICANE LAURA, HURRICANE DELTA AND COVID-19 PANDEMIC SALES TAX HOLIDAY				
Manufacturing	47	\$8,635	\$8,635	\$0
Wholesale Trade	72	\$31,200	\$31,200	\$0
Retail Trade	1,015	\$1,795,040	\$1,795,040	\$0
Information	16	\$78,162	\$78,162	\$0
Professional, Scientific, and Technical Services	33	\$6,967	\$6,967	\$0
Arts, Entertainment, and Recreation	20	\$4,645	\$4,645	\$0
Accommodation and Food Services	39	\$7,747	\$7,747	\$0
Other Services (except Public Administration)	46	\$7,993	\$7,993	\$0
All Other ³	54	\$11,650	\$11,650	\$0
Total	1,342	\$1,952,039	\$1,952,039	\$0
199. VENDOR'S COMPENSATION⁴				
Agriculture, Forestry, Fishing and Hunting	242	\$5,999,551	\$50,397	\$5,949,154
Mining, Quarrying, and Oil and Gas Extraction	571	\$33,416,781	\$280,703	\$33,136,078
Utilities	283	\$33,261,878	\$279,401	\$32,982,477

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
199. VENDOR'S COMPENSATION ... Continued				
Construction	2,241	\$59,743,699	\$501,856	\$59,241,843
Manufacturing	7,520	\$317,869,091	\$2,670,131	\$315,198,960
Wholesale Trade	5,795	\$355,778,898	\$2,988,566	\$352,790,332
Retail Trade	21,209	\$1,028,507,351	\$8,639,541	\$1,019,867,810
Transportation and Warehousing	576	\$20,889,028	\$175,470	\$20,713,558
Information	1,456	\$79,437,512	\$667,283	\$78,770,229
Finance and Insurance	381	\$22,040,884	\$185,145	\$21,855,739
Real Estate and Rental and Leasing	1,597	\$97,818,321	\$821,680	\$96,996,641
Professional, Scientific, and Technical Services	3,015	\$48,122,024	\$404,237	\$47,717,787
Management of Companies and Enterprises	67	\$8,618,064	\$72,392	\$8,545,672
Administrative and Support and Waste Management and Remediation Services	803	\$14,091,830	\$118,375	\$13,973,455
Educational Services	266	\$2,329,383	\$19,568	\$2,309,815
Health Care and Social Assistance	1,021	\$24,499,238	\$205,798	\$24,293,440
Arts, Entertainment, and Recreation	1,253	\$24,172,508	\$203,055	\$23,969,453
Accommodation and Food Services	9,422	\$376,499,720	\$3,162,623	\$373,337,097
Other Services (except Public Administration)	5,918	\$111,231,682	\$934,375	\$110,297,307
Public Administration	133	\$4,524,437	\$38,006	\$4,486,431
Unknown	768	\$13,844,286	\$116,295	\$13,727,991
Total	64,537	\$2,682,696,166	\$22,534,897	\$2,660,161,269

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Construction; Wholesale Trade; Retail Trade; and Real Estate and Rental and Leasing.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Manufacturing; Retail Trade; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Accommodation and Food Services; and Other Services (except Public Administration).
- The data for NAICS sectors less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Transportation and Warehousing; Finance and Insurance; Real Estate and Rental and Leasing; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Health Care and Social Assistance; Public Administration; and Unknown.
- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
200. SALES TAX REMITTED ON BAD DEBTS FROM CREDIT SALES¹				
This exemption was claimed by 10 or fewer taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
206. MOTOR VEHICLES USED BY THOSE WITH ORTHOPEDIC DISABILITIES				
The data for this exemption is reported by individual taxpayers. NAICS information is not reported on individual taxpayer accounts.				
210. PURCHASES MADE WITH FOOD STAMPS AND WIC VOUCHERS				
Retail Trade	1,229	\$77,715,116	\$77,715,116	\$0
Accommodation and Food Services	38	\$312,537	\$312,537	\$0
Other Services (except Public Administration)	16	\$82,454	\$82,454	\$0
All Other ²	30	\$157,564	\$157,564	\$0
Total	1,313	\$78,267,671	\$78,267,671	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
212. SALES OF FOOD FOR PREPARATION AND CONSUMPTION IN THE HOME				
Agriculture, Forestry, Fishing and Hunting	46	\$115,441	\$115,441	\$0
Manufacturing	280	\$13,902,154	\$13,902,154	\$0
Wholesale Trade	191	\$46,632,766	\$46,632,766	\$0
Retail Trade	3,536	\$486,612,431	\$486,612,431	\$0
Real Estate and Rental and Leasing	17	\$231,251	\$231,251	\$0
Professional, Scientific, and Technical Services	21	\$78,128	\$78,128	\$0
Administrative and Support and Waste Management and Remediation Services	10	\$86,811	\$86,811	\$0
Arts, Entertainment, and Recreation	37	\$210,649	\$210,649	\$0
Accommodation and Food Services	437	\$4,705,967	\$4,705,967	\$0
Other Services (except Public Administration)	87	\$804,251	\$804,251	\$0
All Other ³	67	\$1,832,237	\$1,832,237	\$0
Total	4,729	\$555,212,086	\$555,212,086	\$0

Footnotes for Sales Tax

- The data for this exemption was reported by the individuals and/or businesses who claimed the exemption. The sector and number of taxpayers represents the actual beneficiaries of the exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Manufacturing; Wholesale Trade; Transportation and Warehousing; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; and Arts, Entertainment, and Recreation.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Management of Companies and Enterprises; Educational Services; Health Care and Social Assistance; Public Administration; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
213. SALES OF ELECTRIC POWER OR ENERGY TO THE CONSUMER FOR RESIDENTIAL USE¹				
Utilities	276	\$151,922,546	\$151,922,546	\$0
Construction	29	\$349,177	\$349,177	\$0
Manufacturing	57	\$457,862	\$457,862	\$0
Wholesale Trade	31	\$10,707,499	\$10,707,499	\$0
Retail Trade	234	\$18,667,381	\$18,667,381	\$0
Professional, Scientific, and Technical Services	17	\$5,890	\$5,890	\$0
Arts, Entertainment, and Recreation	10	\$1,009,729	\$1,009,729	\$0
Accommodation and Food Services	35	\$171,302	\$171,302	\$0
Other Services (except Public Administration)	22	\$433,201	\$433,201	\$0
Public Administration	154	\$9,030,798	\$9,030,798	\$0
Unknown	10	\$231,962	\$231,962	\$0
All Other ²	31	\$1,977,574	\$1,977,574	\$0
Total	906	\$194,964,921	\$194,964,921	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
214. SALES OF NATURAL GAS TO THE CONSUMER FOR RESIDENTIAL USE				
See number 213.				
215. SALES OF WATER TO THE CONSUMER FOR RESIDENTIAL USE				
See number 213.				
216. DRUGS PRESCRIBED BY PHYSICIANS OR DENTISTS				
Manufacturing	79	\$14,630,656	\$14,630,656	\$0
Wholesale Trade	99	\$63,750,738	\$63,750,738	\$0
Retail Trade	726	\$227,208,435	\$227,208,435	\$0
Real Estate and Rental and Leasing	13	\$665,011	\$665,011	\$0
Professional, Scientific, and Technical Services	47	\$11,689,621	\$11,689,621	\$0
Health Care and Social Assistance	214	\$12,684,246	\$12,684,246	\$0
Other Services (except Public Administration)	28	\$2,798,509	\$2,798,509	\$0
All Other ³	34	\$1,001,986	\$1,001,986	\$0
Total	1,240	\$334,429,202	\$334,429,202	\$0

Footnotes for Sales Tax

- This includes the revenue loss for sales of electric power or energy to the consumer for residential use; purchases of butane, propane, and liquefied petroleum gas by residential consumers; sales of natural gas to the consumer for residential use; and sales of water to the consumer for residential use.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Transportation and Warehousing; Information; Finance and Insurance; Real Estate and Rental and Leasing; Administrative and Support and Waste Management and Remediation Services; and Health Care and Social Assistance.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Accommodation and Food Services; Public Administration; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
217. SALES OF GASOLINE				
Manufacturing	35	\$27,843,776	\$27,843,776	\$0
Wholesale Trade	55	\$1,845,457	\$1,845,457	\$0
Retail Trade	2,018	\$233,114,469	\$233,114,469	\$0
Transportation and Warehousing	14	\$857,421	\$857,421	\$0
Real Estate and Rental and Leasing	36	\$754,930	\$754,930	\$0
Professional, Scientific, and Technical Services	24	\$4,521,745	\$4,521,745	\$0
Arts, Entertainment, and Recreation	34	\$3,561,139	\$3,561,139	\$0
Accommodation and Food Services	69	\$3,248,481	\$3,248,481	\$0
Other Services (except Public Administration)	85	\$2,764,331	\$2,764,331	\$0
All Other ¹	30	\$15,353,264	\$15,353,264	\$0
Total	2,400	\$293,865,013	\$293,865,013	\$0

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
COMBINED²				
Retail Trade	20	\$524,200	\$524,200	\$0
Other Services (except Public Administration)	10	\$21,489	\$21,489	\$0
All Other ³	35	\$15,393,699	\$15,393,699	\$0
Total	65	\$15,939,388	\$15,939,388	\$0

Footnotes for Sales Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Information; Finance and Insurance; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Educational Services; Public Administration; and Unknown.
- The following exemptions are included in this Combined section: Room Rentals at Camp and Retreat Facilities; Vehicle Rentals for Re-Rent to Warranty Customers; Sales of Marijuana for Therapeutic Use; Electricity for Chlor-Alkali Manufacturing Process; Sales of Food Items by Youth Organizations; Certain Aircraft Assembled in Louisiana; Purchases of Equipment by Bona Fide Volunteer and Public Fire Departments; Admissions Charges to Athletic or Entertainment Events of Colleges and Universities; Surface Preparation, Coating, and Painting of Certain Aircraft; Sales by State-Owned Domed Stadiums and Baseball Facilities; Ostomy, Colostomy, Ileostomy, and Other Appliance Devices; Lease or Rental of Certain Vessels in Mineral Production; Pharmaceutical Samples Distributed in Louisiana; Rail Rolling Stock Sold or Leased in Louisiana; and Sales Tax Remitted on Bad Debts from Credit Sales.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Manufacturing; Wholesale Trade; Information; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Educational Services; Arts, Entertainment, and Recreation; Accommodation and Food Services; and Unknown.

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
2. BROWNFIELDS INVESTOR TAX CREDIT				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
5. MOTION PICTURE INVESTOR TAX CREDITS				
Information	73	\$634,077	\$141,194,841	\$0
None ¹	231	\$3,426,328	\$3,477,586	\$0
Unknown	25	\$177,809	\$8,434,081	\$0
All Other ²	57	\$17,914,029	\$26,893,492	\$0
Total	386	\$22,152,243	\$180,000,000	\$0
6. RESEARCH AND DEVELOPMENT TAX CREDIT				
Manufacturing	17	\$3,523,692	\$971,345	\$2,552,347
None ¹	152	\$9,249,943	\$3,649,927	\$5,793,102
Unknown	24	\$3,116,331	\$175,216	\$2,954,666
All Other ³	19	\$3,974,586	\$725,045	\$3,247,966
Total	212	\$19,864,552	\$5,521,533	\$14,548,081
7. DIGITAL INTERACTIVE MEDIA & SOFTWARE TAX CREDIT				
Information	12	\$0	\$1,051,585	\$0
Professional, Scientific, and Technical Services	35	\$77,902	\$12,680,376	\$0
None ¹	39	\$869,547	\$1,640,316	\$246,796
All Other ⁴	16	\$11,315	\$5,447,391	\$0
Total	102	\$958,764	\$20,819,668	\$246,796

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
12. INDUSTRIAL TAX EQUALIZATION PROGRAM				
None ¹	35	\$816,729	\$288,177	\$558,447
All Other ⁵	13	\$885,050	\$4,600,844	\$0
Total	48	\$1,701,779	\$4,889,021	\$558,447
13. EXEMPTIONS FOR MANUFACTURING ESTABLISHMENTS				
This exemption was claimed by less than 10 taxpayers. Therefore, it has been combined below with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
14. ENTERPRISE ZONES				
Manufacturing	17	\$9,112,992	\$17,997,941	\$5,616,828
Health Care and Social Assistance	16	\$1,676,499	\$4,330,875	\$7,300
None ¹	172	\$18,343,431	\$8,472,151	\$10,113,397
Unknown	32	\$2,245,871	\$943,523	\$1,302,348
All Other ⁶	49	\$3,131,539	\$12,197,170	\$1,534,530
Total	286	\$34,510,332	\$43,941,660	\$18,574,403

Footnotes for Tax Incentives and Exemption Contracts

1. NAICS codes are used to classify business establishments. LDR does not capture data on the individual income tax level detailing the business establishment utilizing this exemption.
2. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Agriculture, Forestry, Fishing, and Hunting; Mining, Quarrying, and Oil and Gas Extraction; Construction; Manufacturing; Wholesale Trade; Retail Trade; Transportation and Warehousing; Finance and Insurance; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Administrative and Support and Waste Management and Remediation Services; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and Other Services (except Public Administration).
3. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Utilities; Construction; Information; Professional, Scientific, and Technical Services; and Management of Companies and Enterprises.
4. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Wholesale Trade; Retail Trade; Finance and Insurance; Administrative and Support and Waste Management and Remediation Services; and Other Services (except Public Administration).
5. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Wholesale Trade; Information; Finance and Insurance; Management of Companies and Enterprises; and Administrative and Support and Waste Management and Remediation Services.
6. The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Construction; Wholesale Trade; Retail Trade; Transportation and Warehousing; Real Estate and Rental and Leasing; Professional, Scientific, and Technical Services; Management of Companies and Enterprises; Accommodation and Food Services; and Other Services (except Public Administration).

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
15. SOUND RECORDING INVESTOR TAX CREDIT				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
19. ANGEL INVESTOR TAX CREDIT PROGRAM				
All Other ¹	280	\$15,161,216	\$1,992,437	\$13,192,510
Total	280	\$15,161,216	\$1,992,437	\$13,192,510
20. MUSICAL & THEATRICAL PRODUCTIONS TAX CREDIT				
All Other ²	11	\$35,560	\$2,379,490	\$178,530
Total	11	\$35,560	\$2,379,490	\$178,530
21. RETENTION AND MODERNIZATION CREDIT				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
23. LOUISIANA QUALITY JOBS PROGRAM				
Wholesale	11	\$11,987,754	\$15,374,526	\$0
Manufacturing	66	\$4,225,757	\$84,464,190	\$0
Professional, Scientific, and Technical Services	15	\$0	\$4,186,352	\$0
Administrative and Support and Waste Management and Remediation Services	13	\$33,586,393	\$39,476,448	\$0
All Other ⁴	28	\$0	\$14,011,107	\$0
Total	133	\$49,799,904	\$157,512,623	\$0
27. PROCUREMENT PROCESSING COMPANY REBATE PROGRAM				
This exemption was claimed by less than 10 taxpayers. Therefore, it is included in the Combined listing at the end of the tax with other exemptions per R.S. 47:1517(B)(1)(d)(ii) to protect the confidentiality of each taxpayer's information.				
COMBINED⁵				
All Other ⁶	15	\$741,381	\$41,090,110	\$31,796
Total	15	\$741,381	\$41,090,110	\$31,796

Footnotes for Tax Incentives and Exemption Contracts

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Manufacturing; Retail Trade; Finance and Insurance; Other Services (except Public Administration); Unknown; and None².
- NAICS codes are used to classify business establishments. LDR does not capture data on the individual income tax level detailing the business establishment utilizing this exemption.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Information; Health Care and Social Assistance; Arts, Entertainment, and Recreation; and None².
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Mining, Quarrying, and Oil and Gas Extraction; Utilities; Construction; Transportation and Warehousing; Information; Finance and Insurance; Management of Companies and Enterprises; Health Care and Social Assistance; Other Services (except Public Administration); and Unknown.
- The following exemptions are included in this Combined section: Brownfields Investor Tax Credit, Exemption for Manufacturing Establishments, Sound Recording Investor Tax Credit, Retention and Modernization Credit, and Procurement Processing Company Rebate Program.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(1)(d)(ii). The sectors that are grouped together are: Manufacturing; Information; Professional, Scientific, and Technical Services; Administrative and Support and Waste Management and Remediation Services; Arts, Entertainment, and Recreation; and None².

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
1. TOBACCO STAMPS				
All Other ¹	35	\$247,741,740	\$12,387,087	\$235,354,653
Total	35	\$247,741,740	\$12,387,087	\$235,354,653
2. TIMELY FILING AND PAYMENT				
Wholesale Trade	46	\$56,923,985	\$1,929,084	\$54,994,901
Retail Trade	20	\$1,168,743	\$57,433	\$1,111,310
All Other ²	38	\$10,324,469	\$503,234	\$9,821,235
Total	104	\$68,417,197	\$2,489,751	\$65,927,446
4. RETURN OF TAXABLE CIGARETTES TO THE MANUFACTURER				
All Other ³	21	\$304,960,832	\$171,610	\$304,789,222
Total	21	\$304,960,832	\$171,610	\$304,789,222
5. RETURN OF TAXABLE PRODUCT TO THE MANUFACTURER				
This exemption is included in Other Exemptions.				
7. SALES TO THE FEDERAL GOVERNMENT AND ITS AGENCIES				
This exemption is included in Other Exemptions.				

Exemptions	Number of Taxpayers	Tax Before Exemption	FYE 6-21 Revenue Loss	Tax After Exemption
8. INTERSTATE SHIPMENTS OF CIGARETTES				
All Other ⁴	10	\$232,942,688	\$114,974,573	\$117,968,115
Total	10	\$232,942,688	\$114,974,573	\$117,968,115
9. INTERSTATE SHIPMENTS OF TOBACCO PRODUCTS				
This exemption is included in Other Exemptions.				
OTHER EXEMPTIONS				
Wholesale Trade	24	\$307,419,543	\$20,244,965	\$287,174,578
All Other ⁵	12	\$43,869,961	\$236,758	\$43,633,203
Total	36	\$351,289,504	\$20,481,723	\$330,807,781

Footnotes for Tobacco Tax

- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Wholesale Trade, Retail Trade, Other Services (except Public Administration), and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Manufacturing; Accommodation and Food Services; and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Wholesale Trade, and Unknown.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Wholesale Trade.
- The data for NAICS sectors with less than 10 taxpayers are grouped together in order to protect the confidentiality of each taxpayer's information per R.S. 47:1517(B)(d)(ii). The sectors that are grouped together are: Manufacturing, Retail Trade, and Unknown.

Exemptions Excluded from the Report

Exemptions with a revenue loss of \$0 or negligible for FYE 6-21 are excluded from this report. Additionally, exemptions not in effect for FYE 6-21, exemptions for which there is no reporting requirement or no data available, and prohibited exemptions are also excluded from this report.

The **Corporation Franchise Tax** exemptions excluded from this report are: Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations; Cooperative Marketing Associations; Credit Unions; Limited Liability Companies; Certain Foreign Corporations; Electric Cooperatives; Certain Entities; Bank-Holding Corporations; Public-Utility Holding Corporations; Public Water Utility Companies; Members of Controlled Groups that Include a Telephone Corporation; Regulated Utility Companies; Holding Company; Louisiana Work Opportunity Donations to Assist Qualified Playgrounds; Debt Issuance Costs; Donations to Public Elementary or Secondary Schools; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Employment of the Previously Unemployed; Purchase of a Qualified Recycling Equipment; Louisiana Basic-Skills Training; Youth Jobs; Apprenticeship; Louisiana Capital Investment; Louisiana Community Development Financial Institutions Act; Low-Income Housing; and Purchases from Prison Industry Enhancement Contractors.

The **Corporation Income Tax** exemptions excluded from this report are: Credit Unions; Certain Foreign Corporations; Electric Cooperatives; State Banking Corporations and Shareholders; Dividends from National Banking Corporations and State Banking Corporations; Interest on State or Local Government Obligations; Certain Exempt Entities; Governmental Subsidies for Operating Public Transportation Systems; Compensation for Disaster Services; COVID-19 Relief Benefits; Percentage Depletion; I.R.C. Section 280E Expense; I.R.C. Section 280C Expense; Interest Income and Dividend Income; Hurricane Recovery Entity Benefits; Employment of Qualified Disabled Individuals; Louisiana Work Opportunity; Bone Marrow Donor Expense; Employment of Certain First-Time Nonviolent Offenders; Donations to Assist Qualified Playgrounds; Employee and Dependent Health Insurance Coverage; Donations to Public Elementary or Secondary Schools; Debt Issuance Cost; Donations of Property to Certain Offices and Agencies; Donations of Materials, Equipment, or Instructors Made to Certain Training Providers; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Louisiana Basic-Skills Training; Certain Refunds Issued by Utilities; Hiring Eligible Re-Entrants; Neighborhood Assistance; Louisiana Community Development Financial Institutions Act; Youth Jobs; Apprenticeship; Donations to Qualified Foster Care Organizations; Low-Income Housing; Purchases from Prison Industry

Enhancement Contractors; Solar Energy System; and COVID-19 Pandemic ATC License.

The **Fiduciary Income Tax** exemptions excluded from this report are: Interest on State or Local Government Obligations; Compensation for Disaster Services; Employment of Qualified Disabled Individuals; Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions; Certain Refunds Issued by Utilities; Louisiana Work Opportunity; Employment of Certain First-Time Nonviolent Offenders; Bone Marrow Donor Expense; Pregnancy Related Death; Employment of the Previously Unemployed; Purchase of Qualified Recycling Equipment; Donations to Assist Qualified Playgrounds; Louisiana Basic-Skills Training; Debt Issuance Costs; Donations of Materials, Equipment, or Instructors made to Certain Training Providers; Youth Jobs; Apprenticeship; Donations to Qualified Foster Care organization; Apprenticeship (2007); Donations to School Tuition Organization (Credit); Ad Valorem Tax on Natural Gas; Ad Valorem Tax Paid by Certain Telephone Companies; Purchases from Prison Industry Enhancement Contractors; LA Citizens Property Insurance Corporation Assessments; Solar Energy System; Milk Producers; Conversion of Vehicles to Alternative Fuel; COVID-19 Pandemic ATC License; and Donations to School Tuition Organization (Rebate).

All of the **Individual Income Tax** exemptions are excluded from this report because NAICS codes are used to classify business establishments. LDR does not capture data on the individual income tax level detailing the business establishment utilizing this exemption.

The **Liquors - Alcoholic Beverage Tax** exemptions excluded from this report are: Antiseptic, Scientific, Religious, and Chemical Uses (Liquor and Wine); Sales to Ships Engaged in Interstate or Foreign Commerce (Low Alcohol); and Foreign Consul and Foreign Commerce (Liquor and Wine).

The **Miscellaneous Taxes** exemptions excluded from this report are: Hazardous Waste Disposal Tax; CBD Products Approved for Marketing as a Prescription Medication (Industrial Hemp-Derived CBD Tax); CBD Products Recommended for Therapeutic Use Pursuant to R.S. 40:1046 (Industrial Hemp-Derived CBD Tax); Ten-Mile Zone (Inspection and Supervision Fee); Power Cost (Inspection and Supervision Fee); Prepaid Wireless Devices and Wireless Devices Used for Data Only (Telecommunication Tax for the Deaf); and Sales to the Federal Government and Its Agencies (Telecommunication Tax for the Deaf).

The **Natural Resources - Severance Tax** exemptions excluded from this report are: Consumed in the Production of Natural Resources in the State of Louisiana (Gas); Inactive Wells (Gas Suspension); Orphan Wells (Gas Special Rate);

Produced Water Injection (Gas Wells); Inactive Wells (Oil Supsension); Orphan Wells (Oil Special Rate); Salvage Oil; Horizontal Mining and Drilling Projects (Oil); Produced Water Injection (Oil); and Owned and Severed by Political Subdivisions (Minerals).

The **Petroleum Products Tax** exemptions excluded from this report are: Casinghead Gasoline; School Bus Drivers (Gasoline); Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen; School Bus Drivers (Special Fuels); Timely Filing and Payment by Dealers (Special Fuels); and Undyed Diesel Fuels Used by Commercial Fisherman.

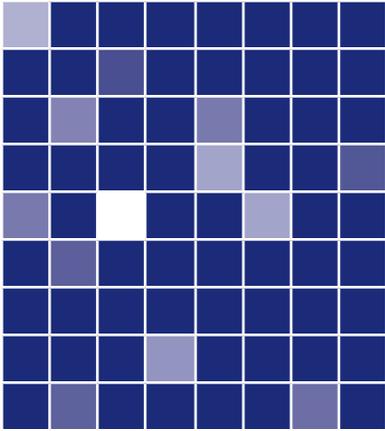
The **Sales Tax** exemptions excluded from this report are: Purchases by Pari-Mutuel Horse Racetracks; Purchases by Off-Track Wagering Facilities; Purchases by Louisiana Insurance Guaranty Association; Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities; Separately Stated Labor Charges on Property Repaired Out-of-State; Manufacturers Rebates Paid Directly to a Dealer; Room Rentals at Certain Homeless Shelters; Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines; Sales and Rentals to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.; Property Used in the Manufacture, Production, or Extraction of Unblended Diesel; Leases or Rentals of Pallets Used in Packaging Products Produced by a Manufacturer; Leases or Rentals by Short-Term Equipment Rental Dealers for Re-Lease or Re-Rental; Purchases of Certain Bibles, Songbooks, or Literature by Certain Religious Institutions for Religious Instructional Classes; Purchases by the Society of the Little Sisters of the Poor; Tangible Personal Property Sold or Donated to Food Banks; Pollution Control Devices and Systems; Pelletized Paper Waste Used in a Permitted Boiler; Sales of Telephone Directories by Advertising Companies; Sales of Cellular Telephones and Electronic Accessories; Donation of Toys; Purchases of Storm Shutter Devices; Sales of Tangible Personal Property by the Louisiana Military Department; Sales of Anthropogenic Carbon Dioxide Use in Qualified Tertiary Recovery Projects; Qualifying Events Providing Louisiana Heritage, Culture, Crafts, Art, Food and Music Sponsored by a Domestic Nonprofit Organization; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Admissions to Museums; Admissions to Places of Amusement at Camp or Retreat Facilities; Certain Geophysical Survey Information and Data Analyses; Vehicle Repairs Subsequent to Warranty Lapse; Purchases of Certain Custom Computer Software; Materials Used Directly in the Collection of Blood; Apheresis Kits and Leuko Reduction Filters; Purchases of Machinery and Equipment by Owners of Certain Radio Stations; Sales of Newspapers; Use Tax on Residue or Byproducts Consumed by the Producer; Miscellaneous Telecommunication Services; Telecommunications Services Through

Coin-Operated Telephones; Interstate Telecommunications Services Purchased by Defined Call Centers; Purchases by a Public Trust; Sales by Certain Publicly-Owned Facilities; Boats, Vessels, and Other Water Craft as Demonstrators; Purchases of Off-Road Vehicles by Certain Buyers Domiciled in Another State; Sales of Gasoline (not subject to motor fuels tax); Steam Used in Processing of Raw Agricultural Product; Sale and Purchase of Electricity for Use in Production Activity of Stripper Wells; Trucks, Automobiles, and New Aircraft Removed from Inventory for Use as Demonstrators; Patient Aids for Home Use when Prescribed by a Physician; Adaptive Driving Equipment and Motor Vehicle Modification; Sales of Bakery Products for Home Consumption; Fees Paid by Radio and Television Broadcasters for the Rights to Broadcast Film, Video, and Tapes; Kidney Dialysis Machines, Parts, and Supplies for Home Use when Prescribed by a Physician; Sales of Insulin; Sales of Utilities to Commercial Farmers for On-Farm Storage; Sales of Admission Tickets by Little Theater Organizations; Tickets to Musical Performances by Nonprofit Musical Organizations; Rentals of Motion Picture Film to Commercial Theaters; Additional Tax Levy on Contracts Entered into Prior to and Within 90 Days of Tax Levy; Sales of Newspapers by Religious Organizations; Sales by Thrift Shops on Military Installations; Sales to Nonprofit Literacy Organizations; Sales or Purchases by Blind Persons Operating Small Businesses; Purchases by Certain Organizations that Promote Training for the Blind; Outside Gate Admissions and Parking Fees at Fairs, Festivals, and Expositions Sponsored by Nonprofit Organizations; Certain Seafood-Processing Facilities; Certain Purchases by Student Farmers; New Vehicles Furnished by a Dealer for Driver-Education Programs; Sales of Gasohol (not subject to motor fuels tax); Construction Materials and Operating Supplies for Certain Nonprofit Retirement Centers; Leases of Motor Vehicles for Re-Lease or Re-Rent by Qualified Lessors; Specialty Mardi Gras Items Purchased or Sold by Certain Organizations; Purchases and Sales by Ducks Unlimited and Bass Life; Tickets to Dance, Drama, or Performing Arts Presentations by Certain Nonprofit Organizations; Purchases by and Sales by Certain Nonprofit Organizations Dedicated to the Conservation of Fish and Migratory Waterfowl; Raw Materials Used in the Printing Process; Catalogs Distributed in Louisiana; Certain Contract Carrier Buses Used 80 Percent in Interstate Commerce; Sales of Railroad Ties to Railroads for Use in Other States; Sickle Cell Disease Organizations; Annual Louisiana Sales Tax Holiday; Sales of Original One-of-a-Kind Works of Art Sold in Certain Locations; Hurricane Preparedness Louisiana Sales Tax Holiday; Sales of Construction Materials to Habitat for Humanity, Fuller Center for Housing and Make it Right Foundation; Purchase of Certain Water Conservation Equipment for Use in the Sparta Groundwater Conservation District; Second Amendment Sales Tax Holiday; Purchase, Lease or Repair of Certain Capital Equipment

and Computer Software by Qualifying Radiation Therapy Treatment Centers; Purchases of Construction Materials by Hands on New Orleans and Rebuilding Together New Orleans Covenant Partners; Purchase of Breastfeeding Items; Purchases by The Fore!Kids Foundation; Sales of Construction Materials to the Make It Right Foundation; Sales of Construction Materials to the St. Bernard Project, Inc.; Purchases of Feminine Hygiene Products, Diapers, or Both for Individual Personal Use; Antique Airplanes Held by Private Collectors and Not Used for Commercial Purposes; Sale of Certain Antique Motor Vehicles; Certain Interchangeable Components, Optional Method to Determine; Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, Gas, or Other Minerals; Cash-Basis Sales Tax Reporting and Remitting for Health and Fitness Club Membership Contracts; Cash-Basis Reporting Procedure for Rental and Lease Transactions; Collection from Interstate and Foreign Transportation Dealers; Extended Time to Register Mobile Homes; "Sales or Cost Price" of Refinery Gas; News Publications Distributed at No Cost to Readers; Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations; Sales Through Coin-Operated Vending Machines; State Sales Tax Paid on Property Destroyed in a Natural Disaster; Materials Used in the Construction, Restoration, or Renovation of Housing in Designated Areas; Sales, Leases, or Rentals of Durable Medical Equipment Paid by or Under Provisions of Medicare; Sales Tax Collected by Qualified Charitable Institutions; Louisiana Tax Free Shopping Program; Fiber-Optic Cable Equipment Rebate; Credit for Sales and Use Taxes Paid to Other States on Property Imported into Louisiana; Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services; and Use of Vehicles in Louisiana by Active Military Personnel.

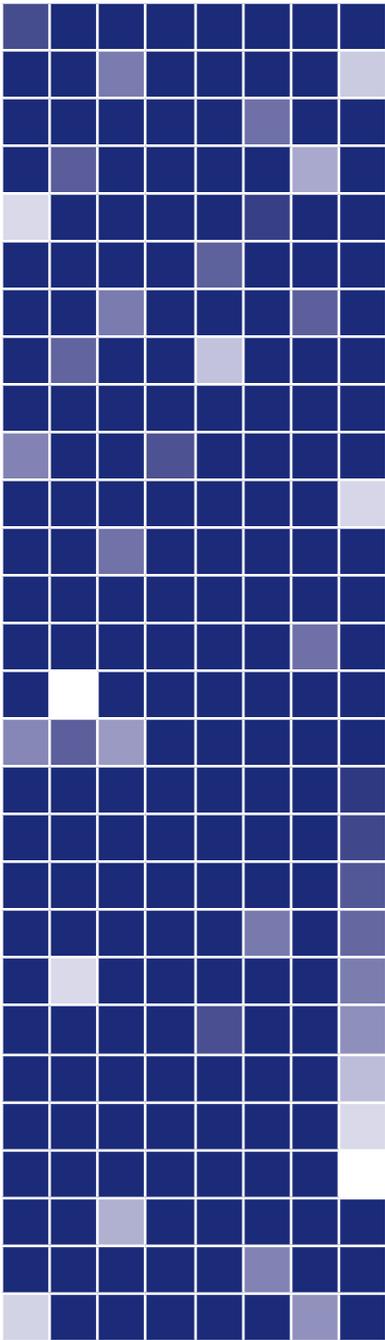
The **Tax Incentives and Exemption Contracts** excluded from this report are: Atchafalaya Trace Heritage Area Development Zone Tax Exemption; Cane River Heritage Tax Credit; Ports of Louisiana Tax Credits; Louisiana Motion Picture Incentive Program; Louisiana Capital Companies Tax Credit Program; New Markets Tax Credit; University Research and Development Parks; Urban Revitalization Tax Incentive Program; Mentor-Protégé Tax Credit; Technology Commercialization Credit and Jobs Program; Green Jobs Industries Credit; Corporate Tax Apportionment Program; Corporate Headquarters Relocation Program; Competitive Projects Payroll Incentive Program; and Louisiana Import Tax Credit.

The **Tobacco Tax** exemptions excluded from this report are: Sales to State Institutions, and Return of Taxable Vapor Product by Retail Dealer to the Manufacturer.



Appendix

Part 11



Revised Statute 47:1517 - Tax Exemption Budget

Revised Statute 47:1517. Tax Exemption Budget

- A. No later than the first day of March the secretary of the Department of Revenue shall prepare and submit to the governor and the legislature a tax exemption budget in the manner set forth in this Section.
- B. (1) The annual tax exemption budget shall be published on the LaTrac website, or any subsequent database that may replace the LaTrac system, and shall include the following:
- (a) Each tax exemption, its statutory citation, and its purpose.
 - (b) The revenue loss to the state caused by each tax exemption for the three preceding years, the estimated revenue loss to the state caused by each tax exemption for the current fiscal year, and the estimated revenue loss to the state caused by each tax exemption for the ensuing fiscal year.
 - (c) The estimated cost of administering and implementing each tax exemption for the three preceding fiscal years, the current fiscal year, and the ensuing fiscal year.
 - (d) The tax exemption budget shall also include the following:
 - (i) The number of businesses which receive each tax exemption, credit, exclusion, refund, preferential tax rate, deferred tax liability, or rebate, hereinafter referred to in this Subsection as the exemption.
 - (ii) The parish or location of each business which receives a tax exemption; provided, that if fewer than ten businesses receive a particular tax exemption, the tax exemption budget may group such tax exemption with another tax exemption which also has fewer than ten businesses receiving it.
 - (iii) The information shall be displayed in a manner that identifies:
 - (aa) The industry group by North American Industry Classification System sector.
 - (bb) The number of taxpayers by industry.
 - (cc) The total tax burden by industry group by individual tax before the exemption.
 - (dd) The total value to each industry group for each exemption.
 - (ee) The total tax value by each industry group by individual tax of the tax collections after the exemption.
 - (e) The items contained in Subparagraph (d) of this Paragraph shall be published to the extent that the information is available to the department, on a schedule to be determined by the secretary of the department, beginning with the incentive expenditures, and fully implemented by the date of publication of the Fiscal Year 2018-2019 tax exemption budget on or before March 1, 2020. The secretary shall ensure that the publication shall not include confidential information.
- (2) The tax exemptions in the annual tax exemption budget shall also be organized in an additional opening schedule as follows:
- (a) Agricultural/Rural: a tax exemption that pertains to a business or person being located in a rural area; or, engaging in an agricultural trade/business.
 - (b) Business Environment: a tax exemption that encourages competitiveness with other states by impacting the tax burden of business entities that engage in specific activities that include holding or maintaining inventory or property in the state, using or deriving benefit from water, electric power, energy or any other utility type resources, or buying, leasing, renting or selling machines or equipment used for the production, modification, creation or facilitation of tangible personal property in the state, or using consumables in the manufacturing process that does not become a part of the final product, including the following:
 - (i) Inventory Tax Ad Valorem.
 - (ii) Business Utilities Sales Tax.
 - (iii) Manufacturing Machinery and Equipment.
 - (iv) Direct Inputs and Consumables.
 - (c) Corporate Income Tax Formula: a tax exemption that is unique or specific to Louisiana and relates to assisting, guiding or aiding a business entity in determining the amount of its income for Louisiana tax purposes.
 - (d) Dealers and Vendors Compensation and Discounts: a tax exemption that encourages either the timely filing of a return, report, form or document or the timely payment of a tax, fee or other amount due.

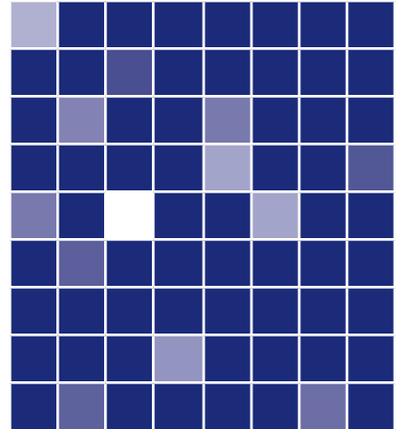
Revised Statute 47:1517 - Tax Exemption Budget

- (e) Educational Breaks for Educational Institutions: a tax exemption that pertains to an entity that engages in a specified activity that provides or facilitates the act of learning, or, an entity or institution who provides or facilitates learning.
 - (f) Educational Breaks for Individuals: a tax exemption that pertains to an individual who engages in a specified activity that is beneficial to, or provides or facilitates the act of learning.
 - (g) Incentives: a tax exemption that encourages a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place. Categories of incentives include those, that spur the hiring of employees by business, or that are administered by and through a contract with the department of:
 - (i) Economic Development.
 - (ii) Culture, Recreation & Tourism.
 - (iii) Environmental Quality.
 - (iv) Revenue, including those for Severance Tax (that is not a part of the normal taxing scheme of other states).
 - (h) Louisiana Constitutional Mandates: a tax exemption outlined in the state constitution that modifies the tax burden.
 - (i) Non-Itemized Sales and Use Tax Exclusions and Exemptions: a sales tax exemption that is not individually itemized on a Louisiana sales tax return before March 2016 and is therefore not assigned a value in the Tax Exemption Budget.
 - (j) Normal Tax Structure: an exemption that is commonly used or implemented in other states; enacted to prevent double taxation; or used to prevent the taxation of direct business inputs. The exemption could be mandated by the federal government, the state to ensure a foreign, tribal, local, municipality or state entity addresses taxes owed to the state, the federal or state government to ensure the protections of commerce across state lines, the state government to determine the taxability of businesses when it incurs losses, or the state government on activities that sever the state's natural resources in a manner that is not unique to Louisiana and widely accepted policy among oil producing states, including the following:
 - (i) Federal Mandatory.
 - (ii) Intergovernment.
 - (iii) Interstate Commerce.
 - (iv) Net Operating Loss.
 - (v) Normal Severance.
 - (k) Personal Income Tax Formula: a tax exemption that assists, guides, or aids an individual in determining Louisiana tax table income after determining Louisiana adjusted gross income.
 - (l) Retirement, Disability, and Military: a tax exemption that modifies the tax owed by individuals who receive money, including but not limited to wages and interest as a result of this special status or position in life that is recognized by statute.
 - (m) Specialty Sales Tax Exemptions, including the following:
 - (i) Sales tax holidays.
 - (ii) Purchase of a specific item.
 - (iii) Purchase made by a specific taxpayer.
 - (iv) Activities of a specific group or organization.
 - (n) Specialty Income Tax Exemptions, including the following:
 - (i) Performance of a specific activity.
 - (ii) Purchase of a specific item.
 - (iii) Purchase made by a specific taxpayer.
 - (3) No statute, provision, exemption, exclusion, refundable or nonrefundable credit, rebate or deduction listed in the categories outlined above shall be listed in more than one category without a specific notation of doing such.
 - (4) The secretary may add additional categories to the additional opening schedule as deemed appropriate and necessary.
- C. The annual tax exemption budget shall also include an assessment of each tax exemption based on the following criteria:
- (1) Whether or not each tax exemption has been successful in meeting the purpose for which it was enacted, in particular, whether each tax exemption benefits those originally intended to be benefited, and if not, those who do benefit.

Revised Statute 47:1517 - Tax Exemption Budget

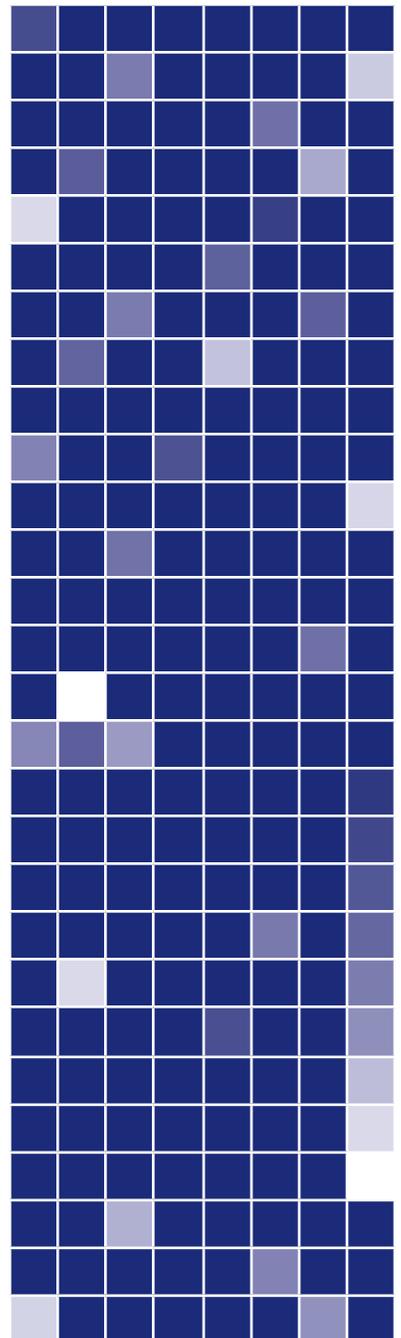
- (2) Whether each tax exemption is the most fiscally effective means of achieving its purpose.
 - (3) Unintended or inadvertent effects, benefits, or harm caused by each tax exemption, including whether each tax exemption conflicts with other state laws or regulations.
 - (4) Whether each tax exemption simplifies or complicates the state tax statutes.
- D. The Department of Revenue is authorized to request from any state or local agency or official any information necessary to complete the budget required by this Section. Any such official shall comply with this request.
- E. "Tax exemptions" means those revenue losses attributable to provisions of the state tax statutes or rules promulgated pursuant to such statutes, which allow a special exclusion, exemption, or deduction from gross income or sales or which provide a special credit, a preferential rate of tax, or a deferral of tax liability.
- F. The House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs, hereinafter referred to as "committees", shall conduct hearings on the tax exemption budget every odd-numbered year, to be concluded thirty days before the beginning of the regular session of the Louisiana Legislature. The committees shall analyze and consider tax exemptions which have caused revenue loss to the state of ten million dollars or more in any one of the last three fiscal years. From time to time, the committees may report to the legislature findings or recommendations developed as a result of the hearings.

Acts 1989, No. 836, §2, eff. July 1, 1989; Acts 1997, No. 658, §2; Acts 2011, No. 365, §1; Acts 2016, No. 592, §1, eff. July 1, 2016; Acts 2018, No. 667, §2, effective August 1, 2018.



Glossary

Part 12



Glossary

Actual tax collections – amount of tax revenue received and available for appropriation.

Beneficiary – any person or entity who gains an advantage and/or profits from a tax exemption.

Corporation income tax – a tax paid by all corporations or entities taxed as corporations for federal income tax purposes on income earned in Louisiana.

Credit – an amount that is subtracted from a tax liability.

Deduction – an amount which the taxpayer is allowed to subtract when computing the taxable base.

Deferred tax liability – the legal authorization to delay the obligation to pay a tax to a future period.

Discount – a proportionate deduction from the gross amount reported.

Effective date – the date upon which a statute is considered to take effect, which may be a past, present or future date.

Estimated fiscal effect – the future estimated revenue loss to the state caused by each tax exemption.

Exemption/Exclusion – the statutory elimination of certain items or transactions from the tax base. An exemption is a mechanism that prevents taxation on an item or class of items that would normally be taxed under the law. An exclusion is the absence of taxation on an item or class of items. However, Louisiana law often conflates the term “exclusion” with “exemption,” such that the former may be used to describe a mechanism that might be better characterized as the latter.

Excise tax – a fixed, per unit tax imposed on a commodity or commodities.

Federal adjusted gross income – the amount of income earned or received during the year after certain exclusions and adjustments according to federal law.

Franchise tax – a tax imposed on business corporations for the privilege of conducting business in Louisiana. The tax is levied on either the assessed value of all real and personal property in the state or the amount of issued and outstanding capital stock, surplus, and undivided profits attributable to Louisiana, whichever is larger.

Individual income tax – a tax levied on personal income earned by Louisiana residents and on income earned in Louisiana by non-residents.

Itemized deductions – Under federal law, certain deductions that are subtracted from adjusted gross income and are applied in lieu of a standard deduction.

Non-refundable tax credit – a tax credit that reduces the income tax liability and, if allowed by the statute authorizing the credit, any remaining amount can be carried forward for use in future tax years. If the amount of credit is greater than the taxes owed, the excess will not generate a refund.

Percentage of tax loss – the exemption losses by tax divided by the total potential collections.

Petroleum taxes – a tax on motor fuels such as gasoline and special fuels including diesel, compressed natural gas, liquefied natural gas, and liquefied petroleum gas.

Preferential tax rate – a provision which provides a tax rate for certain persons, types of income, transactions, or property that results in reduced tax revenue.

Rebate – an incentive in the form of money issued to a taxpayer to induce or after having induced specific behavior without having to be claimed on a tax return.

Refundable tax credit – a tax credit that reduces the income tax liability, with any excess credit amount being refundable to the taxpayer.

Sales tax – a tax imposed on certain consumer purchases of tangible personal property and specified services.

Service – the performance of an action or activity for others.

Severance tax – a tax levied on natural resources taken from the ground.

State revenue losses – state tax revenue not collected due to statutory tax exemptions. This would not include statutory tax exemptions that are also prohibited from taxation by the state constitution, federal laws, or existing reciprocal agreements.

Statutory tax exemption – an amount that is prohibited from taxation by state statute. This would not include statutory tax exemptions that are also prohibited from taxation by the state constitution, federal laws, or existing reciprocal agreements.

Glossary

Sunset provision – a clause in a statute which provides for an automatic repeal of the entire law or a section of a law once a specific date is reached.

Taxable income – the amount to which the applicable income tax rate is applied.

Taxable base – is the value of a set of assets, investments, transactions, or income streams (depending on the tax type) that are subject to taxation.

Tax exemptions – tax dollars that are not collected and result in a loss of tax revenues available for appropriation. Tax exemptions result from tax laws which provide an exemption, exclusion, deduction, credit, preferential tax rate or a deferral of tax liability to reduce the amount of the taxpayer's liability to Louisiana. Tax exemptions provide economic incentives or tax relief to particular classes of persons or entities to achieve a public purpose.

Agriculture/rural – a tax exemption that pertains to a business or person being located in a rural area; or, engaging in an agricultural trade/business.

Alternative reporting method or statutorily prescribed method of taxation for sales tax – tax exemption that assists, guides, or aids a business entity in determining the sales tax to remit or the amount subject to sales tax.

Business environment – a tax exemption that encourages competitiveness with other states by impacting the tax burden of business entities that engage in specific activities that include holding or maintaining inventory or property in the state, using or deriving benefit from water, electric power, energy or any other utility type resources, or buying, leasing, renting or selling machines or equipment used for the production, modification, creation or facilitation of tangible personal property in the state, or using consumables in the manufacturing process that does not become part of the final product.

Corporate income tax formula – a tax exemption that is unique or specific to Louisiana and relates to assisting, guiding or aiding a business entity in determining the amount of its income for Louisiana tax purposes.

Dealers and vendors compensation and discounts – a tax exemption that encourages either the timely filing of a return, report, form or document or the timely payment of a tax, fee or other amount due. The discount for tobacco stamps is the only one not based on timely filing and/or payment; it is to provide a volume discount and to compensate dealers for expenses related to tax collection.

Educational breaks for educational institutions – a tax exemption that pertains to an entity that engages in a specified activity that provides or facilitates the act of learning, or, an entity or institution that provides or facilitates learning.

Educational breaks for taxpayers – a tax exemption that pertains to an individual or business who engages in a specified activity that is beneficial to, or provides or facilitates the act of learning.

Health care/medical – a tax exemption that was created to assist taxpayers providing health care or medical treatment or that modifies the tax burden on health care or medical treatment.

Incentives – a tax exemption that encourages a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place.

Louisiana constitutional mandates – a tax exemption outlined in the state constitution that modifies the tax burden.

Natural disaster – a tax exemption that was created to assist taxpayers in recovering from a natural disaster or was created as a direct result of a natural disaster.

Non-itemized sales and use tax exclusions and exemptions – a sales tax exemption that is not individually itemized on a Louisiana sales tax return before March 2016, and is therefore not assigned a value in this document.

Normal tax structure – a tax exemption that is commonly used or implemented in other states; enacted to prevent double taxation; or used to prevent the taxation of direct business inputs.

Personal income tax formula – a tax exemption that assists, guides, or aids an individual in determining Louisiana taxable income after determining Louisiana adjusted gross income.

Preferential income tax rate – a tax exemption that provides a reduced or lower rate of tax for certain persons, types of income, transactions, or property that results in reduced tax revenue.

Retirement, disability, and military – a tax exemption that modifies the tax owed by individuals who receive money including, but not limited to, wages and interest as a result of this special status or position in life that is recognized by statute.

Glossary

Specialty income tax exemptions – an income tax exemption that encourages a particular or specified economic activity by providing a credit or deduction for the economic activity or behavior that is taking place. Categories of specialty income tax exemptions include tax exemptions for performance of a specific activity, purchase of a specific item, purchase made by a specific taxpayer, or an exemption for specific activity that benefits a community.

Specialty sales tax exemptions – a sales tax exemption that encourages a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place. Categories of specialty sales tax exemptions include sales tax holidays, purchase of a specific item, purchase made by a specific taxpayer, or activities of a specific group or organization.

Tax incentives and exemption contracts – Tax exemptions that encourage a particular or specified economic activity by modifying the tax burden of the economic activity or behavior that is taking place. Categories of incentives include those that spur the hiring of employees by business, or that are administered by and through a contract with the Departments of Economic Development, Culture, Recreation & Tourism, Environmental Quality or Department of Revenue.

Total potential collections – actual tax collections plus the state revenue losses due to tax exemptions.

