

JULY 1, 2025

# STRATEGIC PLAN

FISCAL YEARS 2026-2027  
THROUGH 2030-2031



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## INTRODUCTION

The Louisiana Department of Revenue (LDR) is charged with fairly and efficiently collecting state tax revenues to fund public services; to regulate charitable gaming and the sale of alcoholic beverages and tobacco; and to support state agencies in the collection of overdue debts. Collectively, each program, unit, division and group work together to provide the core services to taxpayers of the State of Louisiana and stakeholders of the agency. The Department is comprised of five programs of which three are housed within the Tax Collection Program.

The *Tax Collection Program* (TCP) collects, on average, 75% of the state's general fund dollars. These collections support various state services including all levels of education, public safety, correctional facilities, social services, roads, general government activities, and other programs that rely on general fund dollars. In addition, the Department also collects a variety of dedicated taxes and fees to fund the efforts of the Public Service Commission, Department of Agriculture and Forestry, and the Department of Transportation and Development.

The *Office of Alcohol and Tobacco Control* (ATC) regulates over 13,000 retail beverage alcohol outlets statewide. Regulation includes compliance checks, inspections and audits. Additionally, ATC provides onsite training programs for businesses, fairs, festivals and special events. ATC also provides educational programs to Louisiana schools focusing on the dangers of underage drinking and tobacco use. ATC's responsibilities include: overseeing the alcoholic beverage and tobacco industries within the state; ensuring that retail dealers selling alcohol and/or tobacco products are licensed and are monitored for compliance; educating and enforcing in order to prevent access of alcohol and tobacco products by underage persons; and monitoring wholesale dealers to ensure compliance with Fair Trade regulations.

The *Office of Charitable Gaming* (OCG) is responsible for overseeing the charitable gaming activities within the State of Louisiana. These activities include bingos, kenos, raffles, pull tabs, casino nights, and electronic video bingo devices conducted by non-profit organizations. Some of the duties of the Office include issuing and renewing annual state licenses, monitoring those licenses for compliance with gaming laws and regulations (through audits and inspections), and training gaming organizations in the proper use of the Uniform Accounting System. OCG also assists the Department in its efforts to ensure that all organizations conducting gaming sessions fully and accurately document and report all results to the Department.

The *Office of Debt Recovery* (ODR) was created under the 2013 Regular Session of the Legislature, Act 399 established the Office of Debt Recovery (ODR) to be housed within the Louisiana Department of Revenue (LDR) and established a partnership with the Attorney General (AG). All delinquent debt from state agencies that are authorized to exercise any function of state government in the executive branch are mandated to be turned over to the ODR. ODR's focus on collections enables the originating agencies to focus on their core mission of administering services to their constituents.

Act 274 of the 2017 Regular Session of the Louisiana Legislature created the *Louisiana Sales and Use Tax Commission for Remote Sellers* (the “Commission”) within the Department of Revenue for the purpose of administering and collecting the sales and use tax imposed by the state and political subdivisions on remote sales. Remote sales are sales made by vendors lacking physical presence in Louisiana, yet sending tangible personal property or services into the state for delivery. The mission of the Commission is to (1) promote uniformity and simplicity in sales and use tax compliance in Louisiana, (2) serve as the single entity in Louisiana to require remote sellers to collect and remit tax on remote sales sourced to Louisiana, and (3) to provide the minimum tax administration, collection, and payment requirements required by federal law. As provided by LA R.S. 36:459, the Commission “is placed within the Department of Revenue and shall exercise and perform its powers, duties, functions, and responsibilities as provided for agencies transferred in accordance with the provisions of R.S. 36:801.1.”

## DEPARTMENT OF REVENUE STATEMENTS

### ***Vision***

To be a results-based, innovative and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders.

### ***Mission***

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

### ***Philosophy and Values***



## TAX COLLECTION

### *Vision*

To be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvements.

### *Mission*

The Tax Collection Program continuously wants to improve its abilities in the areas of Customer Service; Operational Effectiveness & Accuracy; and Compliance & Enforcement.

### *Goals:*

- I. To improve the level of service provided to the citizens, businesses and stakeholders through improved operations in the customer service call center, decreased response time on incoming correspondence and improved refund processing times.
- II. Utilize processes that will strategically streamline operations and increase operating effectiveness by improving average return processing time and improving average remittance processing while increasing the percentage of funds deposited within 24 hours.
- III. Utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary and in doing so become more productive and efficient.

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**PROGRAM OBJECTIVE I.1** Provide efficient delivery of information and quality service options for taxpayers to comply with state tax laws by increasing the number of taxpayer correspondence responded to within 20 days to 95% by June 30, 2031.

**Strategy I.1.1** Partner with all frontline employees to ensure that taxpayer issues can be resolved on the first contact thus reducing the amount of mail correspondence.

**Strategy I.1.2** Cross-train additional resources to assist during high volume periods.

**PERFORMANCE INDICATORS:** Percentage of taxpayer correspondence responded to by the Collection and the Business Tax Enforcement Divisions within 20 days of receipt (LAPAS CODE 23676)

Input: Total amount of correspondence received  
Output: Total amount of correspondence worked  
Efficiency: Percent of correspondence responded to within 20 days

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**PROGRAM OBJECTIVE I.2** Improve the number of incoming phone calls answered to 95% by June 30, 2031.

**Strategy I.2.1** Increase the number of incoming calls answered by increasing the personnel and through on-going training and cross-training.

**Strategy I.2.2** Partner with FAST Enterprises, Office of Technology Services (OTS) & Business Services to improve self-service options offered by the agency thus reducing the amount of calls and correspondence received.

**PERFORMANCE INDICATORS:** Call Center phone calls answered (LAPAS CODE 25177)

Input: Total number of calls received  
Output: Total number of calls answered  
Outcome: Percent increase in the number of calls answered

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**PROGRAM OBJECTIVE I.3** Maintain individual income tax refunds issued within 90 days at or above 96% by June 30, 2031.

**Strategy I.3.1** Continue efforts to implement electronic data verification procedures to reduce the need for manual reviews of refunds.

**Strategy I.3.2** Utilize temporary staff to supplement existing team members during high volume season.

**PERFORMANCE INDICATORS:** Percentage of individual income tax refunds issued within 90 days (LAPAS CODE 25178)

Input: Number of refunds available to be worked  
Output: Number of refunds worked  
Efficiency: Percentage of refunds issued within 90 days

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**PROGRAM OBJECTIVE II.1:** Maintain the average return processing time at or below 2 days through June 30, 2031.

**Strategy II.1.1** Cross-train staff on processing multiple tax return types.

**Strategy II.1.2** Continue to utilize temporary staffing during high volume periods.

**Strategy II.1.3** Improve data capture capabilities to increase efficiency and increase data accuracy.



**PERFORMANCE INDICATORS:** Average return processing time in days (LAPAS CODE 25165)

Output: Number of returns processed  
Outcome: Average number of days to process a return

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**PROGRAM OBJECTIVE II.2:** Maintain average remittance processing time at or below 1.0 day through June 30, 2031.

**Strategy II.2.1** Cross-train other units in the process of data entry/validation of remittance information.

**Strategy II.1.2** Improve data capture capabilities to increase efficiency and increase data accuracy.

**PERFORMANCE INDICATORS:** Average remittance processing time in days (LAPAS CODE 25166)

Output: Number of remittances processed  
Outcome: Average number of days to process a remittance

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**PROGRAM OBJECTIVE III.1:** Increase the percentage of individual income tax returns audited by 2% every year through June 30, 2031.

**Strategy III.1.1** Implement process for developing audit leads through federal/state match information.

**Strategy III.1.2** Cross-train key staff on auditing multiple tax types.

**PERFORMANCE INDICATORS:** Percent increase in the number of individual income tax returns audited (LAPAS CODE 25998)

Output: Total number of individual income tax returns audited

Outcome: Percent increase in individual income tax returns audited

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**PROGRAM OBJECTIVE III.2:** Maintain an inventory of less than 200 criminal investigations files through June 30, 2031.

**Strategy III.2.1** Cross-train staff on investigating multiple types of non-compliance and continue to explore additional opportunities to improve CID processes.

**PERFORMANCE INDICATORS:** Number of concluded investigations (LAPAS CODE 25999)

Output: Number of outstanding criminal investigation files maintained

Outcome: Percent of criminal investigation files maintained

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## **PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED**

**Citizens of Louisiana:** Receive valuable services from other departments, agencies, and programs funded by the revenues generated through the Tax Collection Program. The Program encourages voluntary compliance through education and assistance efforts, but as a last resort, relies on enforcement of tax collection through audits, litigation, seizures, bank levies, wage garnishments, state and federal offsets and liens to maximize compliance and revenues for the State of Louisiana and its citizens.

**Taxpayers of Louisiana and Tax Practitioners:** Receive assistance, counseling, education, and outreach services, which enable them to more effectively, meet their obligations to the State of Louisiana and their clients. The Program offers services to both individuals as well as businesses. These stakeholders often provide useful feedback on fair and equitable administration and enforcement of these laws.

**Government Agencies, Louisiana Legislators and the Governor's Office:** Rely on the Tax Collection Program to efficiently and effectively accomplish its mission in order to accurately project and administer programs and services throughout the State of Louisiana. The Program collects and distributes collections to local jurisdictions in addition to administering the Parish E-File program. The Program also works with the Legislative Fiscal Office in the drafting of fiscal notes, and the monthly and quarterly reporting of financial information. The Tax Collection Program works closely with several Legislative Committees in consideration of tax and other closely related legislation.

**Main Products and Services:** The delivery of these products and services are through face-to-face contact, direct mailings, the agency's website, and in public forums. The main products and services include the following:

- Advisory services by official policy guidance
- Audit services
- Collection of non-tax state debt through the Office of Debt Recovery
- Constituent services
- Delinquent account collection services
- Distribution of tax dollars to local governments
- Legal services
- Legislative services
- Licenses, certifications, permits, and tax clearances
- Online 24/7 registration, return and payment services
- Revenue collection and reporting
- Tax forms and instructions
- Tax information (manuals, brochures, opinions, policies, etc.)
- Taxpayer assistance
- Taxpayer learning opportunities
- Website

**Stakeholder Groups and Key Customers:** The Program's stakeholders and key customers is one of the largest of all state government agencies. In addition to responding to all persons and entities throughout the state and nation who have Louisiana tax responsibilities, the Tax Collection Program interacts with all levels of state, local, tribal, and federal governments, tax practitioners and business groups. Each type of customer requires from the Department timely, accurate and understandable responses. Below is a list of stakeholder groups and major customers with the various methods the Program employs to address their requirements and build lasting positive relationships.

***Program employ for stakeholders:***

Credit card payment options  
Customer Call Center  
Electronic filing options for tax returns  
Electronic Funds Transfer (EFT) payment option  
Hardcopy, electronic forms and fax  
List Serve  
News releases  
Policy documents

- Public speaking
- Publications and brochures
- Service specific (refunds, collections, etc.) email proxy boxes
- Summary of current year's new tax legislation
- Taxpayer assistance agents
- Taxpayer education opportunities

***Program employ for major customers:***

**Business Taxpayers**

- Business development with Louisiana
- Economic Development (LED)
- Email inquiry mailbox
- LA Taxpayer Access Point (LaTAP)
- Parish E-File
- Policy documents
- Special efforts related to sales tax holidays
- Tax credits, exemptions, exclusions publication
- Tax manuals
- Taxpayer education opportunities

**Elected Officials**

- Constituent services
- Courtesy calls
- Legislation drafting assistance
- Legislative liaisons
- Proactive response to issues
- Revenue collection and reporting

**Federal Government**

- Federal/State Match Program
- Joint Liaison Session with IRS for Practitioners and Taxpayers
- State Reciprocal Program (SRP) - vendor payments
- Treasury Offset Program (TOP) - state income tax refunds

**Individual Taxpayers**

- File Online and Web extensions
- Online tax forms
- Outreach: filing taxes, debt collection
- Tax education for various credits
- Volunteer Income Tax Assistance (VITA)

**Local Governments**

- Listserve for policy documents/comments
- Parish E-File
- Remote Sellers Commission
- Rule promulgation for uniform sales tax distributions

**Other State Agencies**

- Dyed Fuel Program
- Financial Institution Data Match (FIDM)
- International Fuel Tax Agreement (IFTA) Program
- Tax Refund Intercept Program (TRIP)
- Revenue collection and reporting
- State Historic Preservation Office shared administration of the Louisiana Rehabilitation of Historic Structures Tax Credit
- Tobacco Master Settlement Agreement (MSA)

**Tax Associations**

- Southeastern Association of Tax Administrators (SEATA)

Multistate Tax Commission (MTC)  
Federation of Tax Administrators (FTA)  
-Exchange of use tax information  
-Streamlined sales tax initiatives

**Tax Practitioners**

Annual liaison meetings with LCPA and LSBA  
Articles in trade and industry newsletters  
Email inquiry mailbox  
Forms design teams  
Industry seminars  
Joint seminars with IRS/ERA (Enrolled Agents)  
Joint sessions and presentations at LCPA Annual and Chapter meetings  
Joint sessions and presentations at LSBA Tax Section meetings  
Speakers at CPA, LSBA, and industry seminars

**Key Suppliers and Partners:** Our key suppliers are the citizens of Louisiana. We also rely on federal and other state & local governmental entities to supply specific information. Our traditional suppliers include manufacturers, FAST Enterprises, ScanOptics, Microsoft, print vendors for tax forms, paper and remittance processing equipment and service vendors, software vendors for electronic forms and filing. The Program's partners include the following entities:

Attorney General (AG)  
Secretary of State (SOS)  
Commissioner of Insurance  
Council on State Taxation Foundation (COST)  
Louisiana Department of Agriculture & Forestry (LDAF)  
Department of Civil Service  
Department of Economic Development (LED)  
Department of Environmental Quality (DEQ)  
Louisiana Department of Health (LDH)  
Department of Natural Resources (DNR)  
Department of Public Safety (DPS)  
Department of Children & Family Services (DCFS)  
Department of Transportation and Development (DOTD)  
Department of Wildlife & Fisheries (DWF)  
Division of Administration (DOA)  
Governor's Office  
Internal Revenue Service (IRS)  
LA Association of Business & Industry (LABI)  
LA Association of Tax Administrators (LATA)  
LA Enrolled Agents  
LA Mid-Continent Oil & Gas Association (LMOGA)  
LA Municipal Association (LMA)  
LA Oil and Gas Association (LOGA)  
LA Chemical Association (LCA)  
LA Oil Marketers & Convenience Store Association (LOMCSA)  
LA Police Jury Association  
LA Retailers Association (LRA)  
LA School Boards Association  
LA Sheriff's Association (LSA)

LA Society of Independent Accountants (LSIA)  
LA State Bar Association (LSBA)  
LA Workforce Commission (LWC)  
Local Governments  
Lottery Corporation  
Gaming Casinos  
Louisiana Budget Project  
National Federation of Independent Businesses (NFIB)  
Office of Alcohol & Tobacco Control (ATC)  
Office of Technology Services (OTS)  
Society of Louisiana CPAs (LCPA)  
State Historic Preservation Office shared administration of the Louisiana Rehabilitation of Historic Structures Tax Credit  
State Licensing Board for Contractors (LSLBC)  
State Treasurer's Office (STO)  
Tax Foundation  
U.S. Postal Service (USPS)

## **POTENTIAL INTERNAL FACTORS**

The key potential internal factors that may adversely affect the Tax Collection Program's ability to accomplish its goals relate primarily to human and financial resources.

Self-generated revenues (penalties and fees) fund Tax Collection Program. Approximately 62% of the Tax Collection Program's budget is salaries and benefits and 29% represents inter-agency transfers. Other essential expenditures are for facilities; document and remittance processing; tax enforcement activity, printing, postage and auditor travel. In addition, essential expenditures include the technology to service the program, staff training on emerging tax law issues, and legislative changes. Funding these essential services helps to maintain a high level of voluntary compliance and to preserve the Program's ability to focus on revenue collection for the State of Louisiana. Ongoing budget reductions to the Program continue to have negative impacts on internal capacity and could result in the need to divert resources from other areas, which could negatively affect revenue collections and erode the Program's ability to operate effectively.

The Department will continue to experience the impact from the loss of senior and mid-level managers over the next five years due to previous retirement incentives. The inability to capture and transfer this institutional knowledge has had an impact on the high level of performance generally provided by the Department. Additionally, the high level of technical knowledge required of employees' customarily requiring years of experience has been supplemented with the use of retired agency employees. This is not a viable long-term solution, and the Department has intentions to develop a proactive plan and redesign education efforts to allow for the transfer of knowledge. This will allow for the identification of all essential functions and positions to allow for successful succession planning.

Additionally, the Program has sustained staffing reductions since 2013 continuing through fiscal year 2022. Despite increasing workloads, the Department recognizes the pressure and demands for government to improve services with fewer resources. To meet these challenges, the Department is constantly seeking innovative processes and efficiencies in programs and activities. The continual need to integrate additional technology in the operations of the Department will constantly require adequate funding sources and higher levels of skills from

the available human resources. While many of the functions and services provided by the Department can be enhanced with the integration of technology, the Department will have a challenge in maintaining the knowledge base in upcoming years due to the reduced staff and increase in service expectations.

Changes in workforce demographics, changes in Louisiana State Civil Service guidance, and economic factors may also add complexity to recruitment in a competitive employment market.

## **POTENTIAL EXTERNAL FACTORS**

State economists have been revising state tax revenue forecasts for 2020 downward because of the COVID-19 global pandemic. Louisiana generally receives most of its tax revenue from sales, excise, and individual income taxes. These taxes have been and will continue to be negatively impacted by COVID-19. With respect to sales taxes, large retailers were required to temporarily close their stores; as a result, consumers made fewer taxable purchases, thus putting downward pressure on sales tax revenues. In connection with excise taxes, with most professionals working from home and almost all large events cancelled, it is expected that citizens will decrease their driving, meaning that they will buy less fuel for their cars, resulting in the state receiving less gasoline excise tax than projected. Additionally, reduced travel will mean a decrease in hotel stays, causing the state to receive considerably less in taxes than forecasted. With respect to individual income tax, lower overall employee payouts in 2020 will mean a decrease in state individual income tax collections from withholding and from annual returns.

The COVID-19 global pandemic will require the clarification of tax policies, the streamlining of operations of the Department, and may require multiple legislative changes. The Tax Policy and Planning Division will play an integral role in the state's response to this medical and economic crisis.

## **DUPLICATION OF SERVICES**

Some potential duplication of services between the Tax Collection Program and the programs administered by other state agencies include the collection of sales tax (on motor vehicles via the Department of Public Safety) and pursuit of delinquent debt (Office of the Attorney General).

## **PROGRAM EVALUATIONS**

The goals and objectives of the Louisiana Department of Revenue through the Tax Collection Program are the result of (a) internal reviews and analyses conducted by the Department over the past few years; (b) external studies conducted on the Department's behalf; and (c) lessons of experience learned from other states and tax collection organizations.

The external studies and sources include the following:

- Comprehensive Employee Training Needs Assessment (Conducted by LSU)
- Customer Service Plan (McKee & Associates)



- Federation of Tax Administrators Performance Measurement Benchmarking Project – This organization represents the tax agencies of all states and spearheads initiatives to define and evaluate the best practices of tax agencies in the areas of performance measurement, accountability, and service innovation through technology.
- LA Society of CPAs – State Tax Bi-Annual Survey
- Legislative Auditor Financial Audit – Act 191
- Legislative Auditor Financial Audit – Tax Exemption Budget
- Legislative Auditor Performance Audit – Inventory Tax Credit
- Management Skill Assessment
- NASCIO-Deloitte Cybersecurity Survey for State Officials (2016)
- Policy Development Assessment
- SECURE – Comparative Review of Private Industry Practices to Government
- State Civil Service Program Accountability Audit
- State Loss Prevention Safety Audit
- The Capability Model for I.T. – Enabled Outsourcing Service Providers (Carnegie Mellon)

## **OTHER STRATEGIC PLAN REQUIREMENTS**

### **Louisiana Revised Statute 39:31(C) (9)**

Recognized as a leader in tax administration, the Department strives for a unified staff and mutual respect by encouraging professionalism and integrity in the workplace. The employees of the Department of Revenue are among the state's most valuable resources, and their well-being is necessary for them to effectively and efficiently perform their duties. The Department has a long-standing commitment to employee development and support. To that end, and as affirmed in Revised Statute 39:31(C) (9), the Department is cognizant that female employees comprise the majority (79%) of the permanent staff within the Department. The Department believes it has various programs that are helpful and beneficial to female employees of the agency and their families. The following are the Human Resources policies applicable to this measure:

#### **Employment Status, Records, Time and Attendance and Leave**

*Work Schedules and Work Hours (PPM 20.03)* – provide flexibility in work schedules and work hours for employees that encourages a healthy work/life balance.

*Crisis Leave Pool (PPM 20.11)* - establish and administer a pool of annual leave that may be used by eligible employees who cannot work due to the catastrophic illness or injury of themselves or an eligible family member, when, through no fault of their own, the employee has insufficient paid leave to cover the crisis period.

#### **Pay Policies & Employee Programs**

*Rewards and Recognition Program (PPM 21.08)* – recognize employee accomplishments, outstanding performance and attainment of certain education and training credentials to improve morale, foster efficiency and productivity, improve taxpayer/customer service and give employees a sense of accomplishment and the knowledge that they are appreciated.

*Education and Tuition Reimbursement Program (PPM 21.09)* – encourage and assist employees in obtaining education or training to enhance their job performance.



### **Federal and/or State Mandates**

*Americans with Disabilities Act (PPM 23.03)* – ensure that necessary reasonable accommodations are provided regarding facilities, services, and communications.

*Tobacco-Free Workplace (PPM 23.04)* – provide a healthy environment for employees and the public.

*Blood borne Pathogens (PPM 23.05)* – reduce or eliminate occupational exposure to blood and other potentially infectious materials for employees.

*Violence Free Workplace (PPM 23.06)* – The Department maintains a violence free workplace for employees.

*Family and Medical Leave Act (PPM 23.11)* – fairly and equitably approve leave for qualifying conditions under The Family and Medical Leave Act.

*Transitional Duty Return to Work Plan (PPM 23.12)* – make reasonable effort to help employees maximize their healing and facilitate their early return to work.

*Sexual Harassment (PPM 23.13)* – The Department will not condone any sexual harassment and supports the theory that all employees be permitted to work in an environment free from unsolicited and unwelcomed sexual overtures.

### **Background Screenings & Drug Testing**

*Employee Substance Abuse and Drug-Free Workplace (PPM 27.07)* - maintain a drug-free workplace and workforce free of substance abuse.

*Drug-Free Workplace Mandatory Drug Testing (PPM 27.08)* – ensure that employees have a drug free environment in which to work.

**PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE**

	Citizens	Individual Taxpayers	Business Taxpayers	Tax Practitioners	Government Agencies Legislature Governor
I.1	•	•	•	•	•
I.2	•	•	•	•	•
I.3	•	•	•	•	•
II.1	•	•	•	•	•
II.2	•	•	•	•	•
III.1	•	•	•	•	•
III.2	•	•	•	•	•

LOUISIANA DEPARTMENT OF REVENUE CONSTITUTIONAL AND STATUTORY MANDATES		
Mandated Powers, Duties and Functions	Constitutional, Statutory or Other Authority	Responsible Administrative Area as Delegated by the Secretary
<b>General Powers and Duties of Collector</b>		
The Department's main purposes and functions are to administer and collect state taxes; regulate alcoholic beverage and tobacco; regulate charitable gaming and collect delinquent debt of executive branch agencies	R.S. 36:451	Various parts of the agency
General Powers and Duties of Collector	R.S. 47:1501-1523, LAC 61:III.101-501	Various parts of the agency
<b>Tax Collection Program Collection, Compliance, and Enforcement Activities</b>		
Maintain accurate records containing; Name of remitter; amount of taxes paid; type of taxes paid; and reports and other records filed	R.S. 47:1506	Various parts of the agency
Deposit collections immediately upon receipt into state treasury	R.S. 47:1521	Revenue Processing Center; Collection Division; Business Tax Enforcement Division
Determine correct tax due by examining, auditing, or investigating returns or reports filed	R.S. 47:1541	Primarily Collection Division; Business Tax Enforcement Division; Field Audit Services Division; Taxpayer Compliance Division; Revenue Processing Center
Tax Collection/Billing Administrative Provision	Administrative Provisions; Title 11-U.S. Bankruptcy Code; Internal Revenue Code	Primarily Collection Division; Business Tax Enforcement Division; Field Audit Services Division; Taxpayer Compliance Division; Revenue Processing Center; Customer Service Division
Conduct Investigations and Hearings Assessment and Collection	R.S. 47:1541-1548	Various parts of the agency
Assessment and enforcement of collection of taxes; determination and notice of tax due; assessment of tax, interest, and penalty	R.S. 47:1561-1584, LAC 61:I.4901 and 4907	Primarily Collection Division; Business Tax Enforcement Division; Field Audit Services Division; Revenue Processing Center; Taxpayer Compliance Division
Collect and enforce collection of taxes, penalties, interest and other charges	R.S. 47:1502	Various parts of the agency
Audit activities	R.S. 47:1541-1543, 1605, LAC 61:I.4355	Field Audit Services Division
Field Collection activities	R.S. 47:1569-1573	Business Tax Enforcement Division
Legal Services	R.S. 36:451 and 47:1512	Litigation Division
Summary court proceeding	R.S. 47:1574	Litigation Division
Remittance/payment under protest	R.S. 47:1576	Financial Services Division; Litigation Division
Settlements and Installment Agreements	R.S. 47:1576.1 and 1576.2	Litigation Division; Collection Division; Business Tax Enforcement Division
Imposition of interest and penalties; penalties for failure to file, timely file, or timely pay	R.S. 47:1601-1607, LAC 61:III.2101-2116	Taxpayer Compliance Division; Field Audit Services Division; Collection Division; Business Tax Enforcement Division

LOUISIANA DEPARTMENT OF REVENUE CONSTITUTIONAL AND STATUTORY MANDATES		
Mandated Powers, Duties and Functions	Constitutional, Statutory or Other Authority	Responsible Administrative Area as Delegated by the Secretary
Impose Criminal Penalties	R.S. 47:1641-1643	Delegated by Secretary to various parts of the agency
Refund Offset for Other Debts	R.S. 47:299.1-299.41	Collection Division; Business Tax Enforcement Division
Issue Refunds of Overpayments	R.S. 47:1621-1627, LAC 61:1.4909	Taxpayer Compliance; Field Audit Services Division; Collection Division; Business Tax Enforcement Division; Revenue Processing Center
Administer legislative mandates including bonds; certifications, credits, exemptions and exclusions; fund accounting or distributions; permits, reports, rules/regulations and refunds	R.S. 47:13, 1502, 1517, 1517.1, 1524, 1678	Customer Service Division; Revenue Processing Center; Financial Services Division; Taxpayer Compliance Division; Tax Policy and Planning Division; Office of the General Counsel
Tax Incentive Programs	Multiple	Taxpayer Compliance Division
Tax Incremental Financing (TIF) Cooperative Endeavors	Multiple	Tax Policy and Planning Division; Office of the General Counsel; Financial Services Division
Lottery Applicant Tax Clearances	R.S. 47:9060	Collection Division; Business Tax Enforcement Division; Customer Service Division
Alcoholic Beverage Sales Tax Clearances	R.S. 26:80(E), 91(B), 280(E) and 287(B)	Collection Division; Business Tax Enforcement Division; Customer Service Division
Video Poker License Tax Clearances	R.S. 27:425	Collection Division; Business Tax Enforcement Division; Customer Service Division
Tax Credit Registry	R.S. 47:1524, LAC 61:III.2701	Taxpayer Compliance-Income Tax Division
<b>Other LDR Programs Additional Collection &amp; Enforcement Programs/Offices</b>		
Office of Debt Recovery - Collection of delinquent debt for executive branch agencies	R.S. 47:1676, LAC 61:III.3101	Office of Debt Recovery; Collection Division; Business Tax Enforcement Division; Customer Service Division
Enforce laws on the sale of alcoholic beverages and tobacco products	Title 26, 36:458(E), 459(E), 47:871-878; LAC 55:VII.101-807, 3101-3119, 61:I.201	Alcohol & Tobacco Control
Charitable Gaming - Enforce laws on raffles, bingo, video pokers and other charitable collection activities	Title 4, Chapter 11, 36:458(G) and 459(F)(2); LAC 42:I.1701-2339	Office of Charitable Gaming

<b>TAX COLLECTION PROGRAM TAXES ADMINISTERED AND COLLECTED</b>		
<b>Tax, Fee or other Item Collected</b>	<b>Constitutional, Statutory or Other Authority</b>	<b>Responsible Administrative Area</b>
Alcoholic Beverage Taxes	R.S. 26:341-459,492; LAC 61:I.201, 61:III.1539-1540	Various parts of the agency
Automobile Rental Tax	R.S. 47:551, LAC:I.4307(B)(5), 61:III.1513	Various parts of the agency
Corporation Franchise Tax	R.S. 12:1368, 47:601-618, LAC 61:I.301-320	Various parts of the agency
Corporation Income Tax	R.S. 47:21-107,121-167,221-285,287.2-287.785, LAC 61:I.1001, 1114-11955	Various parts of the agency
Electric Cooperative Fee	R.S. 12:425	Various parts of the agency
Estate Transfer Tax	R.S. 47:2431-2437	Various parts of the agency
Fiduciary Income Tax	R.S. 47:21-31, 103-107, 181-188, 241-247, 261-285,300.1-300.11	Various parts of the agency
Gasoline Tax and Inspection Fee	R.S. 3:4684, 47:711-727, 771-788 , 818.1-818.62, 820.1, 820.2, 820.51, 1681-1691, LAC 61: I.3101-3107, 3501	Various parts of the agency
Hazardous Waste Disposal Tax	R.S. 47:821-832, LAC 61:I.901-917, 61:III.1541-1542	Various parts of the agency
Consumable Hemp Products Tax	R.S. 47:1692-1696, LAC 61:III.1535-1536	Various parts of the agency
Inspection and Supervision Fee	R.S. 45:1177,1179, LAC 61:III.1545-1546	Various parts of the agency
Hotel Room Occupancy Tax (Ernest N. Morial Exhibition Hall Authority Tax)	R.S. 33:4710.15(B), 4710.15.1(B), 4710.15.2(B), 4710.24(B); LAC 61:III.1517	Various parts of the agency
Food and Beverage Tax (Ernest N. Morial Exhibition Hall Authority Tax)	R.S. 33:4710.23(B), 4710.24(C); LAC 61:III.1519	Various parts of the agency
Service Contractor and Tour (Ernest N. Morial Exhibition Hall Authority Tax)	R.S. 33:4710.25, 4710.26	Various parts of the agency
La. Stadium and Exposition District Hotel Tax	CA 14 47; LAC 61:III.1517	Various parts of the agency
Marijuana and Controlled Substance Tax	R.S. 47:2601-2610	Various parts of the agency
Natural Gas Franchise Tax	R.S. 47:1031-1040, LAC 61:I.4101-4107	Various parts of the agency

<b>TAX COLLECTION PROGRAM TAXES ADMINISTERED AND COLLECTED</b>		
<b>Tax, Fee or other Item Collected</b>	<b>Constitutional, Statutory or Other Authority</b>	<b>Responsible Administrative Area</b>
Oilfield Site Restoration Fee	R.S. 30:86-87, LAC 61:I.5301	Various parts of the agency
Oil Spill Contingency Fee	R.S. 30:2483-2485	Various parts of the agency
Partnership Income Tax	R.S. 47:21-107, 47:131-167, 201-220.3, LAC 61:I.1401	Various parts of the agency
Individual Income Tax	R.S. 47:21-107, 121-167, 221-285, 290-299.41, LAC 61: I.1301-1355	Various parts of the agency
Individual Income Tax Withholding	R.S. 47:111-120.3, LAC 61:I.1501-1525	Various parts of the agency
Remote Sellers Sales Tax	R.S. 47:301(4)(m), 302(K), 309.1, 339-340; LAC 61:III.1537-1538, 61:III.2901-2905	Remote Sellers Commission
Sales & Use Tax	R.S. 47:301-340.1, LAC 61:I.4301-4373, 4401-4427, 61:III.1515-1519, 1523, 1537, 1538	Various parts of the agency
Severance Tax	R.S. 47:631-648.21, LAC 61:1.2901-2903	Various parts of the agency
Special Fuels Tax and Inspection Fee	R.S. 3:4684, 47:801-815.1, 818.1-818.6, 818.111-818.132, 820.1, 820.2, LAC 61: I.3301-3307, 3351-3363	Various parts of the agency
Surface Mining and Reclamation	R.S. 30:906.1-906.3	Various parts of the agency
Telecommunication Tax for the Deaf	R.S. 47:1061, LAC 61:III.1529-1530	Various parts of the agency
Therapeutic Marijuana Fee	R.S. 40:1046(H)(8)	Various parts of the agency
Tobacco Tax	R.S. 47:841-869, LAC 61:I.5101-5115, 61:III.1533-1534	Various parts of the agency
Transportation and Communication Utilities Tax	R.S. 47:1001-1010, LAC 61:I.3901, 61:III.1543-1544	Various parts of the agency
Transportation Network Company Fee	R.S. 48:2204(F)-(H)	Various parts of the agency
Vapor Products Tax	R.S. 47:841-842	Various parts of the agency

## OFFICE OF DEBT RECOVERY

### *Vision*

To be a results-based, innovative and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders.

### *Mission*

The mission of the Office of Debt Recovery (ODR) is to provide the state with an effective and efficient centralized collection system for the collection of non-tax debt, with emphasis on utilizing the available collection tools for tax debts. This mission statement is operationalized in two parts: (1) Provide state agencies, universities and municipalities with an effective and efficient mechanism to submit non-tax debt for collections without disrupting their current processes; and (2) Provide exceptional customer service to the citizens of Louisiana by providing sufficient education on ODR processes and procedures. ODR recognizes that business units within all agencies must collaborate on achieving the mission. Efforts are on-going to establish a spirit of collaboration, efficiency, and effectiveness to achieve performance goals of the Office and ultimately the overarching mission.

### *Goals:*

- I. Increase agency outreach and assisting agencies in their collection practices. The resulting increase in agency participation will produce a positive Return on Investment (ROI) for the state.
- II. Continue to be a customer focused organization.
- III. Increase the overall success of the agency by increasing the utilization of authorized collection tools.

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**PROGRAM OBJECTIVE I: Each employee work 12 debtor accounts per hour by June 30, 2031.**

**Strategy I.1 Cross-train staff on processing multiple types of debtor accounts.**

**PERFORMANCE INDICATORS: Increase in the number of debtor accounts worked per hour. (LAPAS CODE NEW)**

Input:	Total amount of debtor accounts
Output:	Total amount of debtor accounts worked
Outcome:	Increase in the total amount of debtor accounts worked per hour

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**OTHER STRATEGIC PLAN REQUIREMENTS****Louisiana Revised Statute 39:31(C) (9)**

The Office follows the same policies as the Tax Collection Program.

**PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE**

	Citizens/Taxpayers	Governmental Agencies
I	•	•



**STATUTORY AUTHORITY**

<i><b>Powers, Functions and Duties</b></i>	<i><b>Constitutional, Statutory, or Other Authority</b></i>	<i><b>Administered by:</b></i>
<b>Centralized Collections of non-tax debt</b>	<b>R.S. 47:1676</b>	<b>Office of Debt Recovery</b>
<b>Gaming Offsets (Lottery, slot machines and cash gaming winnings)</b>	<b>R.S. 47:1676(D)(4)(a)(i)</b>	<b>Office of Debt Recovery</b>
<b>Professional License Suspension Program</b>	<b>R.S. 47:1676(D)(3)(a)</b>	<b>Office of Debt Recovery</b>
<b>Financial Institute Data Match (FIDM) non-tax debt</b>	<b>R.S. 47:1676(D)(2)</b>	<b>Office of Debt Recovery</b>
<b>Driver's License and Hunting and Fishing License Suspension Program non-tax debt</b>	<b>R.S. 47:1676(3)(a)</b>	<b>Office of Debt Recovery</b>

**PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED**

The overarching goal of ODR is to pursue the collection of accounts or claims due and payable to the State of Louisiana through all reasonable means in a professional manner. ODR, within the Department of Revenue (LDR) serves as a debt-collecting entity for any agency of the state and in that capacity shall collect delinquent debts on behalf of all agencies which refer delinquent debts to the Office for collection. The Program services the state agencies, colleges and other political subdivisions. The Program offers state of the art collection services to allow its clients to focus on their core functions and ensure resources are dedicated to those functions.

**POTENTIAL INTERNAL FACTORS**

The key potential internal factors that may adversely affect the Program's ability to accomplish its goals relates primarily to the human and financial resources as well as the legal authority the Program will need to perform as described in this plan.

ODR is funded by self-generated revenues. Approximately 69% of the budget is salaries and benefits. Other essential expenditures are for facilities; document and remittance processing; printing and postage of debt notifications; outside collection agencies, various collection tools, technology to keep up with customer's increasing expectations for efficient and effective service delivery and staff training on collection best practices and legislatively approved statutory changes. Funding these essential services preserves the Program's ability to focus on delinquent debt collection for all political subdivisions in Louisiana.

## **POTENTIAL EXTERNAL FACTORS**

The key potential external factors that may adversely affect the Program's ability to accomplish its goals relates primarily to other state agencies human and financial resources to handle the transfer and monitoring of its account receivables. Most agencies have significant debt receivables but lack the resources to provide account receivable or collection data.

## **DUPLICATION OF SERVICES**

ODR is unaware of any potential duplication of services between its program and the programs administered by other political subdivisions in Louisiana. The Office of the Attorney General does provide some collection agency services for the Office, which are similar to those provided by other outside collection agencies.

## ALCOHOL AND TOBACCO CONTROL

### *Vision*

The Office's vision is to support public and private interests by focusing efforts on achieving industry compliance. As the number of permitted locations continues to grow, the Office seeks to provide efficient, measurable customer service.

### *Mission*

The mission of the Office of Alcohol and Tobacco Control (ATC) is to regulate the alcoholic beverage and tobacco industries and to consistently enforce state regulations under Title 26. The agency is committed to reducing alcohol and tobacco consumption by under aged individuals and limiting their access to these products through a combination of effective education and aggressive enforcement efforts. Active coordination with other local, state and federal agencies, local law enforcement and universities is an essential part of our mission.

### *Goals:*

- I. Provide consistent effective, efficient regulation and enforcement of the alcohol and tobacco industries to protect the citizens of Louisiana and the stakeholders in the industries.
- II. Provide effective and efficient customer service to the permit holders.
- III. Limit underage individual's access to alcohol and tobacco products. Reduce the sale and distribution of unsafe and illegal tobacco and vape products.

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**PROGRAM OBJECTIVE I:** Decrease average time required for applicants to receive alcohol and tobacco permits to less than 7 days by June 30, 2031.

### **Explanation of Service**

ATC provides a licensing service for taxpayers interested in obtaining alcohol and tobacco permits. The Office monitors locations through compliance checks and inspections to ensure that the permit holders comply with the law.

**Strategy I.1** Streamline permitting process through a review where non-efficient steps are eliminated.

**Strategy I.2** Increase services offered on line and add additional functionality to ensure a customer focused user experience.

**Strategy I.3** Increase cooperation between the Office and special event coordinators and provide more concise information in the special event applications to reduce permitting delays.

**Strategy I.4** Increase training of analysts assigned to new business applications and special events to ensure a consistent message and uniform treatment.

**PERFORMANCE INDICATORS:** Time to issue and renew permits in days (LAPAS CODE 6848)

Input:	Number of new tobacco and renewal permit requests
Output:	Number of new tobacco and renewal permits processed
Outcome:	Average time to issue new licenses and renewals
Efficiency:	Reduction of the average time to issue new licenses and renewals to less than 7 days

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**PROGRAM OBJECTIVE II:** Increase the number of full inspections of permitted locations to 15,500 per year and increase the number of compliance checks to 12,500 in order to reduce sale of alcohol and tobacco products (including vapor products) to underage individuals.

**Explanation of Service**

The Office's primary weapons in the effort to discourage illegal sales of alcohol or tobacco products to the underaged are location inspections and location compliance checks.

By concentrating additional resources and exploiting opportunities to become more efficient, ATC can increase its effectiveness.

**Strategy II.1** Increase the number of full inspections of permitted locations to ensure protected individuals do not have access to these products.

**Strategy II.2** Increase the number of compliance checks of licensed establishments to ensure compliance with statutes regarding the sale of these products.

**Strategy II.3** Increase enforcement efforts and presence in retail establishments, special events, parades and festivals to reduce minors in possession of alcohol, tobacco and vape products.

**Strategy II.4** Increase investigations and enforcement operations involving vape shops and tobacco distribution.

**PERFORMANCE INDICATORS:** Total number of compliance checks (LAPAS CODE 6858)

Output: Number of compliance checks

Efficiency: Increase number of compliance checks to 12,500

**PERFORMANCE INDICATORS:** Total number of full inspections (LAPAS CODE 26002)

Output: Number of full inspections

Efficiency: Increase number of full inspections to 15,500

## **PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED**

ATC serves the taxpayers and citizens of the State of Louisiana, the alcohol and tobacco industries, manufacturers, wholesalers and retailers. The regulation of these industries encourages fair trade while simultaneously protecting the public at large from abuse opportunities. More specifically, businesses benefit from a fair trade environment created through consistent enforcement and an efficient permitting process. The general public is protected from price manipulation and irresponsible distribution of alcohol, tobacco and CBD products to the underaged and from illegal sale of unsafe alcohol, tobacco/vape and CBD products.

## **POTENTIAL INTERNAL FACTORS**

In recent legislative sessions ATC has been tasked with regulation of 3 major industries. Vape is now regulated as a tobacco product, and CBD is now legal and alcohol delivery is a reality throughout the state. While the ATC's responsibilities have expanded, the workforce has not. Each ATC agent is responsible for nearly 1,000 permits. This could potentially reduce the effectiveness of enforcement efforts and cause delays in processing inspections and responding to complaints. ATC continues to strive to work efficiently to increase enforcement and compliance efforts with only modest increases to the overall budget.

## **POTENTIAL EXTERNAL FACTORS**

ATC is not immune from the budget reductions experienced by most state agencies. The opportunities to create savings in the budget without affecting service and collections are no longer as easy to identify. Additionally, it is increasingly challenging to ensure overall effectiveness of the Office due to: (1) the difficulty replacing and rewarding experienced employees, and (2) the increase and volume of ATC responsibilities including: out of state direct shipper oversight, management of the responsible vendor program, regulating the increasing number of permit holders, processing more new and renewal applications while working with a decreased number of agents and analysts statewide, and enforcing the increasing number of illegal activities designed to circumvent the state's enforcement efforts.

## **DUPLICATION OF SERVICES**

ATC is unaware of any potential duplication of services between its program and the programs administered by other state agencies. The Office is focusing its efforts on coordinating enforcement actions with local authorities in order to reduce duplication.

## **Louisiana Revised Statute 39:31(C) (9)**

The Office follows the same policies as the Tax Collection Program.

## OFFICE OF CHARITABLE GAMING

### *Vision*

To fairly and efficiently regulate charitable gaming within the state of Louisiana with integrity and fairness for the games of chance.

### *Mission*

The mission of the Charitable Gaming Program is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

### *Goals:*

- I. Decrease the potential for fraud in the conducting of games of chance in the State of Louisiana.
- II. Prevent the infiltration of elements of organized crime into the charitable gaming industry.

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**PROGRAM OBJECTIVE I:** To conduct 16 audits per year per auditor through June 2028.

**Strategy I.1.1** Increase auditor productivity and streamline processes for conducting audits.

**PERFORMANCE INDICATORS:** Number of licensed entities audited per year (LAPAS CODE 26003)

Output:      Number of audits conducted each fiscal year  
                 Number of audits without major findings  
Efficiency: Percentage of audits without major findings

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**PROGRAM OBJECTIVE II:** To conduct 70 inspections per year per auditor through June 30, 2028.

**Strategy II.1.1** Increase tax specialists' productivity and streamline processes for reviewing reports.

**Strategy II.1.2** Ensure compliance with charitable gaming laws in the state of Louisiana.

**PERFORMANCE INDICATORS:** Number of licensed entities inspected per year (LAPAS code 23683)

Output:      Number of audits conducted each fiscal year  
Efficiency: Percentage of audits without major findings

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**PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED**

**Charitable Organizations** - ensure only bona-fide organizations participate and that full revenues due are received by the appropriate charitable organization to enable them to carry out their stated charitable purpose.

**Commercial Halls and Distributors** - ensure compliance with the law and regulations.

**POTENTIAL EXTERNAL FACTORS**

Some external factors that could affect the Program's ability to accomplish its goals include unanticipated legislation, unanticipated reduction in staff, and reduction in the number of charitable organizations, state economy, and the proliferation of gaming in other areas.

**DUPLICATION OF SERVICES**

Due to the close working relationship between this Office and State Police personnel, there is no known duplication of services.

**PROGRAM EVALUATIONS**

The goals and objectives of the Program described in this strategic plan are the result of internal reviews and analyses conducted by the Department.

**PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE**

	<b>Taxpayer Citizens</b>	<b>Legislature Governor</b>	<b>Charitable Organizations</b>
I	•	•	•
II	•	•	•



## **STATUTORY REQUIREMENTS:**

### **Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995**

*Act 568*, effective June 30, 1999, created the Office of Charitable Gaming within the Department of Revenue and transfers the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to the conducting and regulation of charitable gaming.

*Act 1286*, effective August 15, 1999, increases the annual license fees for licensed organizations.

*Act 106*, effective July 1, 2001, defines noncommercial lessor and allows examination of records of certain exempt organizations. This act also requires hall owners to verify lessees are properly licensed.

*Act 602*, effective July 1, 2003, defines a session for the purpose of charitable games of chance.

*Act 614*, effective July 1, 2003, is relative to electronic bingo machines and electronic pull-tab devices.

*Act 736*, effective August 15, 2003, provides for progressive pull-tabs during licensed sessions.

*Act 871*, effective July 1, 2003, is relative to licensing and regulation of charitable gaming by local governing authorities.

*Act 874*, effective August 15, 2004, authorized use of paperless electronic bingo dabber devices.

*Act 373*, effective June 30, 2005, is relative to progressive bingo jackpot games and provides that the term bingo includes electronic video bingo.

*Act 630*, effective July 1, 2008, provides for electronic video bingo to display bingo only after August 15, 2008.

### **Louisiana Revised Statute 39:31(C) (9)**

The Office follows the same policies as the Tax Collection Program.

# Louisiana Strategic Plan Update

## FY 2026-2027 through FY 2030-2031

### Top Five Performance Indicators

Instructions: Use the boxes below to identify the top five performance indicators that highlight the efforts to achieve the agency's vision, mission, and philosophy.

<b>Department and Agency Name:</b> <b>Louisiana Department of Revenue</b>
<b>Performance Indicator 1</b> <i>(Please identify the objective associated with this performance indicator)</i>
Improve the number of incoming phone calls answered to 95% by June 30, 2031.
<b>Performance Indicator 2</b> <i>(please identify the objective associated with this performance indicator)</i>
Maintain individual income tax refunds issued within 90 days at or above 96% by June 30, 2031.
<b>Performance Indicator 3</b> <i>(please identify the objective associated with this performance indicator)</i>
Each employee work 12 debtor accounts per hour by June 30, 2031.
<b>Performance Indicator 4</b> <i>(please identify the objective associated with this performance indicator)</i>
Decrease average time required for applicants to receive alcohol and tobacco permits to less than 7 days by June 30, 2031.
<b>Performance Indicator 5</b> <i>(please identify the objective associated with this performance indicator)</i>
To conduct 70 inspections per year per auditor through June 30, 2031.