

LOUISIANA

DEPARTMENT *of* REVENUE

Annual Tax Collection Report

2014 – 2015

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To the Honorable John Bel Edwards, Governor of Louisiana, and Members of the Louisiana Legislature



Kimberly Lewis Robinson

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2014, through June 30, 2015.

During the reporting period, the department achieved significant progress toward our strategic goals of maximizing compliance with the state's tax laws, improving operational efficiency and accuracy, and ensuring first-rate customer service.

Using our resources to maximize compliance is the department's primary means of collecting the revenues the state uses to provide vital services for its citizens. We had great success during the reporting period with regard to voluntary and enforcement-action compliance, including total net collections of \$7.8 billion.

Other highlights include:

- Total delinquent collections – \$590,220,912
- Bank levy and wage garnishment collections - \$11,468,022
- Field audit collections – \$150,097,048
- Average collections per auditor – \$1,352,225.66

In addition to our regular compliance and enforcement actions, we conducted a successful tax amnesty program during the reporting period that raised \$160,154,246 in critically needed funds for state government.

Customer service is another primary performance indicator for the department. One of our key metrics is reducing the number of calls that are abandoned before the taxpayer gets to speak with a representative. During the reporting period, we reduced the call abandonment rate from 16.9 percent to 9.4 percent.

And the fight against tax fraud is a major component of our effort to ensure the efficiency, accuracy and integrity of the state's tax collection program. During the reporting period, the LDR Criminal Investigations Division prevented or recovered more than \$21 million in fraudulent tax refunds.

We work continuously to build on these and other accomplishments, in addition to the excellent work performed on a daily basis by our team of committed professionals.

Yours in public service,

A handwritten signature in black ink, appearing to be 'Kimberly Lewis Robinson', written over a light blue horizontal line.

Kimberly Lewis Robinson | Secretary of Revenue
Louisiana Department of Revenue

The LDR Mission

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

BATON ROUGE HEADQUARTERS

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



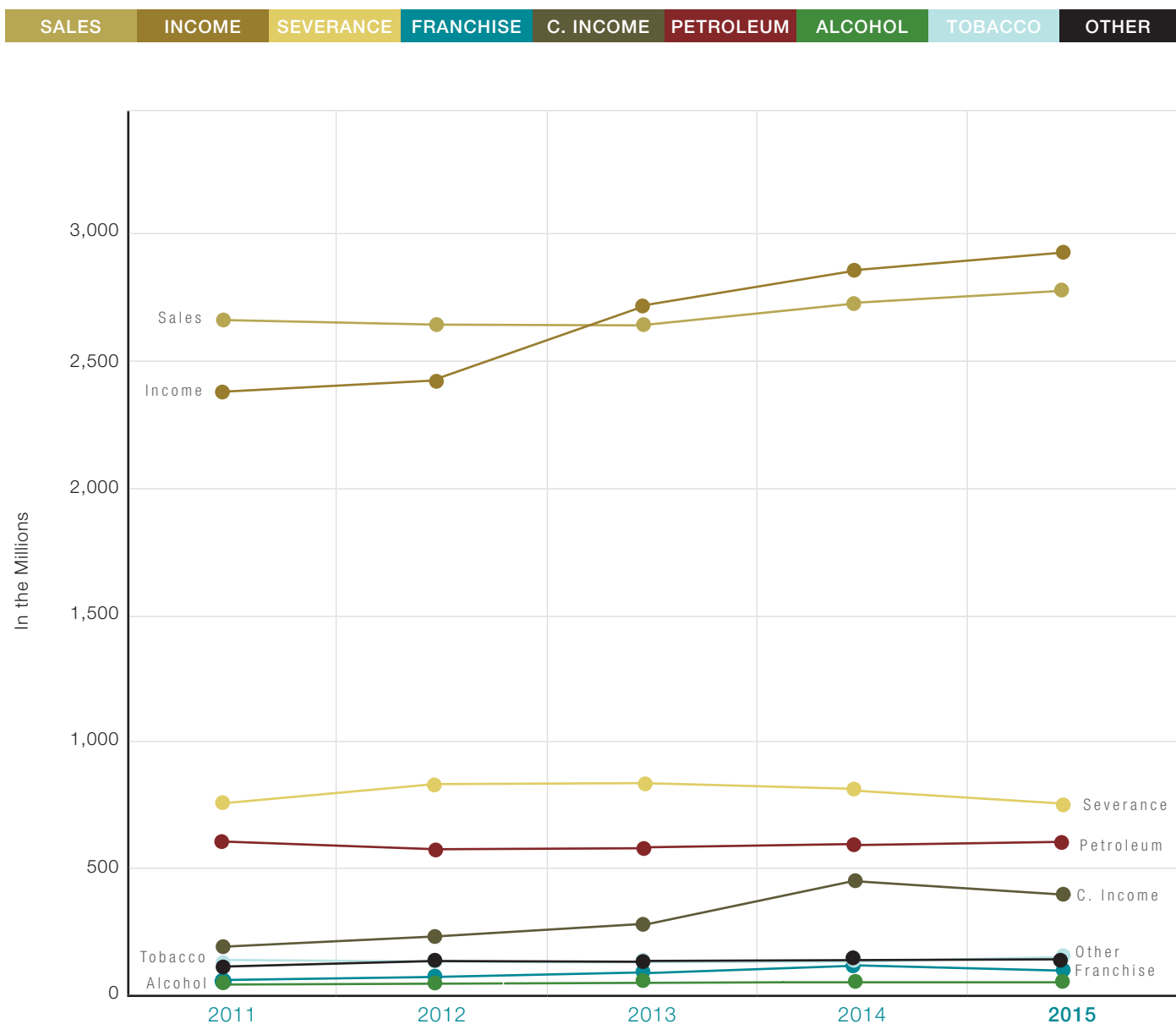
SUMMARY OF COLLECTIONS

Tax Cash Collections

Five-Year Comparison of Major Taxes

Collections (In Millions)	FY 11	FY 12	FY 13	FY 14	FY 15
Sales ¹	\$ 2,670	\$ 2,652	\$ 2,649	\$ 2,678	\$ 2,766
Income (includes Fiduciary)	2,387	2,431	2,721	2,822	2,916
Severance	764	839	843	826	735
Corporation Franchise	66	78	96	156	124
Corporation Income	198	238	288	468	373
Petroleum Products	612	582	586	594	608
Liquor/Alcohol	56	57	57	57	57
Tobacco	145	135	138	140	156
Other	119	141	138	138	135

¹La Tourism and Promotion Tax (\$20,054,846) is included.



Tax Collections

2014 – 2015 Monthly Cash Collections

Tax	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14
Corporation Franchise	\$ (9,132,818)	\$ (919,727)	\$ 33,974,217	\$ (19,569,406)	\$ 18,259,197	\$ 56,330,943
Hazardous Waste Site Cleanup Fund	677,239	14,440	0	849,125	(1,831)	650
Income Taxes						
Corporation Income	(27,398,455)	(2,759,181)	101,922,650	(58,708,218)	54,777,686	168,992,828
Fiduciary	47,062	(448,987)	1,411,326	792,550	(27,466)	(44,913)
Individual, Declaration, & Withholding	253,267,880	186,488,654	340,669,955	248,389,723	202,404,340	300,375,071
Liquors - Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,066,286	1,777,964	1,745,565	1,649,205	2,238,573	1,910,899
Low Alcoholic Content (Beer)	2,785,426	3,137,162	2,963,551	2,897,754	2,699,353	2,520,091
Alcohol: Out-of-State Shippers	12,022	(440)	3,000	3,270	95	299
Natural Resources-Severance Tax	84,092,295	73,253,038	75,702,809	74,727,496	69,883,386	74,558,388
Petroleum Products						
Gasoline Tax & Inspection Fees	37,209,789	39,548,506	39,989,712	37,864,595	40,783,981	37,511,492
Special Fuels Tax & Inspection Fees	11,367,687	12,446,123	12,350,231	11,756,633	12,389,243	13,070,263
Public Utilities - Carriers						
Inspection & Supervision Fee	469,636	193,226	1,483,201	236,742	96,473	1,679,575
Natural Gas Franchise Tax	101,104	0	0	0	0	26,960
Transportation & Communication Utilities Tax	590,328	689,329	607,259	528,393	470,432	485,587
Sales Tax	239,005,883	225,542,242	220,518,331	210,853,076	242,838,953	244,218,479
Tobacco	11,883,691	11,462,521	11,029,695	13,212,846	10,250,009	10,655,989
TOTAL STATE TAXES	607,045,055	550,424,870	844,371,502	525,483,784	657,062,424	912,292,601
Other Taxes	1,566,479	2,808,192	828,289	561,946	1,282,304	1,368,946
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	4,277,309	3,196,291	3,421,895	2,496,769	3,427,151	4,680,412
New Orleans Exhibition Hall Authority	2,828,518	2,041,763	2,165,305	1,573,637	2,269,557	3,150,032
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax and Food & Beverage Taxes	1,598,632	1,349,831	1,330,274	1,190,730	1,532,585	1,479,007
Service Contractor Tax	219,311	173,551	78,551	11,655	64,180	18,007
Tour Tax	18,982	22,294	19,446	11,499	10,454	3,676
TOTAL CASH COLLECTIONS	\$ 617,554,286	\$ 560,016,792	\$ 852,215,262	\$ 531,330,020	\$ 665,648,655	\$ 922,992,681

Tax	Jan 15	Feb 15	Mar 15	Apr 15	May 15	Jun 15
Corporation Franchise	\$ (10,858,187)	\$ (16,101,663)	\$ 8,327,693	\$ 59,554,307	\$ 1,148,667	\$ 2,518,591
Hazardous Waste Disposal Tax	802,561	4,071	0	1,020,385	5,723	6,882
Income Taxes						
Corporation	(32,574,562)	(47,334,459)	24,983,844	178,662,921	5,361,470	7,555,776
Fiduciary	(310,218)	351,797	468,051	11,387,113	10,538,312	1,840,959
Individual, Declaration, & Withholding	323,568,402	277,544,875	(24,106,736)	224,983,433	270,484,593	286,135,654
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,735,413	1,737,167	1,968,823	1,916,056	1,996,708	1,897,172
Low Alcoholic Content (Beer)	3,225,250	2,455,168	2,379,662	2,546,937	2,950,418	2,900,704
Out-of-State Shippers	9,381	911	1,252	44,435	58,795	26,326
Natural Resources – Severance Tax	60,052,515	52,314,097	46,408,175	40,430,791	38,605,403	45,009,786
Petroleum Products						
Gasoline Tax & Inspection Fees	38,535,645	37,515,866	34,720,465	40,710,293	38,716,028	39,925,445
Special Fuels Tax & Inspection Fees	11,779,779	11,488,329	11,512,264	12,407,600	12,027,254	12,733,806
Public Utilities and Carriers						
Inspection and Supervision Fee	(25,389)	132,093	1,401,227	204,622	272,518	1,808,959
Natural Gas Franchise Tax	98,607	0	0	115,877	288,301	0
Transportation & Communication Utilities Tax	650,893	776,830	529,196	388,498	718,866	480,336
Sales Tax	265,329,831	207,141,338	220,057,935	238,693,800	222,753,334	229,485,092
Tobacco Tax	12,120,866	9,818,553	11,935,375	13,831,608	18,775,681	20,852,220
TOTAL STATE TAXES	675,140,787	537,844,973	340,587,226	826,898,676	624,702,071	653,177,708
Other Taxes	1,351,551	2,147,474	538,918	5,692	2,454,979	538,715
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	4,064,718	3,180,969	3,633,079	5,110,534	5,590,446	5,290,660
New Orleans Exhibition Hall Authority	2,599,687	2,054,493	2,378,895	3,348,473	3,743,024	3,495,260
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,503,048	1,487,039	1,583,241	1,770,861	1,890,906	1,731,970
Service Contractor Tax	68,787	134,048	2,231	280,191	12,303	120,063
Tour Tax	3,839	13,210	4,125	27,933	15,053	23,434
TOTAL CASH COLLECTIONS	\$ 684,732,417	\$ 546,862,206	\$ 348,727,715	\$ 837,442,360	\$ 638,408,782	\$ 664,377,810

15 - Year Cash Tax Collection Record

In Millions

Tax	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
Corporation Franchise	\$ 247.67	\$ 262.08	\$ 187.45	\$ 182.77	\$ 289.94	\$ 261.17	\$ 284.39
Gift Tax	4.68	4.32	5.45	3.86	3.52	2.26	5.60
Hazardous Waste Disposal Tax	4.58	4.32	4.40	4.86	5.17	5.17	4.96
Income Taxes							
Corporation	284.81	270.03	198.13	232.62	374.58	504.85	721.27
Fiduciary	13.20	9.35	4.81	4.44	13.08	10.55	42.72
Individual, Declaration, & Withholding	1,724.88	1,774.20	1,865.60	2,191.54	2,380.28	2,453.61	3,116.25
Inheritance & Estate Transfer Tax	81.10	65.19	53.23	43.95	27.88	10.87	5.07
Liquor – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine)	16.18	16.13	16.09	16.85	17.08	16.80	16.99
Low Alcoholic Content (Beer)	37.10	35.13	36.42	36.10	36.57	36.42	36.48
Out-of-State Shippers	0.02	0.02	0.02	0.03	0.04	0.04	0.03
Natural Resources – Severance Tax	463.90	493.21	437.71	514.49	664.56	719.26	898.35
Petroleum Products							
Gasoline Tax & Inspection Fees	425.22	435.97	448.70	440.28	450.74	462.75	475.03
Special Fuels Tax & Inspection Fees	114.77	116.12	116.49	123.06	132.15	144.23	147.84
Public Utilities and Carriers							
Inspection and Supervision Fee	5.13	5.19	5.09	5.58	0.00	5.38	5.80
Natural Gas Franchise Tax	6.75	5.31	14.77	3.31	7.99	4.04	12.50
Transportation & Communication Utilities Tax	2.44	2.85	(0.87)	8.58	3.09	3.60	3.93
Sales Tax	2,372.16	2,418.17	2,284.06	2,166.22	2,305.30	2,731.16	2,801.97
Tobacco Tax	91.94	113.99	125.43	144.57	153.59	134.81	143.00
TOTAL STATE TAXES	5,896.53	6,031.58	5,802.98	6,123.11	6,865.56	7,506.97	8,722.18
Other Taxes	34.55	37.35	40.15	28.86	34.04	36.30	40.48
Hotel/Motel Room Occupancy Tax							
LA Stadium and Exposition District	34.10	32.73	30.58	30.74	35.48	22.97	24.74
New Orleans Exhibition Hall Authority	14.95	14.51	19.34	20.23	24.27	13.17	14.97
New Orleans Exhibition Hall Authority Taxes							
Flat Room Occupancy Tax & Food & Beverage Taxes	10.23	10.19	11.86	12.73	13.70	7.18	8.39
Service Contractor Tax	1.88	1.61	1.43	1.36	1.90	0.58	0.49
Tour Tax	0.19	0.17	0.14	0.13	0.12	0.04	0.03
TOTAL CASH COLLECTIONS	\$ 5,992.43	\$ 6,128.14	\$ 5,906.48	\$ 6,217.16	\$ 6,975.07	\$ 7,587.21	\$ 8,811.28

Tax	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15
Corporation Franchise	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53
Gift Tax	3.48	1.97	0.21	0.12	(0.03)	0.04	0.08	0.00
Hazardous Waste Disposal Tax	4.30	3.55	3.09	3.20	3.02	2.99	3.46	3.38
Income Taxes								
Corporation	746.71	586.10	435.30	197.73	238.30	287.85	467.81	373.48
Fiduciary	32.26	25.47	9.50	1.59	11.73	13.18	35.38	26.00
Individual, Declaration, & Withholding	3,241.86	3,005.46	2,240.20	2,386.58	2,431.34	2,720.98	2,786.31	2,890.21
Inheritance & Estate Transfer Tax	7.89	3.28	1.60	0.90	(0.69)	(0.04)	0.06	0.00
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)	19.35	19.39	19.50	20.26	21.44	22.13	22.47	23.64
Low Alcoholic Content (Beer)	36.36	37.30	35.60	35.64	35.69	35.06	34.41	33.46
Out-of-State Shippers	0.07	0.07	0.15	0.13	0.09	0.13	0.14	0.16
Natural Resources – Severance Tax	1,046.65	928.02	773.59	764.11	839.87	842.74	826.33	735.04
Petroleum Products								
Gasoline Tax & Inspection Fees	451.53	458.77	453.8	469.14	445.51	448.08	453.02	463.03
Special Fuels Tax & Inspection Fees	140.18	139.97	138.9	143.16	136.85	137.60	141.10	145.33
Public Utilities and Carriers								
Inspection and Supervision Fee	8.42	8.86	7.20	8.56	7.74	7.87	8.57	7.95
Natural Gas Franchise Tax	5.40	4.72	1.90	2.00	5.29	1.68	0.66	0.63
Transportation & Communication Utilities Tax	4.24	16.32	11.20	11.15	8.96	7.07	7.69	6.92
Sales Tax	2,883.31	2,800.07	2,465.10	2,670.21	2,652.04	2,649.39	2,678.52	2,766.44
Tobacco Tax	147.37	146.48	137.00	144.60	135.28	138.15	139.91	155.83
TOTAL STATE TAXES	9,027.08	8,381.36	6,878.94	6,924.99	7,050.29	7,410.61	7,761.64	7,755.03
Other Taxes	46.90	43.62	22.76	21.82	25.50	20.34	21.08	15.45
Hotel/Motel Room Occupancy Tax								
LA Stadium and Exposition District	29.49	27.58	28.90	33.87	37.03	41.71	46.85	48.37
New Orleans Exhibition Hall Authority	18.77	17.07	18.60	21.86	24.04	26.90	30.84	31.65
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	10.76	10.55	11.54	12.75	14.30	15.26	16.75	18.45
Service Contractor Tax	1.08	1.25	1.19	1.29	1.21	1.43	2.18	1.18
Tour Tax	0.65	0.06	0.07	0.81	0.13	0.14	0.19	0.17
TOTAL CASH COLLECTIONS	\$ 9,134.73	\$ 8,481.49	\$ 6,962.00	\$ 7,017.39	\$ 7,152.50	\$ 7,516.39	\$ 7,879.53	\$ 7,870.30

Cash Collections After Accrual Adjustments

Two-Year Comparison

State Revenues	Total Net Collections FY 2013-14	Total Net Collections FY 2014-15	% Change
Automobile Rental Tax	\$ 16,126	\$ 71,034	340.49%
Contractor's Fee	0	0	0.00%
Corporation Franchise Tax	157,111,222	113,402,729	-27.82%
Electric Co-op Fee	37,763	38,276	1.36%
Gift Tax	88,805	306	-99.66%
Hazardous Waste Disposal Tax	3,045,812	3,682,510	20.90%
Income Taxes			
Corporation	472,011,099	343,095,046	-27.31%
Fiduciary	34,796,760	25,262,213	-27.40%
Individual, Declaration, & Withholding	2,760,230,179	2,899,008,563	5.03%
Inheritance Tax	61,014	3,640	-94.03%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	22,662,455	23,685,188	4.51%
Low Alcoholic Content (Beer)	34,304,940	33,730,610	-1.67%
Out-of-State Shippers	126,297	158,808	25.74%
Marijuana & Controlled Dangerous Substance Tax	452	6,598	1359.73%
Minerals, Oil, And Gas			
Pipeline Safety Inspection Fee	0	0	0.00%
Surface Mining & Reclamation Fee	140,548	266,881	89.89%
Oil Spill Contingency Fee	9,661,381	4,355,134	-54.92%
Oilfield Site Restoration – Gas	3,521,603	2,999,160	-14.84%
Oilfield Site Restoration – Oil	873,431	805,072	-7.83%
Natural Resources – Severance Tax	835,319,366	701,996,565	-15.96%
Petroleum Products			
Gasoline Tax	449,369,101	462,128,517	2.84%
Gasoline Inspection Fee	2,750,016	2,996,730	8.97%
Special Fuels Tax	139,490,930	144,281,796	3.43%
Special Fuels Inspection Fee	1,418,107	1,562,156	10.16%
Public Utilities			
Inspection and Supervision Fee	8,451,430	7,890,978	-6.63%
Natural Gas Franchise Tax	706,822	620,773	-12.17%
Transportation & Communication Utilities Tax	7,622,243	7,004,588	-8.10%
Sales Tax	2,677,070,011	2,750,502,246	2.74%
Telecommunication Tax for the Deaf	823,357	476,748	-42.10%
Tobacco	143,100,904	153,954,237	7.58%
SUBTOTALS – STATE REVENUES	\$ 7,764,812,174	\$ 7,683,987,102	-1.04%
Other Taxes			
Beer Taxes – Parish and Municipalities	5,234,179	5,041,070	-3.69%
Louisiana Tourism and Promotion District	19,617,989	20,179,684	2.86%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	46,859,120	48,370,233	3.22%
New Orleans Exhibition Hall Authority	30,849,800	31,648,644	2.59%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	16,758,441	18,448,123	10.08%
Service Contractor Tax	2,182,438	1,182,878	-45.80%
Tour Tax	191,250	173,947	-9.05%
Consumer Use Tax – Local & State ¹	548,496	468,877	-14.52%
Consumer Use Tax – Excise	6,063	596	-90.17%
Catalog Sales Tax – Local & State	797,110	496,667	-37.69%
SUBTOTAL – OTHER TAXES	\$ 123,044,886	\$ 126,010,719	2.41%
GRAND TOTALS	\$ 7,887,857,060	\$ 7,809,997,821	-0.99%

¹Does not include collections of \$1,160,833 from individual income tax returns during FY 2014-15 and \$1,350,309 received during FY 2013-14.

Tax Collections

Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2015

State Revenues	Net Cash Collections	Less 2013-14 Accruals	Plus 2014-15 Accruals	Total Net Collections
Automobile Rental Tax	\$ 70,902	\$ 189	\$ 321	\$ 71,034
Contractor's Fee	0	0	0	0
Corporation Franchise Tax	123,531,814	(9,132,818)	(19,261,903)	113,402,729
Electric Co-Op Fee	27,509	13,856	24,623	38,276
Gift Tax	306	0	0	306
Hazardous Waste Disposal	3,379,245	677,239	980,504	3,682,510
Income Taxes				
Corporation	373,482,300	(27,398,455)	(57,785,709)	343,095,046
Fiduciary	26,005,586	47,062	(696,311)	25,262,213
Individual, Declaration & Withholding Tax	2,890,205,844	253,267,880	262,070,599	2,899,008,563
Inheritance Tax	0	0	3,640	3,640
Liquors - Alcoholic Beverage Taxes				
High Alcoholic Content	23,639,831	2,066,286	2,111,643	23,685,188
Low Alcoholic Content	33,461,476	2,785,426	3,054,560	33,730,610
Alcoholic Out-Of-State Shippers	159,346	12,022	11,484	158,808
Marijuana/Substance Abuse	6,543	0	55	6,598
Minerals, Oil, And Gas				
Pipeline Safety Inspection	0	0	0	0
Surface Mining & Reclamation Fee	244,050	1,679	24,510	266,881
Oil Spill Contingency Fee	4,535,957	757,297	576,474	4,355,134
Oilfield Site Rest-Gas	3,083,396	33,646	(50,590)	2,999,160
Oilfield Site Rest-Oil	801,603	6,056	9,525	805,072
Natural Resources-Severance Tax	735,038,179	84,092,295	51,050,681	701,996,565
Petroleum Products				
Gasoline Tax	460,190,915	37,111,910	39,049,512	462,128,517
Gasoline Inspection Fee	2,840,904	97,879	253,705	2,996,730
Special Fuels Tax	143,875,732	11,319,507	11,725,571	144,281,796
Special Fuels Inspection Fee	1,453,478	48,180	156,858	1,562,156
Public Utilities				
Inspection & Supervision	7,952,883	469,636	407,731	7,890,978
Natural Gas Franchise	630,849	101,104	91,028	620,773
Transportation/Communication	6,915,947	590,328	678,969	7,004,588
Sales Tax	2,746,383,448	237,269,884	241,388,682	2,750,502,246
Telecommunication Tax	556,206	123,684	44,226	476,748
Tobacco	155,829,053	11,883,691	10,008,875	153,954,237
SUBTOTALS-STATE REVENUES	\$ 7,744,303,302	\$ 606,245,463	\$ 545,929,263	\$ 7,683,987,102
Other Taxes				
Beer Taxes-Parish & Municipalities	5,199,653	600,928	442,345	5,041,070
La Tourism & Promo	20,054,846	1,735,998	1,860,836	20,179,684
Hotel/Motel Room Occupancy				
Louisiana Stadium & Exposition District	48,370,233	0	0	48,370,233
New Orleans Exhibition Hall	31,648,644	0	0	31,648,644
New Orleans Exhibition Hall Authority				
Flat Room Occupancy				
Food & Beverage Tax	18,448,123	0	0	18,448,123
Service Contractor Tax	1,182,878	0	0	1,182,878
Tour Tax	173,947	0	0	173,947
Consumer Use Tax-Local & State ¹	428,041	1,895	42,731	468,877
Consumer Use Tax-Excise	655	59	0	596
Catalog Sales Tax-Local & State	498,664	27,190	25,193	496,667
SUBTOTAL – OTHER TAXES	\$ 126,005,684	\$ 2,366,070	\$ 2,371,105	\$ 126,010,719
GRAND TOTALS	\$ 7,870,308,986	\$ 608,611,534	\$ 548,300,368	\$ 7,809,997,821

¹ Does not include local and state collections of \$1,160,833 from individual income tax returns.

Tax Collections

Cash Collections

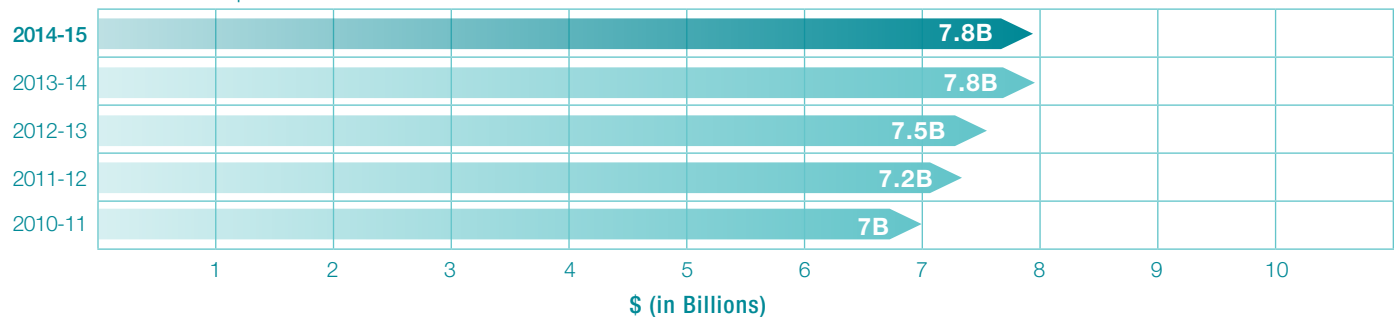
Five-Year Comparison

Tax Collections	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Major State Taxes					
Corporation					
Franchise Tax	\$ 65,911,048	\$ 77,864,486	\$ 95,711,076	\$ 155,712,065	\$ 123,531,814
Income Tax	197,733,144	238,296,299	287,851,214	467,813,626	373,482,300
Individual, Declaration, & Withholding Tax	2,386,576,850	2,431,336,487	2,720,978,407	2,786,312,254	2,890,205,844
Natural Resources - Severance Tax	764,107,669	839,872,263	842,743,644	826,329,635	735,038,179
Petroleum Products					
Gasoline Tax	465,769,017	442,670,164	445,131,758	450,160,309	460,190,915
Inspection Fees (Gas/Special Fuels)	5,064,378	4,478,631	4,439,835	4,386,839	4,294,382
Special Fuels Tax	141,476,166	135,207,686	136,108,424	139,637,558	143,875,732
General Sales Tax	2,651,117,176	2,632,493,041	2,629,753,483	2,658,979,997	2,746,383,448
Miscellaneous State Taxes and Fees¹	244,833,647	248,358,815	243,077,028	267,392,623	267,300,688
Other Taxes²	94,802,702	101,925,763	110,595,042	122,808,658	126,005,684
GRAND TOTALS	\$ 7,017,391,797	\$ 7,152,503,636	\$ 7,516,389,912	\$ 7,879,533,564	\$ 7,870,308,986

¹ *Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Alcoholic Beverage Tax, Contractor's Fee, Electric Co-op, Fiduciary, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Public Utilities Tax, Telecommunications Tax for the Deaf, and Tobacco Tax.*

² *Other Tax 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 Catalog Sales Tax.*

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2015

Tax/Fee Type	Calculated Collections Before Refunds ¹	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 70,902	-	\$ 70,902
Catalog Sales	498,664	-	498,664
Consumer Use – Excise	655	-	655
Consumer Use Tax – Local & State ²	428,041	-	428,041
Contractor's Fee, Nonresident	-	-	-
Corporation Franchise Tax	278,692,977	(155,161,163)	123,531,814
Electric Co-op Fee	27,509	-	27,509
Gift Tax	306	-	306
Hazardous Waste Site Cleanup Fund	3,387,862	(8,617)	3,379,245
Income Taxes			
Corporation Income Tax	837,995,260	(464,512,960)	373,482,300
Declaration, Individual	316,907,181	(2,441,675)	314,465,506
Fiduciary	30,843,809	(4,838,223)	26,005,586
Individual	421,276,432	(837,142)	420,439,290
Withholding, Individual	3,051,146,868	(895,845,820)	2,155,301,048
Inheritance Tax	(57)	57	-
Liquors – Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	23,652,405	(12,574)	23,639,831
Low Alcoholic Content (Beer)	33,476,778	(15,302)	33,461,476
Out-of-State Shippers	163,982	(4,636)	159,346
Parish & Municipal Beer Tax	5,199,653	-	5,199,653
Marijuana & Controlled Dangerous Substance	6,543	-	6,543
Minerals, Oil, And Gas			
Oil Spill Contingency Fee	4,535,957	-	4,535,957
Oilfield Site Restoration – Gas	3,641,913	(558,517)	3,083,396
Oilfield Site Restoration – Oil	815,788	(14,185)	801,603
Surface Mining Reclamation	244,050	-	244,050
Natural Resources – Severance Tax	769,553,483	(34,515,304)	735,038,179
Petroleum Products			
Gasoline & Inspection Fees	463,031,819	-	463,031,819
Special Fuels and Inspection Fees	146,172,637	(843,427)	145,329,210
Motor Fuels	6,899,346	(6,899,346)	-
Public Utilities – Carriers			
Inspection & Supervision Fees	8,468,828	(515,945)	7,952,883
Natural Gas Franchise Tax	630,849	-	630,849
Transportation & Communication	7,015,520	(99,573)	6,915,947
Sales Tax³	2,845,996,536	(79,558,244)	2,766,438,292
Telecommunications Tax for the Deaf	556,206	-	556,206
Tobacco	163,246,353	(7,417,300)	155,829,053
TOTALS	\$ 9,424,585,055	\$(1,654,099,896)	\$ 7,770,485,159

¹This amount includes adjustments for returned checks.

²Does not include collections of \$1,160,833 from Individual Income Tax Returns.

³La 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 ¹	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2014	FYE 15	FYE 15	2014	2014	FYE 15	FYE 15
Acadia	62,169	\$15,298,864	\$246	\$28,470,523	\$458	\$29,832,878	\$480
Allen	25,635	3,269,521	128	13,866,291	541	8,931,099	348
Ascension	114,432	72,471,732	633	122,044,244	1,067	86,613,266	757
Assumption	23,196	2,839,218	122	21,316,916	919	12,268,261	529
Avoyelles	41,327	7,008,315	170	9,393,561	227	15,478,621	375
Beauregard	36,223	7,329,426	202	28,004,356	773	16,859,637	465
Bienville	13,995	2,635,447	188	40,433,110	2,889	5,617,747	401
Bossier	123,848	42,211,447	341	104,544,004	844	60,670,211	490
Caddo	255,164	91,519,518	359	233,645,069	916	126,337,105	495
Calcasieu	195,782	113,216,893	578	201,431,338	1,029	122,762,630	627
Caldwell	9,933	1,326,550	134	8,291,212	835	4,672,374	470
Cameron	6,679	1,429,256	214	37,109,785	5,556	5,005,895	749
Catahoula	10,266	1,680,188	164	3,340,894	325	3,912,521	381
Claiborne	16,702	2,827,943	169	11,103,061	665	5,269,414	315
Concordia	20,475	4,643,023	227	14,270,102	697	6,910,095	337
DeSoto	27,112	5,290,806	195	82,550,175	3,045	14,854,853	548
East Baton Rouge	445,279	225,635,812	507	432,963,946	972	282,512,423	634
East Carroll	7,537	928,859	123	5,258,408	698	2,511,246	333
East Feliciana	19,705	1,925,553	98	6,849,122	348	9,767,454	496
Evangeline	33,746	4,037,493	120	18,327,355	543	14,168,307	420
Franklin	20,545	3,861,990	188	9,484,506	462	7,032,241	342
Grant	22,351	937,329	42	8,416,891	377	8,058,634	361
Iberia	74,030	25,327,722	342	43,071,178	582	43,378,942	586
Iberville	33,438	24,081,745	720	60,281,722	1,803	16,172,084	484
Jackson	16,128	3,660,236	227	24,493,791	1,519	6,133,243	380
Jefferson	435,524	200,629,190	461	356,442,094	818	263,026,133	604
Jefferson Davis	31,321	9,058,344	289	22,180,605	708	14,630,486	467
Lafayette	231,310	131,165,292	567	167,469,015	724	197,859,416	855
Lafourche	97,325	33,475,148	344	123,684,169	1,271	68,109,364	700
LaSalle	14,820	3,538,356	239	11,613,872	784	8,476,756	572
Lincoln	47,528	20,591,221	433	32,625,771	686	21,189,538	446
Livingston	134,238	25,791,210	192	58,147,509	433	73,941,881	551
Madison	11,927	2,084,161	175	11,669,660	978	2,526,160	212
Morehouse	27,035	5,617,447	208	11,957,746	442	8,134,323	301
Natchitoches	39,140	9,043,586	231	29,203,138	746	15,749,512	402

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2014	FYE 15	FYE 15	2014	2014	FYE 15	FYE 15
Orleans	379,006	\$164,218,023	\$433	\$495,269,122	\$1,307	\$216,075,700	\$570
Ouachita	156,182	66,042,365	423	94,667,485	606	76,397,118	489
Plaquemines	23,620	11,236,526	476	72,319,090	3,062	15,918,340	674
Pointe Coupee	22,443	7,126,807	318	21,337,567	951	11,270,786	502
Rapides	132,552	48,669,068	367	85,158,647	642	66,515,610	502
Red River	8,871	1,145,672	129	22,918,694	2,584	4,337,500	489
Richland	20,900	4,218,395	202	14,014,902	671	8,078,864	387
Sabine	24,257	4,825,899	199	16,060,752	662	11,859,215	489
St. Bernard	43,380	12,362,703	285	46,322,942	1,068	15,414,050	355
St. Charles	52,622	27,055,879	514	142,863,672	2,715	36,836,178	700
St. Helena	10,851	419,258	39	7,469,921	688	4,358,581	402
St. James	21,700	14,171,584	653	58,296,550	2,686	13,032,259	601
St. John the Baptist	43,619	21,068,991	483	52,636,246	1,207	21,342,368	489
St. Landry	83,472	20,869,936	250	36,214,718	434	42,975,196	515
St. Martin	52,946	10,166,858	192	35,931,928	679	30,026,702	567
St. Mary	53,533	22,070,939	412	59,529,192	1,112	32,309,743	604
St. Tammany	242,478	96,473,047	398	268,246,202	1,106	191,230,925	789
Tangipahoa	125,508	30,299,367	241	45,684,291	364	51,458,241	410
Tensas	4,907	1,550,800	316	5,993,070	1,221	1,696,704	346
Terrebonne	112,638	42,874,659	381	86,428,714	767	78,315,884	695
Union	22,436	3,054,041	136	13,799,417	615	8,789,228	392
Vermilion	59,308	13,315,627	225	32,979,057	556	36,737,943	619
Vernon	52,828	7,655,919	145	16,735,145	317	15,625,992	296
Washington	46,384	7,235,765	156	19,922,679	430	13,995,975	302
Webster	40,701	11,003,952	270	24,673,745	606	16,765,187	412
West Baton Rouge	24,555	15,952,488	650	32,863,669	1,338	15,492,525	631
West Carroll	11,467	1,899,276	166	3,861,520	337	3,716,352	324
West Feliciana	15,468	2,321,466	150	21,641,059	1,399	7,771,834	502
Winn	14,787	2,775,219	188	6,827,061	462	5,721,215	387

LOUISIANA'S ESTIMATED POPULATION: 4,629,284

¹Exclusive of Homestead Exemption and 2015 for the Parish of Orleans

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2014, Release Date: March 2015

Property Tax Source: Louisiana Tax Commission

Local Dedications

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

For Fiscal Year Ending June 30, 2015

Tax Dedication	Total
Jefferson Parish-Ponchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	\$ 536,365.31
Jefferson Parish-Kenner City Convention Center	520,274.37
Jefferson Parish-Municipal Center East Side of Mississippi	783,228.39
Jefferson Parish-John Alario, Sr. Multipurpose Center West Side of Mississippi	340,101.03
Jefferson Parish-Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,040,518.90
Jefferson Parish-Town of Grand Isle Tourist Commission Enterprise Account	28,649.47
Jefferson Parish-Gretna Tourist Commission Enterprise Account	117,552.71
Orleans Parish-Ernest N. Morial Convention Center Phase IV Expansion Project Fund ¹	2,000,000.00
Orleans Parish-New Orleans Sports Franchise Fund	8,880,733.63
Orleans Parish-New Orleans Metropolitan Convention and Visitors Bureau Fund	10,554,311.40
Total	\$ 24,801,735.21

¹This dedication was reported under Fund Distributions, Dedication of State Taxes Collected (page 17) in previous editions of the Annual Report.

Local Dedications

State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2015

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 93,666.71	Morehouse Parish Bastrop Municipal Center Fund	\$ 42,852.31
Allen Parish Capital Improvement Fund	232,264.15	Natchitoches Parish Historic Development Fund	324,594.54
Ascension Parish Visitor Enterprise Fund	982,193.94	Natchitoches Parish Visitor Enterprise Fund	109,291.08
Avoyelles Parish Visitor Enterprise Fund	137,736.93	Ouachita Parish Visit Enterprise Fund	1,596,807.72
Beauregard Parish Community Improvement Fund	119,662.58	Plaquemines Parish Visit Enterprise Fund	274,391.74
Bienville Parish Tour & Economic Development Fund	33,259.59	Point Coupee Parish Visit Enterprise Fund	44,337.74
Bossier Parish Civic Center Fund	1,823,771.24	Rapides Parish Coliseum	78,304.38
Caddo S'port Riverfront & Convention Center Fund	2,102,010.39	Rapides Parish Economic Development Fund	391,522.30
Caddo S'port-Bossier City Visitor Enterprise Fund	565,674.64	Rapides City of Pineville Economic Development Fund	234,913.44
Calcasieu Higher Education	1,197,843.05	Rapides Alex/Pineville Area Tourism Fund	234,913.44
Calcasieu East of River Visitor (Ward 1,2 & 8)	0.00	Rapides Alex/Pineville Exhibition Hall	267,498.83
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0.00	Red River Visitor Enterprise Fund	29,937.34
Calcasieu East of River Lake Charles Civic Center	1,120,704.80	Richland Parish Visit Enterprise Fund	111,961.56
Calcasieu West of River Community Center Fund(W 4,5,6&7)	1,167,204.53	Sabine Parish Tourism Improvement Fund	171,790.65
Caldwell Parish Economic Development Fund	185.21	St Bernard Parish Visit Enterprise Fund	124,081.54
Cameron Parish Tourist Development Fund	18,897.95	St Charles Parish Visitor Enterprise Fund	258,734.62
Claiborne Parish Tourism	398.41	St Charles Parish River Parish Conv, Tour & Visit Fund	87,115.99
Claiborne Parish Town of Homer Economic Development Fund	19,683.64	St Helena Parish Tourist Community Fund	0.00
Concordia Parish Economic Development Fund	89,211.45	St James Parish Enterprise Fund	14,763.97
DeSoto Parish Visitor Enterprise Fund	120,374.58	St James Parish River Parish Conv, Tour & Visit Fund	4,971.05
EBRP Baker Economic Development	42,793.46	St John the Baptist Parish Convention Facility Fund	318,362.60
EBR Parish Riverside Centroplex Fund	1,297,151.25	St John the Baptist River Parish Conv, Tour & Visitor Fund	107,192.79
EBR Parish Community Improvement Fund	2,674,476.12	St Landry Parish Tourist Community Fund	180,838.21
EBR Parish Enhancement Fund	1,337,238.16	St Landry Parish City Hall Market Fund	183,592.04
East Carroll Parish Visitor Enterprise Fund	7,511.84	St Martin Parish Enterprise Fund	179,496.52
East Feliciana Parish Tourist Commission Fund	1,995.14	St Mary Parish Visitor Enterprise Fund	639,005.18
Evangeline Parish Visitor Enterprise	44,893.81	St Tammany Parish Tourist Comm Fund	1,894,794.27
Franklin Parish Visit Enterp Fund	32,894.14	Tangipahoa Parish Tourist Comm Fund	565,735.58
Iberia Parish Tourist Comm Fund	459,250.01	Tangipahoa Parish Economic Development Fund	190,483.35
Iberville Parish Visit Enterprise Fund	127,398.50	Tensas Parish Visit Enterprise Fund	1,692.42
Jackson Parish Economic Develop & Tour Fund	23,644.35	Terrebonne Parish Houma Tourist Fund	613,507.84
Jefferson Davis Parish Visit Enterprise Fund	161,318.56	Terrebonne Parish Visitor Enterprise Fund	604,305.22
Lafayette Parish Visit Enterprise Fund	3,258,507.97	Union Parish Visitor Enterprise Fund	28,415.94
Lafourche Parish Enterprise Fund	358,544.45	Vermilion Parish Visitor Enterprise Fund	131,615.92
Lafourche Retarded Citizens, Training & Dev	353,166.25	Vernon Parish Community Improvement Fund	477,148.95
LaSalle Parish Economic Development Fund	25,275.47	Washington Parish Tourist Community Fund	44,321.86
Lincoln Parish Visitor Enterp Fund	273,889.18	Washington Parish Economic Development & Tour Visitor Fund	14,923.25
Lincoln Parish Municipalities Fund	269,780.77	Webster Parish Conv & Visitor Bureau Fund	174,218.27
Livingston Parish Tourism Improvement Fund	337,617.23	West Baton Rouge Parish Visitor Enterprise Fund	539,076.07
Madison Parish Visit Enterp Fund	35,008.85	West Carroll Parish Visitor Enterprise Fund	17,229.01
Morehouse Parish Visitor Enterprise Fund	43,504.92	West Feliciana Parish St Francisville Economic Dev Fund	176,458.46
		Winn Parish Tourism Fund	66,477.24
		TOTALS	\$ 32,542,279.45

Fund Distributions

For Fiscal Year Ending June 30, 2015

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Aviation Fuels	\$ 29,800,000
Attakapas Conservation Fund	280,303
Gasoline/Special Fuels Timed Account	120,813,329
Motor Fuels Inspection Fund	4,294,382
Sports Facility Assistance Fund	2,456,947
Telecommunications for the Deaf	1,000,000
Telephone Company Property Assessment Fund	18,196,697
Tobacco Tax Healthcare Fund	43,771,102
Transportation Trust Fund	483,253,317
TOTAL	\$ 703,866,077
COOPERATIVE ENDEAVORS (Tax Incremental Financing)	
TIF, Algiers Economic Development	\$ 563,694
TIF, Bass Pro Shops	1,452,218
TIF, Cabelas	724,426
TIF, City of Broussard District Account	770,541
TIF, Garrett Road Economic Development District	3,261,874
TIF, Industrial Board of Lafayette	1,121,770
TIF, Ruston Cooperative Endeavor	3,164,695
TIF, Tower Drive Economic Development District	960,106
TIF, Rooms to Go	133,846
TOTAL	\$ 12,153,170
DISTRIBUTION TO LED AND LA TOURISM	
LA Economic Development Fund	\$ 9,166,472
LA Economic Marketing Fund	1,699,664
LA Tourism Promotion District	20,054,846
TOTAL	\$ 30,920,982
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Auto Rental Tax	\$ 3,000
Consumer Use Tax	657,055
Parish & Municipal Beer	5,108,268
TOTAL	\$ 5,768,323
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
START Contributions	\$ 247,344
Donation of Refunds ¹	376,913
Garnishment Program	16,452,703
TOTAL	\$ 17,076,960
SPECIAL TAXING DISTRICTS	
LA Stadium and Expo District - Orleans/Jefferson	\$ 48,370,233
E Morial Exhibition Authority Room Rentals - Orleans/Jefferson	31,648,644
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	18,448,123
E Morial Exhibition Service Contractor & Tour Tax - Orleans only	1,356,825
TOTAL	\$ 99,823,825

¹See pg 18 for a complete list of all Donation of Refunds.

Donation of Refunds

For Fiscal Year Ending June 30, 2015

Donation of Refunds on Individual Income Tax Returns	Total
Alliance for the Advancement of End of Life Care	\$ 1,643
American Red Cross	25,414
Animal Welfare Commission	15,631
Bastion Community of Resilience	742
Center of Excellence for Autism Spectrum Disorder	5,574
Coastal Protection and Restoration Fund	29,516
Decorative Lighting on the Crescent City Connection	1,372
Dreams Come True	5,089
Friends of Palmetto Island State Park	378
Louisiana Bicentennial & Battle of New Orleans Bicentennial Commissions	1,257
Louisiana Association of United Way	16,281
Louisiana Cancer Trust Fund	16,109
Louisiana Coalition Against Domestic Violence	7,354
Louisiana Food Bank Association	45,554
Louisiana National Guard Honor Guard Military Funerals	23,118
Make a Wish Foundation	28,287
Military Family Assistance Fund ¹	106,470
National Lung Cancer Partnership	5,045
National Multiple Sclerosis Society Fund	10,720
New Opportunities Waiver Fund	1,925
Operation and Maintenance of the New Orleans Ferries	2,506
SNAP Fraud & Abuse Detection and Prevention Fund	4,274
Wildlife Habitat and Natural Heritage Trust Fund	22,653
TOTAL	\$ 376,913

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

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

Under this authority, the Secretary can accept less than full payment as a final settlement for a state tax liability. The statutory conditions for such a settlement are “serious doubt” as to 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 (s)	Amount Abated Compromised	Amount Paid in Compromise
Jerry Marsh	Individual Income	2003-2004	\$ 4,587.07	\$ 0.00
Linda Hudnall	Individual Income	2005	3,936.08	139.43
Ricky Pellegrin	Individual Income	1996-2002	8,069.16	500.00
Angeline Simmons	Individual Income	2005-2007	1,631.06	100.00
Phillip Wood	Individual Income	2009-2011	7,194.32	800.00
Louis Ogle	Individual Income	2003-2007	8,082.68	3,362.30
Cecile Sherrod	Individual Income	2000-2001, 2005-2007	282,158.52	0.00



DATA BY TAX TYPE

Alcoholic Beverage Tax

Cash Collections After Accrual Adjustments

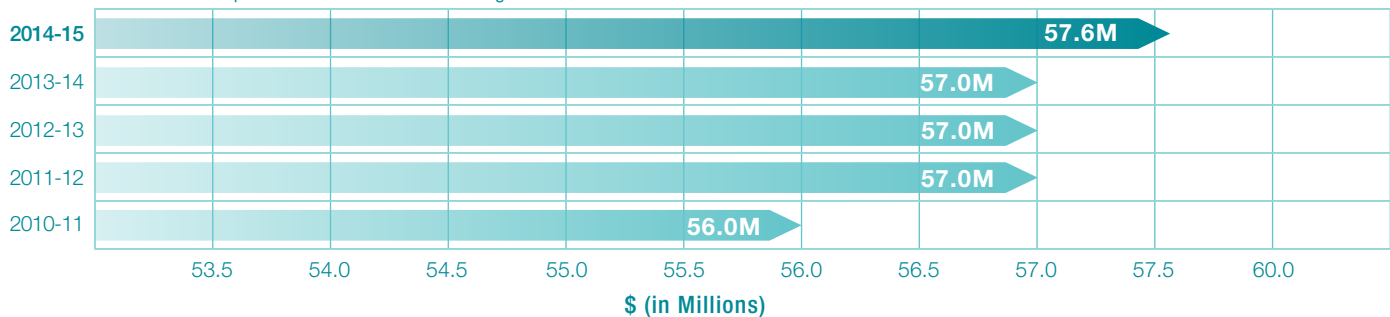
The alcoholic beverage taxes are levied on low alcohol and malt beverages, liquor, and wine, including wine from out-of-state shippers.

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
2014-15	\$33,730,610	\$23,843,996	\$57,574,606	0.84%
2013-14	\$34,304,940	\$22,788,732	\$57,093,672	0.16%
2012-13	\$34,889,371	\$22,113,726	\$57,003,097	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%

Five-Year Comparison of Alcoholic Beverage Tax Collections



Low Alcoholic Beverage Tax

Cash Collections - Barrel Equivalent

For Fiscal Year 2015

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 8,886,139	888,614
2nd Quarter	8,117,198	811,720
3rd Quarter	8,060,079	806,008
4th Quarter	8,398,060	839,806
TOTAL	\$ 33,461,476	3,346,148

For Fiscal Year 2014

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 9,346,341	934,634
2nd Quarter	8,427,282	842,728
3rd Quarter	7,675,445	767,544
4th Quarter	8,967,457	896,746
TOTAL	\$ 34,416,524	3,441,652

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2015

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,278,762	475,296	533,358	7,784,508
2nd Quarter	8,258,289	611,524	572,863	7,533,461
3rd Quarter	9,127,315	742,662	607,196	8,254,248
4th Quarter	8,382,715	555,020	600,326	8,103,126
TOTAL	34,047,081	2,384,502	2,313,743	31,675,343
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE¹	\$22,471,073	\$ 1,001,491	\$ 138,825	\$ 950,260

¹Gross tax due before discounts, refunds, and other adjustments

For Fiscal Year 2014

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	7,579,364	363,033	467,922	7,085,696
2nd Quarter	8,002,948	551,046	580,632	8,080,904
3rd Quarter	8,672,938	701,343	598,729	8,319,690
4th Quarter	8,033,001	459,441	522,595	5,261,022
TOTAL	32,288,251	2,074,863	2,169,879	28,747,312
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE¹	\$21,310,245	\$ 871,443	\$ 130,193	\$ 862,419

¹Gross tax due before discounts, refunds, and other adjustments

Corporation Income Tax

Cash Collections After Accrual Adjustments

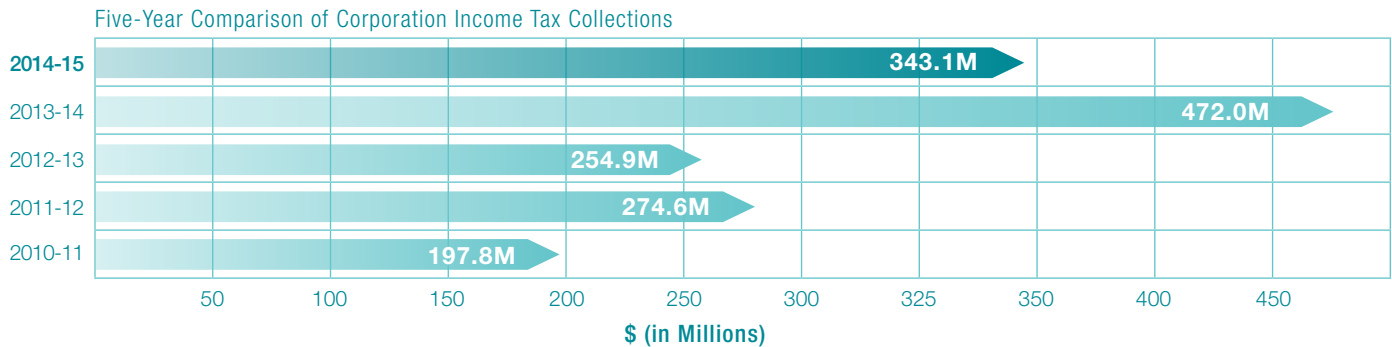
All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

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

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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2014-15	\$ 343,095,046	-27.31%
2013-14	\$ 472,011,099	85.16%
2012-13	\$ 254,914,766	-7.19%
2011-12	\$ 274,661,284	38.80%
2010-11	\$ 197,879,858	-49.65%



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.

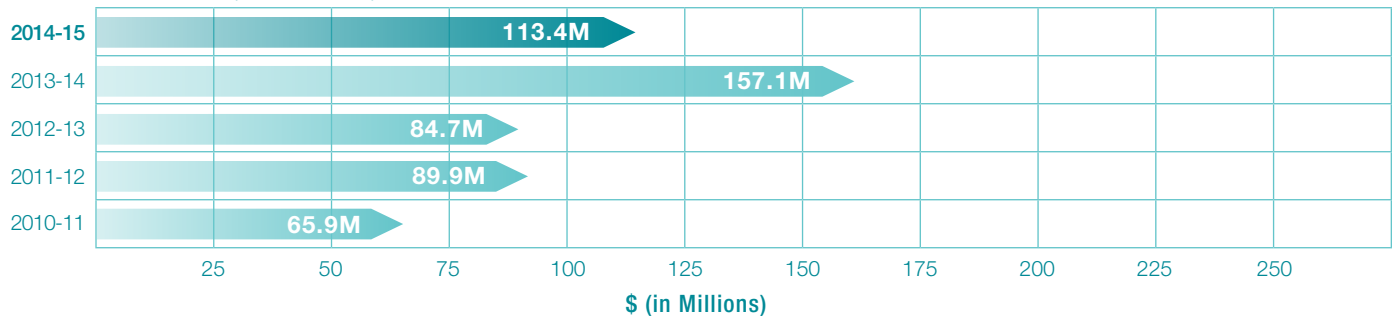
The corporation franchise tax rate is as follows:

- \$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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2014-15	\$ 113,402,709	-27.82%
2013-14	\$ 157,111,223	85.42%
2012-13	\$ 84,732,265	-5.84%
2011-12	\$ 89,986,148	36.43%
2010-11	\$ 65,959,953	-52.25%

Five-Year Comparison of Corporation Franchise Tax Collections



Corporation Income Tax

Liability by Taxable Income Bracket

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than 0	20,249	13.56%	\$(93,412,485,484)	\$ 0	0.00%
0	109,334	73.24%	0	0	0.00%
1 - 25,000	11,115	7.45%	75,138,523	3,022,095	0.38%
25,001 - 50,000	2,285	1.53%	83,105,154	3,597,541	0.45%
50,001 - 100,000	1,955	1.31%	138,771,488	6,887,014	0.87%
100,001 - 500,000	2,540	1.70%	580,235,895	37,784,974	4.77%
500,001 - 1,000,000	648	0.43%	464,304,872	34,736,884	4.38%
1,000,001 - 2,000,000	491	0.33%	688,041,101	53,230,163	6.71%
2,000,001 - 10,000,000	507	0.34%	2,118,363,076	167,593,732	21.14%
> 10,000,000	163	0.11%	6,083,952,619	486,114,024	61.30%
TOTALS	149,287	100.00%	\$(83,180,572,756.00)	\$ 792,966,427	100.00%

¹This 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 ¹	Percent of Total Liability
less than 0	15,312	10.26%	\$(21,291,828,486)	\$ 740,819	0.14%
0	79,614	53.33%	0	324,010	0.06%
1 - 25,000	17,368	11.63%	136,752,805	205,401	0.04%
25,001 - 100,000	12,134	8.13%	670,487,351	893,864	0.17%
100,001 - 500,000	13,181	8.83%	3,100,088,118	4,594,957	0.85%
500,001 - 1,000,000	3,709	2.48%	2,635,058,189	5,456,594	1.02%
1,000,001 - 10,000,000	6,046	4.05%	18,854,382,620	45,954,329	8.55%
10,000,001 - 50,000,000	1,366	0.92%	29,747,153,856	78,710,122	14.65%
50,000,001 - 100,000,000	251	0.17%	17,496,931,817	47,920,892	8.92%
100,000,001 - 500,000,000	240	0.16%	46,937,939,523	126,954,808	23.62%
500,000,001 - 1,000,000,000	38	0.03%	26,991,533,972	75,309,100	14.01%
> 1,000,000,000	28	0.02%	65,675,442,059	150,362,126	27.98%
TOTALS	149,287	100.00%	\$ 190,953,941,824	\$ 537,427,022	100.00%

¹This 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 2015

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor ¹	\$ 29,129	\$ 0
Apprenticeship	607,810	391,778
Atchafalaya Trace	1,080	0
Basic Skills Training	0	0
Biomed University Research	0	0
Bone Marrow	0	0
Brownfields Investor	445,410	0
Cane River	0	0
Capital Company	0	0
Contributions to Educational Institutions	0	0
Employing 1st Time Drug Offenders	0	0
Debt Issuance Cost	0	0
Dedicated Research	0	0
Digital Interactive Media	311,474	401,864
Donations of Materials, Equipment, etc.	0	0
Eligible Reentrants	598	0
Enterprise Zone	1,502,005	3,182,243
Historic Structures	13,256,273	25,234,049
LA Community Economic Development	10,604	0
LCDFI	0	6,784
Manufacturing Establishments	0	1,731,674
Motion Picture Infrastructure	812,161	0
Motion Picture Investment	78,881,217	0
Motion Picture Resident	289,224	0
Neighborhood Assistance	0	0
New Jobs	496,267	0
New Markets	9,454	4,600,786
Nonviolent Offenders	0	0
Ports of La Investor	0	0
Ports of La Import Export Cargo	0	0
Premium Tax	41,484,203	0
Previously Unemployed	0	0
Qualified Playground Assistance	4,000	1,000
Recycling	0	501,595
Refunds by Utilities	0	0
Research and Development ¹	438,670	1,612,866
Tax Equalization	384,707	1,768,158
Technology Commercialization ¹	0	0
Vehicle Alternative Fuel ¹	9,168	0
TOTAL	\$ 138,973,454	\$ 39,432,797

¹These 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 2015

Credit	Amount Claimed	Credit	Amount Claimed
Ad Valorem for Natural Gas	\$ 9,396,710	Research and Development	33,313,159
Ad Valorem for Offshore Vessels	41,684,570	Retention and Modernization	760,848
Angel Investor	22,149	School Readiness Business Supported Child Care	336,917
Conversion of Vehicle to Alternative Fuel	6,286,452	School Readiness Child Care Provider	2,432,511
Digital Interactive Media	8,378,215	School Readiness Fees & Grants to Resource & Referral Agencies	231,671
Inventory Tax	570,804,187	Sugar Cane Trailer Conversion	682,955
Louisiana Citizens Insurance	2,204,238	Technology Commercialization	155,003
Mentor-Protégé	0	Telephone Company Property Tax	23,279,798
Milk Producers	147,500	Urban Revitalization	6,736
Musical & Theatrical Productions	5,184,315	Wind and Solar Energy System	6,984,160
Prison Industry Enhancement	0	Solar Leased	35,508,307
		TOTAL	\$747,800,401

Individual Income Tax

Cash Collections After Accrual Adjustments

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

The Louisiana individual income tax rates are:

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

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

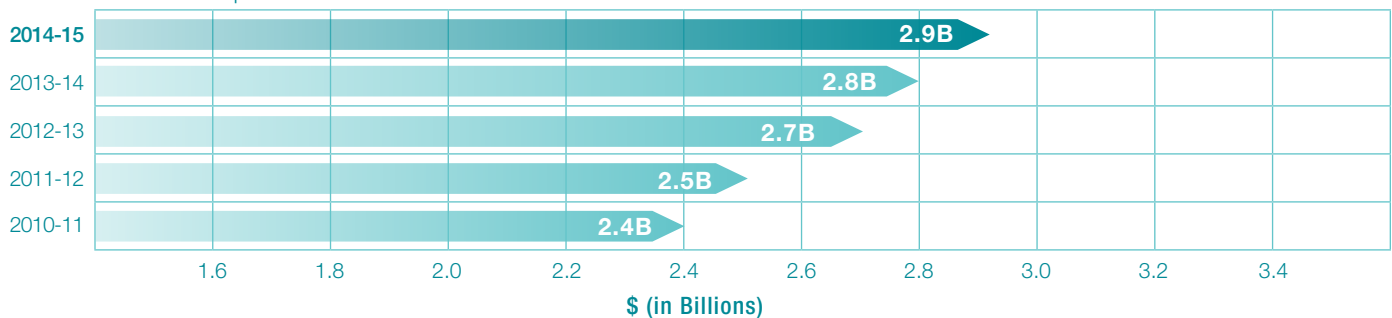
A qualified widow(er) or married persons filing jointly:

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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2014-15	\$ 2,899,008,563	5.03%
2013-14	\$ 2,760,230,179	0.89%
2012-13	\$ 2,735,990,906	8.92%
2011-12	\$ 2,512,039,630	4.22%
2010-11	\$ 2,410,351,322	5.41%

Five-Year Comparison of Individual Tax Collections

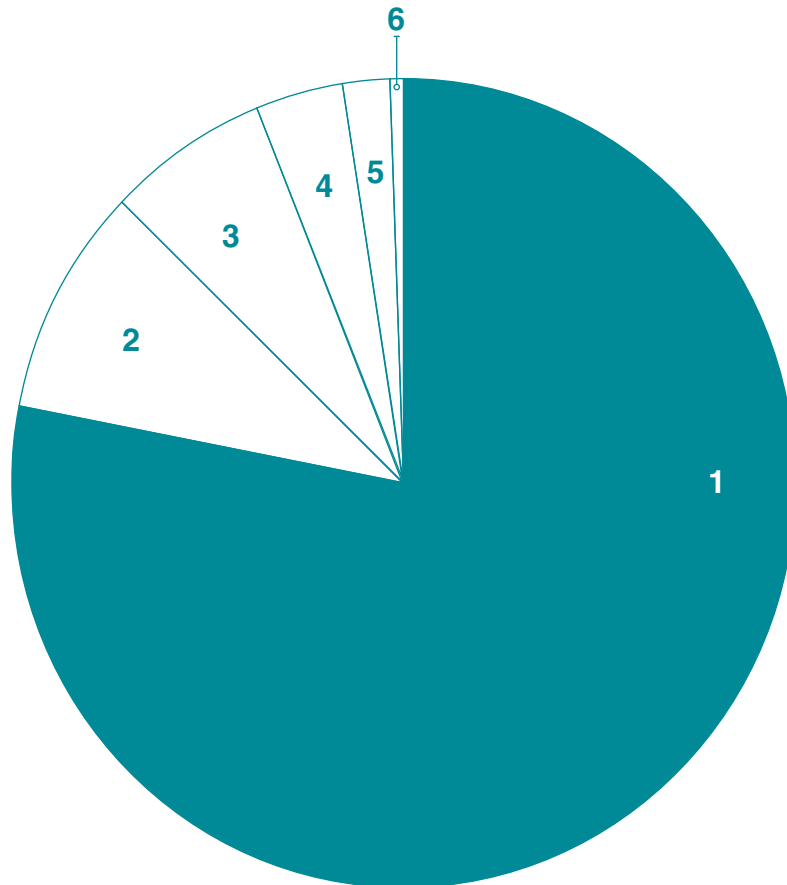


Individual Income Tax

Payments and Credits Reported on Returns

Payments/Credit Reported	Amount ¹	% of Total
1 Withholding Reported	\$ 2,867,784,195	78.08%
2 Declaration Payments	362,179,672	9.86%
3 Payments Made with Return	232,447,449	6.33%
4 Credits Carried Forward	128,782,279	3.51%
5 Payments with Extensions	78,714,865	2.14%
6 Payments Made with Composite Partnership Returns	3,204,460	0.09%
TOTAL	\$ 3,673,112,920	100.00%

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



Individual Income Tax

Refundable Credits Claimed on Returns

Processed During Fiscal Year 2015

Refundable Credits	Amount Claimed
Ad Valorem on Natural Gas Storage Fac.	\$ 127,786
Ad Valorem on OCS Vessels	30,022,738
Angel Investor	821,594
Child Care ¹	13,036,323
Digital Interactive Media & Software	1,181,196
Historical Residence	387,736
Inventory Tax	15,137,901
La. Citizen's Insurance	37,955,926
La. Earned Income	47,470,709
La. Property Insurance	9,617
Mentor-Protégé	20,899
Military Hunting & Fishing License	143,970
Milk Producer's	992,500
Musical & Theatrical Productions	8,255,222
Prison Industry Enhancement Contractors	0

Refundable Credits	Amount Claimed
Research & Development ²	14,844,855
Retention & Modernization	974
School Readiness Business Supported Child Care	223,244
School Readiness Child Care Provider	2,250,680
School Readiness Child Care ¹	2,559,240
School Readiness Directors & Staff	8,257,959
School Readiness Fees & Grants	760,236
Sugarcane Trailer Conversion	0
Technology Commerce	27,453
Urban Revitalization	0
Vehicle to Alternative Fuel ²	883,467
Solar Energy System-Purchased	38,228,017
Solar Energy System-Leased	72,775
TOTAL	\$ 223,673,017

¹These credits are both Refundable and Nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

²These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for nonrefundable amounts.

Individual Income Tax

Nonrefundable Credits Claimed on Returns

Processed During Fiscal Year 2015

Nonrefundable Credits	Amount Claimed
Angel Investor	\$ 352,208
Apprenticeship	825,116
Atchafalaya Trace Heritage Zone	220
Bone Marrow	100
Brownfields Investor	73,263
Cane River Heritage	0
Child Care (Fwd)	4,695,146
Gasoline & Special Fuels Taxes for Comm. Fishermen	68,265
Contributions to Educational Institutions	1,871,953
Certain Disabilities	3,986,544
Certain Federal Tax Credits	1,323,281
Debt Issuance Cost	1,296
Dedicated Research Donations	0
Disabled Dependents	1,221,384
Digital Interactive Media Producers	1,626,518
Donations	78,147
Education	18,471,402
Employing Eligible Reentrants	1,111
Employment of Certain First Time Drug Offenders	3,778
Employment of the Previously Unemployed	0
Enterprise Zone	12,147,917
Family Responsibility	3,000
Insurance Premium Tax	13,866
LA Basic Skills Training	68,030
LA Biomedical Research	4,613
LA Community Economic Development	2,250

Nonrefundable Credits	Amount Claimed
LA Capital Company	17,084
Law Enforcement Degree	102,284
LCDFI	151,061
Liabilities Paid to Other States	142,641,900
Manufacturing Establishments	637
Motion Picture Employment of Resident	879,326
Motion Picture Infrastructure	4,290,307
Motion Picture Investor	134,259,538
Neighborhood Assistance	0
New Jobs	157,415
New Markets	1,645,269
Nonviolent Offenders Employment	8,401
Organ Donation	109,828
Owner of Newly Constructed Access. Home	57,019
Playground Donation	39,711
Ports of Louisiana Investor	0
Purchase of Bulletproof Vest	17,529
Recycling	28,826
Refunds Paid by Utilities	375
Rehabilitation of Historic Structures	42,644,636
Research and Development	2,012,389
School Readiness (Fwd)	691,050
Small Town Doctors/Dentists	1,012,670
Tax Equalization	1,328,778
Technology Commercialization	0
TOTAL	\$ 378,935,441

Returns Received from Prior Year Tax Period during Fiscal Year 2015

Source of Returns	Total
Number of Returns	245,656
Louisiana Income Tax	\$771,899,745
Adjusted Louisiana Income Tax	\$599,315,063
Tax Withheld	\$418,400,555

Number of Returns Received During Fiscal Year 2015

Filing Status	Resident	Non-Resident	Total
Head of Household	423,974	22,363	446,337
Married Filing Jointly	642,893	108,022	750,915
Married Filing Separate	24,368	4,365	28,733
Qualifying Widow(er)	1,187	80	1,267
Single	793,722	85,165	878,887
TOTAL	1,886,144	219,995	2,106,139

Louisiana Resident Returns Received During Fiscal Year 2015

Source of Returns	Number of Returns	Amount
Federal AGI	1,838,411	\$ 112,499,130,399
Louisiana AGI	1,824,930	\$ 107,538,935,789
Excess Itemized Deductions	454,678	\$ 82,677,128
Tax Withheld	1,592,395	\$ 2,683,066,234
Estimated Payments	52,526	\$ 329,125,471
Louisiana Income Tax	1,603,651	\$ 3,013,268,725
NonRefundable Credit	156,603	\$ 349,706,521
Refundable Credit	936,968	\$ 712,330,499

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2015

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	66,473	4%	\$(367,034,371)	\$ 0	\$ 2,373	0%	\$ 2,780,289	\$ 2,373	0%	\$ 18,134,566
1 - 10,000	289,299	15%	1,542,305,251	1,403,399,155	5,117,756	0%	1,972,447	4,954,049	0%	11,930,770
10,000 - 20,000	354,681	19%	5,264,457,252	4,987,620,933	59,321,174	2%	6,247,849	54,874,558	2%	41,263,767
20,000 - 30,000	247,284	13%	6,109,826,760	5,636,434,512	116,751,806	4%	6,594,693	111,103,722	4%	21,688,067
30,000 - 40,000	181,560	10%	6,311,973,040	5,636,272,647	141,608,883	5%	11,389,960	136,440,283	5%	8,476,965
40,000 - 50,000	138,385	7%	6,192,921,980	5,392,331,851	149,511,193	5%	4,510,961	145,748,605	5%	5,481,475
50,000 - 60,000	105,767	6%	5,794,641,863	4,968,431,753	145,506,758	5%	4,234,177	141,904,761	5%	4,977,740
60,000 - 80,000	151,295	8%	10,487,378,928	8,894,167,940	280,070,735	9%	8,508,375	273,000,585	10%	9,537,990
80,000 - 100,000	104,297	6%	9,328,485,172	7,851,135,003	261,443,999	9%	8,586,217	254,163,513	10%	9,026,700
100,000 - 150,000	137,824	7%	16,632,775,800	13,583,868,753	485,547,423	16%	17,071,974	471,080,538	18%	16,665,335
150,000 - 200,000	49,259	3%	8,418,859,314	6,534,927,611	267,654,712	9%	10,517,453	258,871,327	10%	9,418,006
200,000 - 500,000	47,612	3%	13,673,680,744	9,778,346,142	466,636,120	16%	35,749,259	435,185,221	16%	15,017,959
500,000 - 1,000,000	8,308	0%	5,605,311,699	3,626,119,057	196,727,986	7%	39,403,588	159,793,970	6%	8,376,019
> 1,000,000	4,100	0%	11,897,191,337	7,118,479,053	416,967,218	14%	213,474,251	226,620,036	8%	30,922,928
Total	1,886,144	100%	\$ 106,892,774,769	\$ 85,411,534,410	\$ 2,992,868,136	100%	\$ 371,041,493	\$ 2,673,743,541	100%	\$ 210,918,287

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2015

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	66,473	4%	\$(5,522)	\$ 0	\$ 0	\$ 42	\$ 0	\$ 273
1 - 10,000	289,299	15%	5,331	4,851	18	7	17	41
10,000 - 20,000	354,681	19%	14,843	14,062	167	18	155	116
20,000 - 30,000	247,284	13%	24,708	22,793	472	27	449	88
30,000 - 40,000	181,560	10%	34,765	31,044	780	63	751	47
40,000 - 50,000	138,385	7%	44,751	38,966	1,080	33	1,053	40
50,000 - 60,000	105,767	6%	54,787	46,975	1,376	40	1,342	47
60,000 - 80,000	151,295	8%	69,317	58,787	1,851	56	1,804	63
80,000 - 100,000	104,297	6%	89,442	75,277	2,507	82	2,437	87
100,000 - 150,000	137,824	7%	120,681	98,560	3,523	124	3,418	121
150,000 - 200,000	49,259	3%	170,910	132,665	5,434	214	5,255	191
200,000 - 500,000	47,612	3%	287,190	205,376	9,801	751	9,140	315
500,000 - 1,000,000	8,308	0%	674,688	436,461	23,679	4,743	19,234	1,008
> 1,000,000	4,100	0%	2,901,754	1,736,214	101,699	52,067	55,273	7,542
Total	1,886,144	100%	-	-	-	-	-	-

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2015 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax ²	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	23,332	\$ 1,247,548,774	\$ 145,522,618	\$ 3,200,381	\$ 29,832,878	1.04%	\$ 1,278.62	28
2	Allen	8,600	397,326,789	35,353,276	369,674	8,931,099	0.31%	1,038.50	49
3	Ascension	49,370	2,798,546,028	497,817,985	11,193,769	86,613,266	3.01%	1,754.37	5
4	Assumption	9,009	516,227,991	59,285,927	654,777	12,268,261	0.43%	1,361.78	23
5	Avoyelles	15,648	687,450,153	65,980,643	394,428	15,478,621	0.54%	989.18	56
6	Beauregard	12,886	739,925,075	79,982,914	537,593	16,859,637	0.59%	1,308.37	25
7	Bienville	5,451	257,679,640	27,382,089	207,133	5,617,747	0.20%	1,030.59	51
8	Bossier	47,726	2,825,725,930	328,513,669	4,772,763	60,670,211	2.11%	1,271.22	30
9	Caddo	104,357	5,515,477,065	824,017,726	26,796,563	126,337,105	4.39%	1,210.62	36
10	Calcasieu	83,315	4,938,017,904	614,002,405	4,454,801	122,762,630	4.27%	1,473.48	14
11	Caldwell	3,680	208,370,319	25,985,670	394,118	4,672,374	0.16%	1,269.67	32
12	Cameron	2,838	202,467,067	29,785,687	705,965	5,005,895	0.17%	1,763.88	4
13	Catahoula	3,648	178,770,272	17,719,375	326,600	3,912,521	0.14%	1,072.51	44
14	Claiborne	5,212	260,061,849	26,742,616	751,638	5,269,414	0.18%	1,011.02	53
15	Concordia	7,045	340,844,260	37,026,951	1,572,488	6,910,095	0.24%	980.85	57
16	De Soto	11,388	630,174,424	74,230,250	573,342	14,854,853	0.52%	1,304.43	27
17	East Baton Rouge	185,515	12,672,678,192	2,061,644,862	62,494,357	282,512,423	9.83%	1,522.85	11
18	East Carroll	2,445	135,653,074	19,923,220	1,513,886	2,511,246	0.09%	1,027.09	52
19	East Feliciana	8,298	476,841,937	56,931,883	1,934,309	9,767,454	0.34%	1,177.09	40
20	Evangeline	11,976	587,496,476	59,070,879	501,336	14,168,307	0.49%	1,183.06	39
21	Franklin	7,555	334,861,664	33,213,715	606,799	7,032,241	0.24%	930.81	59
22	Grant	7,645	373,649,556	33,405,950	429,528	8,058,634	0.28%	1,054.11	47
23	Iberia	31,304	1,807,227,993	245,106,408	4,598,283	43,378,942	1.51%	1,385.73	19
24	Iberville	13,295	698,882,256	79,567,327	798,253	16,172,084	0.56%	1,216.40	35
25	Jackson	5,757	285,907,532	26,211,927	297,452	6,133,243	0.21%	1,065.35	45
26	Jefferson	192,970	10,808,804,324	1,536,155,758	26,145,820	263,026,133	9.15%	1,363.04	22
27	Jefferson Davis	11,519	589,247,955	63,038,633	562,675	14,630,486	0.51%	1,270.12	31
28	Lafayette	101,392	7,802,934,106	1,318,116,338	23,270,267	197,859,416	6.88%	1,951.43	1
29	Lafourche	39,735	2,510,749,748	470,052,021	13,232,085	68,109,364	2.37%	1,714.09	7
30	La Salle	5,044	334,404,489	39,767,557	459,682	8,476,756	0.29%	1,680.56	8
31	Lincoln	16,219	952,669,282	123,613,617	2,534,940	21,189,538	0.74%	1,306.46	26
32	Livingston	53,689	3,088,965,960	324,449,449	2,650,770	73,941,881	2.57%	1,377.23	20
33	Madison	3,797	137,429,594	11,993,927	564,472	2,526,160	0.09%	665.3	64
34	Morehouse	10,128	418,646,212	41,435,412	1,481,181	8,134,323	0.28%	803.15	63
35	Natchitoches	14,272	723,912,121	82,844,987	857,676	15,749,512	0.55%	1,103.53	42
36	Orleans	146,308	9,006,687,663	1,488,657,756	41,478,493	216,075,700	7.52%	1,476.85	13
37	Ouachita	62,596	3,395,016,143	420,805,764	7,695,385	76,397,118	2.66%	1,220.48	34
38	Plaquemines	9,272	618,762,837	82,781,908	543,119	15,918,340	0.55%	1,716.82	6

¹Use these numbers as a legend for map on page 35.

²This Amount is the tax due on the return before refundable credits or prepayments.

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2015 (Includes both Resident and Nonresident Returns)

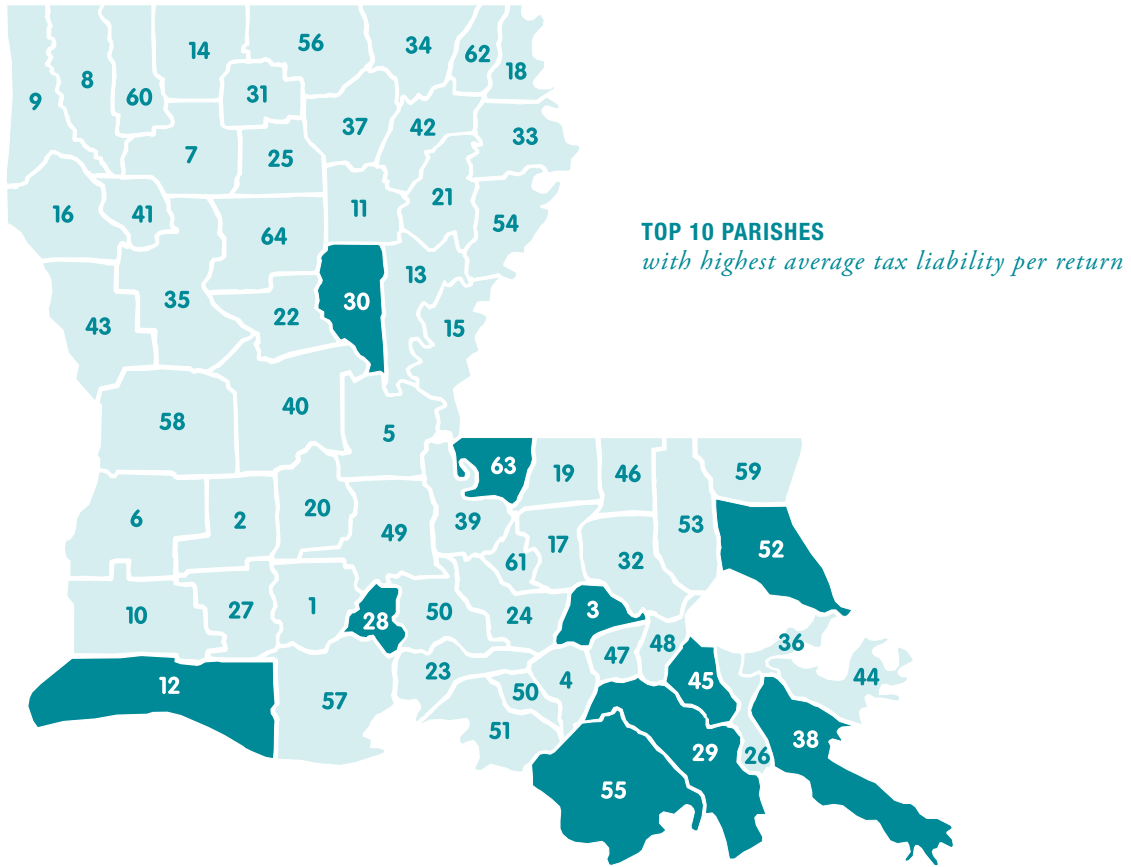
L ¹	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax ²	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
39	Pointe Coupee	8,853	\$ 499,715,668	\$ 62,547,158	\$ 1,198,972	\$ 11,270,786	0.39%	\$ 1,273.10	29
40	Rapides	53,802	2,929,973,194	342,797,114	5,128,089	66,515,610	2.31%	1,236.30	33
41	Red River	3,028	202,735,087	31,441,561	328,559	4,337,500	0.15%	1,432.46	16
42	Richland	7,825	376,911,104	40,641,470	824,797	8,078,864	0.28%	1,032.44	50
43	Sabine	8,380	502,941,348	59,894,328	916,871	11,859,215	0.41%	1,415.18	17
44	St Bernard	15,885	654,213,655	58,482,786	276,855	15,414,050	0.54%	970.35	58
45	St Charles	22,901	1,474,653,005	178,559,032	1,356,280	36,836,178	1.28%	1,608.50	10
46	St Helena	5,365	216,765,488	18,242,846	295,984	4,358,581	0.15%	812.41	62
47	St James	9,489	529,599,618	58,779,624	464,335	13,032,259	0.45%	1,373.41	21
48	St John The Baptist	18,921	925,344,937	91,673,432	466,353	21,342,368	0.74%	1,127.97	41
49	St Landry	35,722	1,854,048,026	220,949,194	4,796,252	42,975,196	1.49%	1,203.05	37
50	St Martin	22,591	1,242,475,487	153,242,069	2,142,937	30,026,702	1.04%	1,329.14	24
51	St Mary	22,504	1,304,843,280	171,728,816	579,237	32,309,743	1.12%	1,435.73	15
52	St Tammany	106,350	8,090,101,517	1,218,411,701	22,340,922	191,230,925	6.65%	1,798.13	3
53	Tangipahoa	47,201	2,410,744,463	280,498,643	6,548,498	51,458,241	1.79%	1,090.19	43
54	Tensas	1,696	80,229,482	9,602,491	176,405	1,696,704	0.06%	1,000.42	55
55	Terrebonne	47,190	3,572,704,818	605,765,781	22,017,833	78,315,884	2.72%	1,659.59	9
56	Union	8,755	438,420,019	45,011,841	1,694,530	8,789,228	0.31%	1,003.91	54
57	Vermillion	24,176	1,421,384,054	179,320,033	1,100,510	36,737,943	1.28%	1,519.60	12
58	Vernon	14,914	760,920,933	75,400,504	547,541	15,625,992	0.54%	1,047.74	48
59	Washington	15,740	672,380,813	60,027,627	750,446	13,995,975	0.49%	889.20	61
60	Webster	15,809	763,945,604	78,145,141	1,083,760	16,765,187	0.58%	1,060.48	46
61	West Baton Rouge	11,090	632,358,908	70,219,815	478,398	15,492,525	0.54%	1,396.98	18
62	West Carroll	4,077	199,994,822	19,566,331	1,087,675	3,716,352	0.13%	911.54	60
63	West Feliciana	4,313	335,884,520	49,976,343	857,472	7,771,834	0.27%	1,801.96	2
64	Winn	4,809	251,500,478	28,514,583	284,580	5,721,215	0.20%	1,189.69	38
	Intrastate Totals	1,875,622	111,850,832,982	15,717,579,363	329,300,892	2,643,440,965	91.50%	80,950.00	-
	Out-of-State	236,322	90,269,222,880	21,832,866,601	20,403,977	230,123,106	8.00%	973.77	-
	Foreign	995	234,162,102	67,120,351	1,652	1,383,201	0.05%	2,611.04	-
	TOTAL	2,112,939	\$ 202,354,217,964	\$ 37,617,566,315	\$ 349,706,521	\$ 2,874,947,272	100%	21,134	

¹Use these numbers as a legend for the graphic on the bottom of page 35.

²This Amount is the tax due on the return before refundable credits or prepayments

Individual Income Tax by Parish

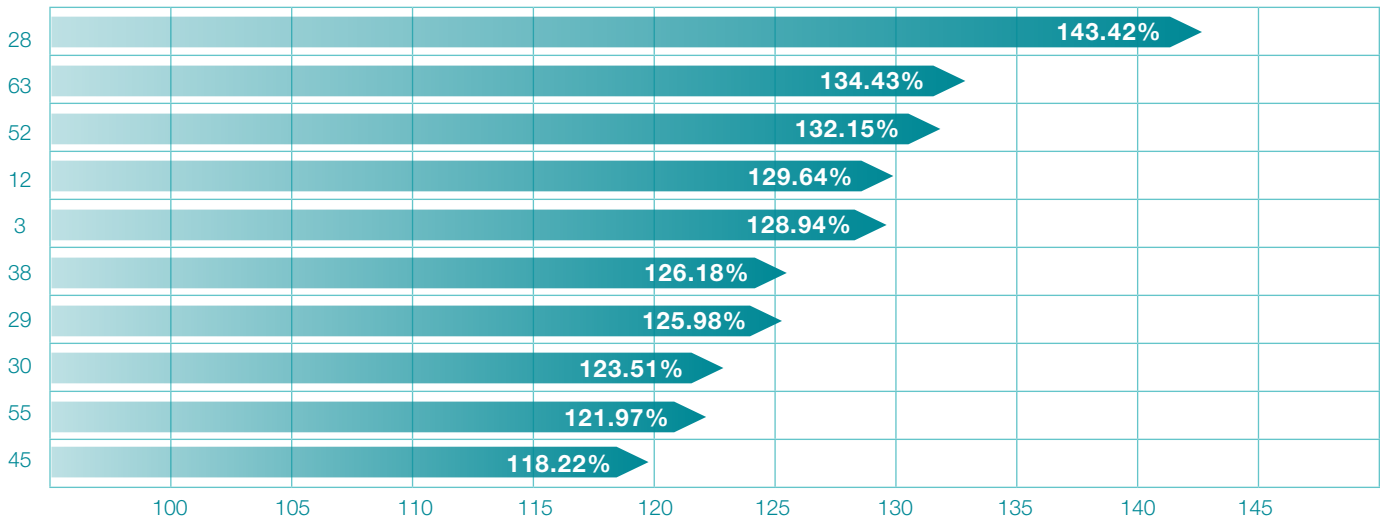
Data from Returns Processed



Individual Income Tax

Top Ten as a Percent of Parish Total

For Fiscal Year 2015



Individual Income Tax

Top 10 Parishes with Highest Average Adjusted Tax Liability Per Return

For Fiscal Year 2015

L ¹	Parish	Avg. LA Adj. Tax Liability	Rank	As a Percent of Parish Average
28	Lafayette	\$1,951	1	143.42%
63	West Feliciana	1,801	2	134.43%
52	St Tammany	1,798	3	132.15%
12	Cameron	1,763	4	129.64%
3	Ascension	1,754	5	128.94%
38	Plaquemines	1,716	6	126.18%
29	Lafourche	1,714	7	125.98%
30	La Salle	1,680	8	123.51%
55	Terrebonne	1,659	9	121.97%
45	St Charles	1,608	10	118.22%
PARISH AVERAGE		\$1,745	-	-

¹Use these numbers as a legend for the graphic on the bottom of page 35.

Individual Income Tax

By Adjusted Gross Income Bracket

For Fiscal Year 2015

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax ¹
Less than 0	6,095	\$ (3,828,940,085)	\$ 324,080
0	52,466	0	2,617,563
1 - 25,000	760,228	10,178,198,123	108,698,011
25,001-50,000	487,785	17,662,388,472	332,509,517
50,001-75,000	278,694	17,140,844,026	351,388,226
75,001-100,000	178,993	15,507,389,198	337,942,950
\$100,001-\$200,000	251,183	33,763,372,526	796,707,504
Over \$200,000	97,495	111,930,965,704	944,759,421
TOTALS	2,112,939	\$ 202,354,217,964	\$ 2,874,947,272

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

Petroleum Product Tax

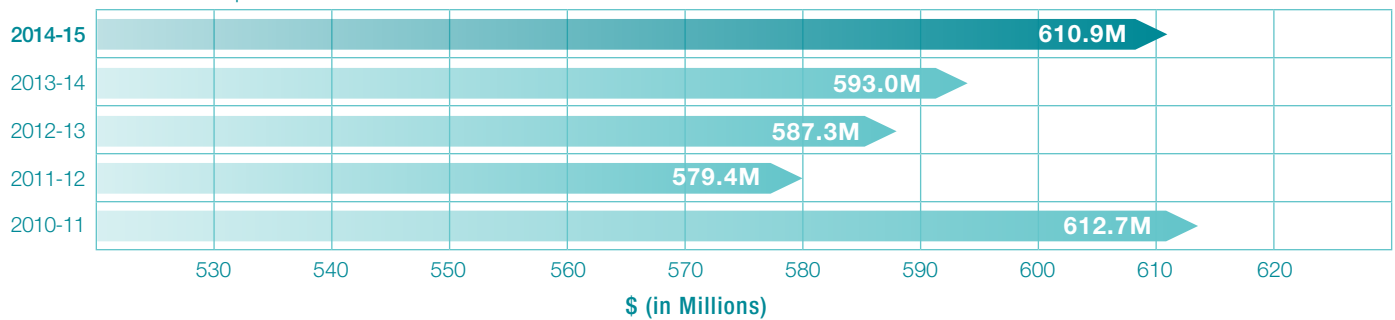
Cash Collections After Accrual Adjustments

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
2014-15	\$610,969,199	3.03%
2013-14	\$593,028,154	0.96%
2012-13	\$587,382,132	1.38%
2011-12	\$579,400,246	-5.44%
2010-11	\$612,750,308	3.34%

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Gallons Taxed

Resource	FY 2013-14	FY 2014-15	% Change
Gross Gallons Taxed:			
Gasoline ¹	2,268,874,325	2,331,925,667	2.78%
Highway Diesel	696,939,898	727,121,433	4.33%
TOTALS	2,965,814,223	3,059,047,100	3.14%
Gallons Refunded	46,198,588	38,713,865	-16.20%
Net Gallons Taxed:			
Gasoline ¹	2,233,531,993	2,300,954,575	3.02%
Highway Diesel	686,083,642	719,378,660	4.85%
TOTALS	2,919,615,635	3,020,333,235	3.45%

¹Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

Fiscal Year	Amount Collected	% Change
2014-15	\$462,128,517	2.84%
2013-14	\$449,369,101	0.67%
2012-13	\$446,377,777	1.30%
2011-12	\$440,635,891	-5.44%
2010-11	\$465,979,004	3.41%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	% Change
2014-15	\$144,281,796	3.43%
2013-14	\$139,490,930	2.08%
2012-13	\$136,647,595	1.65%
2011-12	\$134,427,241	-5.04%
2010-11	\$141,560,656	3.03%

INSPECTION FEE¹

Fiscal Year	Amount Collected	% Change
2014-15	\$4,558,886	9.38%
2013-14	\$4,168,123	-4.33%
2012-13	\$4,356,761	0.45%
2011-12	\$4,337,114	-16.76%
2010-11	\$5,210,648	5.56%

¹Includes both Gasoline and Special Fuels Inspection fees.

Sales Tax Collections

Cash Collections After Accrual Adjustments

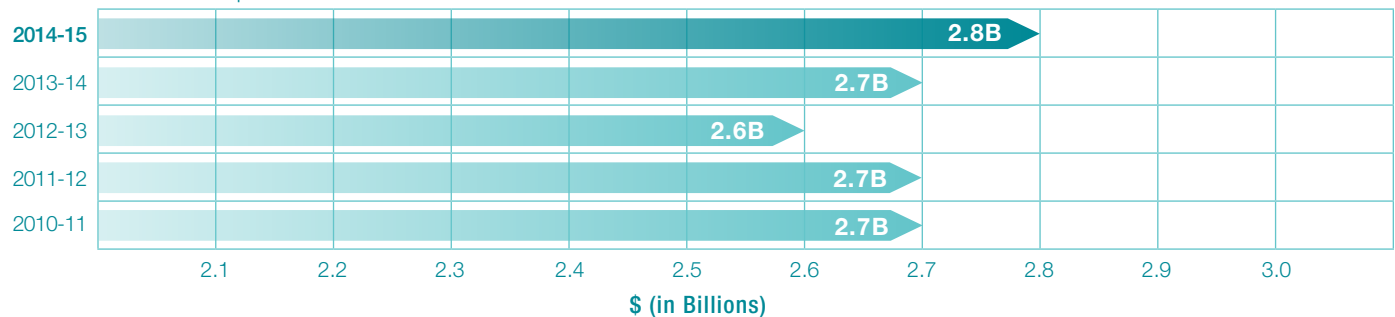
The 4% state sales tax rate is composed of 3.97% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain 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
2014-15	\$2,770,681,930	2.74%
2013-14	\$2,697,688,000	2.69%
2012-13	\$2,627,074,311	-1.04%
2011-12	\$2,654,715,960	-0.55%
2010-11	\$2,669,527,182	8.50%

Five-Year Comparison of Sales Tax Collections



Sales Tax

By Amount Due

Fiscal Year Ending June 30, 2015

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99	\$ 4,634,758	0.17%	403,032	43.95%
100 - 199	7,504,547	0.27%	51,380	5.60%
200 - 499	31,447,151	1.13%	93,173	10.16%
500 - 999	70,830,356	2.55%	97,356	10.62%
1,000 - 1,999	142,852,372	5.14%	99,963	10.90%
2,000 - 2,999	118,527,696	4.26%	48,371	5.28%
3,000 - 3,999	100,675,454	3.62%	29,073	3.17%
4,000 - 4,999	84,643,538	3.04%	18,955	2.07%
5,000 - 9,999	270,765,562	9.73%	38,983	4.25%
10,000 - 24,999	336,246,813	12.09%	22,257	2.43%
25,000 - 49,999	233,967,552	8.41%	6,790	0.74%
50,000 - 99,999	244,984,107	8.81%	3,473	0.38%
100,000 & Over	1,134,480,590	40.79%	4,132	0.45%
TOTAL	\$ 2,781,560,496	100.00%	916,938	100.00%

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

Fiscal Year Ending June 30, 2015

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 11,011,388	0.02%	324,530	35.39%
500 - 999	20,334,318	0.03%	27,940	3.05%
1,000 - 1,999	52,866,152	0.08%	36,168	3.94%
2,000 - 2,999	64,584,658	0.09%	26,125	2.85%
3,000 - 3,999	73,575,368	0.10%	21,166	2.31%
4,000 - 4,999	80,064,989	0.11%	17,851	1.95%
5,000 - 9,999	487,842,703	0.70%	66,496	7.25%
10,000 - 24,999	2,064,606,835	2.94%	123,515	13.47%
25,000 - 49,999	3,577,754,688	5.10%	100,067	10.91%
50,000 - 99,999	5,496,294,419	7.84%	77,653	8.47%
100,000 - 249,999	8,973,481,777	12.80%	58,473	6.38%
250,000 - 499,000	6,591,223,478	9.40%	19,051	2.08%
500,000 - 999,999	5,929,733,273	8.46%	8,572	0.93%
1,000,000 & Over	36,706,608,202	52.34%	9,331	1.02%
TOTALS	\$70,129,982,248	100.00%	916,938	100.00%

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/14	FYE 6/15	% Change	FYE 2014 Per Capita	FYE 2014 PC Rank	FYE 2015 Per Capita	FYE 2015 PC Rank
1	Acadia	\$ 15,609,932	\$ 15,298,864	-1.99%	\$ 251	27	\$ 246	29
2	Allen	3,059,951	3,269,521	6.85%	120	58	128	58
3	Ascension	68,345,530	72,471,732	6.04%	597	6	633	4
4	Assumption	2,893,859	2,839,218	-1.89%	125	56	122	60
5	Avoyelles	6,826,015	7,008,315	2.67%	165	45	170	48
6	Beauregard	6,772,497	7,329,426	8.22%	187	41	202	38
7	Bienville	1,811,763	2,635,447	45.46%	130	54	188	44
8	Bossier	40,652,455	42,211,447	3.83%	328	22	341	22
9	Caddo	95,952,062	91,519,518	-4.62%	376	19	359	19
10	Calcasieu	96,178,307	113,216,893	17.72%	492	9	578	5
11	Caldwell	1,277,277	1,326,550	3.86%	128	55	134	56
12	Cameron	820,115	1,429,256	74.28%	122	57	214	36
13	Catahoula	1,571,536	1,680,188	6.91%	154	48	164	51
14	Claiborne	2,832,901	2,827,943	-0.18%	170	44	169	49
15	Concordia	4,539,040	4,643,023	2.29%	222	31	227	34
16	DeSoto	6,148,998	5,290,806	-13.96%	227	30	195	41
17	East Baton Rouge	218,720,470	225,635,812	3.16%	491	10	507	8
18	East Carroll	890,044	928,859	4.36%	118	59	123	59
19	East Feliciana	1,998,579	1,925,553	-3.65%	101	61	98	62
20	Evangeline	3,870,997	4,037,493	4.30%	115	60	120	61
21	Franklin	3,951,258	3,861,990	-2.26%	192	39	188	45
22	Grant	957,032	937,329	-2.06%	43	63	42	63
23	Iberia	26,185,580	25,327,722	-3.28%	354	20	342	21
24	Iberville	23,697,974	24,081,745	1.62%	710	4	720	1
25	Jackson	3,111,399	3,660,236	17.64%	193	38	227	33
26	Jefferson	201,725,485	200,629,190	-0.54%	464	11	461	11
27	Jefferson Davis	6,923,311	9,058,344	30.84%	221	33	289	25
28	Lafayette	142,536,321	131,165,292	-7.98%	1,467	2	567	6
29	Lafourche	32,749,267	33,475,148	2.22%	2,216	1	344	20
30	LaSalle	3,714,927	3,538,356	-4.75%	16	64	239	31
31	Lincoln	19,261,044	20,591,221	6.91%	406	15	433	13
32	Livingston	24,082,024	25,791,210	7.10%	180	42	192	42

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/14	FYE 6/15	% Change	FYE 2014 Per Capita	FYE 2014 PC Rank	FYE 2015 Per Capita	FYE 2015 PC Rank
33	Madison	\$ 1,938,421	\$ 2,084,161	7.52%	\$ 163	46	\$175	47
34	Morehouse	5,587,337	5,617,447	0.54%	207	35	208	37
35	Natchitoches	8,678,940	9,043,586	4.20%	222	32	231	32
36	Orleans	151,312,687	164,218,023	8.53%	400	16	433	12
37	Ouachita	63,542,478	66,042,365	3.93%	407	14	423	14
38	Plaquemines	14,712,317	11,236,526	-23.63%	625	5	476	10
39	Pointe Coupee	6,924,624	7,126,807	2.92%	308	24	318	23
40	Rapides	46,894,497	48,669,068	3.78%	353	21	367	18
41	Red River	1,175,059	1,145,672	-2.50%	132	53	129	57
42	Richland	4,210,853	4,218,395	0.18%	202	36	202	39
43	Sabine	4,705,284	4,825,899	2.56%	194	37	199	40
44	St. Bernard	12,263,282	12,362,703	0.81%	282	25	285	26
45	St. Charles	29,568,293	27,055,879	-8.50%	562	7	514	7
46	St. Helena	513,203	419,258	-18.31%	47	62	39	64
47	St. James	16,756,126	14,171,584	-15.42%	770	3	653	2
48	St. John the Baptist	19,929,947	21,068,991	5.72%	455	13	483	9
49	St. Landry	20,604,861	20,869,936	1.29%	247	28	250	28
50	St. Martin	9,469,624	10,166,858	7.36%	179	43	192	43
51	St. Mary	24,400,172	22,070,939	-9.55%	456	12	412	15
52	St. Tammany	91,640,592	96,473,047	5.27%	378	18	398	16
53	Tangipahoa	28,608,985	30,299,367	5.91%	228	29	241	30
54	Tensas	1,539,396	1,550,800	0.74%	314	23	316	24
55	Terrebonne	43,703,946	42,874,659	-1.90%	388	17	381	17
56	Union	2,956,432	3,054,041	3.30%	132	52	136	55
57	Vermilion	13,080,102	13,315,627	1.80%	221	34	225	35
58	Vernon	7,132,345	7,655,919	7.34%	136	51	145	54
59	Washington	6,825,955	7,235,765	6.00%	147	50	156	52
60	Webster	11,229,015	11,003,952	-2.00%	276	26	270	27
61	West Baton Rouge	13,597,501	15,952,488	17.32%	553	8	650	3
62	West Carroll	1,824,919	1,899,276	4.07%	159	47	166	50
63	West Feliciana	2,273,222	2,321,466	2.12%	147	49	150	53
64	Winn	2,817,001	2,775,219	-1.48%	190	40	188	46
	TOTAL PARISHES	\$ 1,740,085,366	\$1,778,469,370	2.21%				
	TOTAL OUT-OF-STATE	\$ 967,981,725	\$1,003,091,126	3.63%				
	TOTAL	\$ 2,708,067,091	\$ 2,781,560,496	2.71%				

¹ 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.

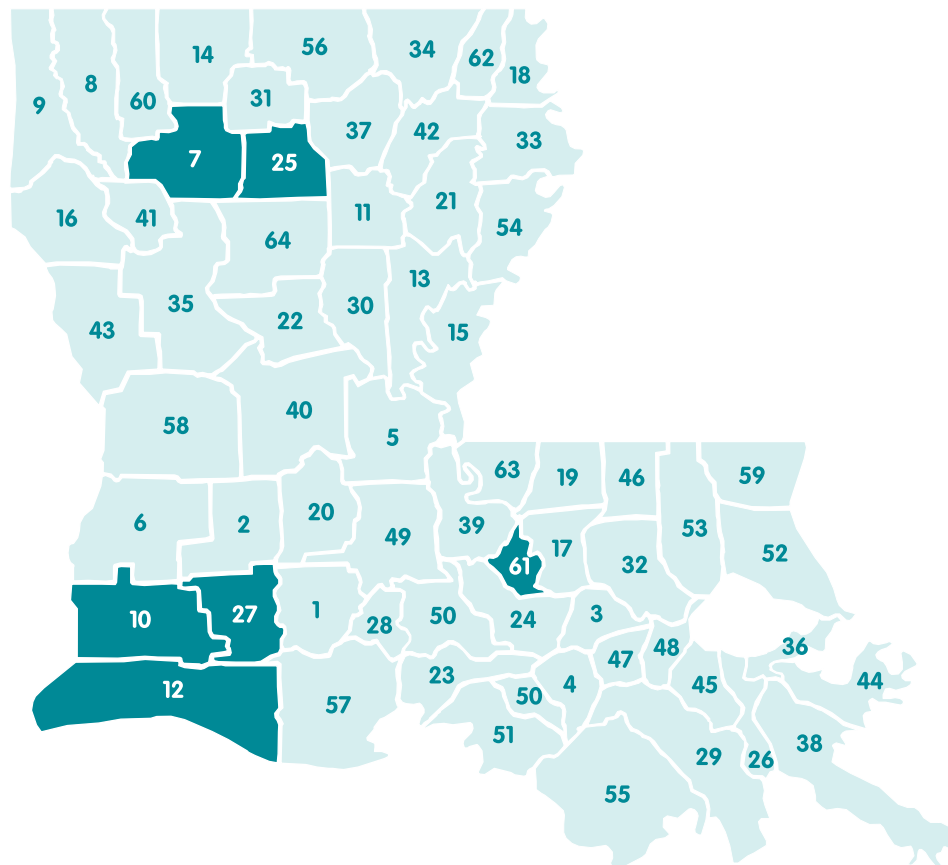
* Population based on U.S. Census Bureau Annual Estimates of Resident Population

Parishes With More Than 10% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year Ending June 30, 2014 to Fiscal Year Ending June 30, 2015, by parish

L ¹	Parish	Percent Change	Rank
12	Cameron	74.28%	1
7	Bienville	45.46%	2
27	Jefferson Davis	30.84%	3
10	Calcasieu	17.72%	4
25	Jackson	17.64%	5
61	West Baton Rouge	17.32%	6

¹Use these numbers as a legend for the map below.

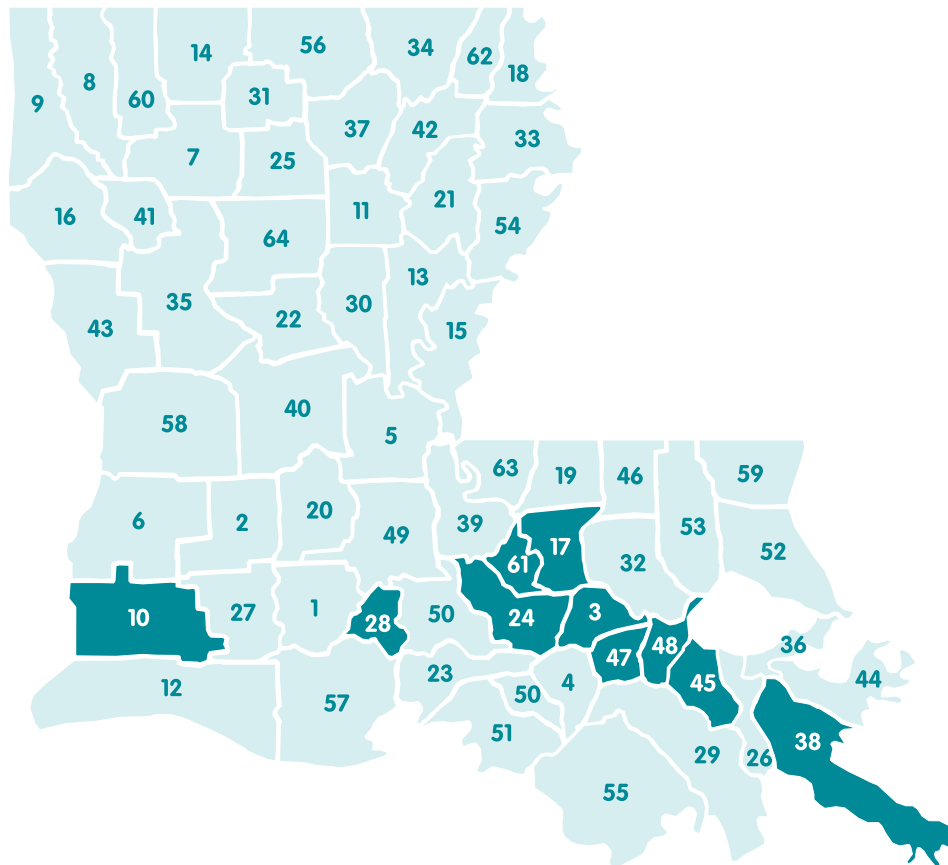


Sales & Use Taxes

Top 10 Parishes

L ¹	Parish	FYE 2015 Per Capita	Rank
24	Iberville	\$720	1
47	St James	\$653	2
61	West Baton Rouge	\$650	3
3	Ascension	\$633	4
10	Calcasieu	\$578	5
28	Lafayette	\$567	6
45	St Charles	\$514	7
17	East Baton Rouge	\$507	8
48	St John the Baptist	\$483	9
38	Plaquemines	\$476	10

¹Use these numbers as a legend for the map below.



Comparison of Oil, Timber, and Gas Tax Reported

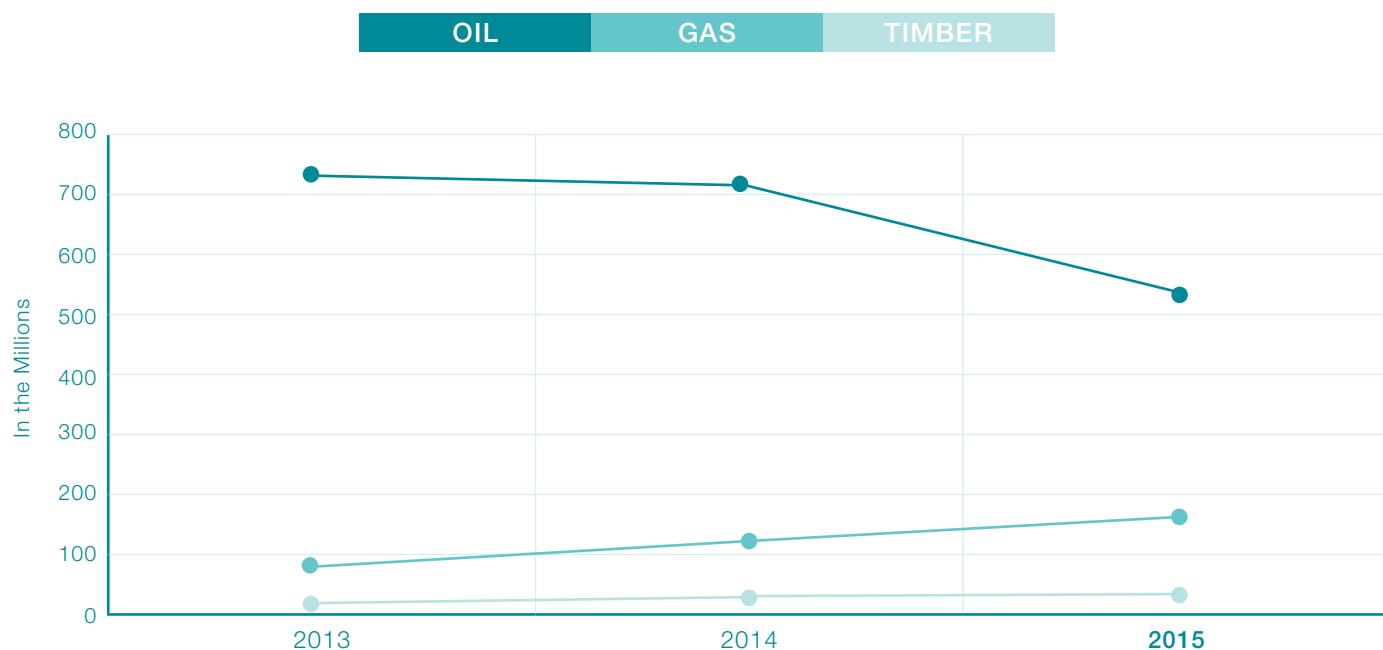
Severance Tax Rates

1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate 16.3 cents per mcf for FYE 15, 11.8 cents per mcf for FYE 14, and 14.8 cents per mcfs for FYE 13
3. Timber
 - a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes.
4. Sulphur – \$1.03 per long ton of 2,240 pounds
5. Salt – \$.06 per ton of 2,000 pounds
6. Coal – \$.10 per ton
7. Ores – \$.10 per ton
8. Marble – \$.20 per ton
9. Stone – \$.03 per ton
10. Sand – \$.06 per ton
11. Shells – \$.06 per ton
12. Salt content in brine, when used in the manufacture of other products and not marketed as salt – \$.005 per ton
13. Lignite – \$.12 per ton

Year	Oil	Timber	Gas	Total	% Change
2015	538,940,235	13,337,934	177,532,639	729,810,808	-15.23%
2014	721,330,613	13,137,337	126,425,975	860,893,925	3.39%
2013	730,508,893	11,959,673	90,201,832	832,670,398	-5.87%

Note: Amounts represent tax reported on tax returns.

Three-Year Comparison of Severance Tax



Severance Tax

Collections by Parish

For Fiscal Year 2015

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Acadia	\$ 11,420,856.24	\$ 1,028,820.45	\$ 36,373.31	\$ (21.32)	\$ 12,486,028.68
Allen	2,559,517.35	211,711.08	512,513.56	52,255.67	3,335,997.66
Ascension	379,421.87	(2719.40)	3,949.64	0.00	380,652.11
Assumption	3,519,697.68	256,910.46	59.20	30,732.20	3,807,399.54
Avoyelles	958,305.18	566.98	55,497.75	7.85	1,014,377.76
Beauregard	8,676,460.09	285,061.82	832,730.28	11,753.84	9,806,006.03
Bienville	1,201,670.37	6,761,611.52	742,982.49	127.02	8,706,391.40
Bossier	3,203,735.17	9,375,184.72	269,896.82	2,532.04	12,851,348.75
Caddo	7,611,586.83	16,183,951.21	146,313.84	149.18	23,942,001.06
Calcasieu	12,958,897.71	1,404,095.58	199,395.32	13,789.74	14,576,178.35
Caldwell	(0.52)	43,664.19	347,727.46	0.00	391,391.13
Cameron	31,595,468.87	4,550,211.78	3,629.10	0.00	36,149,309.75
Catahoula	1,182,925.00	49.50	125,779.75	347.22	1,309,101.47
Claiborne	10,011,949.90	1,137,995.89	598,447.57	0.00	11,748,393.36
Concordia	4,464,178.70	1,631.78	50,555.56	0.00	4,516,366.04
DeSoto	1,234,776.85	46,839,697.53	483,280.50	322,758.05	48,880,512.93
East Baton Rouge	5,018,865.16	621,235.34	38,632.69	6,453.09	5,685,186.28
East Carroll	0.01	(1287.61)	23,640.25	0.00	22,352.65
East Feliciana	2,112,018.24	29,960.55	178,723.93	24,355.60	2,345,058.32
Evangeline	11,036,331.28	506,417.51	273,036.93	0.00	11,815,785.72
Franklin	79,943.98	3,207.89	15,721.13	0.00	98,873.00
Grant	1,450,378.48	3,779.58	250,333.85	0.00	1,704,491.91
Iberia	26,212,675.82	4,545,808.10	135.66	238,262.42	30,996,882.00
Iberville	6,055,354.22	158,745.20	5,659.06	27,740.13	6,247,498.61
Jackson	186,070.33	1,531,815.02	581,196.32	0.00	2,299,081.67
Jefferson	9,950,703.99	617,394.91	(115.97)	63,579.02	10,631,561.95
Jefferson Davis	6,546,561.54	686,311.79	26,335.33	13,046.14	7,272,254.80
Lafayette	1,896,507.21	562,885.98	3,924.52	9.09	2,463,326.80
Lafourche	69,654,243.67	3,718,546.96	89.24	2,364.44	73,375,244.31
LaSalle	10,094,222.07	324,692.52	566,268.99	2,435.89	10,987,619.47
Lincoln	10,163,973.82	12,477,987.77	271,497.09	14.98	22,913,473.66
Livingston	7,252,128.72	7,740.22	234,680.49	21,288.92	7,515,838.35
Madison	(19.25)	(417.10)	54,922.37	0.00	54,486.02

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

Severance Tax

Collections by Parish

For Fiscal Year 2015

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Morehouse	\$ (0.01)	\$ 5,856.58	\$ 124,537.60	\$ 15,067.36	\$ 145,461.53
Natchitoches	23,512.42	459,293.09	497,340.31	18,927.24	999,073.06
Orleans	(50.88)	3.93	294.08	0.00	247.13
Ouachita	273,513.33	221,933.83	192,942.26	3,033.72	691,423.14
Plaquemines	116,377,066.09	3,873,561.87	30.79	26,690.32	120,277,349.07
Pointe Coupee	4,663,275.99	2,140,615.18	72,856.27	0.00	6,876,747.44
Rapides	1,511,522.04	80,997.67	561,011.51	14,055.83	2,167,587.05
Red River	429,961.00	20,430,834.16	132,423.27	83,968.67	21,077,187.10
Richland	49,844.04	(8.58)	6,127.41	0.00	55,962.87
Sabine	177,327.53	6,162,805.02	859,975.93	0.00	7,200,108.48
St. Bernard	4,226,123.76	236,460.36	44.36	9,821.26	4,472,449.74
St. Charles	15,303,583.42	597,635.45	3.83	49,381.34	15,950,604.04
St. Helena	2,298,048.40	233.44	319,294.88	76,579.85	2,694,156.57
St. James	803,159.44	25,756.52	477.56	44,158.92	873,552.44
St. John the Baptist	210,324.93	(16.34)	259.69	0.00	210,568.28
St. Landry	2,779,777.62	101,765.38	50,028.79	0.00	2,931,571.79
St. Martin	11,600,808.65	295,127.52	5,267.41	27,212.80	11,928,416.38
St. Mary	35,651,151.87	11,083,870.71	(0.86)	116,115.94	46,851,137.66
St. Tammany	0.24	207.86	128,489.07	56,050.65	184,747.82
Tangipahoa	562,359.48	(13.18)	154,552.59	30,026.07	746,924.96
Tensas	1,035,250.19	31,079.30	39,991.49	0.00	1,106,320.98
Terrebonne	38,009,556.07	5,937,902.23	1,123.17	(7.72)	43,948,573.75
Union	2,617,045.99	179,505.14	712,923.63	0.00	3,509,474.76
Vermilion	25,811,209.80	9,021,412.87	(4.50)	0.00	34,832,618.17
Vernon	(2,493,863.36)	150,655.25	976,602.65	59.32	(1,366,546.14)
Washington	28,755.50	42.54	273,679.50	16,625.31	319,102.85
Webster	5,514,692.13	2,423,812.58	368,280.04	13,560.94	8,320,345.69
West Baton Rouge	1,739,956.02	182,819.20	3,424.96	12,241.32	1,938,441.50
West Carroll	0.06	(0.06)	13,096.73	0.00	13,096.73
West Feliciana	200,234.69	44.43	73,794.22	4,371.82	278,445.16
Winn	846,681.82	15,174.86	835,251.45	8,991.55	1,706,099.68
TOTAL	\$ 538,940,234.85	\$ 177,532,638.53	\$ 13,337,934.12	\$ 1,460,913.72	\$ 731,271,721.22

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

Severance Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2015

L ¹	Parish	Oil Bbls	Rank	L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	13,261,704.67	1	46	St. Helena	231,623.60	33
29	Lafourche	7,253,346.10	2	13	Catahoula	229,318.18	34
55	Terrebonne	3,442,354.46	3	28	Lafayette	214,489.67	35
51	St. Mary	3,060,097.40	4	22	Grant	214,135.80	36
12	Cameron	2,731,533.41	5	40	Rapides	207,283.47	37
23	Iberia	2,668,688.40	6	19	East Feliciana	196,666.42	38
57	Vermillion	2,386,010.49	7	16	DeSoto	189,668.63	39
30	LaSalle	2,103,928.60	8	61	West Baton Rouge	171,817.30	40
9	Caddo	2,080,577.02	9	54	Tensas	155,137.65	41
45	St. Charles	1,564,486.42	10	5	Avoyelles	145,572.25	42
14	Claiborne	1,427,892.63	11	7	Bienville	145,442.00	43
10	Calcasieu	1,393,975.77	12	47	St. James	83,257.43	44
6	Beauregard	1,362,506.81	13	41	Red River	59,697.83	45
1	Acadia	1,282,194.53	14	43	Sabine	41,919.88	46
50	St. Martin	1,247,094.61	15	3	Ascension	37,966.02	47
31	Lincoln	1,246,027.17	16	25	Jackson	27,124.58	48
20	Evangeline	1,191,323.57	17	37	Ouachita	26,947.18	49
26	Jefferson	1,053,202.03	18	48	St. John the Baptist	26,085.70	50
32	Livingston	794,677.12	19	42	Richland	17,123.89	51
60	Webster	761,866.44	20	21	Franklin	14,631.53	52
27	Jefferson Davis	634,783.19	21	35	Natchitoches	8,236.81	53
24	Iberville	623,601.54	22	63	West Feliciana	5,527.95	54
15	Concordia	571,597.01	23	59	Washington	3,167.98	55
8	Bossier	543,481.59	24	11	Caldwell	0.00	56
39	Pointe Coupee	532,349.99	25	18	East Carroll	0.00	57
44	St. Bernard	480,054.99	26	33	Madison	0.00	58
17	East Baton Rouge	437,767.61	27	34	Morehouse	0.00	59
4	Assumption	397,204.97	28	36	Orleans	0.00	60
64	Winn	383,724.62	29	52	St. Tammany	0.00	61
49	St. Landry	316,556.68	30	62	West Carroll	0.00	62
56	Union	303,853.18	31	53	Tangipahoa	(7,015.98)	63
2	Allen	298,535.35	32	58	Vernon	(161,309.23)	64
				STATE TOTALS		60,121,514.91	-

¹Use these numbers as a legend for the map on pages 49.

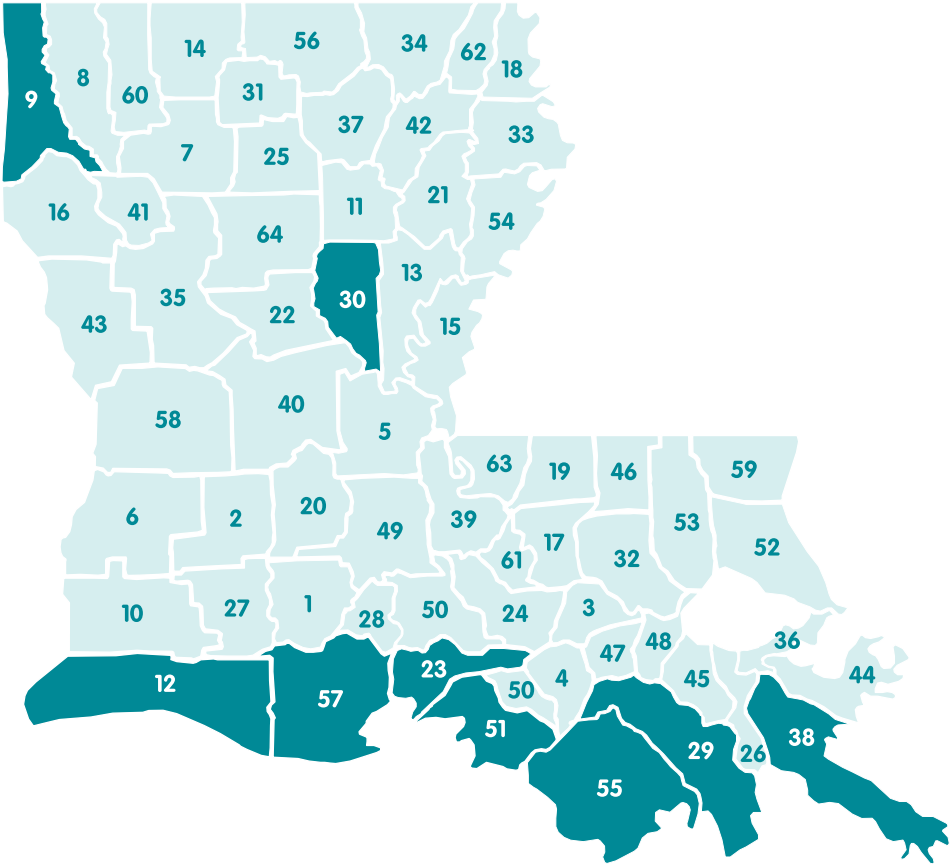
Over 84 percent of the total taxable barrels was reported by the 18 parishes reporting taxable barrels of one million or more.

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2015

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	13,261,704.67	1
29	Lafourche	7,253,346.10	2
55	Terrebonne	3,442,354.46	3
51	St. Mary	3,060,097.40	4
12	Cameron	2,731,533.41	5
23	Iberia	2,668,688.40	6
57	Vermillion	2,386,010.49	7
30	LaSalle	2,103,928.60	8
9	Caddo	2,080,577.02	9

¹Use these numbers as a legend for the map below.



Severance Natural Gas

Net Taxable Production by Parish

For Fiscal Year June 30, 2015

L ¹	Parish	Gas MCFs	Rank
16	DeSoto	345,592,239	1
41	Red River	133,957,030	2
9	Caddo	121,836,288	3
8	Bossier	88,564,905	4
31	Lincoln	84,636,373	5
51	St. Mary	71,174,564	6
7	Bienville	62,792,776	7
57	Vermillion	58,930,760	8
43	Sabine	41,488,608	9
55	Terrebonne	37,935,729	10
12	Cameron	29,789,899	11
23	Iberia	29,541,280	12
38	Plaquemines	27,352,672	13
60	Webster	26,554,265	14
29	Lafourche	24,669,470	15
25	Jackson	21,230,391	16
39	Pointe Coupee	13,553,788	17
14	Claiborne	13,389,494	18
10	Calcasieu	9,539,331	19
1	Acadia	6,853,103	20
27	Jefferson Davis	4,831,905	21
26	Jefferson	4,395,944	22
20	Evangeline	4,206,240	23
17	East Baton Rouge	4,131,166	24
45	St. Charles	4,012,286	25
28	Lafayette	3,749,545	26
56	Union	3,727,839	27
35	Natchitoches	3,208,975	28
37	Ouachita	2,933,778	29
30	LaSalle	2,352,939	30
6	Beauregard	2,330,279	31
50	St. Martin	2,230,509	32

L ¹	Parish	Gas MCFs	Rank
2	Allen	1,756,210	33
4	Assumption	1,720,174	34
44	St. Bernard	1,536,797	35
61	West Baton Rouge	1,150,102	36
24	Iberville	1,061,105	37
58	Vernon	816,476	38
49	St. Landry	784,970	39
40	Rapides	555,127	40
34	Morehouse	447,772	41
11	Caldwell	426,019	42
54	Tensas	276,551	43
19	East Feliciana	234,929	44
47	St. James	180,028	45
64	Winn	150,551	46
32	Livingston	51,611	47
22	Grant	32,052	48
5	Avoyelles	31,742	49
46	St. Helena	31,594	50
3	Ascension	19,425	51
15	Concordia	8,397	52
59	Washington	3,502	53
63	West Feliciana	3,407	54
13	Catahoula	3,377	55
53	Tangipahoa	1,292	56
52	St. Tammany	1,281	57
48	St. John the Baptist	0	58
42	Richland	0	59
18	East Carroll	0	60
33	Madison	0	61
36	Orleans	0	62
62	West Carroll	0	63
21	Franklin	(3,458)	64
STATE TOTALS		1,302,775,403	-

¹Use these numbers as a legend for the map on pages 51.

Over 94 percent of the net taxable production was reported by the 18 parishes reporting taxable MCFs of 10 million or more.

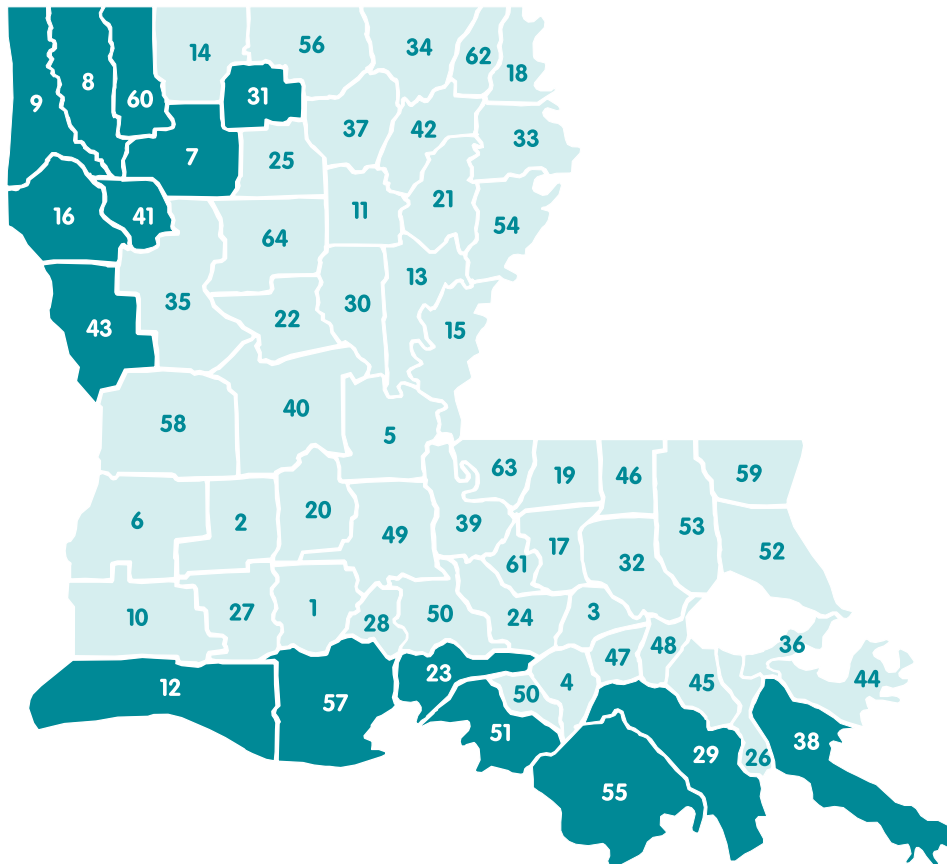
Severance Natural Gas

Parishes Producing Over 25 Million MCFs

For Fiscal Year June 30, 2015

	L ¹	Parish	Gas MCFs	Rank
	16	DeSoto	345,592,239	1
	41	Red River	133,957,030	2
	9	Caddo	121,836,288	3
	8	Bossier	88,564,905	4
	31	Lincoln	84,636,372	5
	51	St. Mary	71,174,564	6
	7	Bienville	62,792,776	7
	57	Vermillion	58,930,760	8
	43	Sabine	41,488,608	9
	55	Terrebonne	37,935,729	10
	12	Cameron	29,789,899	11
	23	Iberia	29,541,280	12
	38	Plaquemines	27,352,672	13
	60	Webster	26,554,265	14

¹Use 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.

Cash Collections After Accrual Adjustments

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

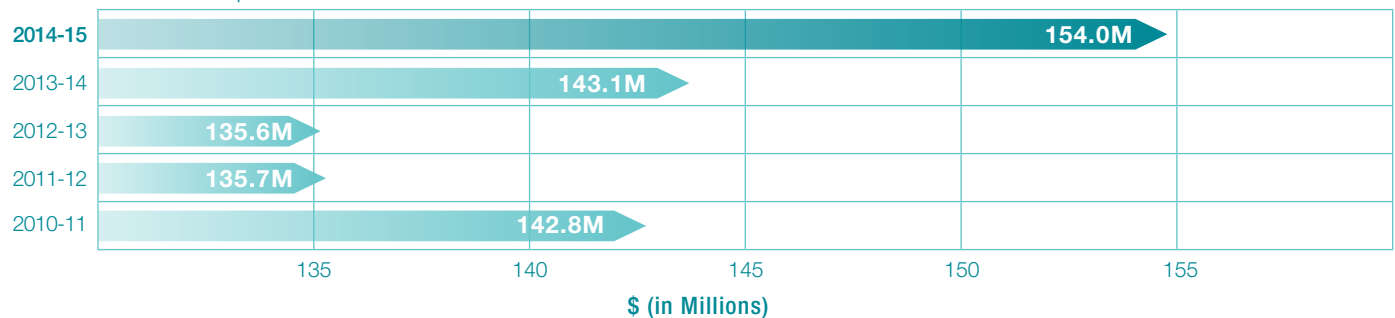
Tax rates on tobacco products are as follows:

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
2014-15	\$153,954,237	7.58%
2013-14	\$143,100,904	5.51%
2012-13	\$135,632,847	-0.05%
2011-12	\$135,698,482	-4.97%
2010-11	\$142,792,640	4.60%

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales

For Fiscal Year 2015

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	81,000,000	15,600	8,000	\$ 29,169,216
2nd Quarter	74,914,800	18,000	8,000	26,979,408
3rd Quarter	79,200,000	9,300	12,000	28,520,748
4th Quarter	107,730,000	36,000	8,000	38,799,360
TOTAL	342,844,800	78,900	36,000	\$ 123,468,732

For Fiscal Year 2014

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	75,630,000	7,500	8,000	\$ 27,233,100
2nd Quarter	80,850,000	22,500	4,000	29,115,900
3rd Quarter	65,400,000	21,000	20,000	23,560,560
4th Quarter	78,960,000	12,000	8,000	28,433,520
TOTAL	300,840,000	63,000	40,000	\$ 108,343,080

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

Tobacco Tax

Tobacco Collections

For Fiscal Year 2015

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	\$ 29,169,216	\$ 1,551,998	\$ 27,657,704	\$ 7,771,250	\$ 35,428,954
2nd Quarter	26,979,408	1,455,688	25,569,970	7,359,080	32,929,050
3rd Quarter	28,520,748	1,542,441	27,048,679	7,571,876	34,620,555
4th Quarter	38,799,360	2,068,397	36,790,327	7,997,788	44,788,115
TOTAL	\$ 123,468,732	\$ 6,618,524	\$ 117,066,680	\$ 30,699,994	\$ 147,766,674

For Fiscal Year 2014

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	\$ 27,233,100	\$ 1,397,841	\$ 25,849,634	\$ 7,192,310	\$ 33,041,944
2nd Quarter	29,115,900	1,600,844	27,558,319	7,058,777	34,617,096
3rd Quarter	23,560,560	1,261,903	22,346,677	7,107,371	29,454,048
4th Quarter	28,433,520	1,510,870	26,937,848	7,974,084	34,911,932
TOTAL	\$ 108,343,080	\$ 5,771,458	\$ 102,692,478	\$ 29,332,542	\$ 132,025,020

