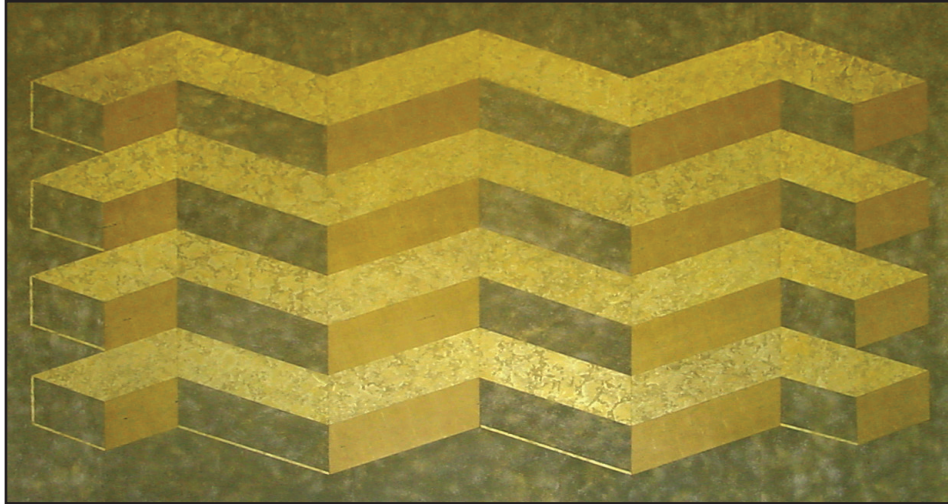


2012 - 2013

Annual Tax Collection Report



- 1 A Message From The Secretary
- 2 The LDR Mission
- 3 Contact Us

Summary of Collections

- 6 Tax Cash Collections: *Five-Year Comparison of Major Taxes*
- 7 Tax Collections: *2012-13 Monthly Cash Collections*
- 9 Tax Collections: *Cash Collections After Accrual Adjustments - Two-Year Comparison*
- 10 Tax Collections: *Cash Collections After Accrual Adjustments*
- 11 Tax Collections: *Cash Collections - Five-Year Comparison of Total Collections*
- 12 Summary of Tax Collections & Refunds: *By Tax/Fee Type*
- 13 Parish Comparison of Various & Per Capita Tax Collections
- 15 Local Dedications: *State Hotel/Motel Tax Collections*
- 16 Various: *Fund Distributions*
- 17 Offers in Compromise (FY 2012-13)

Data by Tax Type

- 21-23 Alcoholic Beverage Tax
 - 24-27 Corporation Income and Franchise Tax
 - 28-36 Individual Income Tax
 - 37-38 Petroleum Products Tax
 - 39-44 Sales Tax
 - 45-49 Severance Tax
 - 52-54 Tobacco Tax
-

To the Honorable Bobby Jindal, Governor of Louisiana, and Members of the Louisiana Legislature



Tim Barfield

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year ending June 30, 2013.

The 2013 fiscal year closed with the department having reached numerous benchmarks toward our goals of maximizing compliance with the state's tax laws, improving operational efficiency and accuracy, and ensuring first-rate customer service.

After committing to eliminate tax fraud, we entered fiscal year 2013 with the advancement and renewal of several anti-fraud initiatives, including a LexisNexis identity theft program, an anti-fraud initiative operated by the department's Criminal Investigation Division in conjunction with the state office of the attorney general, and an initiative administered by the department's Office Audit Division. These initiatives prevented the loss of several million dollars in fraudulent refunds, with the Office Audit program alone preventing the loss of over \$21 million during the 2013 fiscal year.

I would also like to note the following achievements in collections and customer service:

- *We attained an 89% recovery rate on delinquent tax accounts*
- *We performed 2,137 audits and collected over \$99 million in overdue taxes*
- *We reduced the time required to process paper returns by 27%, from an average of 7.09 days to an average of 5.2 days*

The department intends to build on these accomplishments from the fiscal year ending June 30, 2013, by continuing to increase the level of customer service we provide and to increase the collection of state revenues for fiscal years 2014 and beyond. To that end, some of the successes I look forward to reporting for the fiscal year ending June 30, 2014, include an increased response to taxpayer phone calls and the collection details from the 2013 Tax Amnesty Program.

We will continue to pursue excellence in our interactions with all of our stakeholders, including taxpayers, the business community, Louisiana lawmakers, and other public servants.

Yours in public service,

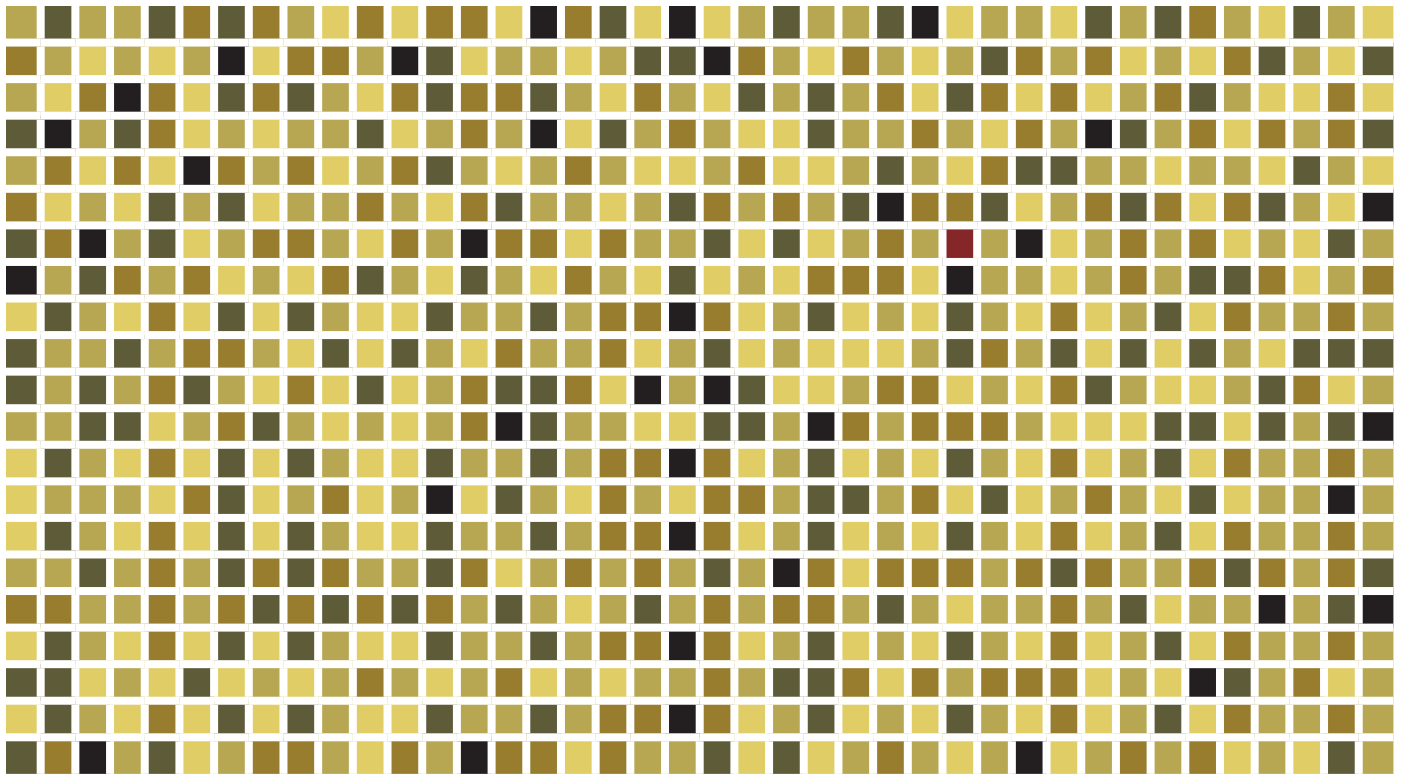
A handwritten signature in black ink, appearing to read 'Tim Barfield', written in a cursive style.

Tim Barfield | Secretary of Revenue
Louisiana Department of Revenue

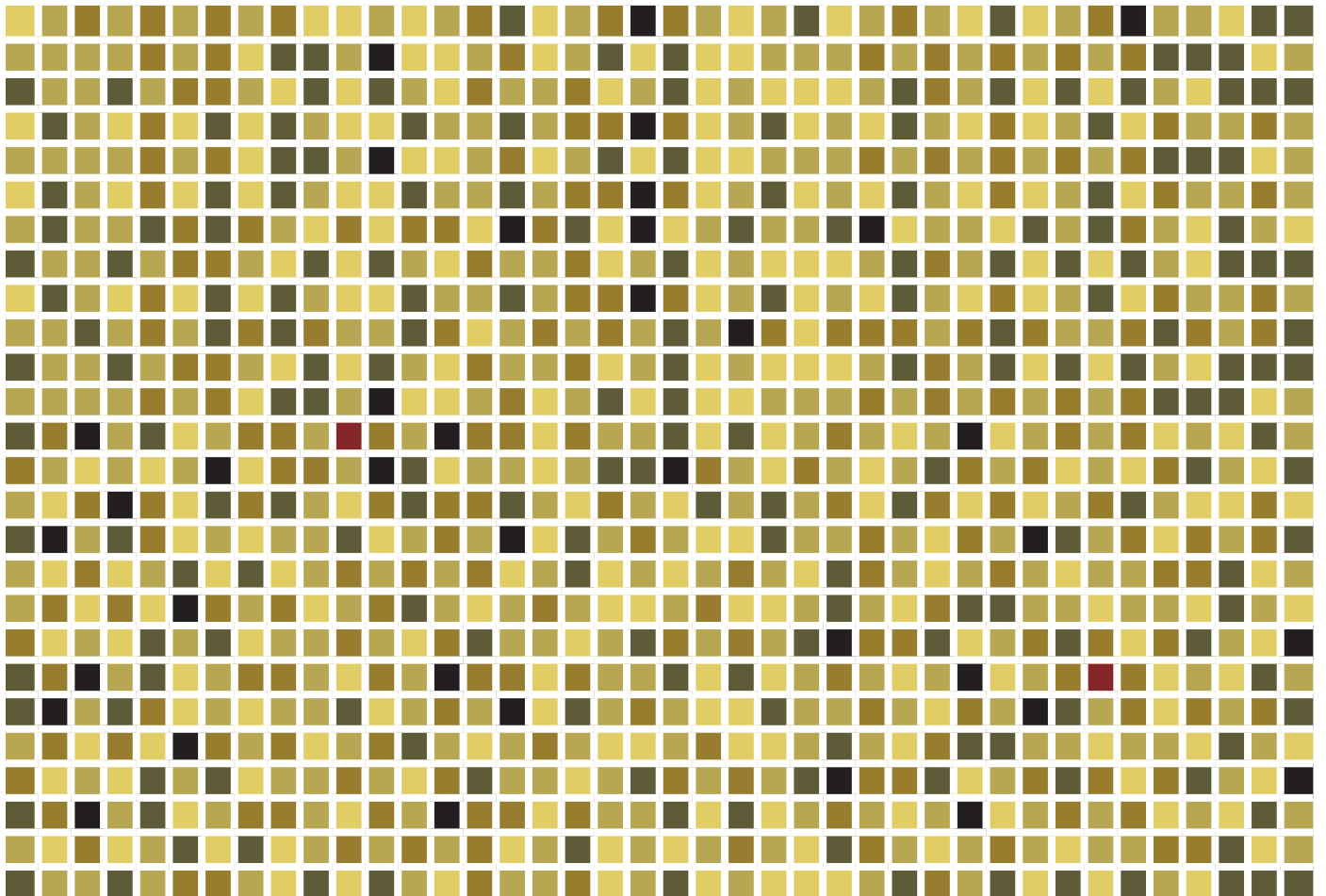
To fairly and efficiently collect state tax revenues to fund public services; to regulate charitable gaming and the sale of alcoholic beverages and tobacco; and to support state agencies in the collection of overdue debts.

BATON ROUGE HEADQUARTERS

Post Office Box 201
Baton Rouge, LA 70821-0201
617 North Third Street
Baton Rouge, LA 70802
855.307.3893



Summary of Collections

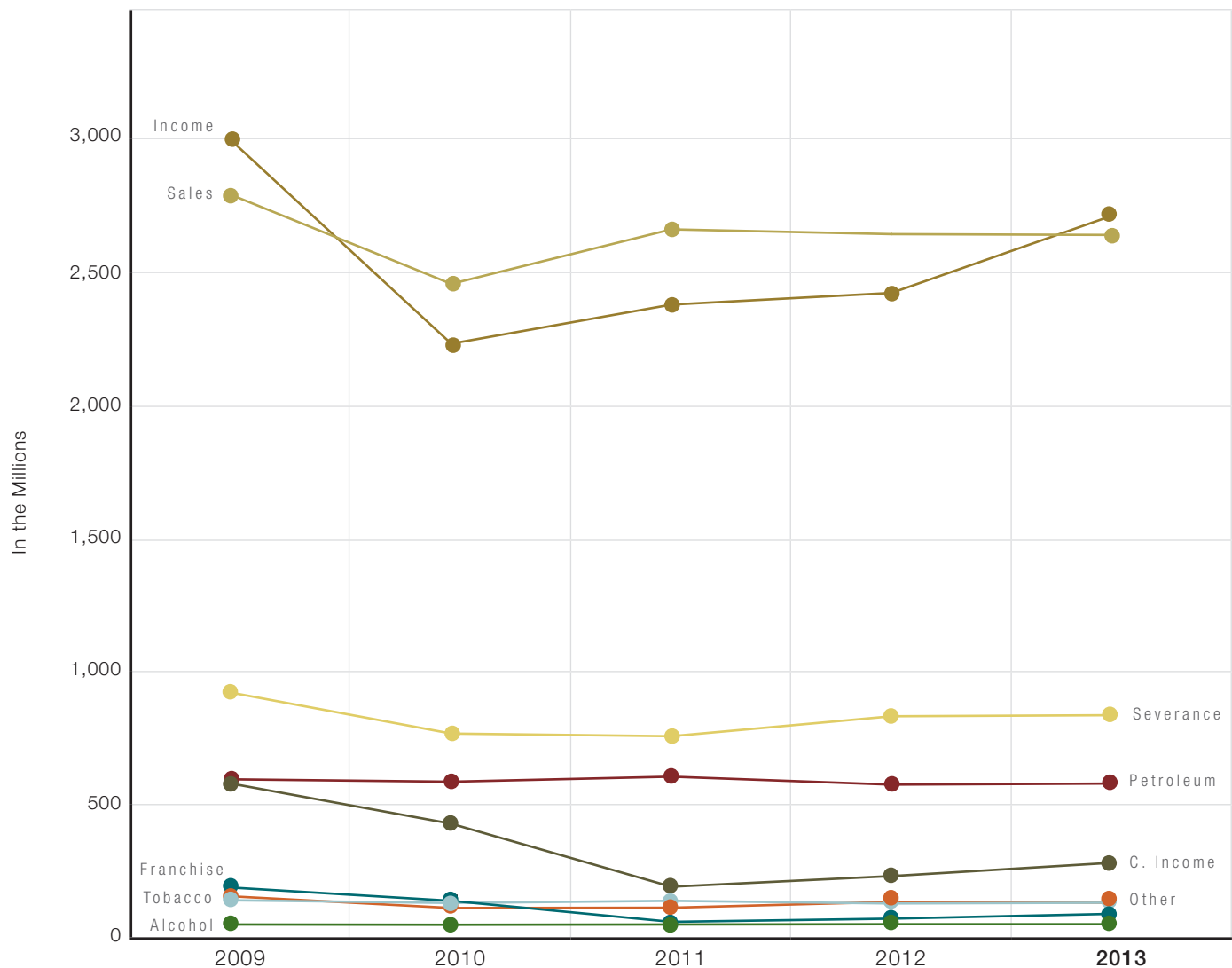


Tax Cash Collections

Five-Year Comparison of Major Taxes

| Collections (In Millions) | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 |
|---------------------------|----------|---------|----------|----------|-----------------|
| Sales * | \$ 2,800 | \$2,465 | \$ 2,670 | \$ 2,652 | \$ 2,649 |
| Income (except Fiduciary) | 3,005 | 2,240 | 2,387 | 2,431 | 2,721 |
| Severance | 928 | 774 | 764 | 839 | 843 |
| Corporation Franchise | 195 | 145 | 66 | 78 | 96 |
| Corporation Income | 586 | 435 | 198 | 238 | 288 |
| Petroleum Products | 602 | 593 | 612 | 582 | 586 |
| Liquor/Alcohol | 56 | 55 | 56 | 57 | 57 |
| Tobacco | 147 | 137 | 145 | 135 | 138 |
| Other | 162 | 118 | 119 | 141 | 138 |

*La Tourism and Promotion Tax of \$19,639,204.34 is included



2012 – 2013 Monthly Cash Collections

| Tax | Jul 12 | Aug 12 | Sep 12 | Oct 12 | Nov 12 | Dec 12 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Corporation Franchise | \$ 446,835 | \$ (2,285,376) | \$ 27,759,489 | \$ (7,792,312) | \$ (1,206,249) | \$ 14,668,637 |
| Gift Tax | 947 | 1,464 | 0 | (1,404) | 0 | 31,936 |
| Hazardous Waste Disposal Tax | 834,005 | 5,344 | (420) | 791,708 | 5,357 | 794 |
| Income Taxes | | | | | | |
| Corporation | 1,340,504 | (6,856,051) | 83,278,468 | (23,376,935) | (3,606,358) | 44,005,912 |
| Fiduciary | 9,014 | 256,559 | 591,024 | 316,043 | 1,148,711 | (218,442) |
| Individual, Declaration, & Withholding | 264,337,456 | 189,847,364 | 240,644,096 | 280,380,357 | 209,289,356 | 242,621,849 |
| Inheritance & Estate Transfer Tax | (32,574) | (8,836) | (4,875) | 35 | 580 | 160 |
| Liquor – Alcoholic Beverage Taxes | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 2,016,910 | 1,422,983 | 1,576,322 | 1,675,371 | 2,156,978 | 1,890,559 |
| Low Alcoholic Content (Beer) | 3,069,257 | 2,885,143 | 3,202,505 | 2,975,904 | 2,975,387 | 2,882,396 |
| Out-of-State Shippers | 32,340 | 3,197 | 3,689 | 5,960 | 532 | 713 |
| Natural Resources – Severance Tax | 74,958,348 | 62,109,736 | 64,002,754 | 64,351,634 | 67,880,235 | 74,548,450 |
| Petroleum Products | | | | | | |
| Gasoline & Inspection Fees | 36,933,169 | 36,327,360 | 38,761,903 | 35,849,855 | 39,216,646 | 36,857,973 |
| Special Fuels & Inspection Fees | 11,098,745 | 11,438,924 | 12,224,830 | 10,938,661 | 12,048,059 | 11,478,834 |
| Public Utilities and Carriers | | | | | | |
| Inspection and Supervision Fee | 429,737 | 155,022 | 1,041,296 | 499,296 | 198,650 | 1,393,558 |
| Natural Gas Franchise Tax | 98,842 | 29,892 | 0 | 213,495 | 624,706 | 0 |
| Transportation & Communication Utilities Tax | 674,923 | 651,510 | 526,328 | 601,924 | 488,787 | 302,447 |
| Sales Tax | 243,165,865 | 194,921,221 | 202,227,336 | 216,512,842 | 219,085,165 | 218,336,056 |
| Tobacco Tax | 11,211,312 | 10,289,618 | 11,818,004 | 11,976,407 | 11,385,867 | 11,805,276 |
| TOTAL STATE TAXES | 650,625,633 | 501,195,072 | 687,652,750 | 595,918,843 | 561,692,409 | 660,607,108 |
| Other Taxes | 1,095,395 | 3,780,754 | 638,819 | 1,466,909 | 2,860,014 | 733,473 |
| Hotel/Motel Room Occupancy Tax | | | | | | |
| LA Stadium and Exposition District | 3,920,226 | 2,647,206 | 2,930,607 | 2,023,411 | 2,856,699 | 4,085,623 |
| New Orleans Exhibition Hall Authority | 2,579,818 | 1,686,277 | 1,866,289 | 1,256,852 | 1,756,550 | 2,628,028 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 1,285,467 | 1,109,584 | 1,114,599 | 933,369 | 1,098,103 | 1,348,827 |
| Service Contractor Tax | 99,534 | 320,687 | 66,617 | 69,237 | 96,254 | 131,877 |
| Tour Tax | 21,324 | 17,282 | 14,801 | 188 | 10,186 | 1,918 |
| TOTAL CASH COLLECTIONS | \$ 659,627,396 | \$ 510,756,861 | \$ 694,284,480 | \$ 601,668,808 | \$ 570,370,215 | \$ 669,536,853 |

| Tax | Jan 13 | Feb 13 | Mar 13 | Apr 13 | May 13 | Jun 13 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Corporation Franchise | \$ (1,417,756) | \$ (4,458,238) | \$ (2,623,842) | \$ 38,736,726 | \$ 9,979,570 | \$ 23,903,591 |
| Gift Tax | 0 | 8,071 | 0 | 862 | 1,428 | 0 |
| Hazardous Waste Disposal Tax | 696,620 | 74,884 | 121 | 542,924 | 5,123 | 35,863 |
| Income Taxes | | | | | | |
| Corporation | (4,237,069) | (13,374,714) | (7,257,932) | 116,285,903 | 29,938,711 | 71,710,774 |
| Fiduciary | 1,964,593 | (31,024) | (105,546) | 4,695,529 | 4,603,277 | (50,478) |
| Individual, Declaration, & Withholding | 404,641,993 | 217,489,776 | (99,765,778) | 272,685,749 | 265,946,139 | 232,860,050 |
| Inheritance & Estate Transfer Tax | (419) | (376) | (283) | (6) | 0 | 1,914 |
| Liquor – Alcoholic Beverage Taxes | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 2,399,883 | 1,784,259 | 1,710,159 | 1,816,988 | 1,772,092 | 1,905,634 |
| Low Alcoholic Content (Beer) | 2,779,811 | 2,553,193 | 2,524,219 | 2,802,105 | 3,007,316 | 3,404,384 |
| Out-of-State Shippers | 5,077 | (758) | 3,038 | 7,689 | 4,066 | 62,164 |
| Natural Resources – Severance Tax | 70,668,167 | 77,502,056 | 73,895,678 | 65,693,034 | 72,730,782 | 74,402,769 |
| Petroleum Products | | | | | | |
| Gasoline & Inspection Fees | 36,744,294 | 33,991,471 | 34,460,682 | 40,098,468 | 38,098,369 | 40,734,835 |
| Special Fuels & Inspection Fees | 11,365,063 | 10,460,637 | 10,790,657 | 12,004,093 | 11,919,575 | 11,836,917 |
| Public Utilities and Carriers | | | | | | |
| Inspection and Supervision Fee | 231,656 | 307,918 | 1,224,929 | 443,265 | 357,525 | 1,588,616 |
| Natural Gas Franchise Tax | 235,460 | 28,982 | 220,803 | 186,915 | 45,302 | 0 |
| Transportation & Communication Utilities Tax | 864,846 | 729,348 | 397,742 | 700,451 | 636,829 | 499,018 |
| Sales Tax | 255,819,138 | 203,093,962 | 197,623,078 | 233,582,401 | 236,779,401 | 228,246,222 |
| Tobacco Tax | 10,335,262 | 10,355,180 | 12,502,505 | 14,067,452 | 12,428,751 | 9,971,200 |
| TOTAL STATE TAXES | 793,096,619 | 540,514,629 | 225,600,229 | 804,350,547 | 688,254,256 | 701,113,474 |
| Other Taxes | 996,929 | 3,221,908 | 533,236 | 547,188 | 3,302,773 | 1,165,798 |
| Hotel/Motel Room Occupancy Tax | | | | | | |
| LA Stadium and Exposition District | 3,142,223 | 2,715,168 | 3,211,567 | 4,759,828 | 4,734,851 | 4,681,354 |
| New Orleans Exhibition Hall Authority | 1,999,027 | 1,760,050 | 2,056,951 | 3,082,872 | 3,096,204 | 3,121,402 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 1,203,955 | 1,254,323 | 1,269,322 | 1,424,502 | 1,686,925 | 1,526,654 |
| Service Contractor Tax | 35,672 | 195,712 | 21,911 | 130,094 | 20,729 | 245,949 |
| Tour Tax | 9,150 | 6,547 | 20,383 | 10,965 | 9,059 | 14,363 |
| TOTAL CASH COLLECTIONS | \$ 800,483,575 | \$ 549,668,338 | \$ 232,713,600 | \$ 814,305,996 | \$ 701,104,796 | \$ 711,868,993 |

15 - Year Cash Tax Collection Record

In Millions

| Tax | FY 99 | FY 00 | FY 01 | FY 02 | FY 03 | FY 04 | FY 05 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Corporation Franchise | \$ 296.04 | \$ 269.73 | \$ 247.67 | \$ 262.08 | \$ 187.45 | \$ 182.77 | \$ 289.94 |
| Gift Tax | 9.23 | 5.11 | 4.68 | 4.32 | 5.45 | 3.86 | 3.52 |
| Hazardous Waste Disposal Tax | 4.23 | 3.92 | 4.58 | 4.32 | 4.40 | 4.86 | 5.17 |
| Income Taxes | | | | | | | |
| Corporation | 286.94 | 222.57 | 284.81 | 270.03 | 198.13 | 232.62 | 374.58 |
| Fiduciary | 13.24 | 12.53 | 13.20 | 9.35 | 4.81 | 4.44 | 13.08 |
| Individual, Declaration, & Withholding | 1,516.81 | 1,584.20 | 1,724.88 | 1,774.20 | 1,865.60 | 2,191.54 | 2,380.28 |
| Inheritance & Estate Transfer Tax | 86.68 | 91.29 | 81.10 | 65.19 | 53.23 | 43.95 | 27.88 |
| Liquor – Alcoholic Beverage Taxes | | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 13.86 | 16.10 | 16.18 | 16.13 | 16.09 | 16.85 | 17.08 |
| Low Alcoholic Content (Beer) | 36.45 | 38.11 | 37.10 | 35.13 | 36.42 | 36.10 | 36.57 |
| Out-of-State Shippers | 0.01 | 0.02 | 0.02 | 0.02 | 0.02 | 0.03 | 0.04 |
| Natural Resources – Severance Tax | 261.92 | 376.67 | 463.90 | 493.21 | 437.71 | 514.49 | 664.56 |
| Petroleum Products | | | | | | | |
| Gasoline & Inspection Fees | 423.31 | 432.33 | 425.22 | 435.97 | 448.70 | 440.28 | 450.74 |
| Special Fuels & Inspection Fees | 109.14 | 115.45 | 114.77 | 116.12 | 116.49 | 123.06 | 132.15 |
| Public Utilities and Carriers | | | | | | | |
| Inspection and Supervision Fee | 4.14 | 4.79 | 5.13 | 5.19 | 5.09 | 5.58 | 0.00 |
| Natural Gas Franchise Tax | 7.32 | 9.93 | 6.75 | 5.31 | 14.77 | 3.31 | 7.99 |
| Transportation & Communication Utilities Tax | 5.68 | 3.01 | 2.44 | 2.85 | (0.87) | 8.58 | 3.09 |
| Sales Tax | 2,040.67 | 2,099.41 | 2,372.16 | 2,418.17 | 2,284.06 | 2,166.22 | 2,305.30 |
| Tobacco Tax | 85.57 | 90.30 | 91.94 | 113.99 | 125.43 | 144.57 | 153.59 |
| TOTAL STATE TAXES | 5,201.24 | 5,375.47 | 5,896.53 | 6,031.58 | 5,802.98 | 6,123.11 | 6,865.56 |
| Other Taxes | 52.05 | 41.47 | 34.55 | 37.35 | 40.15 | 28.86 | 34.04 |
| Hotel/Motel Room Occupancy Tax | | | | | | | |
| LA Stadium and Exposition District | 28.23 | 30.24 | 34.10 | 32.73 | 30.58 | 30.74 | 35.48 |
| New Orleans Exhibition Hall Authority | 12.31 | 13.32 | 14.95 | 14.51 | 19.34 | 20.23 | 24.27 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 8.83 | 8.73 | 10.23 | 10.19 | 11.86 | 12.73 | 13.70 |
| Service Contractor Tax | 1.44 | 1.70 | 1.88 | 1.61 | 1.43 | 1.36 | 1.90 |
| Tour Tax | 0.18 | 0.16 | 0.19 | 0.17 | 0.14 | 0.13 | 0.12 |
| TOTAL CASH COLLECTIONS | \$ 5,304.28 | \$ 5,471.09 | \$ 5,992.43 | \$ 6,128.14 | \$ 5,906.48 | \$ 6,217.16 | \$ 6,975.07 |

| Tax | FY 06 | FY 07 | FY 08 | FY 09 | FY 10 | FY 11 | FY 12 | FY 13 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Corporation Franchise | \$ 261.17 | \$ 284.39 | \$ 247.69 | \$ 195.56 | \$ 145.10 | \$ 65.91 | \$ 77.86 | \$ 95.71 |
| Gift Tax | 2.26 | 5.60 | 3.48 | 1.97 | 0.21 | 0.12 | (0.03) | 0.04 |
| Hazardous Waste Disposal Tax | 5.17 | 4.96 | 4.30 | 3.55 | 3.09 | 3.20 | 3.02 | 2.99 |
| Income Taxes | | | | | | | | |
| Corporation | 504.85 | 721.27 | 746.71 | 586.10 | 435.30 | 197.73 | 238.30 | 287.85 |
| Fiduciary | 10.55 | 42.72 | 32.26 | 25.47 | 9.50 | 1.59 | 11.73 | 13.18 |
| Individual, Declaration, & Withholding | 2,453.61 | 3,116.25 | 3,241.86 | 3,005.46 | 2,240.20 | 2,386.58 | 2,431.34 | 2,720.98 |
| Inheritance & Estate Transfer Tax | 10.87 | 5.07 | 7.89 | 3.28 | 1.60 | 0.90 | (0.69) | (0.04) |
| Liquor – Alcoholic Beverage Taxes | | | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 16.80 | 16.99 | 19.35 | 19.39 | 19.50 | 20.26 | 21.44 | 22.13 |
| Low Alcoholic Content (Beer) | 36.42 | 36.48 | 36.36 | 37.30 | 35.60 | 35.64 | 35.69 | 35.06 |
| Out-of-State Shippers | 0.04 | 0.03 | 0.07 | 0.07 | 0.15 | 0.13 | 0.09 | 0.13 |
| Natural Resources – Severance Tax | 719.26 | 898.35 | 1,046.65 | 928.02 | 773.59 | 764.11 | 839.87 | 842.74 |
| Petroleum Products | | | | | | | | |
| Gasoline & Inspection Fees | 462.75 | 475.03 | 451.53 | 458.77 | 453.80 | 469.14 | 445.51 | 448.08 |
| Special Fuels & Inspection Fees | 144.23 | 147.84 | 140.18 | 139.97 | 138.90 | 143.16 | 136.85 | 137.60 |
| Public Utilities and Carriers | | | | | | | | |
| Inspection and Supervision Fee | 5.38 | 5.80 | 8.42 | 8.86 | 7.20 | 8.56 | 7.74 | 7.87 |
| Natural Gas Franchise Tax | 4.04 | 12.50 | 5.40 | 4.72 | 1.90 | 2.00 | 5.29 | 1.68 |
| Transportation & Communication Utilities Tax | 3.60 | 3.93 | 4.24 | 16.32 | 11.20 | 11.15 | 8.96 | 7.07 |
| Sales Tax | 2,731.16 | 2,801.97 | 2,883.31 | 2,800.07 | 2,465.10 | 2,670.21 | 2,652.04 | 2,649.39 |
| Tobacco Tax | 134.81 | 143.00 | 147.37 | 146.48 | 137.00 | 144.60 | 135.28 | 138.15 |
| TOTAL STATE TAXES | 7,506.97 | 8,722.18 | 9,027.08 | 8,381.36 | 6,878.94 | 6,924.99 | 7,050.29 | 7,410.61 |
| Other Taxes | 36.30 | 40.48 | 46.90 | 43.62 | 22.76 | 21.82 | 25.50 | 20.34 |
| Hotel/Motel Room Occupancy Tax | | | | | | | | |
| LA Stadium and Exposition District | 22.97 | 24.74 | 29.49 | 27.58 | 28.90 | 33.87 | 37.03 | 41.71 |
| New Orleans Exhibition Hall Authority | 13.17 | 14.97 | 18.77 | 17.07 | 18.60 | 21.86 | 24.04 | 26.90 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 7.18 | 8.39 | 10.76 | 10.55 | 11.54 | 12.75 | 14.30 | 15.26 |
| Service Contractor Tax | 0.58 | 0.49 | 1.08 | 1.25 | 1.19 | 1.29 | 1.21 | 1.43 |
| Tour Tax | 0.04 | 0.03 | 0.65 | 0.06 | 0.07 | 0.81 | 0.13 | 0.14 |
| TOTAL CASH COLLECTIONS | \$ 7,587.21 | \$ 8,811.28 | \$ 9,134.73 | \$ 8,481.49 | \$ 6,962.00 | \$ 7,017.39 | \$ 7,152.50 | \$ 7,516.39 |

Cash Collections After Accrual Adjustments

Two-Year Comparison

| State Revenues | Total Net Collections FY 2011-12 | Total Net Collections FY 2012-13 | % Change |
|---|----------------------------------|----------------------------------|--------------|
| Automobile Rental Tax | \$ 5,415,538.98 | \$ 22,041.29 | -90.59% |
| Contractor's Fee | 10.00 | 875.00 | 8,650.00% |
| Corporation Franchise Tax | 89,986,147.72 | 84,732,265.31 | -5.84% |
| Electric Co-op Fee | 26,749.10 | 47,474.30 | 77.48% |
| Gift Tax | (32,488.88) | 42,357.00 | 230.37% |
| Hazardous Waste Disposal Tax | 3,116,734.63 | 3,251,440.22 | 4.32% |
| Income Taxes | | | |
| Corporation | 274,661,283.63 | 254,914,766.17 | -7.19% |
| Fiduciary | 11,491,613.82 | 13,800,528.39 | 20.09% |
| Individual, Declaration, & Withholding | 2,512,039,629.52 | 2,735,990,906.49 | 8.92% |
| Inheritance Tax | (778,175.71) | (12,105.64) | 98.44% |
| Liquors – Alcoholic Beverage Taxes | | | |
| High Alcoholic Content (Liquor/Wine) | 21,464,175.14 | 21,989,944.67 | 2.45% |
| Low Alcoholic Content (Beer) | 35,404,645.10 | 34,889,370.73 | -1.46% |
| Out-of-State Shippers | 101,848.28 | 123,787.81 | 21.54% |
| Marijuana & Controlled Dangerous Substance Tax | 904.50 | (2,692.18) | -397.64% |
| Minerals, Oil, And Gas | | | |
| Pipeline Safety Inspection Fee | 0.00 | 0.00 | 0.00% |
| Surface Mining & Reclamation Fee | 280,609.84 | 348,714.40 | 24.27% |
| Oil Spill Contingency Fee | 7,427,332.82 | 8,479,302.53 | 14.16% |
| Oilfield Site Restoration – Gas | 4,159,761.27 | 4,014,806.54 | -3.48% |
| Oilfield Site Restoration – Oil | 1,750,196.48 | 836,969.30 | -52.18% |
| Natural Resources – Severance Tax | 835,509,112.03 | 842,887,860.26 | 0.88% |
| Petroleum Products | | | |
| Gasoline Tax | 440,635,890.83 | 446,377,776.88 | 1.30% |
| Gasoline Inspection Fee | 2,782,639.26 | 2,880,323.68 | 3.51% |
| Special Fuels Tax | 134,427,241.40 | 136,647,594.54 | 1.65% |
| Special Fuels Inspection Fee | 1,554,474.97 | 1,476,436.98 | -5.02% |
| Public Utilities | | | |
| Inspection and Supervision Fee | 7,886,648.26 | 8,038,100.35 | 1.92% |
| Natural Gas Franchise Tax | 4,909,487.61 | 1,641,522.70 | -66.56% |
| Transportation & Communication Utilities Tax | 8,223,044.53 | 6,419,009.12 | -21.94% |
| Sales Tax | 2,635,134,245.79 | 2,607,583,661.10 | -1.05% |
| Telecommunication Tax | 910,107.21 | 815,908.35 | -10.35% |
| Tobacco | 135,698,481.65 | 135,632,847.00 | -0.05% |
| SUBTOTALS – STATE REVENUES | \$ 7,174,187,889.78 | \$ 7,353,871,793.29 | 2.50% |
| Other Taxes | | | |
| Beer Taxes – Parish and Municipalities | 5,288,912.66 | 5,172,090.30 | -2.21% |
| Louisiana Tourism and Promotion District | 19,581,714.68 | 19,490,649.76 | -0.47% |
| Hotel/Motel Room Occupancy Tax | | | |
| Louisiana Stadium and Exposition District | 37,025,525.52 | 41,708,762.27 | 12.65% |
| New Orleans Exhibition Hall Authority | 24,041,614.82 | 26,890,320.03 | 11.85% |
| New Orleans Exhibition Hall Authority Taxes | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 14,299,660.56 | 15,255,629.78 | 6.69% |
| Service Contractor Tax | 1,212,909.21 | 1,434,272.58 | 18.25% |
| Tour Tax | 132,207.12 | 136,164.86 | 2.99% |
| Consumer Use Tax – Local* | 117,462.29 | (51,610.94) | -143.94% |
| Consumer Use Tax – Excise | 4,698.51 | 5,154.58 | 9.71% |
| Catalog Sales Tax – Local | 246,884.56 | 376,418.42 | 52.47% |
| SUBTOTAL – OTHER TAXES | \$ 101,951,589.93 | \$ 110,417,851.64 | 8.30% |
| GRAND TOTALS | \$ 7,276,139,479.71 | \$ 7,464,289,644.93 | 2.59% |

* Does not include collections of \$489,740 from Individual Income Tax returns during FY 2012-13 and \$511,437 received during FY 2011-12.

Tax Collections

Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2013

| State Revenues | Net Cash Collections | Less 2011-12 Accruals | Plus 2012-13 Accruals | Total Net Collections |
|---|----------------------------|--------------------------|-------------------------|----------------------------|
| Automobile Rental Tax | \$ 505,388.79 | \$ 484,726.16 | \$ 1,378.66 | \$ 22,041.29 |
| Contractor's Fee | 875.00 | 0.00 | 0.00 | 875.00 |
| Corporation Franchise Tax | 95,711,076.03 | 446,834.80 | (10,531,975.92) | 84,732,265.31 |
| Electric Co-Op Fee | 39,252.50 | 19,738.70 | 27,960.50 | 47,474.30 |
| Gift Tax | 43,304.00 | 947.00 | 0.00 | 42,357.00 |
| Hazardous Waste Disposal | 2,992,322.40 | 834,004.50 | 1,093,122.32 | 3,251,440.22 |
| Income Taxes | | | | |
| Corporation | 287,851,213.83 | 1,340,504.42 | (31,595,943.24) | 254,914,766.17 |
| Fiduciary | 13,179,258.60 | 9,013.64 | 630,283.43 | 13,800,528.39 |
| Individual, Declaration & Withholding Tax | 2,720,978,407.35 | 264,337,455.58 | 279,349,954.72 | 2,735,990,906.49 |
| Inheritance Tax | (44,679.19) | (32,573.55) | 0.00 | (12,105.64) |
| Liquors - Alcoholic Beverage Taxes | | | | |
| High Alcoholic Content | 22,128,136.92 | 2,016,909.59 | 1,878,717.34 | 21,989,944.67 |
| Low Alcoholic Content | 35,061,620.15 | 3,069,257.13 | 2,897,007.71 | 34,889,370.73 |
| Alcoholic Out-Of-State Shippers | 127,705.51 | 32,339.66 | 28,421.96 | 123,787.81 |
| Marijuana/Substance Abuse | (3,136.01) | 0.00 | 443.83 | (2,692.18) |
| Minerals, Oil, And Gas | | | | |
| Pipeline Safety Inspection | 0.00 | 0.00 | 0.00 | 0.00 |
| Surface Mining & Reclamation Fee | 345,972.56 | 0.00 | 2,741.84 | 348,714.40 |
| Oil Spill Contingency Fee | 8,217,126.70 | 34,720.99 | 296,896.82 | 8,479,302.53 |
| Oilfield Site Rest-Gas | 4,004,870.63 | 12,629.91 | 22,565.82 | 4,014,806.54 |
| Oilfield Site Rest-Oil | 879,784.57 | 46,600.88 | 3,785.61 | 836,969.30 |
| Natural Resources-Severance Tax | 842,743,644.13 | 74,958,347.53 | 75,102,563.66 | 842,887,860.26 |
| Petroleum Products | | | | |
| Gasoline Tax | 445,131,757.97 | 36,657,098.23 | 37,903,117.14 | 446,377,776.88 |
| Gasoline Inspection Fee | 2,943,265.22 | 276,070.30 | 213,128.76 | 2,880,323.68 |
| Special Fuels Tax | 136,108,424.13 | 10,926,964.11 | 11,466,134.52 | 136,647,594.54 |
| Special Fuels Inspection Fee | 1,496,569.60 | 171,780.42 | 151,647.80 | 1,476,436.98 |
| Public Utilities | | | | |
| Inspection & Supervision | 7,871,468.65 | 429,736.98 | 596,368.68 | 8,038,100.35 |
| Natural Gas Franchise | 1,684,398.94 | 98,842.24 | 55,966.00 | 1,641,522.70 |
| Transportation/Communication | 7,074,152.66 | 674,922.70 | 19,779.16 | 6,419,009.12 |
| Sales Tax | 2,629,753,483.44 | 241,349,347.62 | 219,179,525.28 | 2,607,583,661.10 |
| Telecommunication Tax | 822,370.90 | 6,462.55 | 0.00 | 815,908.35 |
| Tobacco | 138,146,833.73 | 11,211,311.92 | 8,697,325.19 | 135,632,847.00 |
| SUBTOTALS-STATE REVENUES | \$ 7,405,794,869.71 | \$ 649,413,994.01 | \$597,490,917.59 | \$ 7,353,871,793.29 |
| Other Taxes | | | | |
| Beer Taxes-Parish & Municipalities | 5,208,136.38 | 463,988.01 | 427,941.93 | 5,172,090.30 |
| La Tourism & Promo | 19,639,204.34 | 1,816,517.77 | 1,667,963.19 | 19,490,649.76 |
| Hotel/Motel Room Occupancy | | | | |
| Louisiana Stadium & Exposition District | 41,708,762.27 | 0.00 | 0.00 | 41,708,762.27 |
| New Orleans Exhibition Hall | 26,890,320.03 | 0.00 | 0.00 | 26,890,320.03 |
| New Orleans Exhibition Hall Authority | | | | |
| Flat Room Occupancy | | | | |
| Food & Beverage Tax | 15,255,629.78 | 0.00 | 0.00 | 15,255,629.78 |
| Service Contractor Tax | 1,434,272.58 | 0.00 | 0.00 | 1,434,272.58 |
| Tour Tax | 136,164.86 | 0.00 | 0.00 | 136,164.86 |
| Consumer Use Tax-Local* | (51,647.07) | 114.54 | 150.67 | (51,610.94) |
| Consumer Use Tax-Excise | 4,876.58 | 4.80 | 282.80 | 5,154.58 |
| Local Catalog Sales Tax | 369,322.70 | 26,408.00 | 33,503.72 | 376,418.42 |
| SUBTOTAL - OTHER TAXES | \$ 110,595,042.45 | \$ 2,307,033.12 | \$ 2,129,842.31 | \$ 110,417,851.64 |
| GRAND TOTALS | \$ 7,516,389,912.16 | \$ 651,721,027.13 | \$599,620,759.90 | \$ 7,464,289,644.93 |

* Does not include collections of \$489,740 from Individual Income Tax Returns.

Cash Collections

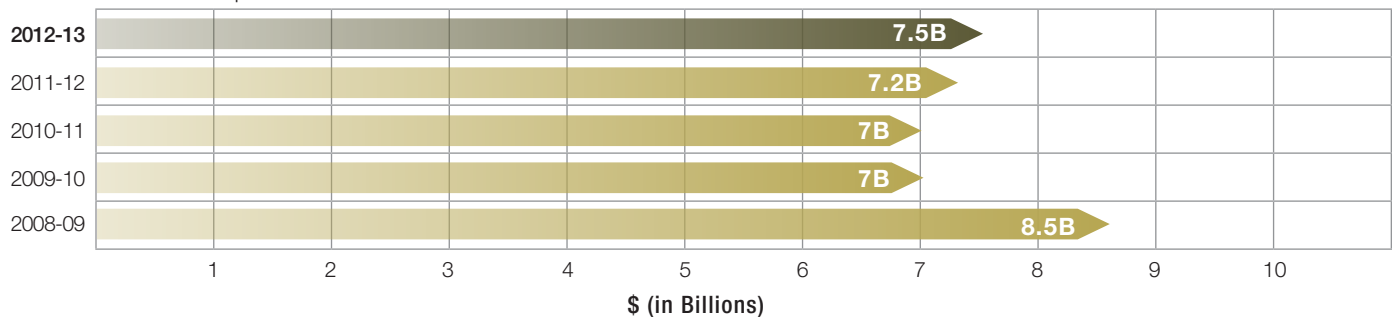
Five-Year Comparison

| Tax Collections | FY 2008-09 | FY 2009-10 | FY 2010-11 | FY 2011-12 | FY 2012-13 |
|---|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Major State Taxes | | | | | |
| Corporation | | | | | |
| Franchise Tax | \$ 195,562,939.51 | \$ 145,121,306.37 | \$ 65,911,047.85 | \$ 77,864,486.23 | \$ 95,711,076.03 |
| Income Tax | 586,089,718.39 | 435,361,224.95 | 197,733,143.54 | 238,296,299.14 | 287,851,213.83 |
| Individual, Declaration, & Withholding Tax | 3,005,461,862.12 | 2,240,265,338.61 | 2,386,576,849.63 | 2,431,336,486.58 | 2,720,978,407.35 |
| Natural Resources - Severance Tax | 928,025,836.25 | 773,595,401.98 | 764,107,669.40 | 839,872,263.16 | 842,743,644.13 |
| Petroleum Products | | | | | |
| Gasoline Tax | 455,444,136.75 | 450,459,537.84 | 465,769,017.19 | 442,670,164.17 | 445,131,757.97 |
| Inspection Fees (Gas/Special Fuels) | 5,425,321.90 | 5,454,429.71 | 5,064,378.02 | 4,478,631.14 | 4,439,834.82 |
| Special Fuels Tax | 137,881,277.34 | 136,917,886.86 | 141,476,165.73 | 135,207,685.93 | 136,108,424.13 |
| Sales Tax | 2,800,069,473.01 | 2,465,142,483.01 | 2,651,117,176.23 | 2,632,493,041.25 | 2,629,753,483.44 |
| Miscellaneous State Taxes and Fees* | 281,573,307.62 | 243,680,017.76 | 244,833,647.13 | 248,358,815.21 | 243,077,028.01 |
| Other Taxes** | 85,962,312.98 | 65,961,592.54 | 94,802,702.11 | 101,925,763.06 | 110,595,042.45 |
| GRAND TOTALS | \$ 8,481,496,185.87 | \$ 6,961,959,219.63 | \$ 7,017,391,796.83 | \$ 7,152,503,635.87 | \$ 7,516,389,912.16 |

* *Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Contractor's Fee, Electric Co-op, Fiduciary, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Beverage Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Public Utilities Tax, Soft Drink Tax, Prepaid Wireless Telecommunications Service Charge, Telecommunication Tax, and Tobacco Tax.*

** *Other Taxes includes: Parish and Municipalities Beer Tax, Louisiana Tourism and Promotion Tax, Hotel/Motel Room Occupancy Tax, NOEH Authority Tax, Consumer Use Tax, Consumer Use Excise Tax, and Local Catalog Sales Tax.*

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2013

| Tax/Fee Type | Calculated Collections Before Refunds | Amount Refunded | Calculated Collections* |
|---|---------------------------------------|------------------------------|----------------------------|
| Automobile Rental Tax | \$ 511,542.79 | \$ (6,154.00) | \$ 505,388.79 |
| Catalog Sales | 369,322.70 | | 369,322.70 |
| Consumer Use – Excise | 4,876.58 | - | 4,876.58 |
| Consumer Use Tax – Local** | 114,652.40 | (166,299.47) | (51,647.07) |
| Contractor's Fee, Nonresident | 875.00 | | 875.00 |
| Corporation Franchise Tax | 247,313,012.32 | (151,601,936.29) | 95,711,076.03 |
| Electric Co-op Fee | 39,252.50 | | 39,252.50 |
| Gift Tax | 41,900.00 | 1,404.00 | 43,304.00 |
| Hazardous Waste Site Cleanup Fund | 2,993,857.64 | (1,535.24) | 2,992,322.40 |
| Income Taxes | | | |
| Corporation Income Tax | 742,657,022.68 | (454,805,808.85) | 287,851,213.83 |
| Declaration, Individual | 326,647,642.01 | (2,920,874.78) | 323,726,767.23 |
| Fiduciary | 20,161,690.77 | (6,982,432.17) | 13,179,258.60 |
| Individual | 450,847,798.95 | (528,377.52) | 450,319,421.43 |
| Withholding, Individual | 2,810,464,932.77 | (863,532,714.08) | 1,946,932,218.69 |
| Inheritance Tax | 9,609.04 | (54,288.23) | (44,679.19) |
| Liquors – Alcoholic Beverages | | | |
| High Alcoholic Content (Liquor/Wine) | 22,163,882.67 | (35,745.75) | 22,128,136.92 |
| Low Alcoholic Content (Beer) | 35,088,568.39 | (26,948.24) | 35,061,620.15 |
| Out-of-State Shippers | 133,867.01 | (6,161.50) | 127,705.51 |
| Parish & Municipal Beer Tax | 5,208,136.38 | - | 5,208,136.38 |
| Marijuana & Controlled Dangerous Substance | 196.00 | (3,332.01) | (3,136.01) |
| Minerals, Oil, And Gas | | | |
| Oil Spill Contingency Fee | 8,217,126.70 | - | 8,217,126.70 |
| Oilfield Site Restoration – Gas | 4,079,354.45 | (74,483.82) | 4,004,870.63 |
| Oilfield Site Restoration – Oil | 890,030.25 | (10,245.68) | 879,784.57 |
| Pipeline Safety Inspection Fee | - | - | - |
| Surface Mining Reclamation | 345,972.56 | - | 345,972.56 |
| Natural Resources – Severance Tax | 939,540,885.07 | (96,797,240.94) | 842,743,644.13 |
| Petroleum Products | | | |
| Gasoline & Inspection Fees | 448,075,357.24 | (334.05) | 448,075,023.19 |
| Special Fuels & Inspection Fees | 138,266,450.04 | (661,456.31) | 137,604,993.73 |
| Motor Fuels | 11,702,438.64 | (11,702,438.64) | - |
| Public Utilities – Carriers | | | |
| Inspection & Supervision Fees | 8,189,385.46 | (317,916.81) | 7,871,468.65 |
| Natural Gas Franchise Tax | 1,794,748.70 | (110,349.76) | 1,684,398.94 |
| Transportation & Communication | 7,175,584.28 | (101,431.62) | 7,074,152.66 |
| Sales Tax*** | 2,679,353,108.10 | (54,607,953.39) | 2,624,745,154.71 |
| Motor Vehicle Sales/Leases | 24,647,533.07 | - | 24,647,533.07 |
| Telecommunication Tax | 822,370.90 | - | 822,370.90 |
| Tobacco | 138,284,549.67 | (137,715.94) | 138,146,833.73 |
| TOTALS | \$ 9,076,157,533.73 | \$ (1,645,192,771.09) | \$ 7,430,964,762.64 |

* This amount does include adjustments for returned checks.

** Does not include collections of \$489,740 from Individual Income Tax Returns.

*** LA Tourism and Promotion Tax is included.

Parish Comparison of Various & Per Capita Tax Collections

| Parish | Population Estimates | Gross Sales Tax Due | Sales Tax (Per Capita) | Distribution of Local Property Taxes | Property Taxes (Per Capita) | LA Adjusted Individual Income Tax | La Adjusted Income Tax (Per Capita) |
|------------------|----------------------|---------------------|------------------------|--------------------------------------|-----------------------------|-----------------------------------|-------------------------------------|
| | July 1, 2012 | FYE 13 | FYE 13 | 2012 | 2012 | FYE 13 | FYE 13 |
| Acadia | 61,912 | \$16,400,785 | \$265 | \$21,636,943 | \$349 | \$26,260,533 | \$424 |
| Allen | 25,539 | \$3,011,053 | \$118 | \$12,649,586 | \$495 | \$8,340,586 | \$327 |
| Ascension | 112,286 | \$67,236,454 | \$599 | \$101,921,034 | \$908 | \$74,474,989 | \$663 |
| Assumption | 23,026 | \$2,495,885 | \$108 | \$14,453,376 | \$628 | \$11,045,737 | \$480 |
| Avoyelles | 41,632 | \$6,882,556 | \$165 | \$8,229,920 | \$198 | \$15,216,993 | \$366 |
| Beauregard | 36,281 | \$6,787,116 | \$187 | \$25,651,441 | \$707 | \$14,665,817 | \$404 |
| Bienville | 14,076 | \$1,761,992 | \$125 | \$38,552,501 | \$2,739 | \$4,886,406 | \$347 |
| Bossier | 122,197 | \$38,425,031 | \$314 | \$92,815,225 | \$760 | \$59,270,092 | \$485 |
| Caddo | 257,093 | \$88,103,301 | \$343 | \$224,356,422 | \$873 | \$128,390,744 | \$499 |
| Calcasieu | 194,493 | \$93,228,273 | \$479 | \$183,155,913 | \$942 | \$110,170,057 | \$566 |
| Caldwell | 10,004 | \$1,319,025 | \$132 | \$8,622,578 | \$862 | \$3,961,737 | \$396 |
| Cameron | 6,702 | \$554,710 | \$83 | \$41,302,670 | \$6,163 | \$4,436,179 | \$662 |
| Catahoula | 10,292 | \$1,648,202 | \$160 | \$3,296,098 | \$320 | \$3,967,414 | \$385 |
| Claiborne | 16,828 | \$3,515,083 | \$209 | \$10,556,204 | \$627 | \$5,096,622 | \$303 |
| Concordia | 20,365 | \$4,560,843 | \$224 | \$13,737,806 | \$675 | \$6,545,219 | \$321 |
| DeSoto | 26,963 | \$6,783,355 | \$252 | \$76,451,212 | \$2,835 | \$14,507,887 | \$538 |
| East Baton Rouge | 444,526 | \$215,936,912 | \$486 | \$405,376,132 | \$912 | \$259,936,875 | \$585 |
| East Carroll | 7,526 | \$917,991 | \$122 | \$4,703,454 | \$625 | \$2,580,027 | \$343 |
| East Feliciana | 20,008 | \$1,890,444 | \$94 | \$5,828,226 | \$291 | \$8,689,066 | \$434 |
| Evangeline | 33,710 | \$3,994,157 | \$118 | \$17,074,713 | \$507 | \$13,349,398 | \$396 |
| Franklin | 20,561 | \$3,766,064 | \$183 | \$6,801,555 | \$331 | \$7,051,555 | \$343 |
| Grant | 22,068 | \$838,750 | \$38 | \$6,893,537 | \$312 | \$7,570,909 | \$343 |
| Iberia | 73,999 | \$26,690,208 | \$361 | \$36,610,963 | \$495 | \$40,830,006 | \$552 |
| Iberville | 33,228 | \$20,615,447 | \$620 | \$50,990,328 | \$1,535 | \$15,518,618 | \$467 |
| Jackson | 16,216 | \$3,779,929 | \$233 | \$23,729,767 | \$1,463 | \$5,641,894 | \$348 |
| Jefferson | 433,676 | \$198,947,240 | \$459 | \$342,716,419 | \$790 | \$249,667,333 | \$576 |
| Jefferson Davis | 31,432 | \$7,203,842 | \$229 | \$19,826,974 | \$631 | \$13,835,785 | \$440 |
| Lafayette | 227,055 | \$151,032,700 | \$665 | \$150,127,561 | \$661 | \$167,905,490 | \$739 |
| Lafourche | 97,029 | \$31,048,400 | \$320 | \$101,536,254 | \$1,046 | \$59,165,396 | \$610 |
| LaSalle | 14,927 | \$3,841,212 | \$257 | \$11,690,130 | \$783 | \$7,333,508 | \$491 |
| Lincoln | 46,953 | \$20,396,246 | \$434 | \$32,159,689 | \$685 | \$18,726,873 | \$399 |
| Livingston | 131,942 | \$24,441,922 | \$185 | \$49,108,110 | \$372 | \$65,747,199 | \$498 |
| Madison | 12,154 | \$1,864,514 | \$153 | \$11,443,308 | \$942 | \$2,443,323 | \$201 |
| Morehouse | 27,559 | \$5,745,993 | \$208 | \$12,497,642 | \$453 | \$7,676,749 | \$279 |
| Natchitoches | 39,436 | \$9,096,969 | \$231 | \$27,697,715 | \$702 | \$15,186,695 | \$385 |

Parish Comparison of Various & Per Capita Tax Collections

| Parish | Population Estimates | Gross Sales Tax Due | Sales Tax (Per Capita) | Distribution of Local Property Taxes | Property Taxes (Per Capita) | LA Adjusted Individual Income Tax | La Adjusted Income Tax (Per Capita) |
|---|----------------------|---------------------|------------------------|--------------------------------------|-----------------------------|-----------------------------------|-------------------------------------|
| | July 1, 2012 | FYE 13 | FYE 13 | 2012 | 2012 | FYE 13 | FYE 13 |
| Orleans | 369,250 | \$147,804,981 | \$400 | \$458,000,784 | \$1,240 | \$192,095,620 | \$520 |
| Ouachita | 155,363 | \$61,108,934 | \$393 | \$86,428,534 | \$556 | \$72,007,404 | \$463 |
| Plaquemines | 23,921 | \$15,930,972 | \$666 | \$61,145,178 | \$2,556 | \$17,088,321 | \$714 |
| Pointe Coupee | 22,726 | \$5,700,903 | \$251 | \$20,307,090 | \$894 | \$11,079,714 | \$488 |
| Rapides | 132,373 | \$48,427,006 | \$366 | \$77,754,704 | \$587 | \$65,211,031 | \$493 |
| Red River | 8,983 | \$1,068,545 | \$119 | \$19,916,579 | \$2,217 | \$4,318,716 | \$481 |
| Richland | 20,921 | \$4,894,662 | \$234 | \$15,162,698 | \$725 | \$7,770,601 | \$371 |
| Sabine | 24,325 | \$4,911,723 | \$202 | \$13,526,570 | \$556 | \$11,717,315 | \$482 |
| St. Bernard | 41,635 | \$15,141,539 | \$364 | \$34,444,654 | \$827 | \$13,505,376 | \$324 |
| St. Charles | 52,681 | \$34,036,044 | \$646 | \$131,423,253 | \$2,495 | \$35,701,508 | \$678 |
| St. Helena | 11,071 | \$495,329 | \$45 | \$5,465,059 | \$494 | \$3,944,773 | \$356 |
| St. James | 21,722 | \$18,333,543 | \$844 | \$53,210,485 | \$2,450 | \$11,743,848 | \$541 |
| St. John the Baptist | 44,758 | \$16,423,227 | \$367 | \$48,145,087 | \$1,076 | \$19,395,394 | \$433 |
| St. Landry | 83,662 | \$21,186,836 | \$253 | \$33,538,386 | \$401 | \$39,497,294 | \$472 |
| St. Martin | 52,726 | \$9,125,050 | \$173 | \$28,377,685 | \$538 | \$27,016,179 | \$512 |
| St. Mary | 53,697 | \$23,656,844 | \$441 | \$69,315,286 | \$1,291 | \$27,398,090 | \$510 |
| St. Tammany | 239,453 | \$88,365,292 | \$369 | \$252,341,356 | \$1,054 | \$167,082,715 | \$698 |
| Tangipahoa | 123,441 | \$30,628,445 | \$248 | \$43,466,591 | \$352 | \$46,688,580 | \$378 |
| Tensas | 4,954 | \$1,448,997 | \$292 | \$4,938,527 | \$997 | \$1,801,475 | \$364 |
| Terrebonne | 111,893 | \$42,971,243 | \$384 | \$78,027,034 | \$697 | \$71,716,787 | \$641 |
| Union | 22,419 | \$3,091,656 | \$138 | \$11,729,099 | \$523 | \$8,814,071 | \$393 |
| Vermilion | 58,723 | \$12,842,473 | \$219 | \$30,264,632 | \$515 | \$31,390,422 | \$535 |
| Vernon | 53,869 | \$7,126,114 | \$132 | \$16,024,096 | \$297 | \$14,958,045 | \$278 |
| Washington | 46,670 | \$7,512,020 | \$161 | \$19,084,595 | \$409 | \$12,446,141 | \$267 |
| Webster | 40,940 | \$10,571,467 | \$258 | \$24,571,929 | \$600 | \$16,554,173 | \$404 |
| West Baton Rouge | 24,106 | \$12,566,764 | \$521 | \$32,848,009 | \$1,363 | \$13,676,835 | \$567 |
| West Carroll | 11,512 | \$1,833,781 | \$159 | \$3,697,769 | \$321 | \$3,690,173 | \$321 |
| West Feliciana | 15,405 | \$2,331,175 | \$151 | \$21,704,008 | \$1,409 | \$6,798,871 | \$441 |
| Winn | 15,000 | \$2,802,960 | \$187 | \$7,057,079 | \$470 | \$5,629,233 | \$375 |
| LOUISIANA'S ESTIMATED POPULATION: 4,601,893 | | | | | | | |

* *Exclusive of Homestead Exemption*

Population Source: U.S. Census Bureau, Population Division
Estimates Base: July 1, 2012

Property Tax Source: Louisiana Tax Commission

State Hotel/Motel Tax Collections

For Fiscal Year Ending June 30, 2013

| Tax/Fee Type | Total | Tax/Fee Type | Total |
|---|---------------|--|------------------------|
| Acadia Parish Visitor Enterprise Fund | \$ 110,807.18 | Natchitoches Parish Historic Development Fund | \$ 279,381.33 |
| Allen Parish Capital Improvement Fund | 195,894.95 | Natchitoches Parish Visitor Enterprise Fund | 94,067.89 |
| Ascension Parish Visitor Enterprise Fund | 849,954.74 | Ouachita Parish Visitor Enterprise Fund | 1,342,385.97 |
| Avoyelles Parish Visitor Enterprise Fund | 116,144.48 | Plaquemines Parish Visitor Enterprise Fund | 238,210.21 |
| Beauregard Parish Community Improvement Fund | 133,425.51 | Point Coupee Parish Visitor Enterprise Fund | 27,392.76 |
| Bienville Parish Tour & Economic Development Fund | 20,837.64 | Rapides Parish Coliseum | 73,477.04 |
| Bossier Parish Civic Center Fund | 1,416,924.84 | Rapides Parish Economic Development Fund | 367,383.35 |
| Caddo S'port Riverfront & Convention Center Fund | 2,049,191.15 | Rapides Alex/Pineville Area Tourism Fund | 220,429.92 |
| Caddo S'port-Bossier City Visitor Enterprise Fund | 499,440.62 | Rapides Alex/Pineville Exhibition Hall | 250,318.06 |
| Calcasieu East of River Visitor (Ward 1,2 & 8) | 842,737.34 | Rapides City of Pineville Economic Development Fund | 220,429.92 |
| Calcasieu East of River Visitor Enterprise Fund (Ward 3) | 0.00 | Red River Visitor Enterprise Fund | 32,967.32 |
| Calcasieu East of River Lake Charles Civic Center | 781,240.70 | Richland Parish Visitor Enterprise Fund | 100,977.73 |
| Calcasieu West of River Community Center Fund (W 4,5,6&7) | 948,985.34 | Sabine Parish Tourism Improvement Fund | 161,549.98 |
| Caldwell Parish Economic Development Fund | 130.11 | St Bernard Parish Visitor Enterprise Fund | 138,129.90 |
| Cameron Parish Tourist Development Fund | 21,210.57 | St Charles Parish Visitor Enterprise Fund | 276,162.72 |
| Claiborne Parish Tourism | 735.15 | St Charles Parish River Parish Conv, Tour & Visitor Fund | 92,984.10 |
| Claiborne Parish Town of Homer Econ. Development Fund | 15,919.58 | St Helena Parish Tourist Community Fund | 0.00 |
| Concordia Parish Economic Development Fund | 94,133.98 | St James Parish Enterprise Fund | 21,016.99 |
| DeSoto Parish Visitor Enterprise Fund | 182,858.79 | St James Parish River Parish Conv, Tour & Visitor Fund | 7,076.45 |
| EBRP Baker Economic Development | 45,057.55 | St John the Baptist Parish Convention Facility Fund | 309,287.54 |
| EBR Parish Riverside Centroplex Fund | 1,238,587.11 | St John the Baptist River Parish Conv, Tour & Visitor Fund | 104,137.08 |
| EBR Parish Community Improvement Fund | 2,553,788.38 | St Landry Parish Tourist Community Fund | 184,452.61 |
| EBR Parish Enhancement Fund | 1,276,894.19 | St Landry Parish City Hall Market Fund | 187,262.11 |
| East Carroll Parish Visitor Enterprise Fund | 12,370.61 | St Martin Parish Enterprise Fund | 164,646.55 |
| East Feliciana Parish Tourist Commission Fund | 2,199.39 | St Mary Parish Visitor Enterprise Fund | 666,331.63 |
| Evangeline Parish Visitor Enterprise | 39,367.94 | St Tammany Parish Tourist Comm Fund | 1,831,779.82 |
| Franklin Parish Visitor Enterprise Fund | 35,877.51 | Tangipahoa Parish Tourist Comm Fund | 503,706.54 |
| Iberia Parish Tourist Comm Fund | 473,897.67 | Tangipahoa Parish Economic Development Fund | 169,598.37 |
| Iberville Parish Visitor Enterprise Fund | 112,949.27 | Tensas Parish Visitor Enterprise Fund | 1,243.76 |
| Jackson Parish Economic Develop & Tour Fund | 20,343.14 | Terrebonne Parish Houma Tourist Fund | 574,914.84 |
| Jefferson Davis Parish Visitor Enterprise Fund | 132,534.56 | Terrebonne Parish Visitor Enterprise Fund | 566,290.65 |
| Lafayette Parish Visitor Enterprise Fund | 2,930,810.21 | Union Parish Visitor Enterprise Fund | 24,521.71 |
| Lafourche Parish Enterprise Fund | 250,883.64 | Vermilion Parish Visitor Enterprise Fund | 114,623.24 |
| Lafourche Retarded Citizens, Training & Dev | 247,120.07 | Vernon Parish Community Improvement Fund | 423,391.22 |
| LaSalle Parish Economic Development Fund | 19,498.93 | Washington Parish Tourist Community Fund | 45,173.73 |
| Lincoln Parish Visitor Enterprise Fund | 208,844.58 | Washington Parish Econ. Development & Tour Visitor Fund | 15,209.93 |
| Lincoln Parish Municipalities Fund | 205,711.82 | Webster Parish Conv & Visitor Bureau Fund | 141,276.73 |
| Livingston Parish Tourism Improvement Fund | 345,810.49 | West Baton Rouge Parish Visitor Enterprise Fund | 508,702.41 |
| Madison Parish Visitor Enterprise Fund | 53,069.91 | West Carroll Parish Visitor Enterprise Fund | 22,926.68 |
| Morehouse Parish Visitor Enterprise Fund | 35,076.65 | West Feliciana Parish St Francisville Economic Dev Fund | 185,751.15 |
| Morehouse Parish Bastrop Municipal Center Fund | 34,550.65 | Winn Parish Tourism Fund | 57,350.45 |
| | | TOTALS | \$29,302,737.33 |

Various

Fund Distributions

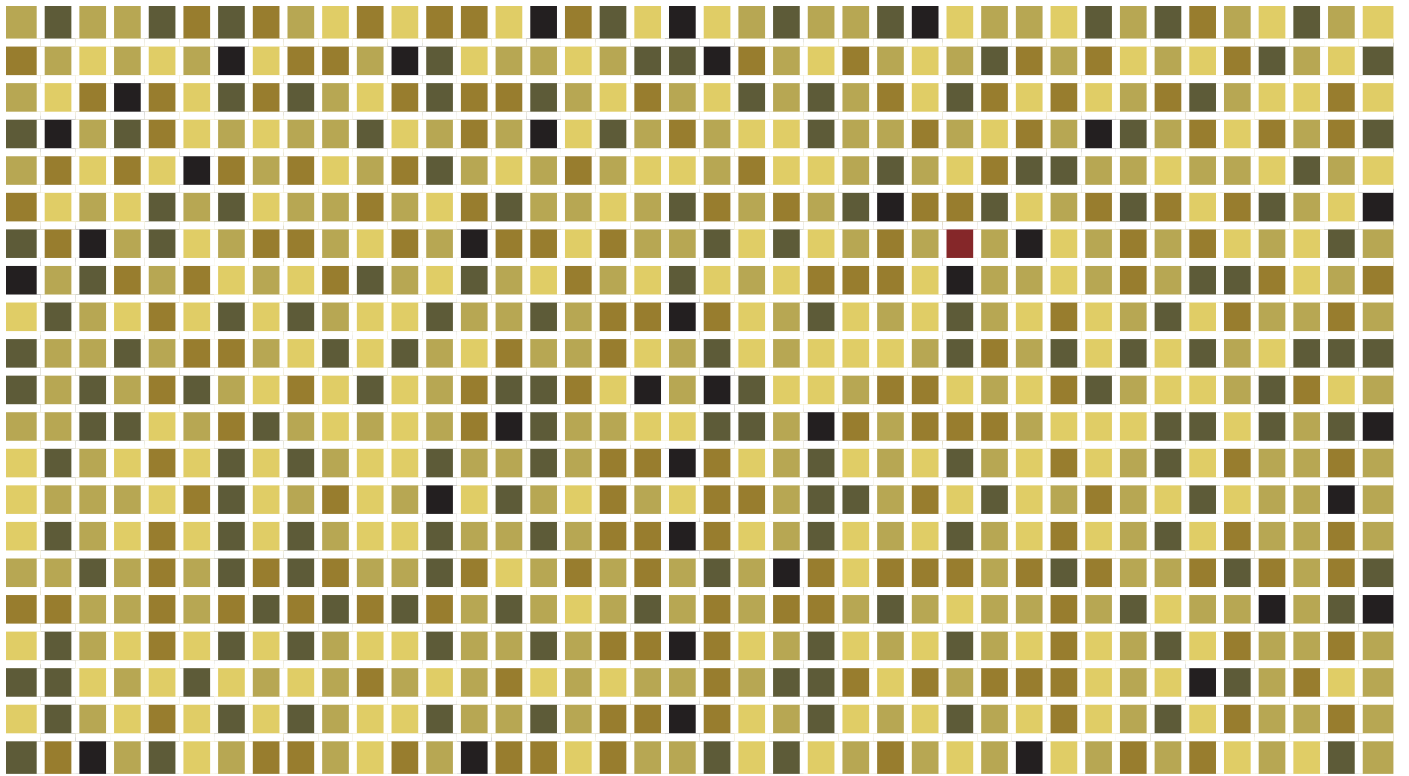
For Fiscal Year Ending June 30, 2013

| Fund | Distribution Amount |
|--|----------------------------|
| DEDICATION OF STATE TAXES COLLECTED | |
| Aviation Fuels | \$ 29,800,000 |
| Attakapas Conservation Fund | 566,128 |
| Ernest Morial Convention Center | 2,000,000 |
| Gasoline/Special Fuels Timed Account | 116,248,036 |
| Motor Fuels Inspection Fund | 4,439,835 |
| Sports Facility Assistance Fund | 4,238,500 |
| Military Assistance Fund | 122,670 |
| Telephone Company Property Assessment Fund | 22,587,089 |
| Tobacco Tax Healthcare Fund | 42,941,196 |
| Transportation Trust Fund | 464,992,146 |
| TOTAL | \$ 687,935,601 |
| COOPERATIVE ENDEAVORS (Tax Incremental Financing) | |
| TIF, Algiers Economic Development | \$ 540,754 |
| TIF, Bass Pro Shops | 1,389,666 |
| TIF, Cabelas | 686,961 |
| TIF, City of Broussard District Account | 750,031 |
| TIF, Garrett Road Economic Development District | 3,377,685 |
| TIF, Industrial Board of Lafayette | 1,069,123 |
| TIF, Ruston Cooperative Endeavor | 3,038,722 |
| TIF, Tower Drive Economic Development District | 920,141 |
| TOTAL | \$ 11,773,084 |
| DISTRIBUTION TO LED AND LA TOURISM | |
| LA Economic Development Fund | \$ 8,737,110 |
| LA Economic Marketing Fund | 1,656,681 |
| LA Tourism Promotion District | 19,639,204 |
| TOTAL | \$ 30,032,996 |
| DISTRIBUTION OF LOCAL TAXES COLLECTED | |
| Auto Rental Tax | \$ 228,647 |
| Consumer Use Tax | 653,107 |
| Parish & Municipal Beer | 5,155,095 |
| TOTAL | \$ 6,036,849 |
| DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION | |
| START Contributions | \$ 284,569 |
| Wildlife Habitat | 44,356 |
| Animal Welfare Task Force | 29,741 |
| Income Tax Donations | 231,754 |
| Garnishment Program | 13,286,062 |
| TOTAL | \$ 13,876,481 |
| SPECIAL TAXING DISTRICTS | |
| LA Stadium and Expo District - Orleans/Jefferson | \$ 41,708,762 |
| E Morial Exhibition Authority Room Rentals - Orleans only | 26,890,320 |
| E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only | 15,255,630 |
| E Morial Exhibition Service Contractor & Tour Tax - Orleans only | 1,570,437 |
| TOTAL | \$ 85,425,150 |

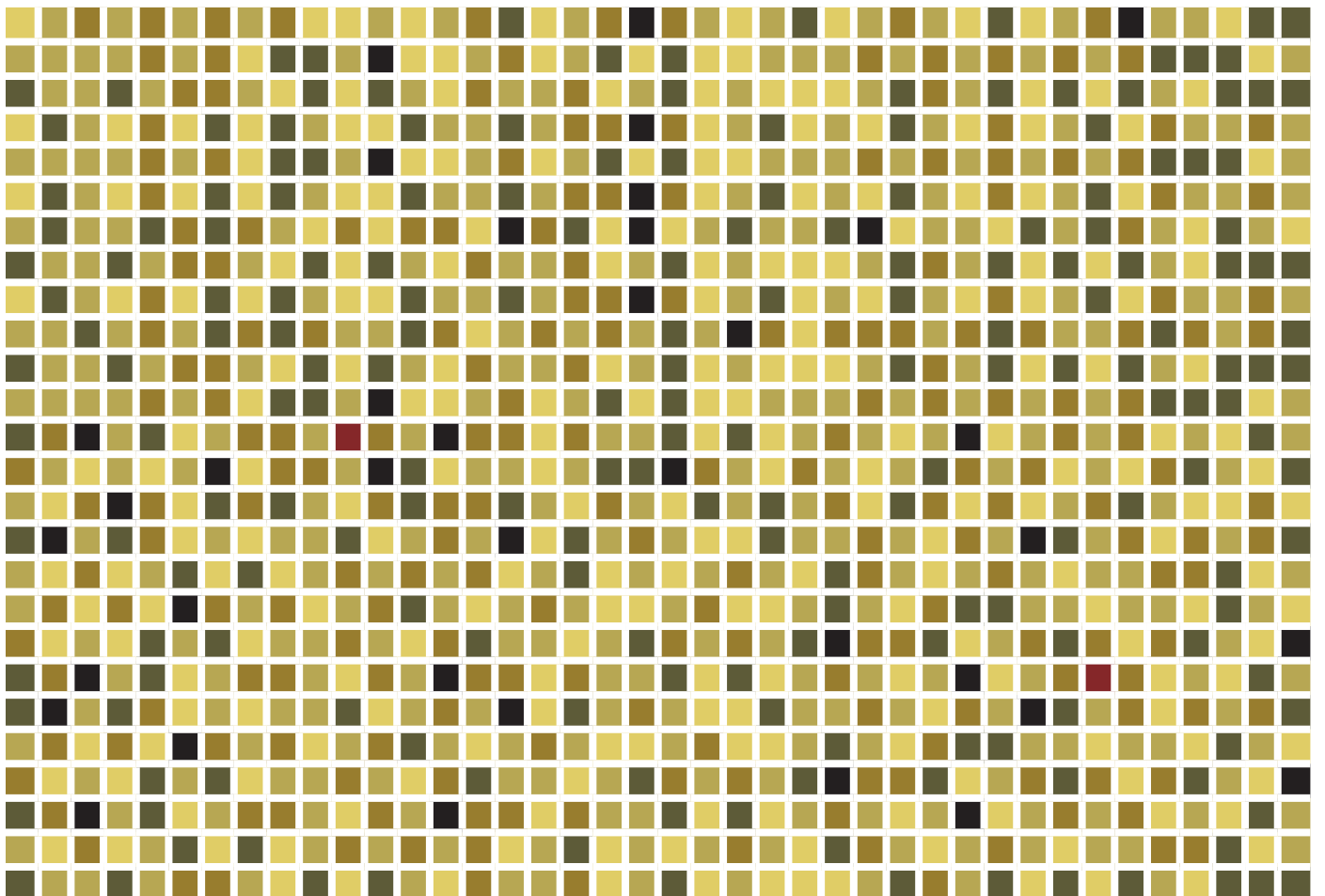
Louisiana Revised Statute 47:1578, as amended by Act 1383 of the 1997 Regular Session of the Louisiana Legislature, authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

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

| Name | Type of Tax | Tax Period | Amount Abated Compromised | Amount Paid in Compromise |
|--------------------------|--------------------------|---------------------|---------------------------|---------------------------|
| Helen C. O'Neal | Individual Income | 1993, 1994 | \$ 6,804.93 | \$ 992.71 |
| O'Neal Richard D & Helen | Withholding | 09/96 – 12/97 | 1,958.95 | 1,537.70 |
| Reginald Picou | Individual Income | 12/04 – 12/08 | 41,933.15 | 41,235.00 |
| Alfred Morris Lowden IV | Individual Income | 12/96, 12/97 | 2,496.53 | 1,728.25 |
| John Rayford | Individual Income | 12/31/03 | 200.58 | 3,092.32 |
| PM Roofing & Siding Inc | Withholding; Corporation | 03/31/98 – 09/30/98 | 29,170.37 | 12,381.76 |



Data by Tax Type



Alcoholic Beverage Tax

Cash Collections After Accrual Adjustments

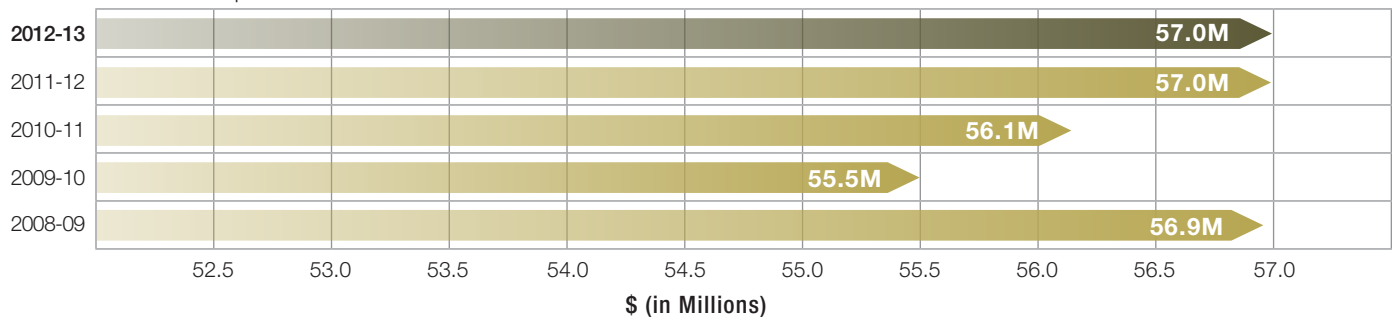
The alcoholic beverage taxes are levied on low alcohol and malt beverages, liquor, and wine, including wine from out-of-state shippers.

The tax levies are: Low alcohol content (6% and under) and Malt Beverages – \$10 per 31-gallon barrel; Liquor – 66¢ per liter; Sparkling Wine – 42¢ per liter; Still Wine (alcoholic content 14% and under) – 3¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) – 6¢ per liter.

Five-Year Comparison

| Fiscal Year | Low Alcoholic Content | High Alcoholic Content (Includes out-of-state shippers) | Total | % Change |
|----------------|-----------------------|--|---------------------|--------------|
| 2012-13 | \$34,889,371 | \$22,113,732 | \$57,003,103 | 0.06% |
| 2011-12 | \$35,404,645 | \$21,566,023 | \$56,970,669 | 1.62% |
| 2010-11 | \$35,555,501 | \$20,509,321 | \$56,064,821 | 1.02% |
| 2009-10 | \$35,786,569 | \$19,713,041 | \$55,499,610 | - 2.43% |
| 2008-09 | \$37,308,854 | \$19,572,424 | \$56,881,277 | 2.63% |

Five-Year Comparison of Fund Distributions



Low Alcoholic Beverage Tax

Cash Collections - Barrel Equivalent

For Fiscal Year 2013

| Period | Cash Collections | Number of Barrels |
|--------------|----------------------|-------------------|
| 1st Quarter | \$ 14,212,345 | 1,421,234 |
| 2nd Quarter | 14,563,799 | 1,456,380 |
| 3rd Quarter | 13,758,881 | 1,375,888 |
| 4th Quarter | 14,782,437 | 1,478,244 |
| TOTAL | \$ 57,317,463 | 5,731,746 |

For Fiscal Year 2012

| Period | Cash Collections | Number of Barrels |
|--------------|----------------------|-------------------|
| 1st Quarter | \$ 9,341,968 | 934,197 |
| 2nd Quarter | 8,635,240 | 863,524 |
| 3rd Quarter | 8,142,187 | 814,219 |
| 4th Quarter | 9,569,587 | 956,959 |
| TOTAL | \$ 35,688,982 | 3,568,898 |

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2013

| Period | Liquor | Sparkling Wine | High Alcoholic Content Wine | Low Alcoholic Content Wine |
|-----------------------|---------------------|---------------------|-----------------------------|----------------------------|
| 1st Quarter | \$ 7,269,715 | \$ 322,464 | \$ 446,183 | \$ 6,832,726 |
| 2nd Quarter | 8,264,928 | 515,015 | 578,992 | 8,347,090 |
| 3rd Quarter | 8,393,415 | 661,909 | 579,656 | 7,760,153 |
| 4th Quarter | 7,937,237 | 433,733 | 552,452 | 7,696,558 |
| TOTAL | \$31,865,295 | \$ 1,933,122 | \$ 2,157,283 | \$ 30,636,527 |
| TAX PER LITER | \$ 0.66 | \$ 0.42 | \$ 0.06 | \$ 0.03 |
| GROSS TAX DUE* | \$21,031,095 | \$ 811,911 | \$ 129,437 | \$ 919,096 |

*Gross tax due before discounts, refunds, and other adjustments

For Fiscal Year 2012

| Period | Liquor | Sparkling Wine | High Alcoholic Content Wine | Low Alcoholic Content Wine |
|-----------------------|---------------------|---------------------|-----------------------------|----------------------------|
| 1st Quarter | \$ 7,242,824 | \$ 321,370 | \$ 449,543 | \$ 6,679,548 |
| 2nd Quarter | 7,702,479 | 465,009 | 557,558 | 7,795,739 |
| 3rd Quarter | 8,141,195 | 647,380 | 579,984 | 7,868,028 |
| 4th Quarter | 7,632,436 | 384,138 | 541,364 | 7,588,296 |
| TOTAL | \$30,718,935 | \$ 1,817,897 | \$ 2,128,449 | \$ 29,931,611 |
| TAX PER LITER | \$ 0.66 | \$ 0.42 | \$ 0.06 | \$ 0.03 |
| GROSS TAX DUE* | \$20,274,497 | \$ 763,517 | \$ 127,707 | \$ 897,948 |

*Gross tax due before discounts, refunds, and other adjustments

Alcoholic Beverage Licenses

Alcoholic Beverage Licenses as of June 2013

| License Type | Count |
|---|---------------|
| AG.B - Class A General Beer | 132 |
| AG.BL - Class A General Beer and Liquor | 2,659 |
| AG.C - Caterer Attached to a Class A General | 35 |
| AG.CR - Class A General Conditional Restaurant | 9 |
| AG.L - Class A General Liquor | 16 |
| AG-E.B - Class A General Exception Beer | 50 |
| AG-E.BL - Class A General Exception Beer and Liquor | 211 |
| AG-E.C - Class A General Exception Caterer | 7 |
| AG-E.L - Class A General Exception Liquor | 7 |
| AR.B - Class A Restaurant Beer | 536 |
| AR.BL - Class A Restaurant Beer and Liquor | 2,549 |
| AR.BW - Class A Restaurant Beer and Light Wine | 125 |
| AR.L - Class A Restaurant Liquor | 7 |
| AR.MB - Class A Restaurant Microbrewer | 3 |
| AR.R - Class R Restaurant | 3,209 |
| AR.W - Class A Restaurant Light Wine | 11 |
| AR-C - Class A Restaurant - Caterer Attached | 165 |
| ARC - Restaurant Conditional | 2 |
| B.B - Class B Beer | 773 |
| B.BL - Class B Beer and Liquor | 3,880 |
| B.C - Class B Caterer | 3 |
| B.L - Class B Liquor | 18 |
| C.BL - Class C Beer and Liquor | 12 |
| C.C - Class C Caterer | 1 |
| C-A - Caterer Attached | 17 |
| C-SA - Stand Alone Caterer | 105 |
| DC.L - Distribtuion Center Liquor Permit | 1 |
| E.B - Class E Beer | 3 |
| E.BL - Class E Beer and Liquor | 10 |
| M.B - Beer Manufacturer Permit | 9 |
| M.L - Liquor Manufacturer Permit | 11 |
| M.WP - Wine Producer Permit | 9 |
| OS.H - Out of State Man/Sup - High Alcohol Content | 851 |
| OS.L - Out of State Man/Sup - Low Alcohol Content | 15 |
| W.B - Malt Beverage Wholesale Permit | 40 |
| W.L - Liquor Wholesale Permit | 51 |
| W.P - Pseudo Wholesaler | 35 |
| TOTALS | 15,577 |

Source: Louisiana Office of Alcohol and Tobacco Control

Corporation Income Tax

Cash Collections After Accrual Adjustments

All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

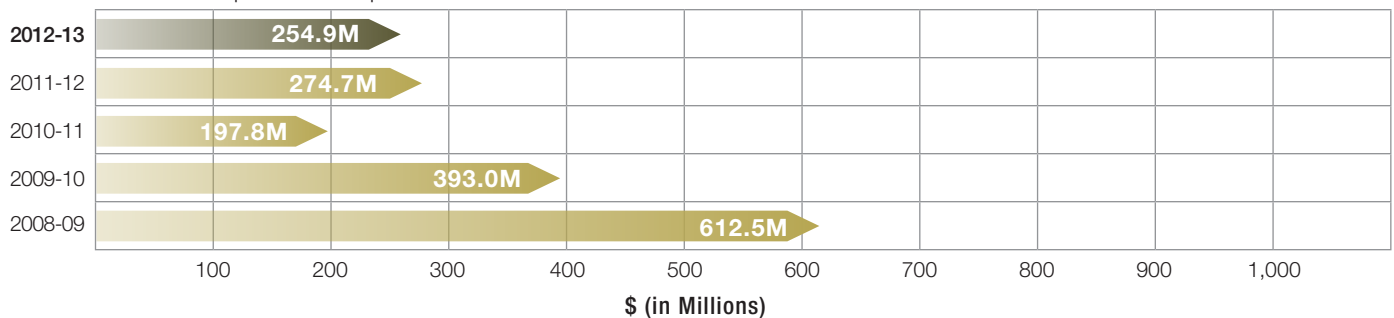
Corporations are taxed on net income computed at the following rates:

- Four percent on the first \$25,000 of net income
- Five percent on the next \$25,000
- Six percent on the next \$50,000
- Seven percent on the next \$100,000
- Eight percent on the excess over \$200,000

Five-Year Comparison

| Fiscal Year | Amount Collected | % Change |
|-------------|------------------|----------|
| 2012-13 | \$254,914,766 | -7.19% |
| 2011-12 | \$274,661,284 | 38.80% |
| 2010-11 | \$197,879,858 | -49.65% |
| 2009-10 | \$393,036,426 | -35.84% |
| 2008-09 | \$612,545,033 | -13.39% |

Five-Year Comparison of Corporation Income Tax Collections



Cash Collections After Accrual Adjustments

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

The total taxable base consists of the corporation's capital stock, surplus, and undivided profits. Borrowed capital has been completely phased out for taxable periods beginning on or after January 1, 2011. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

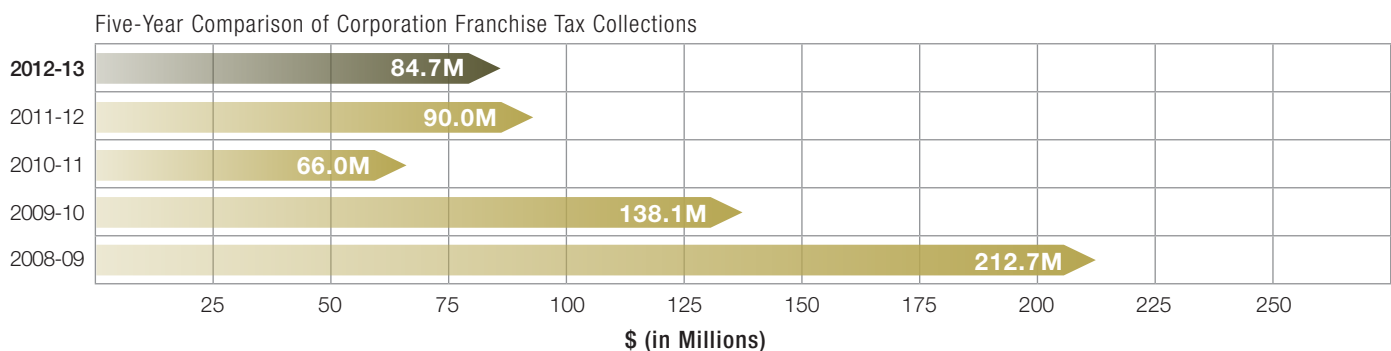
The corporation franchise tax rate is as follows:

- \$1.50 per each \$1,000 of taxable base up to \$300,000;
- \$3.00 per each \$1,000 of taxable base over \$300,000

There is a minimum \$10 corporation franchise tax for taxable periods beginning before January 1, 2010. The minimum franchise tax has been repealed for tax periods after January 1, 2010.

Five-Year Comparison

| Fiscal Year | Amount Collected | % Change |
|-------------|------------------|----------|
| 2012-13 | \$84,732,265 | -5.84% |
| 2011-12 | \$89,986,148 | 36.43% |
| 2010-11 | \$65,959,953 | -52.25% |
| 2009-10 | \$138,123,788 | -35.06% |
| 2008-09 | \$212,702,577 | -9.02% |



Corporation Income Tax

Liability by Taxable Income Bracket

| Taxable Income Bracket | Number of Returns | Percent of Total Returns | Taxable Income | Income Tax Liability* | Percent of Total Liability |
|------------------------|-------------------|--------------------------|---------------------------|-----------------------|----------------------------|
| less than 0 | 25,552 | 17.41% | (\$94,910,114,017) | \$ 0 | 0.00% |
| 0 | 98,744 | 67.28% | 0 | 0 | 0.00% |
| 1 - 25,000 | 13,018 | 8.87% | 87,289,976 | 3,507,836 | 0.48% |
| 25,001 - 50,000 | 2,613 | 1.78% | 94,889,685 | 4,109,537 | 0.57% |
| 50,001 - 100,000 | 2,273 | 1.55% | 161,334,579 | 8,007,007 | 1.10% |
| 100,001 - 500,000 | 2,775 | 1.89% | 618,902,040 | 40,086,660 | 5.52% |
| 500,001 - 1,000,000 | 692 | 0.47% | 492,776,040 | 36,856,770 | 5.08% |
| 1,000,001 - 2,000,000 | 447 | 0.30% | 628,172,817 | 48,596,020 | 6.70% |
| 2,000,001 - 10,000,000 | 495 | 0.34% | 2,020,106,658 | 159,776,655 | 22.02% |
| > 10,000,000 | 166 | 0.11% | 5,315,779,976 | 424,642,714 | 58.52% |
| TOTALS | 146,775 | 100.00% | (\$85,490,862,246) | \$ 725,583,199 | 100.00% |

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

Corporation Franchise Tax

Liability by Taxable Base

| Taxable Base Range | Number of Returns | Percent of Total Returns | Taxable Base | Franchise Tax Liability* | Percent of Total Liability |
|-----------------------------|-------------------|--------------------------|---------------------------|--------------------------|----------------------------|
| less than 0 | 20,223 | 13.78% | (\$14,468,071,542) | \$ 444,143 | 0.09% |
| 0 | 61,991 | 42.24% | 0 | 265,947 | 0.05% |
| 1 - 25,000 | 21,513 | 14.66% | 170,879,925 | 276,319 | 0.05% |
| 25,001 - 100,000 | 14,492 | 9.87% | 806,180,231 | 1,137,013 | 0.22% |
| 100,001 - 500,000 | 15,629 | 10.65% | 3,666,437,331 | 5,642,488 | 1.10% |
| 500,001 - 1,000,000 | 4,386 | 2.99% | 3,087,850,298 | 6,743,163 | 1.31% |
| 1,000,001 - 10,000,000 | 6,706 | 4.57% | 20,592,134,894 | 51,442,356 | 10.02% |
| 10,000,001 - 50,000,000 | 1,278 | 0.87% | 27,896,426,270 | 74,250,767 | 14.47% |
| 50,000,001 - 100,000,000 | 244 | 0.17% | 17,098,032,498 | 46,143,836 | 8.99% |
| 100,000,001 - 500,000,000 | 263 | 0.18% | 57,683,484,485 | 158,195,718 | 30.82% |
| 500,000,001 - 1,000,000,000 | 27 | 0.02% | 19,296,533,080 | 53,604,308 | 10.44% |
| > 1,000,000,000 | 23 | 0.02% | 40,904,048,591 | 115,071,399 | 22.42% |
| TOTALS | 146,775 | 100.00% | \$ 176,733,936,061 | \$ 513,217,457 | 100.00% |

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

Corporation Income & Franchise Tax

Credits Claimed on Returns

Nonrefundable Credits Claimed on Returns Processed During Fiscal Year 2013

| Credit | Amount Claimed Against Corporation Income Tax | Amount Claimed Against Corporation Franchise Tax |
|--|---|--|
| Angel Investor Tax Credit* | \$ 0 | \$ 0 |
| Apprenticeship | 159,574 | 410,931 |
| Atchafalaya Trace | 2,749 | 0 |
| Basic Skills Training | 0 | 0 |
| Biomedical/University Research | 0 | 0 |
| Bone Marrow Donor | 0 | N/A |
| Brownfields Investor Credit | 0 | N/A |
| Cane River Heritage Area | 0 | 0 |
| Contributions to Educational Institutions | 1,714 | N/A |
| Credit for Refunds Paid by Utilities | 0 | N/A |
| Debt Issuance Costs | 0 | 0 |
| Dedicated Research Investments | 0 | N/A |
| Digital Interactive Media | 908,054 | 69,968 |
| Donations of Materials, Equipment, Advisors, Instructors | 0 | 0 |
| Donations to Public Schools | 150 | 0 |
| Donations to Qualified Playgrounds | 0 | 0 |
| Eligible Reentrants | 0 | N/A |
| Employee & Dependent Health Insurance | 0 | 0 |
| Employment of the Previously Unemployed | 0 | 0 |
| Enterprise Zone | 5,140,469 | 3,118,190 |
| Insurance Company Premium Tax | 23,602,358 | N/A |
| LA Capital Companies | 6,259 | N/A |
| LA Community Development Financial Institutions Act Credit | 0 | 0 |
| LA Community Economic Development | 0 | 0 |
| Manufacturing Establishments | 745,417 | 1,355,978 |
| Motion Picture Employment of Resident | 76,026 | 2,679,480 |
| Motion Picture Infrastructure Credit | 2,531,124 | N/A |
| Motion Picture Investor Credit | 33,961,108 | N/A |
| Neighborhood Assistance | 225 | N/A |
| New Jobs Credit | 96,918 | N/A |
| New Markets Credit | 4,098,631 | 6,057,682 |
| Nonviolent Offenders Employment Credit | 0 | N/A |
| Ports of Louisiana Import Export Cargo | 0 | 0 |
| Ports of Louisiana Investor | 0 | 0 |
| Quality Jobs* | 0 | 0 |
| Recycling Credit | 3,895,969 | 1,785,140 |
| Rehabilitation of Historic Structures | 7,853,228 | 17,616,191 |
| Research and Development* | 1,191,544 | 1,105,376 |
| Tax Equalization | 4,696,100 | 1,282,671 |
| Technology Commercialization* | 0 | 0 |
| Vehicle Alternative Fuels* | 0 | N/A |
| Other Nonrefundable Credits | 0 | 899,383 |
| TOTAL | \$ 88,967,617 | \$ 36,880,990 |

* These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for refundable amounts.

Refundable Credits Claimed on Returns Processed During Fiscal Year 2013

| Credit | Amount Claimed | Credit | Amount Claimed |
|---|----------------|--|----------------------|
| Inventory Tax Credit | \$408,328,291 | Retention And Modernization | 0 |
| Ad Valorem for Natural Gas | 3,652,547 | School Readiness Business Supported Child Care | 257,595 |
| Ad Valorem for Offshore Vessels | 28,989,543 | School Readiness Child Care Provider | 3,093,412 |
| Angel Investor | 185,982 | School Readiness Fees & Grants to Resource & Referral Agencies | 172,400 |
| Conversion of Vehicle to Alternative Fuel | 3,000,777 | Sound Recording Investment | 0 |
| Louisiana Citizens Insurance Credit | 2,681,608 | Sugar Cane Trailer Conversion | 5,237,193 |
| Mentor-Protege | 11,475 | Technology Commercialization | 90,839 |
| Milk Producers | 295,000 | Telephone Company Property Tax | 24,097,188 |
| Musical & Theatrical Productions | 1,781,504 | Urban Revitalization | 23,224 |
| Prison Industry Enhancement | 0 | Wind and Solar Energy System | 14,895,799 |
| Quality Jobs | 0 | Other Refundable | 151,624 |
| Research And Development | 14,459,896 | TOTAL | \$511,405,897 |

Individual Income Tax

Cash Collections After Accrual Adjustments

Louisiana’s individual income tax is based on federal tax laws for simplification, although Louisiana’s tax is not a true “piggyback” system. The starting point for the computation of the tax is the federal adjusted gross income. A deduction is also allowed for the amount of federal income taxes paid.

The Louisiana individual income tax rates are:

A taxpayer filing single, married filing separately, or head of household:

- » 2% of the first \$12,500 of taxable income;
- » 4% of the next \$37,500;
- » 6% of the taxable income over \$50,000.

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

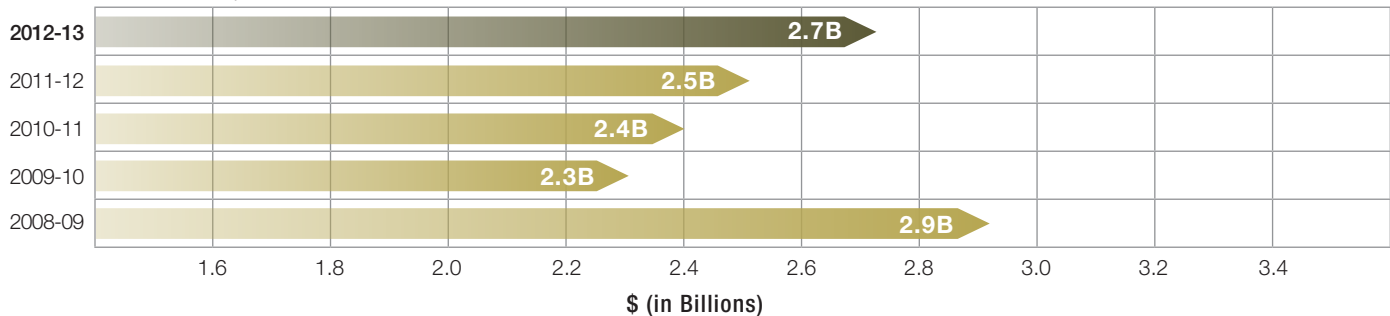
- » 2% of the first \$25,000 of taxable income;
- » 4% of the next \$75,000;
- » 6% of the taxable income over \$100,000.

* Act 396 of the 2008 Regular Session of the Louisiana Legislature amended La. Revised Statute 47:32(A) to expand the amount of taxable income to which the four percent and six percent income tax rates are applied effective January 1, 2009.

Five-Year Comparison

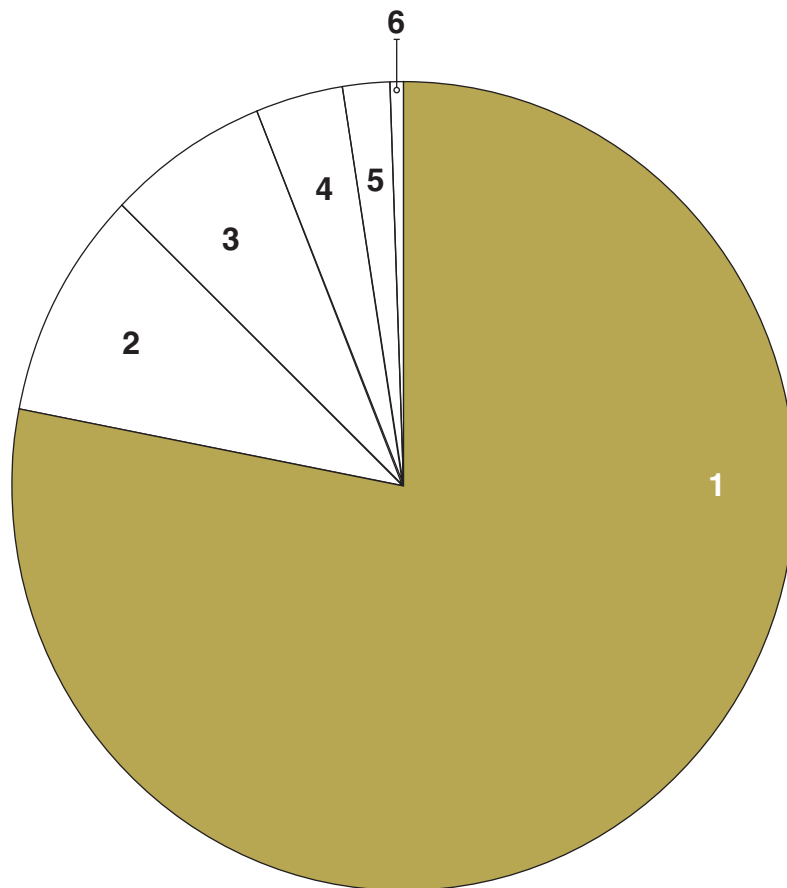
| Fiscal Year | Amount Collected | % Change |
|-------------|------------------|----------|
| 2012-13 | \$2,735,990,906 | 8.92% |
| 2011-12 | \$2,512,039,630 | 4.22% |
| 2010-11 | \$2,410,351,322 | 5.41% |
| 2009-10 | \$2,286,582,902 | -22.24% |
| 2008-09 | \$2,940,538,753 | -6.25% |

Five-Year Comparison of Individual Tax Collections



Payments and Credits Reported on Returns

| Payments/Credit Reported | Amount* | % of Total |
|---|----------------------------|----------------|
| 1 Withholding Reported | \$ 2,649,809,937.00 | 78.32% |
| 2 Declaration Payments | 309,219,689.00 | 9.14% |
| 3 Payments Made with Return | 224,131,836.30 | 6.62% |
| 4 Credits Carried Forward | 118,162,285.00 | 3.49% |
| 5 Payments with Extensions | 77,864,120.00 | 2.30% |
| 6 Payments Made with Composite Partnership Returns | 4,140,349.00 | 0.12% |
| TOTAL | \$ 3,383,328,216.30 | 100.00% |



Individual Income Tax

Refundable Credits Claimed on Returns

Processed During Fiscal Year 2013

| Refundable Credits | Amount Claimed |
|------------------------------|----------------|
| Ad Valorem | \$ 17,043,834 |
| Ad Valorem Gas | 370,008 |
| Angel Investor Credit | 1,639,379 |
| Broadway South Credit | 3,168,512 |
| Child Care (Refundable) | 13,507,813 |
| Credit Inventory Tax | 11,532,405 |
| Credit Prison | 0 |
| Earned Income Credit | 46,163,954 |
| Historic Residential Credit | 303,818 |
| LA Citizens Insurance Credit | 37,983,130 |
| LA Hunt And Fish Fees | 123,679 |
| LA Property Insurance Credit | 114,063 |
| Mentor-Protege Credit | 10,549 |
| Milk Producer Credit | 1,515,000 |
| Other Refundable Credits | 34,217 |

| Refundable Credits | Amount Claimed |
|--------------------------------------|-----------------------|
| Quality Jobs Refundable | 0 |
| Refundable School Rediness Credit | 2,154,531 |
| Research & Development Refundable | 5,267,133 |
| Retention & Modernization | 857 |
| School Readiness Business Supported | 162,472 |
| School Readiness Directors And Staff | 7,088,477 |
| School Readiness Fees And Grants | 294,242 |
| School Readiness Provider | 2,412,800 |
| Sound Recording Credit | 0 |
| Sugarcane Trailor Conversion | 482,500 |
| Technology Commerce Credit | 13,896 |
| Urban Revitalization | 0 |
| Vehicle Conv to Alternative Fuel | 630,295 |
| Wind And Solar | 24,000,098 |
| TOTAL | \$ 176,017,662 |

Nonrefundable Credits Claimed on Returns

Processed During Fiscal Year 2013

| Nonrefundable Credits | Amount Claimed |
|-------------------------------------|----------------|
| Alternative Fuels Vehicle Credit | \$ 36,674 |
| Angel Investor | 3,500 |
| Apprenticeship Credit | 611,346 |
| Atchafalya Trace | 4,587 |
| Basic Skills Training Credit | 44,816 |
| Bone Marrow Credit | 2,213 |
| Brownfields Investor Credit | 608,141 |
| Bulletproof Vest Credit | 17,085 |
| Cane River Heritage Credit | 0 |
| Child Care (NonRef) | 4,803,272 |
| Child Credit (Fwd) | 59,016 |
| Commercial Fishing Credit | 99,149 |
| Credit Disabilities | 3,863,900 |
| Credit Educational | 1,169,254 |
| Credit Federal | 1,043,671 |
| Credit Out of State | 90,598,763 |
| Debt Issuance | 188,286 |
| Digital Interactive Media | 2,726,389 |
| Disabled Dependents | 981,434 |
| Donations Credit | 412,522 |
| Donations Research | 8,797 |
| Drug Offenders | 35,707 |
| Employee-Dependent Health Insurance | 0 |
| Enterprise Zone | 7,522,491 |
| Family Credit | 70,740 |
| Hire Reentrants Credit | 0 |
| Historic Structures Credit | 33,152,096 |
| Insurance CO PremiumTax Credit | 90,643 |
| LA BioResearch Credit | 2,194 |
| LA Capital Credit | 18,427 |
| LA Child Education Credit | 18,209,275 |

| Nonrefundable Credits | Amount Claimed |
|--|-----------------------|
| LA Community Economic Development Credit | \$ 0 |
| LA Ports Import Export | 0 |
| LA Ports Investor | 0 |
| Law Enforce Educ Credit | 126,946 |
| LCDFI Credit | 560,632 |
| Manufacturing Estab | 7,400 |
| Motion Picture Credit | 497,372 |
| Motion Picture Infrastructure Credit | 7,808,110 |
| Motion Picture Investor Credit | 78,557,737 |
| Neighborhood Assistance Credit | 17,705 |
| New Jobs Credit | 201,322 |
| New Markets Credit | 13,129,468 |
| NonRef School Ready CCF PriorYrs | 62,006 |
| NonRfn School Readiness crd | 716,522 |
| NonViolent Offenders Credit | 44,781 |
| Organ Donation Credit | 75,011 |
| Other-199 Credit | 0 |
| Other-299 Credit | 430 |
| Other-399 Credit | 525 |
| Other-500 Credit | 75 |
| Playgrounds | 42,671 |
| Previously Unemployed | 458,793 |
| Quality Jobs | 0 |
| Recycling Credit | 121,503 |
| Research & Development Nonrefundable | 4,586,656 |
| Small Town Doctors Credit | 1,521,516 |
| Tax Equalization | 489,153 |
| Technology Commercialization | 0 |
| Utility Refund Credit | 98,463 |
| TOTAL | \$ 275,509,185 |

Returns Received from Prior Year Tax Period for Fiscal Year 2013

| Source of Returns | Total |
|-------------------------------|---------------|
| Number of Returns | 241,551 |
| Louisiana Income Tax | \$652,418,224 |
| Adjusted Louisiana Income Tax | \$537,991,120 |
| Tax Withheld | \$385,385,692 |

All Returns for Fiscal Year 2013

| Filing Status | Resident | Non-Resident | Total |
|-------------------------|------------------|----------------|------------------|
| Head of Household | 426,107 | 20,231 | 446,338 |
| Married Filing Jointly | 645,299 | 102,947 | 748,246 |
| Married Filing Separate | 22,923 | 3,956 | 26,879 |
| Qualifying Widow(er) | 1,193 | 80 | 1,273 |
| Single | 770,862 | 77,288 | 848,150 |
| TOTAL | 1,866,384 | 204,502 | 2,070,886 |

Louisiana Resident Returns for Fiscal Year 2013

| Source of Returns | Number of Returns | Amount |
|----------------------------|-------------------|-------------------|
| Federal AGI | 1,790,672 | \$103,060,953,567 |
| Louisiana AGI | 1,778,101 | \$96,108,291,019 |
| Excess Itemized Deductions | 457,728 | \$8,658,883,328 |
| Tax Withheld | 1,571,050 | \$2,461,707,475 |
| Estimated Payments | 50,889 | \$269,105,359 |
| Louisiana Income Tax | 1,563,181 | \$2,644,415,580 |
| NonRefundable Credit | 139,291 | \$239,432,289 |
| Refundable Credit | 931,113 | \$584,418,977 |

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Return for Fiscal Year 2013

| AGI Ranges | Number of Returns | Percent of Returns | LA AGI | LA Taxable Income | LA Income Tax | % LA Income Tax | Non Refundable Credits | Adjusted LA Income Tax | Percent Adjusted Taxes | Refundable Credits |
|---------------------|-------------------|--------------------|-----------------------|-----------------------|----------------------|-----------------|------------------------|------------------------|------------------------|--------------------|
| negative/zero | 86,187 | 4.6% | (993,060,157) | 0 | 0 | 0% | 3,432,666 | 0 | 0% | 15,023,206 |
| 1 - 10,000 | 285,835 | 15.3% | 1,528,166,877 | 1,395,702,369 | 5,146,565 | 0% | 2,258,108 | 4,984,252 | 0% | 11,442,877 |
| 10,000 - 20,000 | 3,593 | 0.2% | 8,559,924,013 | 5,427,312,240 | 316,756,376 | 12% | 125,342,890 | 208,369,015 | 9% | 10,224,487 |
| 20,000 - 30,000 | 357,528 | 19.2% | 5,313,963,903 | 5,032,287,245 | 59,734,274 | 2% | 6,204,168 | 55,385,930 | 2% | 39,951,602 |
| 30,000 - 40,000 | 125,672 | 6.7% | 15,111,265,884 | 12,235,079,468 | 432,136,687 | 16% | 15,426,394 | 419,478,016 | 17% | 12,926,497 |
| 40,000 - 50,000 | 41,112 | 2.2% | 7,019,803,304 | 5,381,772,290 | 218,899,176 | 8% | 8,986,914 | 211,420,843 | 9% | 6,436,833 |
| 50,000 - 60,000 | 249,202 | 13.4% | 6,148,115,260 | 5,668,007,343 | 116,112,209 | 4% | 6,935,493 | 110,221,182 | 5% | 20,300,131 |
| 60,000 - 80,000 | 39,365 | 2.1% | 11,312,891,542 | 7,999,495,480 | 380,809,649 | 14% | 29,129,056 | 356,092,543 | 15% | 13,167,858 |
| 80,000 - 100,000 | 179,742 | 9.6% | 6,249,874,124 | 5,572,752,180 | 138,795,823 | 5% | 6,304,925 | 133,530,631 | 5% | 7,071,221 |
| 100,000 - 150,000 | 136,636 | 7.3% | 6,114,800,521 | 5,310,215,513 | 146,045,248 | 6% | 4,601,297 | 142,279,741 | 6% | 4,462,341 |
| 150,000 - 200,000 | 103,786 | 5.6% | 5,685,346,411 | 4,859,400,373 | 140,814,441 | 5% | 4,516,249 | 137,189,049 | 6% | 3,881,753 |
| 200,000 - 500,000 | 7,150 | 0.4% | 4,866,678,784 | 3,183,638,078 | 173,120,630 | 7% | 31,558,909 | 145,436,822 | 6% | 5,505,913 |
| 500,000 - 1,000,000 | 149,323 | 8.0% | 10,351,617,845 | 8,755,196,259 | 272,413,548 | 10% | 10,596,599 | 265,346,799 | 11% | 7,335,031 |
| ≥ 1,000,000 | 101,253 | 5.4% | 9,049,545,573 | 7,594,467,857 | 249,768,280 | 9% | 8,378,131 | 242,902,891 | 10% | 7,153,061 |
| Total | 1,866,384 | 100.00% | 96,318,933,884 | 78,415,326,695 | 2,650,552,906 | 100% | 263,671,799 | 2,432,637,714 | 100% | 164,882,811 |

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return for Fiscal Year 2013

| AGI Ranges | Number of Returns | Percent of Returns | LA AGI | LA Taxable Income | LA Income Tax | Non Refundable Credits | Adjusted LA Income Tax | Refundable Credits |
|---------------------|-------------------|--------------------|-----------|-------------------|---------------|------------------------|------------------------|--------------------|
| negative/zero | 86,187 | 4.6% | (11,522) | 0 | 0 | 40 | 0 | 174 |
| 1 - 10,000 | 285,835 | 15.3% | 5,346 | 4,883 | 18 | 8 | 17 | 40 |
| 10,000 - 20,000 | 357,528 | 19.2% | 14,863 | 14,075 | 167 | 17 | 155 | 112 |
| 20,000 - 30,000 | 249,202 | 13.4% | 24,671 | 22,745 | 466 | 28 | 442 | 81 |
| 30,000 - 40,000 | 179,742 | 9.6% | 34,771 | 31,004 | 772 | 35 | 743 | 39 |
| 40,000 - 50,000 | 136,636 | 7.3% | 44,752 | 38,864 | 1,069 | 34 | 1,041 | 33 |
| 50,000 - 60,000 | 103,786 | 5.6% | 54,780 | 46,821 | 1,357 | 44 | 1,322 | 37 |
| 60,000 - 80,000 | 149,323 | 8.0% | 69,324 | 58,633 | 1,824 | 71 | 1,777 | 49 |
| 80,000 - 100,000 | 101,253 | 5.4% | 89,376 | 75,005 | 2,467 | 83 | 2,399 | 71 |
| 100,000 - 150,000 | 125,672 | 6.7% | 120,244 | 97,357 | 3,439 | 123 | 3,338 | 103 |
| 150,000 - 200,000 | 41,112 | 2.2% | 170,748 | 130,905 | 5,324 | 219 | 5,143 | 157 |
| 200,000 - 500,000 | 39,365 | 2.1% | 287,385 | 203,213 | 9,674 | 740 | 9,046 | 335 |
| 500,000 - 1,000,000 | 7,150 | 0.4% | 680,654 | 445,264 | 24,213 | 4,414 | 20,341 | 770 |
| ≥ 1,000,000 | 3,593 | 0.2% | 2,382,389 | 1,510,524 | 88,159 | 34,885 | 57,993 | 2,846 |
| Total | 1,866,384 | 100.00% | - | - | - | - | - | - |

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2013 (Includes both Resident and Nonresident Returns)

| L* | Parish | Returns | Federal AGI | Federal Tax | Total Non-Refundable Credits | LA Adjusted Tax** | Parish % of Total LA Adj. Tax | Avg. LA Adj. Tax Liability | Parish Rank |
|----|------------------|---------|--------------------|------------------|------------------------------|-------------------|-------------------------------|----------------------------|-------------|
| 1 | Acadia | 22,925 | \$1,117,401,408.00 | \$118,395,405.00 | \$1,563,173.00 | \$26,260,533.00 | 1.01% | \$1,145.50 | 34 |
| 2 | Allen | 8,666 | 374,510,371.00 | 32,850,707.00 | 400,565.00 | 8,340,586.00 | 0.32% | 962.45 | 53 |
| 3 | Ascension | 47,475 | 3,126,411,773.00 | 376,212,450.00 | 7,354,894.00 | 74,474,989.00 | 2.85% | 1,568.72 | 5 |
| 4 | Assumption | 9,224 | 469,453,864.00 | 49,803,056.00 | 612,601.00 | 11,045,737.00 | 0.42% | 1,197.50 | 28 |
| 5 | Avoyelles | 15,684 | 682,167,664.00 | 66,472,027.00 | 372,963.00 | 15,216,993.00 | 0.58% | 970.22 | 52 |
| 6 | Beauregard | 12,684 | 664,536,004.00 | 66,616,706.00 | 545,435.00 | 14,665,817.00 | 0.56% | 1,156.25 | 32 |
| 7 | Bienville | 5,642 | 237,679,176.00 | 21,012,283.00 | 156,484.00 | 4,886,406.00 | 0.19% | 866.08 | 59 |
| 8 | Bossier | 47,929 | 2,737,449,595.00 | 311,543,373.00 | 4,374,200.00 | 59,270,092.00 | 2.27% | 1,236.62 | 23 |
| 9 | Caddo | 107,868 | 6,049,808,258.00 | 789,836,875.00 | 20,609,427.00 | 128,390,744.00 | 4.92% | 1,190.26 | 29 |
| 10 | Calcasieu | 82,159 | 4,477,655,033.00 | 515,600,715.00 | 2,874,249.00 | 110,170,057.00 | 4.22% | 1,340.94 | 15 |
| 11 | Caldwell | 3,733 | 181,693,787.00 | 18,966,794.00 | 264,323.00 | 3,961,737.00 | 0.15% | 1,061.27 | 41 |
| 12 | Cameron | 2,784 | 162,481,008.00 | 20,556,548.00 | 52,175.00 | 4,436,179.00 | 0.17% | 1,593.46 | 4 |
| 13 | Catahoula | 3,704 | 173,900,685.00 | 17,132,417.00 | 317,643.00 | 3,967,414.00 | 0.15% | 1,071.12 | 39 |
| 14 | Claiborne | 5,350 | 245,641,228.00 | 23,824,252.00 | 570,407.00 | 5,096,622.00 | 0.20% | 952.64 | 55 |
| 15 | Concordia | 7,165 | 328,122,883.00 | 34,427,504.00 | 1,527,451.00 | 6,545,219.00 | 0.25% | 913.50 | 57 |
| 16 | De Soto | 11,532 | 629,585,370.00 | 74,679,918.00 | 1,104,792.00 | 14,507,887.00 | 0.56% | 1,258.05 | 22 |
| 17 | East Baton Rouge | 183,644 | 11,487,489,658.00 | 1,602,706,341.00 | 39,333,439.00 | 259,936,875.00 | 9.96% | 1,415.44 | 11 |
| 18 | East Carroll | 2,480 | 109,594,115.00 | 13,875,014.00 | 102,083.00 | 2,580,027.00 | 0.10% | 1,040.33 | 43 |
| 19 | East Feliciana | 8,154 | 408,812,927.00 | 41,667,831.00 | 473,111.00 | 8,689,066.00 | 0.33% | 1,065.62 | 40 |
| 20 | Evangeline | 12,092 | 568,089,040.00 | 56,419,771.00 | 278,842.00 | 13,349,398.00 | 0.51% | 1,103.99 | 38 |
| 21 | Franklin | 7,691 | 337,764,192.00 | 32,196,844.00 | 951,994.00 | 7,051,555.00 | 0.27% | 916.86 | 56 |
| 22 | Grant | 7,731 | 357,167,299.00 | 31,342,002.00 | 421,520.00 | 7,570,909.00 | 0.29% | 979.29 | 49 |
| 23 | Iberia | 31,214 | 1,651,813,952.00 | 200,656,966.00 | 2,502,798.00 | 40,830,006.00 | 1.56% | 1,308.07 | 17 |
| 24 | Iberville | 13,088 | 661,829,569.00 | 74,692,034.00 | 806,460.00 | 15,518,618.00 | 0.59% | 1,185.71 | 30 |
| 25 | Jackson | 5,891 | 269,675,684.00 | 24,307,791.00 | 338,523.00 | 5,641,894.00 | 0.22% | 957.71 | 54 |
| 26 | Jefferson | 191,539 | 10,705,440,297.00 | 1,365,106,634.00 | 24,469,182.00 | 249,667,333.00 | 9.56% | 1,303.48 | 18 |
| 27 | Jefferson Davis | 11,740 | 563,707,785.00 | 58,544,235.00 | 380,886.00 | 13,835,785.00 | 0.53% | 1,178.52 | 31 |
| 28 | Lafayette | 99,237 | 6,671,680,339.00 | 979,435,948.00 | 18,111,537.00 | 167,905,490.00 | 6.43% | 1,691.96 | 2 |
| 29 | Lafourche | 39,567 | 2,249,613,212.00 | 308,267,655.00 | 8,827,481.00 | 59,165,396.00 | 2.27% | 1,495.32 | 9 |
| 30 | LaSalle | 5,019 | 300,037,692.00 | 34,166,506.00 | 407,459.00 | 7,333,508.00 | 0.28% | 1,461.15 | 10 |
| 31 | Lincoln | 16,208 | 862,819,332.00 | 98,897,797.00 | 1,860,826.00 | 18,726,873.00 | 0.72% | 1,155.41 | 33 |
| 32 | Livingston | 51,987 | 2,827,490,659.00 | 284,414,945.00 | 3,884,586.00 | 65,747,199.00 | 2.52% | 1,264.69 | 20 |
| 33 | Madison | 3,900 | 134,429,702.00 | 11,452,959.00 | 539,289.00 | 2,443,323.00 | 0.09% | 626.49 | 64 |
| 34 | Morehouse | 10,455 | 399,808,433.00 | 34,990,738.00 | 1,404,249.00 | 7,676,749.00 | 0.29% | 734.27 | 62 |
| 35 | Natchitoches | 14,491 | 691,525,063.00 | 73,787,068.00 | 816,946.00 | 15,186,695.00 | 0.58% | 1,048.01 | 42 |
| 36 | Orleans | 142,359 | 7,834,246,782.00 | 1,154,315,703.00 | 27,624,226.00 | 192,095,620.00 | 7.36% | 1,349.37 | 14 |
| 37 | Ouachita | 63,607 | 3,213,704,211.00 | 365,444,582.00 | 7,137,577.00 | 72,007,404.00 | 2.76% | 1,132.07 | 36 |
| 38 | Plaquemines | 9,137 | \$637,336,740.00 | \$82,725,718.00 | \$727,735.00 | \$17,088,321.00 | 0.65% | \$1,870.23 | 1 |

* Use these numbers as a legend for map on page 35.

** This Amount is the tax due on the return before refundable credits or prepayments.

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2013 (Includes both Resident and Nonresident Returns)

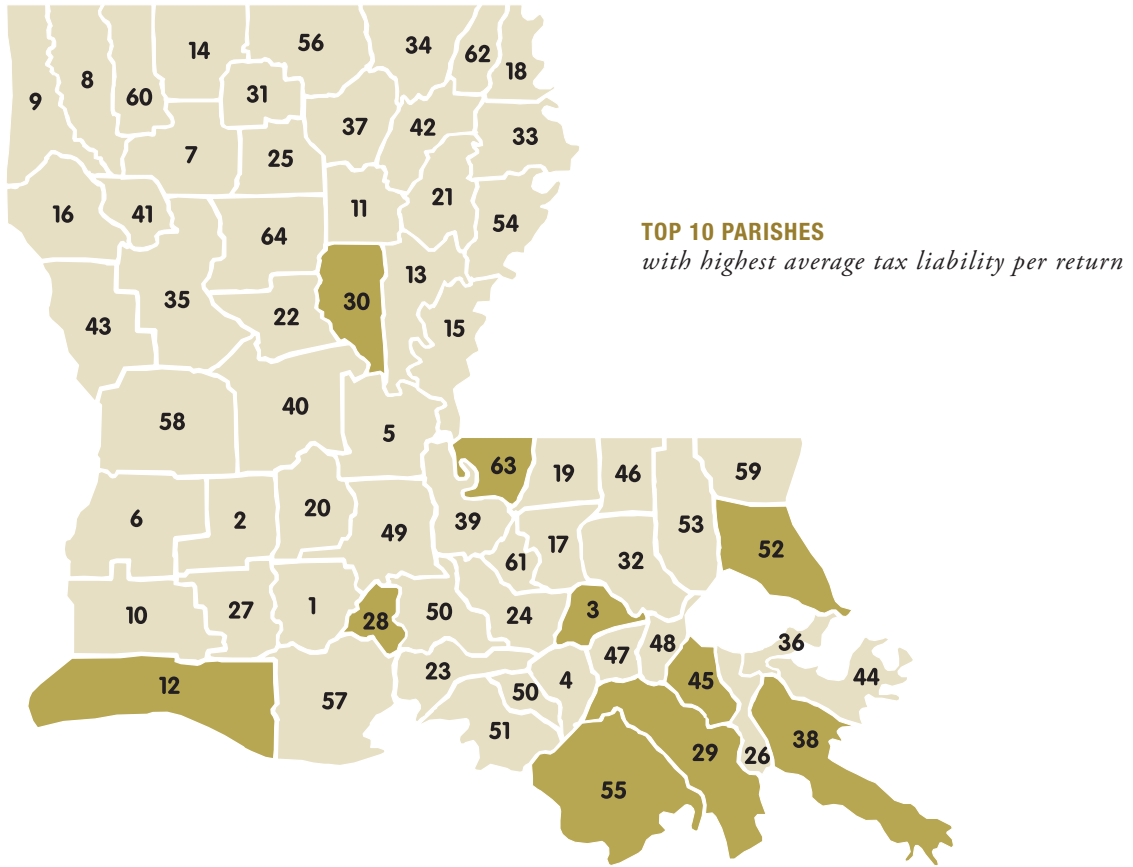
| L* | Parish | Returns | Federal AGI | Federal Tax | Total Non-Refundable Credits | LA Adjusted Tax** | Parish % of Total LA Adj. Tax | Avg. LA Adj. Tax Liability | Parish Rank |
|----|---------------------|------------------|--------------------------|-------------------------|------------------------------|------------------------|-------------------------------|----------------------------|-------------|
| 39 | Pointe Coupee | 8,740 | \$475,069,144.00 | \$57,026,033.00 | \$591,502.00 | \$11,079,714.00 | 0.42% | 1,267.70 | 19 |
| 40 | Rapides | 54,081 | 2,830,093,969.00 | 324,575,883.00 | 3,752,351.00 | 65,211,031.00 | 2.50% | 1,205.80 | 26 |
| 41 | Red River | 3,175 | 184,154,004.00 | 23,245,420.00 | 112,733.00 | 4,318,716.00 | 0.17% | 1,360.23 | 13 |
| 42 | Richland | 7,981 | 360,153,610.00 | 37,296,083.00 | 723,947.00 | 7,770,601.00 | 0.30% | 973.64 | 51 |
| 43 | Sabine | 8,588 | 486,857,279.00 | 56,292,600.00 | 434,408.00 | 11,717,315.00 | 0.45% | 1,364.38 | 12 |
| 44 | St Bernard | 15,259 | 594,424,868.00 | 52,127,346.00 | 432,627.00 | 13,505,376.00 | 0.52% | 885.08 | 58 |
| 45 | St Charles | 22,921 | 1,424,772,851.00 | 173,475,343.00 | 1,070,926.00 | 35,701,508.00 | 1.37% | 1,557.59 | 7 |
| 46 | St Helena | 5,508 | 205,020,040.00 | 16,270,913.00 | 277,720.00 | 3,944,773.00 | 0.15% | 716.19 | 63 |
| 47 | St James | 9,506 | 509,246,200.00 | 55,647,173.00 | 312,187.00 | 11,743,848.00 | 0.45% | 1,235.41 | 24 |
| 48 | St John The Baptist | 18,645 | 884,538,389.00 | 83,094,507.00 | 1,010,793.00 | 19,395,394.00 | 0.74% | 1,040.25 | 44 |
| 49 | St Landry | 35,468 | 1,684,406,556.00 | 184,061,009.00 | 3,134,743.00 | 39,497,294.00 | 1.51% | 1,113.60 | 37 |
| 50 | St Martin | 22,399 | 1,156,405,574.00 | 134,640,507.00 | 2,520,919.00 | 27,016,179.00 | 1.03% | 1,206.13 | 25 |
| 51 | St Mary | 22,779 | 1,124,547,791.00 | 121,266,977.00 | 503,717.00 | 27,398,090.00 | 1.05% | 1,202.78 | 27 |
| 52 | St Tammany | 102,701 | 7,191,209,648.00 | 981,516,085.00 | 19,616,621.00 | 167,082,715.00 | 6.40% | 1,626.88 | 3 |
| 53 | Tangipahoa | 45,775 | 2,137,804,230.00 | 221,565,160.00 | 3,213,798.00 | 46,688,580.00 | 1.79% | 1,019.96 | 46 |
| 54 | Tensas | 1,782 | 80,657,849.00 | 9,562,388.00 | 162,148.00 | 1,801,475.00 | 0.07% | 1,010.93 | 47 |
| 55 | Terrebonne | 46,952 | 2,832,855,126.00 | 371,878,191.00 | 3,979,482.00 | 71,716,787.00 | 2.75% | 1,527.45 | 8 |
| 56 | Union | 8,795 | 440,727,572.00 | 47,306,869.00 | 1,911,122.00 | 8,814,071.00 | 0.34% | 1,002.17 | 48 |
| 57 | Vermilion | 23,841 | 1,259,663,522.00 | 143,776,337.00 | 1,243,931.00 | 31,390,422.00 | 1.20% | 1,316.66 | 16 |
| 58 | Vernon | 15,305 | 740,636,129.00 | 70,986,050.00 | 510,934.00 | 14,958,045.00 | 0.57% | 977.33 | 50 |
| 59 | Washington | 15,667 | 623,019,101.00 | 52,137,139.00 | 771,120.00 | 12,446,141.00 | 0.48% | 794.42 | 61 |
| 60 | Webster | 16,207 | 763,433,661.00 | 79,906,605.00 | 1,220,065.00 | 16,554,173.00 | 0.63% | 1,021.42 | 45 |
| 61 | West Baton Rouge | 10,862 | 577,219,249.00 | 62,253,297.00 | 780,851.00 | 13,676,835.00 | 0.52% | 1,259.15 | 21 |
| 62 | West Carroll | 4,303 | 196,772,094.00 | 17,943,336.00 | 1,018,969.00 | 3,690,173.00 | 0.14% | 857.58 | 60 |
| 63 | West Feliciana | 4,342 | 302,882,970.00 | 41,843,321.00 | 1,029,276.00 | 6,798,871.00 | 0.26% | 1,565.84 | 6 |
| 64 | Winn | 4,963 | 246,902,661.00 | 27,732,317.00 | 295,580.00 | 5,629,233.00 | 0.22% | 1,134.24 | 35 |
| | Intrastate Totals | 1,862,300 | 103,916,048,877.00 | 12,914,773,001.00 | 234,734,001.00 | 2,420,832,416.00 | 92.72% | 1,299.92 | - |
| | Out-of-State | 212,346 | 77,574,238,052.00 | 15,803,896,053.00 | 9,104,453.00 | 188,695,643.00 | 7.23% | 888.62 | - |
| | Foreign | 951 | 135,275,723.00 | 34,056,015.00 | 11,678.00 | 882,573.00 | 0.03% | 928.05 | - |
| | Undetermined | 308 | 42,979,690.00 | 10,132,891.00 | 25.00 | 481,298.00 | 0.02% | 1,562.66 | - |
| | TOTAL | 2,075,905 | \$181,668,542,342 | \$28,762,857,960 | \$243,850,157 | \$2,610,891,930 | 100% | \$1,257.71 | - |

* Use these numbers as a legend for map on page 35.

** This Amount is the tax due on the return before refundable credits or prepayments.

Individual Income Tax by Parish

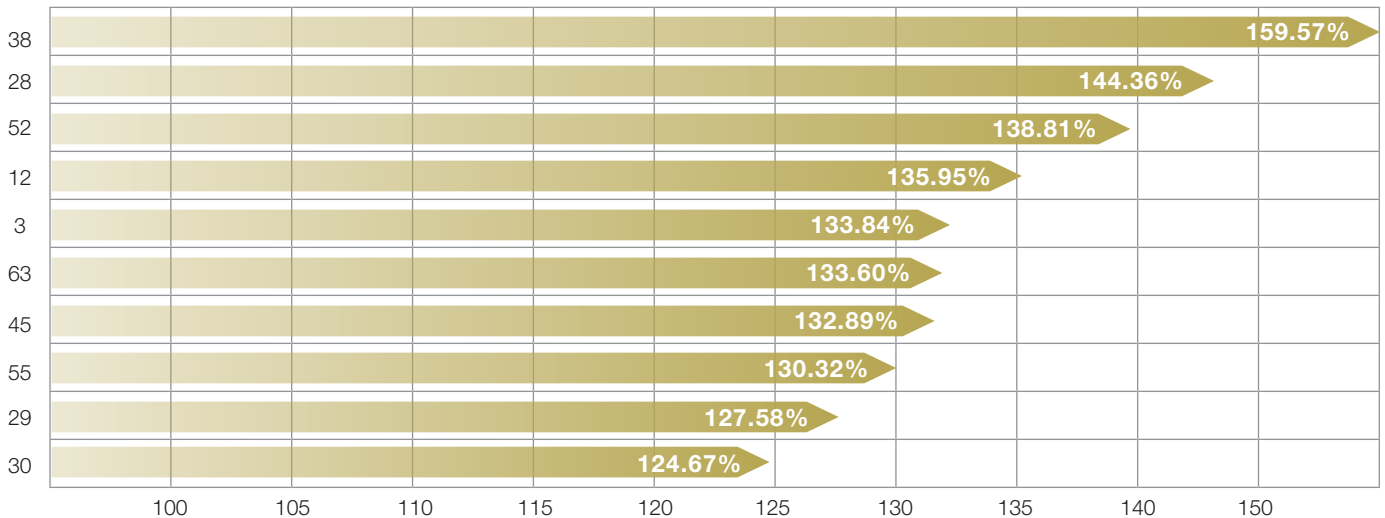
Data from Returns Processed



Individual Income Tax

Top Ten as a Percent of Parish Total

For Fiscal Year 2013



Individual Income Tax

Top 10 Parishes with Highest Average Adjusted Tax Liability Per Return

For Fiscal Year 2013

| L* | Parish | % Change | Rank | As a Percent of Parish Average |
|-----------------------|----------------|--------------------|------|--------------------------------|
| 38 | Plaquemines | \$1,870.23 | 1 | 159.57% |
| 28 | Lafayette | 1,691.96 | 2 | 144.36% |
| 52 | St Tammany | 1,626.88 | 3 | 138.81% |
| 12 | Cameron | 1,593.46 | 4 | 135.95% |
| 3 | Ascension | 1,568.72 | 5 | 133.84% |
| 63 | West Feliciana | 1,565.84 | 6 | 133.60% |
| 45 | St Charles | 1,557.59 | 7 | 132.89% |
| 55 | Terrebonne | 1,527.45 | 8 | 130.32% |
| 29 | Lafourche | 1,495.32 | 9 | 127.58% |
| 30 | La Salle | 1,461.15 | 10 | 124.67% |
| PARISH AVERAGE | | \$ 1,172.05 | - | - |

* Use these numbers as a legend for the graphic on the bottom of page 35.

By Adjusted Gross Income Bracket

For Fiscal Year 2013

| Federal AGI Range | # of Returns | Federal AGI | Adjusted LA Tax* |
|---------------------|------------------|------------------------------|----------------------------|
| Less than 0 | 7,843 | \$ (3,291,074,898.00) | \$ 496,698.00 |
| 0 | 72,786 | 0.00 | 520,046.00 |
| 1 - 25,000 | 762,108 | 10,239,286,957.00 | 109,414,235.00 |
| 25,001-50,000 | 482,484 | 17,459,386,752.00 | 326,181,219.00 |
| 50,001-75,000 | 272,110 | 16,741,857,130.00 | 340,680,470.00 |
| 75,001-100,000 | 173,014 | 14,978,960,536.00 | 324,573,105.00 |
| \$100,001-\$200,000 | 223,791 | 29,840,138,927.00 | 690,480,649.00 |
| Over \$200,000 | 81,757 | 95,686,094,733.00 | 818,468,588.00 |
| TOTALS | 2,075,893 | \$ 181,654,650,137.00 | \$ 2,610,815,010.00 |

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

Petroleum Product Tax

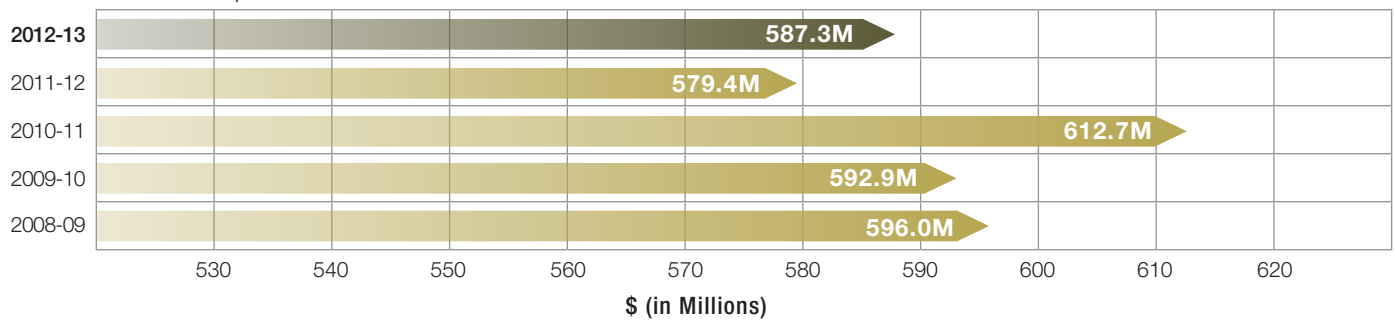
Cash Collections After Accrual Adjustments

The State of Louisiana levies a tax on gasoline fuels used or consumed in the state and on diesel and special fuels used to propel vehicles on Louisiana roads. The current tax rate, 20¢ per gallon for gasoline and diesel fuels, became effective January 1, 1990.

Five-Year Comparison

| Fiscal Year | Amount Collected | % Change |
|-------------|------------------|----------|
| 2012-13 | \$587,382,132 | 1.38% |
| 2011-12 | \$579,400,246 | -5.44% |
| 2010-11 | \$612,750,308 | 3.34% |
| 2009-10 | \$592,931,622 | -0.52% |
| 2008-09 | \$596,015,518 | -1.61% |

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Totals by Adjusted Gross Income

| Resource | FY 2011-12 | FY 2012-13 | % Change |
|-----------------------------|----------------------|----------------------|---------------|
| Gross Gallons Taxed: | | | |
| Gasoline* | 2,301,901,254 | 2,256,809,477 | -1.96% |
| Highway Diesel | 785,733,003 | 705,597,099 | -10.20% |
| TOTALS | 3,087,634,257 | 2,962,406,576 | -4.06% |
| Gallons Refunded | 109,693,295 | 56,205,666 | -48.76% |
| Net Gallons Taxed: | | | |
| Gasoline* | 2,256,964,972 | 2,225,658,790 | -1.39% |
| Highway Diesel | 720,975,990 | 680,542,120 | -5.61% |
| TOTALS | 2,977,940,962 | 2,906,200,910 | -2.41% |

* Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

| Fiscal Year | Amount Collected | % Change |
|----------------|----------------------|--------------|
| 2012-13 | \$446,377,777 | 1.30% |
| 2011-12 | \$440,635,891 | -5.44% |
| 2010-11 | \$465,979,004 | 3.41% |
| 2007-10 | \$450,602,978 | -0.73% |
| 2008-09 | \$453,928,739 | -0.98% |

SPECIAL FUELS AND IFTA

| Fiscal Year | Amount Collected | % Change |
|----------------|----------------------|--------------|
| 2012-13 | \$136,647,595 | 1.65% |
| 2011-12 | \$134,427,241 | -5.04% |
| 2010-11 | \$141,560,656 | 3.03% |
| 2009-10 | \$137,392,401 | 0.58% |
| 2008-09 | \$136,604,725 | -3.76% |

INSPECTION FEE*

| Fiscal Year | Amount Collected | % Change |
|----------------|--------------------|--------------|
| 2012-13 | \$4,356,761 | 0.45% |
| 2011-12 | \$4,337,114 | -16.76% |
| 2010-11 | \$5,210,648 | 5.56% |
| 2009-10 | \$4,936,243 | -9.96% |
| 2008-09 | \$5,482,054 | 0.95% |

* Includes both Gasoline and Special Fuels Inspection fees. FY 2003-04 was the first year that Inspection Fees were collected on Special Fuels.

Cash Collections After Accrual Adjustments

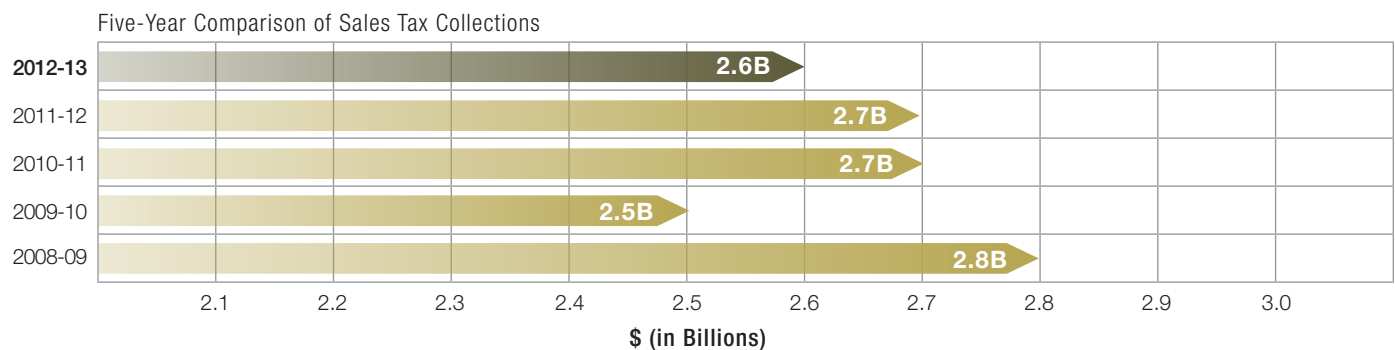
The 4% state sales tax rate is composed of 3.97% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

Although many exemptions are provided by statute, most exemptions were suspended from 1986 to July 1, 2009. Several exemptions remain partially suspended and are subject to a 1% tax rate.

Five-Year Comparison

| Fiscal Year | Amount Collected | % Change |
|-------------|------------------|----------|
| 2012-13 | \$2,627,074,311 | -1.04% |
| 2011-12 | \$2,654,715,960 | -0.55% |
| 2010-11 | \$2,669,527,182 | 8.50% |
| 2009-10 | \$2,460,426,945 | -12.35% |
| 2008-09 | \$2,807,261,253 | -3.02% |

* Previous period figures adjusted to reflect corrected data.



Sales Tax

By Amount Due

Fiscal Year Ending June 30, 2013

| Amount of Tax Due | Tax Due by Bracket | % of Tax Due | # of Returns | % of Returns |
|-----------------------|-------------------------|----------------|----------------|----------------|
| No Tax Due - 99.99 | \$ 4,794,225 | 0.18% | 365,763 | 42.18% |
| 100.00 - 199.99 | 7,720,752 | 0.29% | 52,967 | 6.11% |
| 200.00 - 499.99 | 31,646,988 | 1.20% | 94,288 | 10.87% |
| 500.00 - 999.99 | 68,253,193 | 2.60% | 93,725 | 10.81% |
| 1,000.00 - 1,999.99 | 138,389,193 | 5.26% | 96,575 | 11.14% |
| 2,000.00 - 2,999.99 | 116,273,995 | 4.42% | 47,472 | 5.47% |
| 3,000.00 - 3,999.99 | 96,915,464 | 3.69% | 27,999 | 3.23% |
| 4,000.00 - 4,999.99 | 79,431,396 | 3.02% | 17,810 | 2.05% |
| 5,000.00 - 9,999.99 | 248,855,501 | 9.46% | 35,890 | 4.14% |
| 10,000.00 - 24,999.99 | 321,720,504 | 12.24% | 21,222 | 2.45% |
| 25,000.00 - 49,999.99 | 215,880,327 | 8.21% | 6,260 | 0.72% |
| 50,000.00 - 99,999.99 | 222,189,776 | 8.45% | 3,181 | 0.37% |
| 100,000.00 & Over | 1,077,259,927 | 40.97% | 3,961 | 0.46% |
| TOTAL | \$ 2,629,331,241 | 100.00% | 867,113 | 100.00% |

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

Fiscal Year Ending June 30, 2013

| Range of Gross Sales | Total Gross Sales | % of Gross Sales | # of Returns | % of Returns |
|----------------------|-------------------------|------------------|----------------|----------------|
| 0 - 499 | \$ 11,128,825 | 0.02% | 287,101 | 33.06% |
| 500 - 999 | 21,385,458 | 0.03% | 29,224 | 3.36% |
| 1,000 - 1,999 | 56,156,419 | 0.08% | 38,508 | 4.43% |
| 2,000 - 2,999 | 67,819,771 | 0.10% | 27,425 | 3.16% |
| 3,000 - 3,999 | 78,176,282 | 0.12% | 22,488 | 2.59% |
| 4,000 - 4,999 | 85,653,855 | 0.13% | 19,100 | 2.20% |
| 5,000 - 9,999 | 511,550,144 | 0.76% | 69,972 | 8.06% |
| 10,000 - 24,999 | 1,959,604,880 | 2.91% | 117,904 | 13.58% |
| 25,000 - 49,999 | 3,395,525,601 | 5.03% | 94,728 | 10.91% |
| 50,000 - 99,999 | 5,301,318,600 | 7.86% | 75,047 | 8.64% |
| 100,000 - 249,999 | 8,042,249,357 | 11.92% | 52,576 | 6.05% |
| 250,000 - 499,000 | 5,986,240,089 | 8.87% | 17,383 | 2.00% |
| 500,000 - 999,999 | 5,636,066,087 | 8.36% | 8,170 | 0.94% |
| 1,000,000 & Over | 36,299,007,986 | 53.81% | 8,883 | 1.02% |
| TOTALS | \$67,451,883,354 | 100.00% | 868,509 | 100.00% |

Sales & Use Taxes

Total Tax Reported by Parish

| L* | Parish | FYE 6/12 | FYE 6/13 | % Change | FYE 2012 Per Capita | FYE 2012 PC Rank | FYE 2013 Per Capita | FYE 2013 PC Rank |
|----|------------------|--------------|--------------|----------|------------------------|---------------------|------------------------|---------------------|
| 1 | Acadia | \$16,170,661 | \$16,400,785 | 1.42% | \$261 | 26 | \$265 | 25 |
| 2 | Allen | 2,970,772 | 3,011,053 | 1.36% | 115 | 58 | 118 | 58 |
| 3 | Ascension | 56,494,797 | 67,236,454 | 19.01% | 514 | 7 | 599 | 6 |
| 4 | Assumption | 2,427,051 | 2,495,885 | 2.84% | 105 | 60 | 108 | 60 |
| 5 | Avoyelles | 6,678,392 | 6,882,556 | 3.06% | 159 | 46 | 165 | 46 |
| 6 | Beauregard | 6,641,060 | 6,787,116 | 2.20% | 184 | 42 | 187 | 41 |
| 7 | Bienville | 1,899,114 | 1,761,992 | -7.22% | 132 | 55 | 125 | 55 |
| 8 | Bossier | 42,247,513 | 38,425,031 | -9.05% | 353 | 18 | 314 | 23 |
| 9 | Caddo | 94,168,478 | 88,103,301 | -6.44% | 366 | 17 | 343 | 21 |
| 10 | Calcasieu | 81,863,302 | 93,228,273 | 13.88% | 422 | 11 | 479 | 9 |
| 11 | Caldwell | 1,211,126 | 1,319,025 | 8.91% | 120 | 57 | 132 | 53 |
| 12 | Cameron | 611,863 | 554,710 | -9.34% | 91 | 61 | 83 | 62 |
| 13 | Catahoula | 1,593,696 | 1,648,202 | 3.42% | 154 | 49 | 160 | 48 |
| 14 | Claiborne | 3,457,200 | 3,515,083 | 1.67% | 204 | 37 | 209 | 38 |
| 15 | Concordia | 4,491,534 | 4,560,843 | 1.54% | 215 | 36 | 224 | 36 |
| 16 | DeSoto | 9,120,423 | 6,783,355 | -25.62% | 340 | 20 | 252 | 29 |
| 17 | East Baton Rouge | 212,351,798 | 215,936,912 | 1.69% | 481 | 8 | 486 | 8 |
| 18 | East Carroll | 1,467,826 | 917,991 | -37.46% | 192 | 40 | 122 | 56 |
| 19 | East Feliciana | 1,835,980 | 1,890,444 | 2.97% | 91 | 62 | 94 | 61 |
| 20 | Evangeline | 3,883,633 | 3,994,157 | 2.85% | 115 | 59 | 118 | 59 |
| 21 | Franklin | 3,784,627 | 3,766,064 | -0.49% | 182 | 43 | 183 | 44 |
| 22 | Grant | 787,553 | 838,750 | 6.50% | 36 | 64 | 38 | 64 |
| 23 | Iberia | 25,655,795 | 26,690,208 | 4.03% | 350 | 19 | 361 | 20 |
| 24 | Iberville | 19,257,767 | 20,615,447 | 7.05% | 580 | 3 | 620 | 5 |
| 25 | Jackson | 3,689,360 | 3,779,929 | 2.45% | 226 | 34 | 233 | 33 |
| 26 | Jefferson | 189,600,350 | 198,947,240 | 4.93% | 438 | 10 | 459 | 10 |
| 27 | Jefferson Davis | 8,221,423 | 7,203,842 | -12.38% | 259 | 27 | 229 | 35 |
| 28 | Lafayette | 132,440,292 | 151,032,700 | 14.04% | 590 | 2 | 665 | 3 |
| 29 | Lafourche | 28,197,124 | 31,048,400 | 10.11% | 292 | 24 | 320 | 22 |
| 30 | LaSalle | 3,841,740 | 3,841,212 | -0.01% | 256 | 28 | 257 | 27 |
| 31 | Lincoln | 21,002,033 | 20,396,246 | -2.88% | 448 | 9 | 434 | 12 |
| 32 | Livingston | 20,664,092 | 24,441,922 | 18.28% | 159 | 47 | 185 | 43 |

Sales & Use Taxes

Total Tax Reported by Parish

| L* | Parish | FYE 6/12 | FYE 6/13 | % Change | FYE 2012 Per Capita | FYE 2012 PC Rank | FYE 2013 Per Capita | FYE 2013 PC Rank |
|----|---------------------------|-------------------------|-------------------------|---------------|------------------------|---------------------|------------------------|---------------------|
| 33 | Madison | \$ 1,809,435 | \$ 1,864,514 | 3.04% | \$ 151 | 50 | \$153 | 50 |
| 34 | Morehouse | 4,987,568 | 5,745,993 | 15.21% | 181 | 44 | 208 | 39 |
| 35 | Natchitoches | 9,196,888 | 9,096,969 | -1.09% | 233 | 33 | 231 | 34 |
| 36 | Orleans | 141,381,024 | 147,804,981 | 4.54% | 392 | 14 | 400 | 13 |
| 37 | Ouachita | 62,467,921 | 61,108,934 | -2.18% | 403 | 13 | 393 | 14 |
| 38 | Plaquemines | 12,363,745 | 15,930,972 | 28.85% | 523 | 5 | 666 | 2 |
| 39 | Pointe Coupee | 5,758,365 | 5,700,903 | -1.00% | 254 | 29 | 251 | 30 |
| 40 | Rapides | 45,072,677 | 48,427,006 | 7.44% | 340 | 21 | 366 | 18 |
| 41 | Red River | 1,262,746 | 1,068,545 | -15.38% | 142 | 53 | 119 | 57 |
| 42 | Richland | 4,171,881 | 4,894,662 | 17.33% | 199 | 39 | 234 | 32 |
| 43 | Sabine | 4,943,012 | 4,911,723 | -0.63% | 202 | 38 | 202 | 40 |
| 44 | St. Bernard | 10,818,905 | 15,141,539 | 39.95% | 273 | 25 | 364 | 19 |
| 45 | St. Charles | 30,396,658 | 34,036,044 | 11.97% | 579 | 4 | 646 | 4 |
| 46 | St. Helena | 530,818 | 495,329 | -6.69% | 48 | 63 | 45 | 63 |
| 47 | St. James | 15,931,946 | 18,333,543 | 15.07% | 731 | 1 | 844 | 1 |
| 48 | St. John the Baptist | 17,251,662 | 16,423,227 | -4.80% | 381 | 15 | 367 | 17 |
| 49 | St. Landry | 19,829,370 | 21,186,836 | 6.85% | 237 | 32 | 253 | 28 |
| 50 | St. Martin | 9,421,585 | 9,125,050 | -3.15% | 178 | 45 | 173 | 45 |
| 51 | St. Mary | 22,745,199 | 23,656,844 | 4.01% | 420 | 12 | 441 | 11 |
| 52 | St. Tammany | 79,456,319 | 88,365,292 | 11.21% | 336 | 22 | 369 | 16 |
| 53 | Tangipahoa | 30,504,174 | 30,628,445 | 0.41% | 249 | 31 | 248 | 31 |
| 54 | Tensas | 1,277,983 | 1,448,997 | 13.38% | 252 | 30 | 292 | 24 |
| 55 | Terrebonne | 41,784,778 | 42,971,243 | 2.84% | 373 | 16 | 384 | 15 |
| 56 | Union | 2,965,376 | 3,091,656 | 4.26% | 130 | 56 | 138 | 52 |
| 57 | Vermilion | 13,009,241 | 12,842,473 | -1.28% | 223 | 35 | 219 | 37 |
| 58 | Vernon | 7,105,255 | 7,126,114 | 0.29% | 136 | 54 | 132 | 54 |
| 59 | Washington | 7,012,011 | 7,512,020 | 7.13% | 149 | 51 | 161 | 47 |
| 60 | Webster | 13,541,152 | 10,571,467 | -21.93% | 328 | 23 | 258 | 26 |
| 61 | West Baton Rouge | 12,584,453 | 12,566,764 | -0.14% | 522 | 6 | 521 | 7 |
| 62 | West Carroll | 1,714,714 | 1,833,781 | 6.94% | 148 | 52 | 159 | 49 |
| 63 | West Feliciana | 2,441,136 | 2,331,175 | -4.50% | 158 | 48 | 151 | 51 |
| 64 | Winn | 2,885,327 | 2,802,960 | -2.85% | 191 | 41 | \$187 | 42 |
| | TOTAL PARISHES | \$ 1,645,351,699 | \$1,727,101,129 | 4.97% | | | | |
| | TOTAL OUT-OF-STATE | \$ 991,227,433 | \$ 902,230,112 | -8.98% | | | | |
| | TOTAL | \$ 2,636,579,132 | \$ 2,629,331,241 | -0.27% | | | | |

* Use these numbers as a legend for maps on pages 43 and 44.

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

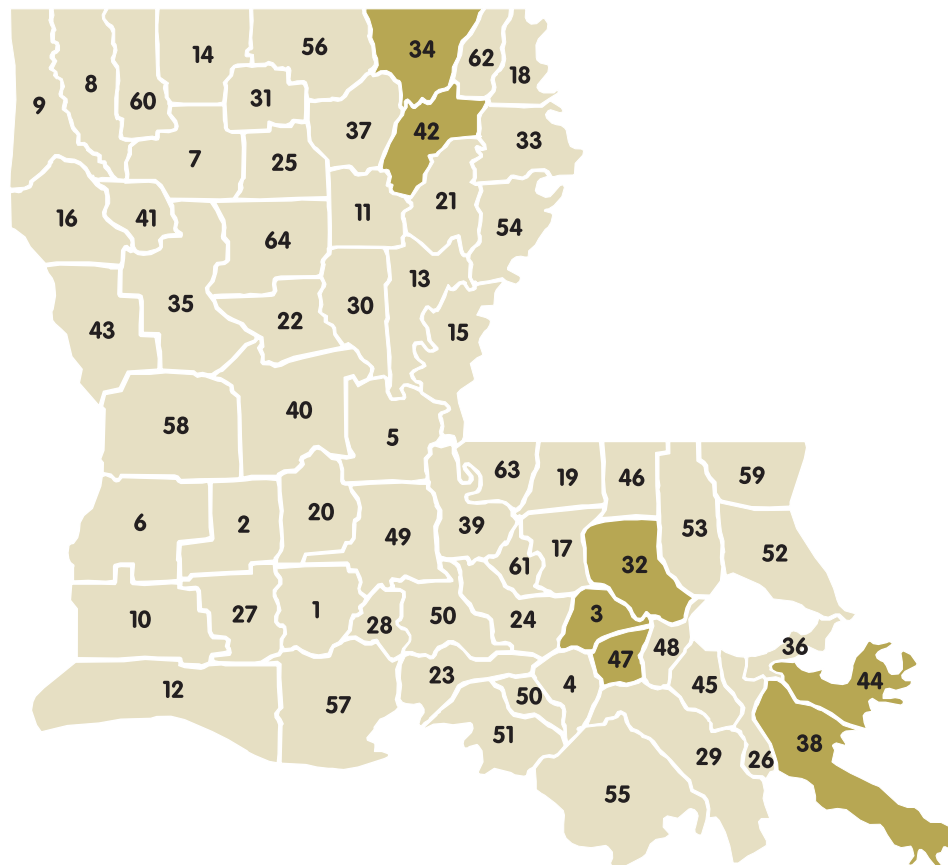
** Population based on U.S. Census Bureau Annual Estimates of Resident Population

Parishes With More Than 15% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year Ending June 30, 2012 to Fiscal Year Ending June 30, 2013, by parish

| L* | Parish | Percent Change | Rank |
|----|-------------|----------------|------|
| 44 | St. Bernard | 39.95% | 1 |
| 38 | Plaquemines | 28.85% | 2 |
| 3 | Ascension | 19.01% | 3 |
| 32 | Livingston | 18.28% | 4 |
| 42 | Richland | 17.33% | 5 |
| 34 | Morehouse | 15.21% | 6 |
| 47 | St. James | 15.07% | 7 |

* Use these numbers as a legend for the map below.

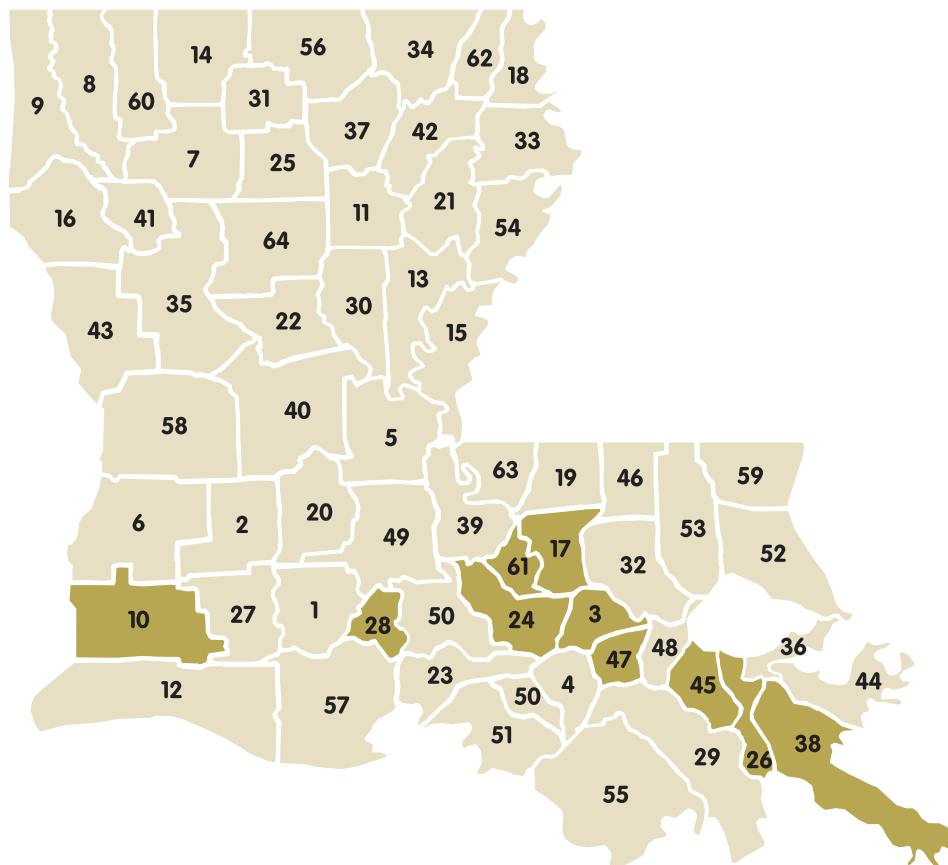


Sales & Use Taxes

Top 10 Parishes

| L* | Parish | FYE 2013 Per Capita | Rank |
|----|------------------|---------------------|------|
| 47 | St. James | \$844 | 1 |
| 38 | Plaquemines | \$666 | 2 |
| 28 | Lafayette | \$665 | 3 |
| 45 | St. Charles | \$646 | 4 |
| 24 | Iberville | \$620 | 5 |
| 3 | Ascension | \$599 | 6 |
| 61 | West Baton Rouge | \$521 | 7 |
| 17 | East Baton Rouge | \$486 | 8 |
| 10 | Calcasieu | \$479 | 9 |
| 26 | Jefferson | \$459 | 10 |

* Use these numbers as a legend for the map below.



Comparison of Oil, Timber, and Gas Tax Reported

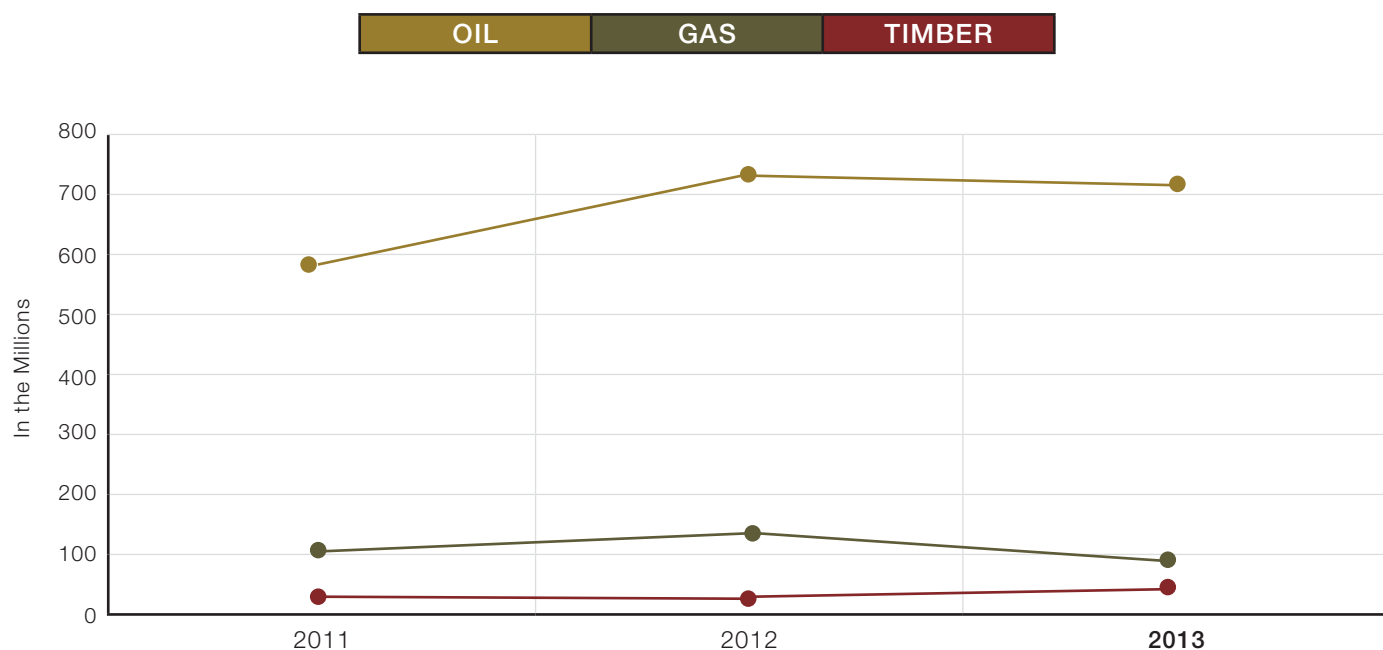
Severance Tax Rates

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Oil – Full rate is 12.5% of its value at time and place of severance 2. Gas – Full rate 14.8 cents per mcf for FYE 13, 16.4 cents per mcf for FYE 11 and 12 3. Timber <ol style="list-style-type: none"> a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes. | <ol style="list-style-type: none"> 4. Sulphur – \$1.03 per long ton of 2,240 pounds 5. Salt – \$.06 per ton of 2,000 pounds 6. Coal – \$.10 per ton 7. Ores – \$.10 per ton 8. Marble – \$.20 per ton 9. Stone – \$.03 per ton 10. Sand – \$.06 per ton 11. Shells – \$.06 per ton 12. Salt content in brine, when used in the manufacture of other products and not marketed as salt – \$.005 per ton 13. Lignite – \$.12 per ton |
|---|--|

| Year | Oil | Timber | Gas | Total | % Change |
|-------------|----------------------|---------------------|---------------------|----------------------|---------------|
| 2013 | \$730,508,893 | \$11,959,673 | \$90,201,832 | \$832,670,398 | -5.87% |
| 2012 | \$735,193,564 | \$11,537,966 | \$137,828,453 | \$884,559,983 | 20.07% |
| 2011 | \$598,572,113 | \$13,899,836 | \$124,255,520 | \$736,727,469 | -2.66% |

Note: Amounts represent tax reported on tax returns.

Three-Year Comparison of Severance Tax



Severance Tax

Collections by Parish

For Fiscal Year 2013

| Parish | Oil/Condensate | Gas | Timber/Pulpwood | Minerals | Total Tax Reported* |
|------------------|------------------|---------------|-----------------|------------|---------------------|
| Acadia | \$ 13,294,968.63 | \$ 911,327.76 | \$ 13,509.40 | \$ 0.00 | \$ 14,219,805.79 |
| Allen | 3,969,867.05 | 217,163.73 | 427,369.42 | 27,728.05 | 4,642,128.25 |
| Ascension | 209,058.90 | 42.63 | 25,661.99 | 0.00 | 234,763.52 |
| Assumption | 3,291,089.89 | 412,886.93 | 397.98 | 30,504.28 | 3,734,879.08 |
| Avoyelles | 653,565.06 | (4.86) | 49,058.90 | 0.00 | 702,619.10 |
| Beauregard | 23,345,494.86 | 633,624.34 | 829,485.60 | 16,485.66 | 24,825,090.46 |
| Bienville | 1,694,607.69 | 5,619,984.60 | 635,798.27 | 309.13 | 7,950,699.69 |
| Bossier | 5,147,567.88 | 5,042,389.29 | 222,912.75 | 3,306.17 | 10,416,176.09 |
| Caddo | 8,300,529.37 | 11,257,019.70 | 148,960.73 | 13.71 | 19,706,523.51 |
| Calcasieu | 21,686,961.09 | 1,374,332.01 | 104,895.33 | 10,605.12 | 23,176,793.55 |
| Caldwell | 1,135.82 | 131,557.12 | 428,158.59 | 0.11 | 560,851.64 |
| Cameron | 48,533,832.42 | 5,536,010.43 | 11.89 | 0.00 | 54,069,854.74 |
| Catahoula | 1,305,949.96 | 100.66 | 110,159.02 | 309.72 | 1,416,519.36 |
| Claiborne | 12,969,010.25 | 1,277,388.30 | 451,666.86 | 0.00 | 14,698,065.41 |
| Concordia | 5,265,647.57 | 5,175.84 | 61,963.16 | 0.00 | 5,332,786.57 |
| DeSoto | 2,675,141.49 | 4,862,071.99 | 492,831.76 | 383,463.09 | 8,413,508.33 |
| East Baton Rouge | 7,667,532.58 | 723,445.78 | 33,136.24 | 4,098.60 | 8,428,213.20 |
| East Carroll | 0.00 | 0.00 | 24,643.43 | 0.00 | 24,643.43 |
| East Feliciana | 2,472,054.27 | 24,981.53 | 133,283.94 | 17,869.85 | 2,648,189.59 |
| Evangeline | 25,536,652.64 | 451,194.56 | 239,885.65 | 0.00 | 26,227,732.85 |
| Franklin | 338,978.33 | 2,501.97 | 23,288.46 | 0.61 | 364,769.37 |
| Grant | 2,150,102.81 | 0.00 | 206,866.31 | 0.00 | 2,356,969.12 |
| Iberia | 30,465,840.12 | 5,597,073.02 | 107.61 | 124,613.77 | 36,187,634.52 |
| Iberville | 7,427,835.45 | 303,403.25 | 36,761.12 | 18,859.66 | 7,786,859.48 |
| Jackson | 356,116.59 | 2,540,092.77 | 567,403.76 | 0.00 | 3,463,613.12 |
| Jefferson | 14,650,319.59 | 1,880,658.10 | 900.44 | 83,172.83 | 16,615,050.96 |
| Jefferson Davis | 8,515,263.40 | 476,386.03 | 39,904.60 | 19,454.67 | 9,051,008.70 |
| Lafayette | 5,075,408.17 | (17,886.94) | 9,047.43 | (160.81) | 5,066,407.85 |
| Lafourche | 71,172,758.77 | 3,910,003.95 | 2,144.07 | 3,033.09 | 75,087,939.88 |
| LaSalle | 16,145,442.99 | 542,670.04 | 395,297.51 | 10,488.83 | 17,093,899.37 |
| Lincoln | 6,759,105.87 | 4,736,137.21 | 233,708.99 | 115.34 | 11,729,067.41 |
| Livingston | 965,253.71 | 52,399.19 | 165,275.91 | 34,833.57 | 1,217,762.38 |
| Madison | 4,160.47 | 0.00 | 53,428.27 | 0.00 | 57,588.74 |

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

Collections by Parish

For Fiscal Year 2013

| Parish | Oil/Condensate | Gas | Timber/Pulpwood | Minerals | Total Tax Reported* |
|------------------|--------------------------|-------------------------|-------------------------|------------------------|--------------------------|
| Morehouse | \$ 0.00 | \$ 6,595.29 | \$ 107,817.44 | \$ 16,451.00 | \$ 130,863.73 |
| Natchitoches | 73,517.42 | (765,986.95) | 613,742.51 | 15,745.31 | (62,981.71) |
| Orleans | 0.00 | 274.29 | 37.11 | 0.00 | 311.40 |
| Ouachita | 604,532.58 | 368,355.60 | 173,859.24 | 1,524.07 | 1,148,271.49 |
| Plaquemines | 193,865,035.33 | 5,318,908.39 | 102.27 | 11,745.91 | 199,195,791.90 |
| Pointe Coupee | 5,328,356.60 | 2,555,590.01 | 50,951.23 | 0.00 | 7,934,897.84 |
| Rapides | 512,930.12 | 27,279.19 | 490,261.70 | 18,990.46 | 1,049,461.47 |
| Red River | 171,118.86 | 2,245,101.96 | 182,375.46 | 128,825.24 | 2,727,421.52 |
| Richland | 101,268.09 | 43.45 | 18,595.78 | 0.00 | 119,907.32 |
| Sabine | 201,103.60 | (334,417.18) | 780,684.85 | 0.00 | 647,371.27 |
| St. Bernard | 6,161,169.11 | 417,264.34 | 72.55 | 2,608.26 | 6,581,114.26 |
| St. Charles | 11,282,113.45 | 535,051.04 | 234.33 | 28,720.23 | 11,846,119.05 |
| St. Helena | 4,253,715.23 | 477.69 | 271,355.26 | 76,533.89 | 4,602,082.07 |
| St. James | 1,793,926.12 | 52,820.32 | 309.45 | 13,082.35 | 1,860,138.24 |
| St. John | 307,999.49 | 0.00 | 208.31 | 1,621.22 | 309,829.02 |
| St. Landry | 4,250,750.42 | 247,252.98 | 116,556.99 | 0.00 | 4,614,560.39 |
| St. Martin | 12,023,903.37 | 179,843.60 | 38,291.47 | 34,546.08 | 12,276,584.52 |
| St. Mary | 38,715,087.53 | 7,610,596.08 | 0.00 | 105,383.45 | 46,431,067.06 |
| St. Tammany | 2,234.98 | 0.00 | 90,475.07 | 69,290.52 | 162,000.57 |
| Tangipahoa | 870,947.91 | 0.00 | 132,809.47 | 20,917.18 | 1,024,674.56 |
| Tensas | 1,022,935.02 | 38,417.45 | 57,056.42 | 0.00 | 1,118,408.89 |
| Terrebonne | 46,562,565.32 | 3,500,619.01 | 791.02 | 0.00 | 50,063,975.35 |
| Union | 1,697,484.14 | 124,879.07 | 568,461.86 | 0.00 | 2,390,825.07 |
| Vermilion | 30,355,902.29 | 5,881,864.34 | 5,361.59 | 1,149.34 | 36,244,277.56 |
| Vernon | 5,312,044.14 | 420,529.15 | 866,330.07 | 1.17 | 6,598,904.53 |
| Washington | 48,700.55 | 51.67 | 211,775.29 | 29,466.35 | 289,993.86 |
| Webster | 8,540,636.82 | 3,068,678.69 | 206,140.80 | 13,238.58 | 11,828,694.89 |
| West Baton Rouge | 2,692,802.29 | 159,799.37 | 6,277.08 | 0.00 | 2,858,878.74 |
| West Carroll | 0.00 | 0.00 | 996.47 | 0.00 | 996.47 |
| West Feliciana | 472,971.59 | 483.95 | 77,519.69 | 5,488.39 | 556,463.62 |
| Winn | 1,235,887.20 | 37,328.00 | 722,297.31 | 3,311.82 | 1,998,824.33 |
| TOTAL | \$ 730,508,893.26 | \$ 90,201,831.73 | \$ 11,959,673.48 | \$ 1,387,745.87 | \$ 834,058,144.34 |

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

Severance Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2013

| L* | Parish | Oil Bbls | Rank |
|----|------------------|---------------|------|
| 38 | Plaquemines | 14,677,925.06 | 1 |
| 29 | Lafourche | 5,609,330.62 | 2 |
| 12 | Cameron | 3,689,585.74 | 3 |
| 55 | Terrebonne | 3,559,025.80 | 4 |
| 51 | St. Mary | 2,904,716.19 | 5 |
| 30 | LaSalle | 2,359,714.97 | 6 |
| 23 | Iberia | 2,300,180.68 | 7 |
| 57 | Vermilion | 2,292,037.53 | 8 |
| 20 | Evangeline | 1,986,203.54 | 9 |
| 9 | Caddo | 1,972,270.16 | 10 |
| 6 | Beauregard | 1,895,631.52 | 11 |
| 10 | Calcasieu | 1,831,197.16 | 12 |
| 14 | Claiborne | 1,441,395.96 | 13 |
| 26 | Jefferson | 1,163,391.70 | 14 |
| 1 | Acadia | 1,096,132.85 | 15 |
| 50 | St. Martin | 989,477.62 | 16 |
| 60 | Webster | 899,055.40 | 17 |
| 45 | St. Charles | 855,718.47 | 18 |
| 17 | East Baton Rouge | 690,302.24 | 19 |
| 8 | Bossier | 653,653.96 | 20 |
| 27 | Jefferson Davis | 645,040.12 | 21 |
| 24 | Iberville | 601,914.61 | 22 |
| 31 | Lincoln | 592,434.52 | 23 |
| 15 | Concordia | 512,288.81 | 24 |
| 44 | St. Bernard | 481,503.39 | 25 |
| 39 | Pointe Coupee | 465,566.91 | 26 |
| 58 | Vernon | 429,944.36 | 27 |
| 28 | Lafayette | 383,404.43 | 28 |
| 49 | St. Landry | 347,427.50 | 29 |
| 64 | Winn | 336,477.81 | 30 |
| 46 | St. Helena | 316,205.37 | 31 |
| 2 | Allen | 313,663.98 | 32 |

| L* | Parish | Oil Bbls | Rank |
|---------------------|----------------------|----------------------|----------|
| 16 | DeSoto | 255,290.14 | 33 |
| 4 | Assumption | 242,895.23 | 34 |
| 56 | Union | 240,791.60 | 35 |
| 61 | West Baton Rouge | 204,597.69 | 36 |
| 13 | Catahoula | 193,474.91 | 37 |
| 22 | Grant | 189,304.09 | 38 |
| 19 | East Feliciana | 184,463.33 | 39 |
| 7 | Bienville | 171,690.83 | 40 |
| 54 | Tensas | 164,802.03 | 41 |
| 47 | St. James | 134,512.90 | 42 |
| 5 | Avoyelles | 97,816.55 | 43 |
| 32 | Livingston | 87,825.19 | 44 |
| 40 | Rapides | 75,234.11 | 45 |
| 53 | Tangipahoa | 67,043.33 | 46 |
| 37 | Ouachita | 52,716.89 | 47 |
| 43 | Sabine | 44,441.18 | 48 |
| 63 | West Feliciana | 34,881.91 | 49 |
| 21 | Franklin | 30,538.45 | 50 |
| 25 | Jackson | 29,105.63 | 51 |
| 48 | St. John the Baptist | 27,761.70 | 52 |
| 41 | Red River | 24,885.53 | 53 |
| 3 | Ascension | 15,648.04 | 54 |
| 42 | Richland | 15,376.00 | 55 |
| 35 | Natchitoches | 12,734.01 | 56 |
| 59 | Washington | 3,684.12 | 57 |
| 33 | Madison | 348.76 | 58 |
| 52 | St. Tammany | 165.30 | 59 |
| 11 | Caldwell | 99.71 | 60 |
| 18 | East Carroll | 0.00 | 61 |
| 34 | Morehouse | 0.00 | 62 |
| 36 | Orleans | 0.00 | 63 |
| 62 | West Carroll | 0.00 | 64 |
| STATE TOTALS | | 60,894,948.14 | - |

* Use these numbers as a legend for the map on page 49.

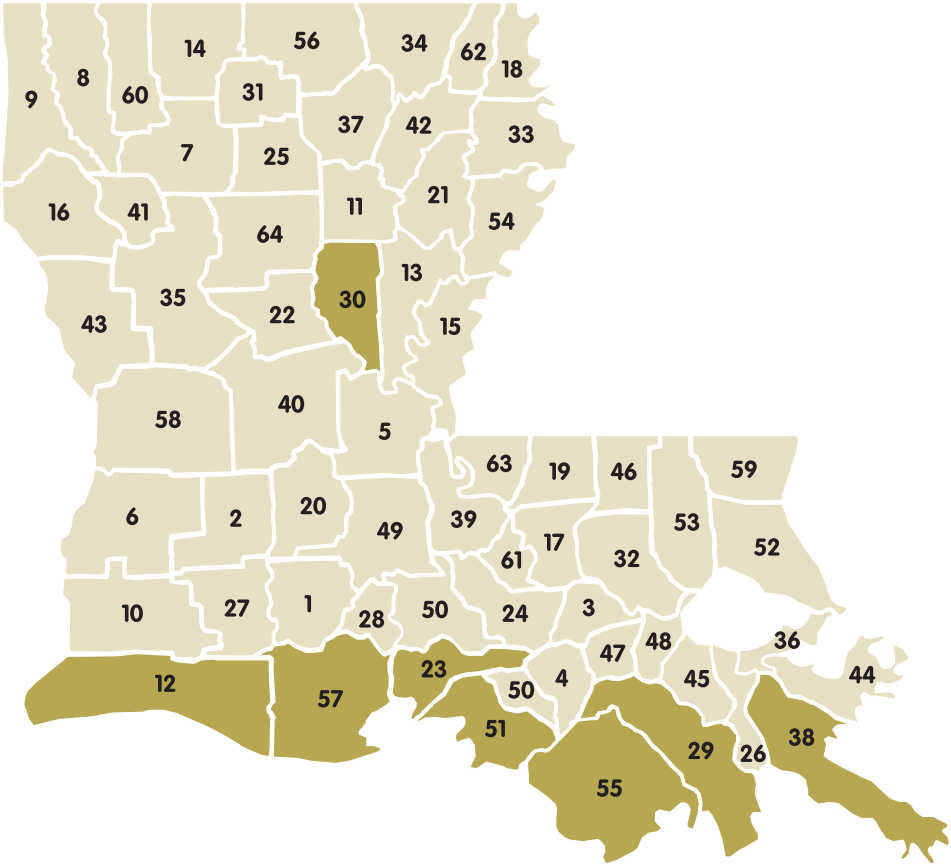
Over 82 percent of the total taxable barrels was reported by the 15 parishes reporting taxable barrels of one million or more.

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2013

| L* | Parish | Oil Bbls | Rank |
|----|-------------|---------------|------|
| 38 | Plaquemines | 14,677,925.06 | 1 |
| 29 | Lafourche | 5,609,330.62 | 2 |
| 12 | Cameron | 3,689,585.74 | 3 |
| 55 | Terrebonne | 3,559,025.80 | 4 |
| 51 | St. Mary | 2,904,716.19 | 5 |
| 30 | LaSalle | 2,359,714.97 | 6 |
| 23 | Iberia | 2,300,180.68 | 7 |
| 57 | Vermilion | 2,292,037.53 | 8 |

* Use these numbers as a legend for the map below.



Severance Natural Gas

Net Production by Parish

For Fiscal Year June 30, 2013

| L* | Parish | Gas MCFs | Rank |
|----|------------------|-------------|------|
| 16 | DeSoto | 116,119,140 | 1 |
| 9 | Caddo | 99,843,587 | 2 |
| 8 | Bossier | 74,386,865 | 3 |
| 7 | Bienville | 61,626,214 | 4 |
| 38 | St. Mary | 50,988,969 | 5 |
| 31 | Lincoln | 41,423,664 | 6 |
| 57 | Vermilion | 38,103,248 | 7 |
| 12 | Cameron | 37,652,958 | 8 |
| 23 | Iberia | 37,302,591 | 9 |
| 38 | Plaquemines | 35,496,537 | 10 |
| 60 | Webster | 32,112,880 | 11 |
| 25 | Jackson | 30,750,020 | 12 |
| 41 | Red River | 28,767,466 | 13 |
| 29 | Lafourche | 26,680,800 | 14 |
| 55 | Terrebonne | 21,948,320 | 15 |
| 14 | Claiborne | 14,800,398 | 16 |
| 26 | Jefferson | 12,595,199 | 17 |
| 10 | Calcasieu | 9,221,881 | 18 |
| 39 | Pointe Coupee | 8,508,028 | 19 |
| 1 | Acadia | 6,285,455 | 20 |
| 17 | East Baton Rouge | 4,830,601 | 21 |
| 27 | Jefferson Davis | 4,667,088 | 22 |
| 20 | Evangeline | 4,655,992 | 23 |
| 6 | Beauregard | 4,633,848 | 24 |
| 37 | Ouachita | 4,198,838 | 25 |
| 56 | Union | 4,136,980 | 26 |
| 30 | LaSalle | 3,883,170 | 27 |
| 45 | St. Charles | 3,721,678 | 28 |
| 58 | Vernon | 2,784,118 | 29 |
| 44 | St. Bernard | 2,767,195 | 30 |
| 4 | Assumption | 2,712,915 | 31 |
| 28 | Lafayette | 2,078,376 | 32 |

| L* | Parish | Gas MCFs | Rank |
|---------------------|------------------|--------------------|----------|
| 24 | Iberville | 2,069,936 | 33 |
| 43 | Sabine | 1,962,845 | 34 |
| 49 | St. Landry | 1,871,285 | 35 |
| 2 | Allen | 1,780,407 | 36 |
| 11 | Caldwell | 1,532,227 | 37 |
| 50 | St. Martin | 1,384,244 | 38 |
| 61 | West Baton Rouge | 1,058,646 | 39 |
| 34 | Morehouse | 528,697 | 40 |
| 54 | Tensas | 423,711 | 41 |
| 47 | St. James | 381,449 | 42 |
| 32 | Livingston | 353,274 | 43 |
| 64 | Winn | 324,811 | 44 |
| 40 | Rapides | 214,423 | 45 |
| 19 | East Feliciana | 165,996 | 46 |
| 63 | West Feliciana | 37,227 | 47 |
| 15 | Concordia | 33,613 | 48 |
| 36 | Orleans | 21,098 | 49 |
| 21 | Franklin | 16,012 | 50 |
| 13 | Catahoula | 7,742 | 51 |
| 59 | Washington | 3,983 | 52 |
| 42 | Richland | 2,721 | 53 |
| 46 | St. Helena | 2,621 | 54 |
| 3 | Ascension | 288 | 55 |
| 18 | East Carroll | 0 | 56 |
| 22 | Grant | 0 | 57 |
| 33 | Madison | 0 | 58 |
| 48 | St. John | 0 | 59 |
| 52 | St. Tammany | 0 | 60 |
| 53 | Tangipahoa | 0 | 61 |
| 62 | West Carroll | 0 | 62 |
| 5 | Avoyelles | (39) | 63 |
| 35 | Natchitoches | (4,332,726) | 64 |
| STATE TOTALS | | 839,529,510 | - |

* Use these numbers as a legend for the map on page 51.

Over 90 percent of the total taxable production was reported by the 17 parishes reporting taxable MCFs of 10 million or more.

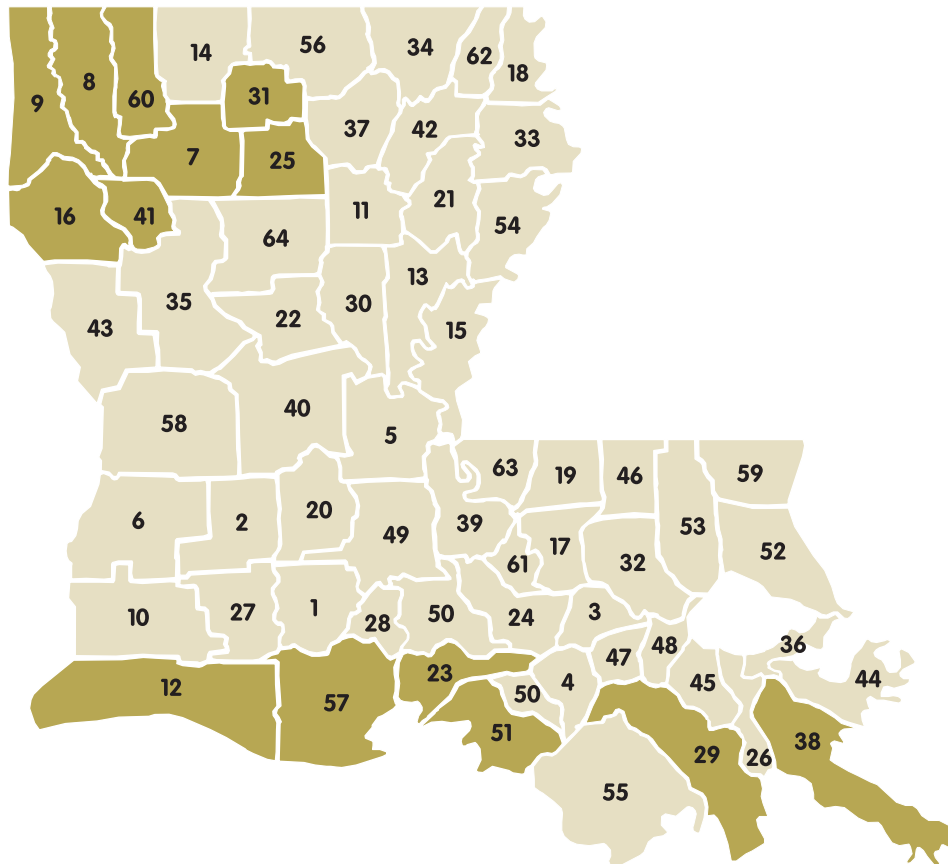
Severance Natural Gas

Parishes Producing Over 25 Million MCFs

For Fiscal Year June 30, 2013

| L* | Parish | Gas MCFs | Rank |
|----|-------------|-------------|------|
| 16 | DeSoto | 116,119,140 | 1 |
| 9 | Caddo | 99,843,587 | 2 |
| 8 | Bossier | 74,386,865 | 3 |
| 7 | Bienville | 61,626,214 | 4 |
| 51 | St. Mary | 50,988,969 | 5 |
| 31 | Lincoln | 41,423,664 | 6 |
| 57 | Vermilion | 38,103,248 | 7 |
| 12 | Cameron | 37,652,958 | 8 |
| 23 | Iberia | 37,302,591 | 9 |
| 38 | Plaquemines | 35,496,537 | 10 |
| 60 | Webster | 32,112,880 | 11 |
| 25 | Jackson | 30,750,020 | 12 |
| 41 | Red River | 28,767,466 | 13 |
| 29 | Lafourche | 26,680,800 | 14 |

* Use these numbers as a legend for the map below.



Tobacco Tax

Tobacco Tax

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

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

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

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

Tobacco Licenses

Tobacco Licenses as of June 2013

| License Type | Count |
|---|--------------|
| T.C - Tobacco Retail Certificate - In Renewal | 432 |
| T.C. - Tobacco Retail Certificate | 85 |
| T.P - Tobacco Retail Dealer Permit - In Renewal | 15 |
| T.P - Tobacco Retail Dealer Permit | 7,652 |
| T.SE - Tobacco Special Event Permit | 35 |
| T.T. - Tobacconist Permit | 26 |
| T.VM - Retail Vending Machine | 1,091 |
| T.VO - Retail Vending Machine Operator | 130 |
| T.WD - Tobacco Wholesale Dealer Permit | 79 |
| TOTALS | 9,545 |

Source: Louisiana Office of Alcohol and Tobacco Control

Cash Collections After Accrual Adjustments

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

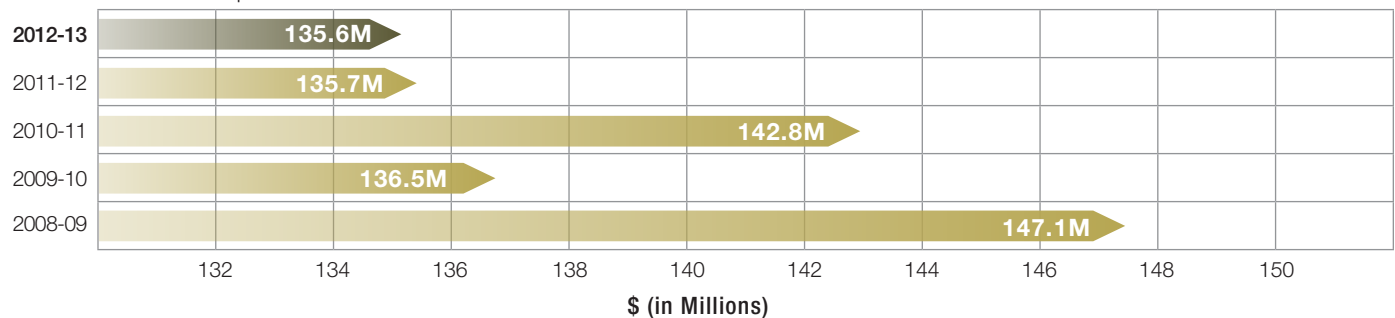
Tax rates on tobacco products are as follows:

1. Cigarettes, \$0.018 per cigarette (36¢ per pack of 20 cigarettes)
2. Cigars (up to \$120 per thousand), 8% of invoice price
3. Cigars (over \$120 per thousand), 20% of invoice price
4. Smokeless tobacco, 20% of the invoice price
5. Smoking tobacco, 33% of invoice price to wholesaler

Five-Year Comparison

| Fiscal Year | Amount Collected | % Change |
|----------------|----------------------|--------------|
| 2012-13 | \$135,632,847 | -0.05 |
| 2011-12 | \$135,698,482 | -4.97% |
| 2010-11 | \$142,792,640 | 4.60% |
| 2009-10 | \$136,515,428 | -7.21% |
| 2008-09 | \$147,120,920 | 0.75% |

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales

For Fiscal Year 2013

| Period | 36 Fuson | 36 Sheets | 45 Fuson | Gross Tax Due |
|--------------|--------------------|---------------|---------------|-----------------------|
| 1st Quarter | 80,880,000 | 8,400 | 4,000 | \$ 29,121,624 |
| 2nd Quarter | 86,250,000 | 30,000 | 40,000 | 31,078,800 |
| 3rd Quarter | 80,580,000 | 18,000 | 24,000 | 29,026,080 |
| 4th Quarter | 88,890,000 | 20,100 | 0 | 32,007,636 |
| TOTAL | 336,600,000 | 76,500 | 68,000 | \$ 121,234,140 |

For Fiscal Year 2012

| Period | 36 Fuson | 36 Sheets | 45 Fuson | Gross Tax Due |
|--------------|--------------------|----------------|---------------|-----------------------|
| 1st Quarter | 73,206,450 | 55,050 | 4,000 | \$ 26,375,940 |
| 2nd Quarter | 79,560,000 | 19,950 | 16,000 | 28,655,982 |
| 3rd Quarter | 81,900,000 | 12,600 | 8,000 | 29,492,136 |
| 4th Quarter | 93,990,000 | 180,600 | 0 | 33,901,416 |
| TOTAL | 328,656,450 | 268,200 | 28,000 | \$ 118,425,474 |

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

Tobacco Tax

Tobacco Collections

For Fiscal Year 2013

| Period | Gross Tax Due-Stamp Sales | Less: Returns and Discounts | Net Cigarette Tax | Tax Due on Cigars/Other Tobacco | Total Tax Due Before Adjustments |
|--------------|---------------------------|-----------------------------|-----------------------|---------------------------------|----------------------------------|
| 1st Quarter | \$ 29,121,624 | \$ 1,572,843 | \$ 27,598,232 | \$ 7,203,439 | \$ 34,801,671 |
| 2nd Quarter | 31,078,800 | 1,672,939 | 29,433,050 | 6,914,022 | 36,347,071 |
| 3rd Quarter | 29,026,080 | 373,801 | 28,704,795 | 7,062,559 | 35,767,354 |
| 4th Quarter | 32,007,636 | 1,723,746 | 30,301,989 | 7,721,600 | 38,023,589 |
| TOTAL | \$ 121,234,140 | \$ 5,343,329 | \$ 116,038,066 | \$ 28,901,620 | \$ 144,939,685 |

For Fiscal Year 2012

| Period | Gross Tax Due-Stamp Sales | Less: Returns and Discounts | Net Cigarette Tax | Tax Due on Cigars/Other Tobacco | Total Tax Due Before Adjustments |
|--------------|---------------------------|-----------------------------|-----------------------|---------------------------------|----------------------------------|
| 1st Quarter | \$ 26,375,940 | \$ 1,440,214 | \$ 24,959,219 | \$ 6,984,879 | \$ 31,944,098 |
| 2nd Quarter | 28,655,982 | 1,571,424 | 27,140,471 | 6,151,418 | 33,291,890 |
| 3rd Quarter | 29,492,136 | 1,584,277 | 27,949,165 | 7,230,963 | 35,180,127 |
| 4th Quarter | 33,901,416 | 1,832,462 | 32,113,688 | 7,448,937 | 39,562,626 |
| TOTAL | \$ 118,425,474 | \$ 6,428,377 | \$ 112,162,543 | \$ 27,816,197 | \$ 139,978,741 |

