

State of Louisiana
Department of Revenue

JEFF LANDRY
GOVERNOR



RICHARD NELSON
SECRETARY

October 23, 2024

Clarence Lymon
Executive Director
Louisiana Uniform Local Sales Tax Board
7722 Office Park Blvd, Ste 300
Baton Rouge, LA 70809

RE: LDR Estimate of Parish Sales and Severance Tax Impacts

Dear Mr. Lymon:

The Louisiana Department of Revenue ("LDR") has prepared a parish by parish analysis of sales and severance tax changes impacting local governments. We would appreciate your assistance in sharing this information with each parish.

With regard to sales tax changes (excluding manufacturing, machinery, and equipment ("MME")), LDR factored the parish percentage of state population and personal income tax based on state level projections of digital products, services, and telecommunications. For prescriptions, LDR believes the Tax Exemption Budget reported amounts (which are self-reported by taxpayers) are at high risk of overstatement and unreliable due to pharmacies and drug stores reporting state level exempt transactions as sales of prescription drugs, when in fact, the sales were exempted pursuant to another exemption (such as Medicare covered transactions, for example.) To that end, LDR has estimated \$250M based on data from major Louisiana market participants.

Regarding the MM&E calculation, LDR again believes the Tax Exemption Budget reported amounts are at high risk of understatement and unreliable due to manufacturers reporting transactions subject to nontaxable sales for resale although the MME exemption should have been reported. LDR's inflation adjusted amounts are specific to each parish and were derived from the U.S. Census Bureau.

Parishes should self-calculate their revenue increases from remaining state level exemptions (optional local sales tax exemptions on a parish by parish basis) which are proposed to apply to all taxing jurisdictions.

Mr. Clarence Lymon
Uniform Local Sales Tax Board
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With regard to severance tax changes, LDR calculated new revenue for those parishes which were previously limited by the 20% cap.

We hope this information will prove useful in each parish's review of LDR's estimates.

Respectfully,

Luke Morris
Assistant Secretary, Legal Affairs

CC: Hollie Howard, President, Louisiana Association of Tax Administrators

Enclosure: (64) Sales and Severance Tax Revenue Impact on Parish Governments



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Acadia Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 4,810,411	
Tax Reform- Removal of Cap	20%	\$ 962,082
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 962,082
Net Increase in Severance Tax Distributed to Parish		\$ 0

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	4.34%
Parish Percentage of Louisiana Population	1.24%
Parish Percentage of Personal Income Tax	0.81%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 6,069,269
Based upon % of Personal Income Tax	\$ 3,964,603
Average Estimate of Change in Parish Sales Tax Collections	\$ 5,016,936
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (679,783)
Impact on Parish Sales Tax Collections	\$ 4,337,153

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 4,337,153
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Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Allen Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 1,711,379		
Tax Reform- Removal of Cap	20%	\$ 342,276	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 342,276	
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.73%	
Parish Percentage of Louisiana Population		0.48%	
Parish Percentage of Personal Income Tax		0.28%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 3,101,850		
Based upon % of Personal Income Tax	\$ 1,809,413		
Average Estimate of Change in Parish Sales Tax Collections			\$ 2,455,631
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (453,579)
Impact on Parish Sales Tax Collections			\$ 2,002,052

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 2,002,052

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The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

Ascension Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes	\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 61,371	
Tax Reform- Removal of Cap	20%	\$ 12,274
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 12,274
Net Increase in Severance Tax Distributed to Parish		\$ 0

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	4.96%
Parish Percentage of Louisiana Population	2.88%
Parish Percentage of Personal Income Tax	3.32%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 16,110,132
Based upon % of Personal Income Tax	\$ 18,571,403
Average Estimate of Change in Parish Sales Tax Collections	\$ 17,340,768
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (59,933,596)
Impact on Parish Sales Tax Collections	\$ (42,592,828)

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ (42,592,828)
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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Assumption Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	539,775	
Tax Reform- Removal of Cap		20%	\$ 107,955
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 107,955
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.25%	
Parish Percentage of Louisiana Population		0.44%	
Parish Percentage of Personal Income Tax		0.35%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	2,605,175	
Based upon % of Personal Income Tax	\$	2,072,298	
Average Estimate of Change in Parish Sales Tax Collections			\$ 2,338,737
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (302,229)
Impact on Parish Sales Tax Collections			\$ 2,036,508

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 2,036,508

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Avoyelles Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 1,171,069		
Tax Reform- Removal of Cap		20%	\$ 234,214
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 234,214
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.86%	
Parish Percentage of Louisiana Population		0.84%	
Parish Percentage of Personal Income Tax		0.49%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 4,604,055		
Based upon % of Personal Income Tax	\$ 2,685,699		
Average Estimate of Change in Parish Sales Tax Collections			\$ 3,644,877
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (62,787)
Impact on Parish Sales Tax Collections			\$ 3,582,090

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 3,582,090

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Beauregard Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 8,767,068		
Tax Reform- Removal of Cap		20%	\$ 1,753,414
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 515,197

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.25%	
Parish Percentage of Louisiana Population		0.81%	
Parish Percentage of Personal Income Tax		0.56%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 3,882,388		
Based upon % of Personal Income Tax	\$ 2,684,120		
Average Estimate of Change in Parish Sales Tax Collections			\$ 3,283,254
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 3,283,254

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 3,798,450

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Bienville Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 37,150,915		
Tax Reform- Removal of Cap	20%	\$ 7,430,183	
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 6,191,966

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.42%	
Parish Percentage of Louisiana Population		0.27%	
Parish Percentage of Personal Income Tax		0.18%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 1,345,894		
Based upon % of Personal Income Tax	\$ 897,263		
Average Estimate of Change in Parish Sales Tax Collections			\$ 1,121,579
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ -
Impact on Parish Sales Tax Collections			\$ 1,121,579

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 7,313,545

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Bossier Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 54,300,644	
Tax Reform- Removal of Cap	20%	\$ 10,860,129
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 347,968
Net Increase in Severance Tax Distributed to Parish		\$ 10,512,161

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	4.29%
Parish Percentage of Louisiana Population	2.84%
Parish Percentage of Personal Income Tax	2.33%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 13,740,438
Based upon % of Personal Income Tax	\$ 11,272,965
Average Estimate of Change in Parish Sales Tax Collections	\$ 12,506,702
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (1,521,927)
Impact on Parish Sales Tax Collections	\$ 10,984,775

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 21,496,935
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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Caddo Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 115,139,593		
Tax Reform- Removal of Cap	20%	\$ 23,027,919	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217	
Net Increase in Severance Tax Distributed to Parish			\$ 21,789,702

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.69%	
Parish Percentage of Louisiana Population		4.95%	
Parish Percentage of Personal Income Tax		4.78%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 26,182,010		
Based upon % of Personal Income Tax	\$ 25,282,830		
Average Estimate of Change in Parish Sales Tax Collections		\$ 25,732,420	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (4,257,789)	
Impact on Parish Sales Tax Collections			\$ 21,474,631

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 43,264,333

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Calcasieu Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 9,291,608		
Tax Reform- Removal of Cap	20%	\$ 1,858,322	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217	
Net Increase in Severance Tax Distributed to Parish			\$ 620,105

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.04%	
Parish Percentage of Louisiana Population		4.46%	
Parish Percentage of Personal Income Tax		4.54%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 30,380,628		
Based upon % of Personal Income Tax	\$ 30,925,572		
Average Estimate of Change in Parish Sales Tax Collections		\$ 30,653,100	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 30,653,100

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 31,273,204

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Caldwell Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	10,323	
Tax Reform- Removal of Cap		20%	\$ 2,065
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 2,065
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.00%	
Parish Percentage of Louisiana Population		0.21%	
Parish Percentage of Personal Income Tax		0.11%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	1,184,171	
Based upon % of Personal Income Tax	\$	620,280	
Average Estimate of Change in Parish Sales Tax Collections			\$ 902,225
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (8,905)
Impact on Parish Sales Tax Collections			\$ 893,320

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 893,320

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Cameron Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 11,189,839		
Tax Reform- Removal of Cap	20%	\$ 2,237,968	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217	
Net Increase in Severance Tax Distributed to Parish			\$ 999,751

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		0.00%	
Parish Percentage of Louisiana Population		0.10%	
Parish Percentage of Personal Income Tax		0.17%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ -		
Based upon % of Personal Income Tax	\$ -		
Average Estimate of Change in Parish Sales Tax Collections		\$ -	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ -

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 999,751

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Catahoula Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions	\$ 250,000,000		
Total New Local Sales Tax Exemptions	\$ 250,000,000		
Net Increase in Local Sales Tax Revenue for Louisiana Parishes	\$ 575,168,539		

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 931,881		
Tax Reform- Removal of Cap	20%	\$ 186,376	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 186,376	
Net Increase in Severance Tax Distributed to Parish		\$ 0	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.50%	
Parish Percentage of Louisiana Population		0.18%	
Parish Percentage of Personal Income Tax		0.10%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 1,319,504		
Based upon % of Personal Income Tax	\$ 733,058		
Average Estimate of Change in Parish Sales Tax Collections	\$ 1,026,281		
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -		
Impact on Parish Sales Tax Collections	\$ 1,026,281		

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,026,281

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The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

Claiborne Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions	\$ 250,000,000		
Total New Local Sales Tax Exemptions	\$ 250,000,000		
Net Increase in Local Sales Tax Revenue for Louisiana Parishes	\$ 575,168,539		

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 7,458,423		
Tax Reform- Removal of Cap	20%	\$ 1,491,685	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217	
Net Increase in Severance Tax Distributed to Parish		\$ 253,468	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.80%	
Parish Percentage of Louisiana Population		0.30%	
Parish Percentage of Personal Income Tax		0.14%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 1,624,005		
Based upon % of Personal Income Tax	\$ 757,869		
Average Estimate of Change in Parish Sales Tax Collections	\$ 1,190,937		
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -		
Impact on Parish Sales Tax Collections	\$ 1,190,937		

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,444,405

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Concordia Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions	\$ 250,000,000		
Total New Local Sales Tax Exemptions	\$ 250,000,000		
Net Increase in Local Sales Tax Revenue for Louisiana Parishes	\$ 575,168,539		

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 1,792,484		
Tax Reform- Removal of Cap		20%	\$ 358,497
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 358,497
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.25%	
Parish Percentage of Louisiana Population		0.39%	
Parish Percentage of Personal Income Tax		0.16%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 2,309,133		
Based upon % of Personal Income Tax	\$ 947,336		
Average Estimate of Change in Parish Sales Tax Collections		\$ 1,628,234	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (428,313)	
Impact on Parish Sales Tax Collections		\$ 1,199,921	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,199,921

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

DeSoto Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 202,558,316		
Tax Reform- Removal of Cap	20%	\$ 40,511,663	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217	
Net Increase in Severance Tax Distributed to Parish			\$ 39,273,446

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.96%	
Parish Percentage of Louisiana Population		0.59%	
Parish Percentage of Personal Income Tax		0.62%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 3,300,340		
Based upon % of Personal Income Tax	\$ 3,468,154		
Average Estimate of Change in Parish Sales Tax Collections		\$ 3,384,247	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 3,384,247

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 42,657,693

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

East Baton Rouge Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 1,853,641		
Tax Reform- Removal of Cap	20%	\$ 370,728	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 370,728	
Net Increase in Severance Tax Distributed to Parish		\$ 0	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.14%	
Parish Percentage of Louisiana Population		9.81%	
Parish Percentage of Personal Income Tax		10.46%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 67,930,111		
Based upon % of Personal Income Tax	\$ 72,431,087		
Average Estimate of Change in Parish Sales Tax Collections		\$ 70,180,599	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (54,349,649)	
Impact on Parish Sales Tax Collections		\$ 15,830,950	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 15,830,950

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

East Carroll Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	-	
Tax Reform- Removal of Cap		20%	\$ -
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ -
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.00%	
Parish Percentage of Louisiana Population		0.15%	
Parish Percentage of Personal Income Tax		0.06%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	845,836	
Based upon % of Personal Income Tax	\$	338,334	
Average Estimate of Change in Parish Sales Tax Collections		\$ 592,085	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections		\$ 592,085	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 592,085

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

East Feliciana Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 1,048,332	
Tax Reform- Removal of Cap	20%	\$ 209,666
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 209,666
Net Increase in Severance Tax Distributed to Parish		\$ 0

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.50%
Parish Percentage of Louisiana Population	0.42%
Parish Percentage of Personal Income Tax	0.31%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 2,605,175
Based upon % of Personal Income Tax	\$ 1,922,867
Average Estimate of Change in Parish Sales Tax Collections	\$ 2,264,021
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -
Impact on Parish Sales Tax Collections	\$ 2,264,021

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 2,264,022
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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Evangeline Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	3,403,694	
Tax Reform- Removal of Cap		20%	\$ 680,739
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 680,739
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.00%	
Parish Percentage of Louisiana Population		0.69%	
Parish Percentage of Personal Income Tax		0.40%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	4,669,015	
Based upon % of Personal Income Tax	\$	2,706,675	
Average Estimate of Change in Parish Sales Tax Collections			\$ 3,687,845
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (1,581,610)
Impact on Parish Sales Tax Collections			\$ 2,106,235

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 2,106,235

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Franklin Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions	\$ 250,000,000		
Total New Local Sales Tax Exemptions	\$ 250,000,000		
Net Increase in Local Sales Tax Revenue for Louisiana Parishes	\$ 575,168,539		

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 131,681		
Tax Reform- Removal of Cap	20%	\$ 26,336	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 26,336	
Net Increase in Severance Tax Distributed to Parish		\$ 0	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.00%	
Parish Percentage of Louisiana Population		0.42%	
Parish Percentage of Personal Income Tax		0.20%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 2,368,341		
Based upon % of Personal Income Tax	\$ 1,127,781		
Average Estimate of Change in Parish Sales Tax Collections	\$ 1,748,061		
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -		
Impact on Parish Sales Tax Collections	\$ 1,748,061		

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,748,061

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Grant Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 1,200,940		
Tax Reform- Removal of Cap	20%	\$ 240,188	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 240,188	
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.29%	
Parish Percentage of Louisiana Population		0.48%	
Parish Percentage of Personal Income Tax		0.28%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 2,863,663		
Based upon % of Personal Income Tax	\$ 1,670,470		
Average Estimate of Change in Parish Sales Tax Collections		\$ 2,267,066	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (70,371)	
Impact on Parish Sales Tax Collections			\$ 2,196,695

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 2,196,695

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Iberia Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 6,590,024	
Tax Reform- Removal of Cap	20%	\$ 1,318,005
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish		\$ 79,788

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.23%
Parish Percentage of Louisiana Population	1.48%
Parish Percentage of Personal Income Tax	1.05%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 8,729,480
Based upon % of Personal Income Tax	\$ 6,193,212
Average Estimate of Change in Parish Sales Tax Collections	\$ 7,461,346
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (3,964,593)
Impact on Parish Sales Tax Collections	\$ 3,496,753

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 3,576,540
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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Iberville Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 3,567,663		
Tax Reform- Removal of Cap	20%	\$ 713,533	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 713,533	
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.36%	
Parish Percentage of Louisiana Population		0.65%	
Parish Percentage of Personal Income Tax		0.55%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 4,662,249		
Based upon % of Personal Income Tax	\$ 3,944,980		
Average Estimate of Change in Parish Sales Tax Collections		\$ 4,303,614	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (15,578,505)	
Impact on Parish Sales Tax Collections			\$ (11,274,891)

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ (11,274,891)

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Jackson Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 1,512,008		
Tax Reform- Removal of Cap	20%	\$ 302,402	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 302,402	
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.83%	
Parish Percentage of Louisiana Population		0.32%	
Parish Percentage of Personal Income Tax		0.19%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 1,743,099		
Based upon % of Personal Income Tax	\$ 1,034,965		
Average Estimate of Change in Parish Sales Tax Collections		\$ 1,389,032	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 1,389,032

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,389,032

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Jefferson Davis Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 3,589,511		
Tax Reform- Removal of Cap		20%	\$ 717,902
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 717,902
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.21%	
Parish Percentage of Louisiana Population		0.69%	
Parish Percentage of Personal Income Tax		0.43%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 4,054,262		
Based upon % of Personal Income Tax	\$ 2,526,569		
Average Estimate of Change in Parish Sales Tax Collections			\$ 3,290,415
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 3,290,415

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 3,290,415

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Jefferson Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 6,878,306		
Tax Reform- Removal of Cap	20%	\$ 1,375,661	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217	
Net Increase in Severance Tax Distributed to Parish			\$ 137,444

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.15%	
Parish Percentage of Louisiana Population		9.22%	
Parish Percentage of Personal Income Tax		9.36%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 53,550,447		
Based upon % of Personal Income Tax	\$ 54,363,577		
Average Estimate of Change in Parish Sales Tax Collections		\$ 53,957,012	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (6,408,722)	
Impact on Parish Sales Tax Collections			\$ 47,548,290

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 47,685,734

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Lafayette Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 1,287,831		
Tax Reform- Removal of Cap	20%	\$ 257,566	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 257,566	
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.89%	
Parish Percentage of Louisiana Population		5.46%	
Parish Percentage of Personal Income Tax		6.05%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 30,111,088		
Based upon % of Personal Income Tax	\$ 33,364,850		
Average Estimate of Change in Parish Sales Tax Collections		\$ 31,737,969	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (9,507,513)	
Impact on Parish Sales Tax Collections			\$ 22,230,456

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 22,230,456

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Lafourche Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 33,265,797		
Tax Reform- Removal of Cap		20%	\$ 6,653,159
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 5,414,942

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.19%	
Parish Percentage of Louisiana Population		2.08%	
Parish Percentage of Personal Income Tax		1.89%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 12,174,626		
Based upon % of Personal Income Tax	\$ 11,062,521		
Average Estimate of Change in Parish Sales Tax Collections			\$ 11,618,574
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (1,466,855)
Impact on Parish Sales Tax Collections			\$ 10,151,719

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 15,566,661

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

LaSalle Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 5,665,947		
Tax Reform- Removal of Cap	20%	\$ 1,133,189	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,133,189	
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		3.88%	
Parish Percentage of Louisiana Population		0.32%	
Parish Percentage of Personal Income Tax		0.19%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 1,400,253		
Based upon % of Personal Income Tax	\$ 831,400		
Average Estimate of Change in Parish Sales Tax Collections			\$ 1,115,827
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 1,115,827

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,115,827

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Lincoln Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 14,966,785		
Tax Reform- Removal of Cap		20%	\$ 2,993,357
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 1,755,140

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.88%	
Parish Percentage of Louisiana Population		1.05%	
Parish Percentage of Personal Income Tax		0.76%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 6,962,923		
Based upon % of Personal Income Tax	\$ 5,039,830		
Average Estimate of Change in Parish Sales Tax Collections			\$ 6,001,376
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (1,333,605)
Impact on Parish Sales Tax Collections			\$ 4,667,771

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 6,422,911

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Livingston Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 2,235,767		
Tax Reform- Removal of Cap	20%	\$ 447,153	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 447,153	
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.20%	
Parish Percentage of Louisiana Population		3.28%	
Parish Percentage of Personal Income Tax		2.65%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 19,235,440		
Based upon % of Personal Income Tax	\$ 15,540,828		
Average Estimate of Change in Parish Sales Tax Collections		\$ 17,388,134	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (607,535)	
Impact on Parish Sales Tax Collections			\$ 16,780,599

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 16,780,600

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The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

Madison Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	-	
Tax Reform- Removal of Cap		20%	\$ -
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ -
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.88%	
Parish Percentage of Louisiana Population		0.20%	
Parish Percentage of Personal Income Tax		0.07%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 1,100,715		
Based upon % of Personal Income Tax	\$ 385,250		
Average Estimate of Change in Parish Sales Tax Collections		\$ 742,982	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections		\$ 742,982	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 742,982

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Morehouse Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	9,395	
Tax Reform- Removal of Cap		20%	\$ 1,879
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,879
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.75%	
Parish Percentage of Louisiana Population		0.52%	
Parish Percentage of Personal Income Tax		0.24%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	2,785,620	
Based upon % of Personal Income Tax	\$	1,285,671	
Average Estimate of Change in Parish Sales Tax Collections		\$ 2,035,646	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (6,833)	
Impact on Parish Sales Tax Collections		\$ 2,028,813	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 2,028,813

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

Natchitoches Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 12,053,936		
Tax Reform- Removal of Cap		20%	\$ 2,410,787
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 1,172,570

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.69%	
Parish Percentage of Louisiana Population		0.79%	
Parish Percentage of Personal Income Tax		0.58%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 5,069,490		
Based upon % of Personal Income Tax	\$ 3,721,904		
Average Estimate of Change in Parish Sales Tax Collections		\$ 4,395,697	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (3,939,511)	
Impact on Parish Sales Tax Collections		\$ 456,186	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,628,757

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Orleans Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 15,709	
Tax Reform- Removal of Cap	20%	\$ 3,142
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ -
Net Increase in Severance Tax Distributed to Parish		\$ 3,142

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.12%
Parish Percentage of Louisiana Population	7.96%
Parish Percentage of Personal Income Tax	8.59%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 45,962,959
Based upon % of Personal Income Tax	\$ 49,600,730
Average Estimate of Change in Parish Sales Tax Collections	\$ 47,781,844
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (4,004,731)
Impact on Parish Sales Tax Collections	\$ 43,777,113

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 43,780,255
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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Ouachita Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	185,586	
Tax Reform- Removal of Cap		20%	\$ 37,117
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 37,117
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.60%	
Parish Percentage of Louisiana Population		3.45%	
Parish Percentage of Personal Income Tax		2.53%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	25,679,584	
Based upon % of Personal Income Tax	\$	18,831,695	
Average Estimate of Change in Parish Sales Tax Collections			\$ 22,255,639
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ -
Impact on Parish Sales Tax Collections			\$ 22,255,639

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 22,255,639

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Plaquemines Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 71,570,869		
Tax Reform- Removal of Cap		20%	\$ 14,314,174
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 13,075,957

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.50%	
Parish Percentage of Louisiana Population		0.49%	
Parish Percentage of Personal Income Tax		0.52%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 2,486,758		
Based upon % of Personal Income Tax	\$ 2,639,009		
Average Estimate of Change in Parish Sales Tax Collections			\$ 2,562,883
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (7,526,602)
Impact on Parish Sales Tax Collections			\$ (4,963,719)

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 8,112,238

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Point Coupee Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 3,645,377		
Tax Reform- Removal of Cap	20%	\$ 729,075	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 729,075	
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.05%	
Parish Percentage of Louisiana Population		0.44%	
Parish Percentage of Personal Income Tax		0.36%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 2,505,930		
Based upon % of Personal Income Tax	\$ 2,050,307		
Average Estimate of Change in Parish Sales Tax Collections		\$ 2,278,119	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 2,278,119

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 2,278,119

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LOUISIANA
DEPARTMENT of REVENUE

The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Rapides Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	780,950	
Tax Reform- Removal of Cap		20%	\$ 156,190
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 156,190
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.02%	
Parish Percentage of Louisiana Population		2.76%	
Parish Percentage of Personal Income Tax		2.62%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	15,625,638	
Based upon % of Personal Income Tax	\$	14,833,033	
Average Estimate of Change in Parish Sales Tax Collections			\$ 15,229,335
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (3,766,958)
Impact on Parish Sales Tax Collections			\$ 11,462,377

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 11,462,377

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Red River Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 67,551,917		
Tax Reform- Removal of Cap		20%	\$ 13,510,383
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 12,272,166

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.17%	
Parish Percentage of Louisiana Population		0.16%	
Parish Percentage of Personal Income Tax		0.16%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 932,901		
Based upon % of Personal Income Tax	\$ 932,901		
Average Estimate of Change in Parish Sales Tax Collections		\$ 932,901	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections		\$ 932,901	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 13,205,067

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Richland Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 401,057	
Tax Reform- Removal of Cap	20%	\$ 80,211
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 4,329
Net Increase in Severance Tax Distributed to Parish		\$ 75,882

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.38%
Parish Percentage of Louisiana Population	0.43%
Parish Percentage of Personal Income Tax	0.24%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 2,609,010
Based upon % of Personal Income Tax	\$ 1,456,191
Average Estimate of Change in Parish Sales Tax Collections	\$ 2,032,601
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -
Impact on Parish Sales Tax Collections	\$ 2,032,601

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 2,108,483
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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Sabine Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 39,888,131	
Tax Reform- Removal of Cap	20%	\$ 7,977,626
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish		\$ 6,739,409

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.48%
Parish Percentage of Louisiana Population	0.48%
Parish Percentage of Personal Income Tax	0.37%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 2,966,516
Based upon % of Personal Income Tax	\$ 2,286,690
Average Estimate of Change in Parish Sales Tax Collections	\$ 2,626,603
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (701,810)
Impact on Parish Sales Tax Collections	\$ 1,924,793

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 8,664,202
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Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

St. Bernard Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 734,222		
Tax Reform- Removal of Cap	20%	\$ 146,844	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 146,844	
Net Increase in Severance Tax Distributed to Parish		\$ 0	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.00%	
Parish Percentage of Louisiana Population		0.97%	
Parish Percentage of Personal Income Tax		0.57%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 5,469,740		
Based upon % of Personal Income Tax	\$ 3,214,177		
Average Estimate of Change in Parish Sales Tax Collections		\$ 4,341,959	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (2,370,511)	
Impact on Parish Sales Tax Collections		\$ 1,971,448	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,971,448

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

St. Charles Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 3,800,244		
Tax Reform- Removal of Cap		20%	\$ 760,049
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 760,049
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.00%	
Parish Percentage of Louisiana Population		1.10%	
Parish Percentage of Personal Income Tax		1.21%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 6,202,798		
Based upon % of Personal Income Tax	\$ 6,823,078		
Average Estimate of Change in Parish Sales Tax Collections		\$ 6,512,938	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (74,448,061)	
Impact on Parish Sales Tax Collections		\$ (67,935,123)	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ (67,935,123)

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

St. Helena Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 936,228	
Tax Reform- Removal of Cap	20%	\$ 187,246
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 187,246
Net Increase in Severance Tax Distributed to Parish		\$ (0)

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.67%
Parish Percentage of Louisiana Population	0.24%
Parish Percentage of Personal Income Tax	0.14%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 1,534,685
Based upon % of Personal Income Tax	\$ 895,233
Average Estimate of Change in Parish Sales Tax Collections	\$ 1,214,959
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -
Impact on Parish Sales Tax Collections	\$ 1,214,959

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 1,214,959
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Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

St. James Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	593,930	
Tax Reform- Removal of Cap		20%	\$ 118,786
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 118,786
Net Increase in Severance Tax Distributed to Parish	\$		-

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.00%	
Parish Percentage of Louisiana Population		0.42%	
Parish Percentage of Personal Income Tax		0.41%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	1,894,673	
Based upon % of Personal Income Tax	\$	1,849,562	
Average Estimate of Change in Parish Sales Tax Collections		\$ 1,872,117	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (17,972,318)	
Impact on Parish Sales Tax Collections	\$	(16,100,201)	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ (16,100,201)

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

St. John Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	121,801	
Tax Reform- Removal of Cap		20%	\$ 24,360
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 24,360
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.25%	
Parish Percentage of Louisiana Population		0.87%	
Parish Percentage of Personal Income Tax		0.60%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	5,151,142	
Based upon % of Personal Income Tax	\$	3,552,512	
Average Estimate of Change in Parish Sales Tax Collections		\$ 4,351,827	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (7,721,868)	
Impact on Parish Sales Tax Collections			\$ (3,370,041)

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ (3,370,041)

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

St. Landry Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 3,080,346		
Tax Reform- Removal of Cap		20%	\$ 616,069
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 616,069
Net Increase in Severance Tax Distributed to Parish			\$ 0

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.30%	
Parish Percentage of Louisiana Population		1.78%	
Parish Percentage of Personal Income Tax		1.26%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 10,639,490		
Based upon % of Personal Income Tax	\$ 7,531,325		
Average Estimate of Change in Parish Sales Tax Collections			\$ 9,085,407
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (1,512,902)
Impact on Parish Sales Tax Collections			\$ 7,572,505

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 7,572,506

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

St. Martin Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 17,017,308		
Tax Reform- Removal of Cap	20%	\$ 3,403,462	
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish			\$ 2,165,245

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.23%	
Parish Percentage of Louisiana Population		1.12%	
Parish Percentage of Personal Income Tax		0.83%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 5,342,977		
Based upon % of Personal Income Tax	\$ 3,959,528		
Average Estimate of Change in Parish Sales Tax Collections			\$ 4,651,253
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ (2,608,027)
Impact on Parish Sales Tax Collections			\$ 2,043,226

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 4,208,470

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



LOUISIANA
DEPARTMENT of REVENUE

The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

St. Mary Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 15,086,357	
Tax Reform- Removal of Cap	20%	\$ 3,017,271
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish		\$ 1,779,054

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	4.65%
Parish Percentage of Louisiana Population	1.03%
Parish Percentage of Personal Income Tax	0.72%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 5,401,509
Based upon % of Personal Income Tax	\$ 3,775,812
Average Estimate of Change in Parish Sales Tax Collections	\$ 4,588,661
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (2,782,061)
Impact on Parish Sales Tax Collections	\$ 1,806,600

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 3,585,654
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LOUISIANA
DEPARTMENT of REVENUE

The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

St. Tammany Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	42,319	
Tax Reform- Removal of Cap		20%	\$ 8,464
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 8,464
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.64%	
Parish Percentage of Louisiana Population		6.03%	
Parish Percentage of Personal Income Tax		7.72%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	31,554,423	
Based upon % of Personal Income Tax	\$	40,398,034	
Average Estimate of Change in Parish Sales Tax Collections		\$ 35,976,228	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (2,341,591)	
Impact on Parish Sales Tax Collections		\$ 33,634,637	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 33,634,637

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The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

Tangipahoa Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 833,292		
Tax Reform- Removal of Cap	20%	\$ 166,658	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 166,658	
Net Increase in Severance Tax Distributed to Parish		\$ 0	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.25%	
Parish Percentage of Louisiana Population		3.02%	
Parish Percentage of Personal Income Tax		2.08%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 17,880,975		
Based upon % of Personal Income Tax	\$ 12,315,373		
Average Estimate of Change in Parish Sales Tax Collections		\$ 15,098,174	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections		\$ 15,098,174	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 15,098,175

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Tensas Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 478,775		
Tax Reform- Removal of Cap	20%	\$ 95,755	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 95,755	
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.38%	
Parish Percentage of Louisiana Population		0.08%	
Parish Percentage of Personal Income Tax		0.05%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 575,620		
Based upon % of Personal Income Tax	\$ 359,762		
Average Estimate of Change in Parish Sales Tax Collections		\$ 467,691	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections		\$ 467,691	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 467,691

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Terrebonne Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 27,991,906	
Tax Reform- Removal of Cap	20%	\$ 5,598,381
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish		\$ 4,360,164

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.50%
Parish Percentage of Louisiana Population	2.27%
Parish Percentage of Personal Income Tax	2.07%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 14,080,351
Based upon % of Personal Income Tax	\$ 12,839,792
Average Estimate of Change in Parish Sales Tax Collections	\$ 13,460,072
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (4,725,123)
Impact on Parish Sales Tax Collections	\$ 8,734,949

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 13,095,113
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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Union Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 318,059	
Tax Reform- Removal of Cap	20%	\$ 63,612
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 63,612
Net Increase in Severance Tax Distributed to Parish		\$ (0)

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	6.20%
Parish Percentage of Louisiana Population	0.45%
Parish Percentage of Personal Income Tax	0.25%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 3,146,510
Based upon % of Personal Income Tax	\$ 1,748,061
Average Estimate of Change in Parish Sales Tax Collections	\$ 2,447,286
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -
Impact on Parish Sales Tax Collections	\$ 2,447,286

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 2,447,286
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The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

Vermilion Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 12,663,472	
Tax Reform- Removal of Cap	20%	\$ 2,532,694
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,238,217
Net Increase in Severance Tax Distributed to Parish		\$ 1,294,477

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	5.17%
Parish Percentage of Louisiana Population	1.25%
Parish Percentage of Personal Income Tax	0.96%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 7,288,288
Based upon % of Personal Income Tax	\$ 5,597,405
Average Estimate of Change in Parish Sales Tax Collections	\$ 6,442,846
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ (452,172)
Impact on Parish Sales Tax Collections	\$ 5,990,674

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 7,285,152
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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Vernon Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions	\$ 250,000,000		
Total New Local Sales Tax Exemptions	\$ 250,000,000		
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 820,606		
Tax Reform- Removal of Cap	20%	\$ 164,121	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 164,121	
Net Increase in Severance Tax Distributed to Parish		\$ 0	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.92%	
Parish Percentage of Louisiana Population		1.01%	
Parish Percentage of Personal Income Tax		0.48%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 5,604,172		
Based upon % of Personal Income Tax	\$ 2,663,369		
Average Estimate of Change in Parish Sales Tax Collections		\$ 4,133,770	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections		\$ 4,133,770	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 4,133,770

Disclaimer: The Statewide estimates and the Parish-Specific estimates are based on a variety of assumptions that may not result in actual experiences. Differences between this chart and actual results are likely due to the uncertain nature of the tax collections in the State of Louisiana.



LOUISIANA
DEPARTMENT of REVENUE

The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

Washington Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%

	4.45%	5.10%
New Local Sales Tax Revenue		
Digital Products	\$ 45,000,000	\$ 51,573,034
Services	\$ 558,000,000	\$ 639,505,618
Telecommunications	\$ 117,000,000	\$ 134,089,888
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539
New Local Sales Tax Exemptions		5.10%
Prescriptions	\$ 250,000,000	
Total New Local Sales Tax Exemptions	\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact

2023 Severance Tax Collections	\$ 342,301	
Tax Reform- Removal of Cap	20%	\$ 68,460
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 68,460
Net Increase in Severance Tax Distributed to Parish		\$ 0

Estimate of Parish-Specific Sales Tax Impacts

Average Parish Sales Tax Rate	4.89%
Parish Percentage of Louisiana Population	0.98%
Parish Percentage of Personal Income Tax	0.44%
Estimated Parish-Specific New Local Sales Tax Revenue	
Based upon % of Population	\$ 5,404,554
Based upon % of Personal Income Tax	\$ 2,426,535
Average Estimate of Change in Parish Sales Tax Collections	\$ 3,915,544
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -
Impact on Parish Sales Tax Collections	\$ 3,915,544

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT

Increase (Decrease) in Revenue for Parish Governments	\$ 3,915,545
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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

Webster Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 5,030,553		
Tax Reform- Removal of Cap	20%	\$ 1,006,111	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 1,006,111	
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.64%	
Parish Percentage of Louisiana Population		0.77%	
Parish Percentage of Personal Income Tax		0.62%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 4,029,338		
Based upon % of Personal Income Tax	\$ 3,244,402		
Average Estimate of Change in Parish Sales Tax Collections		\$ 3,636,870	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections			\$ 3,636,870

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 3,636,869

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

West Baton Rouge Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 2,970,569		
Tax Reform- Removal of Cap	20%	\$ 594,114	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 594,114	
Net Increase in Severance Tax Distributed to Parish			\$ (0)

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.50%	
Parish Percentage of Louisiana Population		0.62%	
Parish Percentage of Personal Income Tax		0.58%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 3,845,735		
Based upon % of Personal Income Tax	\$ 3,597,623		
Average Estimate of Change in Parish Sales Tax Collections		\$ 3,721,679	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ (2,719,532)	
Impact on Parish Sales Tax Collections			\$ 1,002,147

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,002,147

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The Louisiana Forward Plan

Sales and Severance Tax Revenue Impact on Parish Governments

West Carroll Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
	4.45%	5.10%	
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
		5.10%	
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes			\$ 575,168,539

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	-	
Tax Reform- Removal of Cap		20%	\$ -
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ -
Net Increase in Severance Tax Distributed to Parish			\$ -

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		6.00%	
Parish Percentage of Louisiana Population		0.20%	
Parish Percentage of Personal Income Tax		0.11%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	1,353,338	
Based upon % of Personal Income Tax	\$	744,336	
Average Estimate of Change in Parish Sales Tax Collections			\$ 1,048,837
Other Parish-Specific Sales Tax Revenue Loss- MME			\$ -
Impact on Parish Sales Tax Collections			\$ 1,048,837

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,048,837

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The Louisiana Forward Plan

Sales and Severance Tax Revenue

Impact on Parish Governments

West Feliciana Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue			
		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			
			5.10%
Prescriptions	\$ 250,000,000		
Total New Local Sales Tax Exemptions	\$ 250,000,000		
Net Increase in Local Sales Tax Revenue for Louisiana Parishes	\$ 575,168,539		

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$ 69,324		
Tax Reform- Removal of Cap	20%	\$ 13,865	
2023 Allocation Amount (Included Cap of \$1,238,217)		\$ 13,865	
Net Increase in Severance Tax Distributed to Parish		\$ (0)	

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		5.25%	
Parish Percentage of Louisiana Population		0.34%	
Parish Percentage of Personal Income Tax		0.28%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$ 2,013,090		
Based upon % of Personal Income Tax	\$ 1,657,839		
Average Estimate of Change in Parish Sales Tax Collections	\$ 1,835,464		
Other Parish-Specific Sales Tax Revenue Loss- MME	\$ -		
Impact on Parish Sales Tax Collections	\$ 1,835,464		

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,835,464

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The Louisiana Forward Plan
Sales and Severance Tax Revenue
Impact on Parish Governments

Winn Parish

Statewide Estimates Based on Average Sales Tax Rate of 5.1%			
New Local Sales Tax Revenue		4.45%	5.10%
Digital Products	\$ 45,000,000	\$ 51,573,034	
Services	\$ 558,000,000	\$ 639,505,618	
Telecommunications	\$ 117,000,000	\$ 134,089,888	
Total New Local Sales Tax Revenue	\$ 720,000,000	\$ 825,168,539	
New Local Sales Tax Exemptions			5.10%
Prescriptions		\$ 250,000,000	
Total New Local Sales Tax Exemptions		\$ 250,000,000	
Net Increase in Local Sales Tax Revenue for Louisiana Parishes		\$ 575,168,539	

Estimate of Parish-Specific Severance Tax Impact			
2023 Severance Tax Collections	\$	511,085	
Tax Reform- Removal of Cap		20%	\$ 102,217
2023 Allocation Amount (Included Cap of \$1,238,217)			\$ 102,217
Net Increase in Severance Tax Distributed to Parish	\$		-

Estimate of Parish-Specific Sales Tax Impacts			
Average Parish Sales Tax Rate		4.83%	
Parish Percentage of Louisiana Population		0.29%	
Parish Percentage of Personal Income Tax		0.17%	
Estimated Parish-Specific New Local Sales Tax Revenue			
Based upon % of Population	\$	1,579,683	
Based upon % of Personal Income Tax	\$	926,021	
Average Estimate of Change in Parish Sales Tax Collections		\$ 1,252,852	
Other Parish-Specific Sales Tax Revenue Loss- MME		\$ -	
Impact on Parish Sales Tax Collections	\$	1,252,852	

COMPUTATION OF TOTAL IMPACTS ON PARISH GOVERNMENT	
Increase (Decrease) in Revenue for Parish Governments	\$ 1,252,852

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