

# ANNUAL TAX COLLECTION REPORT

STATE OF LOUISIANA



**LOUISIANA**  
DEPARTMENT *of* REVENUE

**2019 - 2020**



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# Annual Tax Collection Report: Fiscal Year Ending June 30, 2020

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

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2019, through June 30, 2020.

During the reporting period, the department's employees, like the state they serve, faced numerous challenges to their strength, resolve and ingenuity. Also like the state they serve, they proved themselves and the agency equal to those challenges.

An unprecedented public health emergency and numerous severe weather events posed threats to the Department's mission to collect the revenues that fund public services in Louisiana. Before, during and after these events, we provided taxpayers with the guidance and resources they needed to remain in voluntary compliance with the state's tax laws.

When the COVID-19 pandemic disrupted the lives and livelihoods of Louisiana residents, the Department dedicated a section of its website to information including Revenue Information Bulletins, online customer service options and explanations about pandemic-related filing and payment extensions.

When the Louisiana Legislature provided \$250 bonuses to the frontline workers who did so much to keep the state's economy functioning during the Phase 1 shutdown, the Department implemented that program in record time, dedicating extra resources to ensuring the payments went to those who needed them as quickly and efficiently as possible.

And when hurricanes Laura and Delta struck, we provided filing and payment extensions for business taxpayers who were struggling to rebuild in the aftermath of the storms, issuing Revenue Information Bulletins to explain the details.

The LDR tax collection program remains the foundation of our mission to collect the revenues that Louisiana state government relies upon to provide vital public services. The program collected more than \$8 billion during the reporting period, including the following taxes:

- \$3.62 billion in income taxes
- \$3.35 billion in sales taxes
- \$1.04 billion in natural resource severance and petroleum product taxes
- \$353 million in liquor and tobacco taxes

With the continued support of the Governor and the Legislature, we will continue to build on these accomplishments for the benefit of all Louisiana citizens.

Yours in public service,



**Kimberly J. Lewis** | Secretary of Revenue  
Louisiana Department of Revenue

**Kimberly  
J. Lewis**



### THE LDR MISSION

To fairly and efficiently collect state tax revenue 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**

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## Tax Types and Fees Administered by LDR

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### Taxes

Automobile Rental
Corporation Franchise
Hazardous Waste Disposal
Income
Corporate
Fiduciary
Individual
Withholding
Industrial Hemp-Derived CBD
Liquors – Alcoholic Beverage
High Alcoholic Content (Liquor/Wine)
Low Alcoholic Content (Beer)
Parish & Municipal Beer
Out-of-State Shippers (Wines Shipped Direct to Consumers)
Marijuana & Controlled Dangerous Substance
Natural Resources – Severance
Petroleum Products
Natural Gas Franchise
Transportation & Communication Utilities
Sales & Use
Consumer Use - State & Local
Direct Marketer Sales - State & Local
Telecommunication for the Deaf
Tobacco
Louisiana Tourism & Promotion District
Louisiana Stadium & Exhibition District
New Orleans Exhibition Hall Authority
Flat Room Occupancy
Food & Beverage
Service Contractor
Tour

### Fees

Electric Cooperative
Surface Mining & Reclamation
Oil Spill Contingency
Oilfield Site Restoration – Gas
Oilfield Site Restoration – Oil
Gasoline Inspection
Special Fuels Inspection
Inspection & Supervision
Therapeutic Marijuana
Transportation Network
Prepaid 911 Charge





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# SUMMARY OF COLLECTIONS

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# Tax Cash Collections

## Five-Year Comparison of Major Taxes (In Millions)

	FY 16	FY 17	FY 18	FY 19	FY 20
Corporation Franchise	\$ 48	\$ 91	\$ 127	\$ 146	\$ 101
Corporation Income	145	274	380	438	290
Income (including Fiduciary)	2,866	2,939	3,191	3,730	3,623
Liquor/Alcohol <sup>1</sup>	61	78	77	76	77
Other <sup>2</sup>	148	147	155	183	214
Petroleum Products	625	640	605	640	590
Sales <sup>1, 3, 4</sup>	2,905	3,884	3,946	3,560	3,353
Severance	445	376	445	529	447
Tobacco <sup>1</sup>	244	310	294	283	276
<b>TOTALS</b>	<b>\$7,487</b>	<b>\$8,739</b>	<b>\$9,220</b>	<b>\$9,585</b>	<b>\$8,971</b>

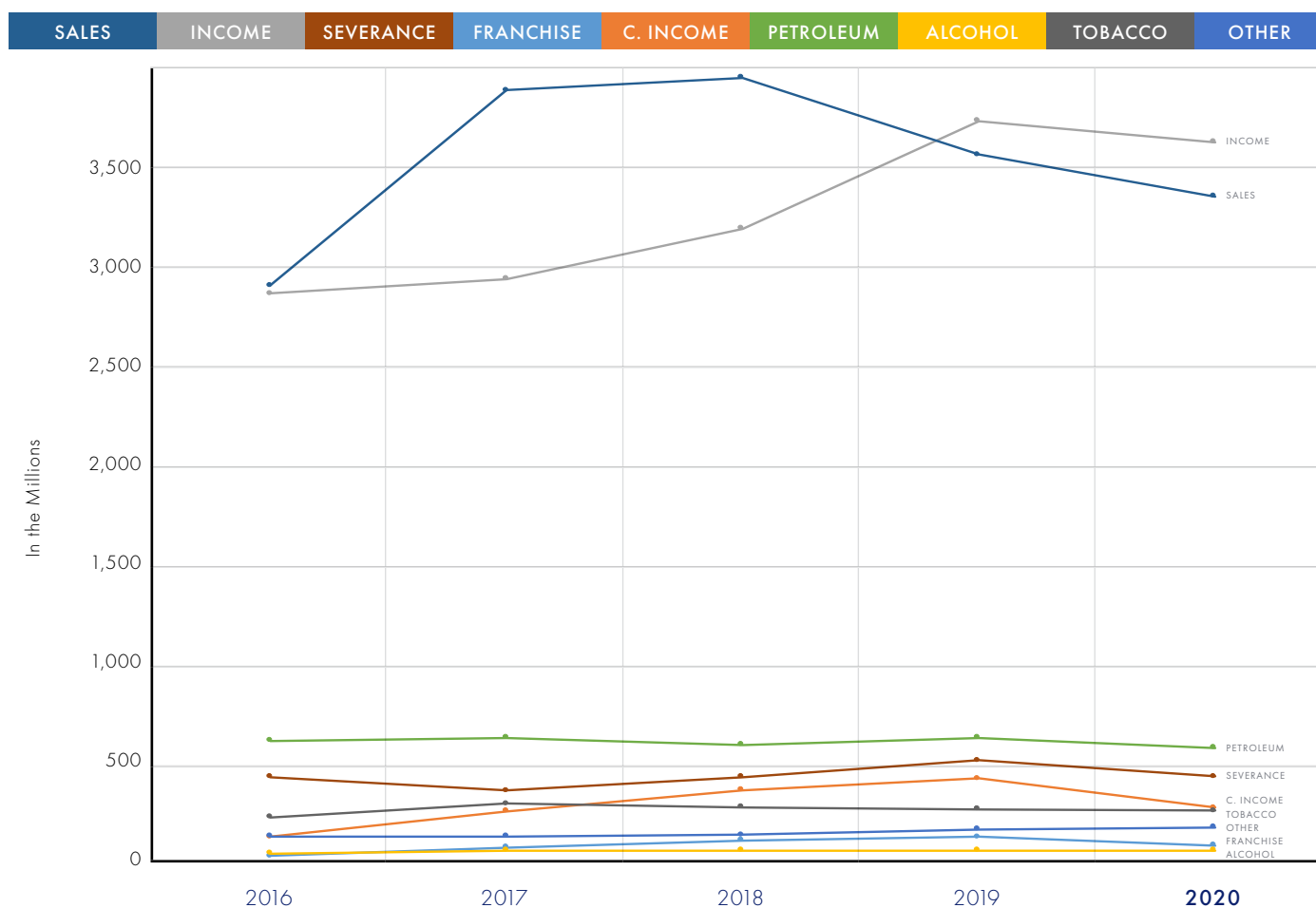
<sup>1</sup>Taxes incurred a rate increase during FY 16.

<sup>2</sup>Other includes: Automobile Rental Tax; Consumer Use Tax – Excise; Consumer Use Tax - State & Local<sup>1,4</sup>; Direct Marketer Sales Tax - State & Local<sup>1,4</sup>; Electric Cooperative Fee; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax<sup>5</sup>; Inspection & Supervision Fee; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; Marijuana & Controlled Dangerous Substance Tax; Natural Gas Franchise Tax; New Orleans Exhibition Hall Authority - Occupancy Tax; Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; New Orleans Exhibition Hall Authority Hotel/Motel Room Occupancy Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas; Oilfield Site Restoration Fee - Oil; Parish & Municipality Beer Tax; Prepaid 911 Charge; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee<sup>5</sup>; Transportation & Communication Tax; and Transportation Network Fee<sup>5</sup>.

<sup>3</sup>LA Tourism and Promotion Tax is included.

<sup>4</sup>Tax incurred a rate decrease during FY 19.

<sup>5</sup>The 2019-2020 Annual Report is the first to include collections for Industrial Hemp-Derived CBD Tax, Therapeutic Marijuana Fee, and Transportation Network Fee.



# Tax Collections

## 2019 - 2020 Monthly Cash Collections

Tax	Jul 19	Aug 19	Sep 19	Oct 19	Nov 19	Dec 19
<b>Corporation Franchise Tax</b>	\$ 7,679,653	\$ 2,608,727	\$ 45,594,806	\$ (10,608,850)	\$ (3,415,248)	\$ 33,521,879
<b>Hazardous Waste Disposal Tax</b>	682,268	2,874	(83)	646,024	(254)	(1,614)
<b>Income Taxes</b>						
Corporation	23,038,959	5,169,399	114,083,139	(22,101,471)	(10,245,745)	101,412,189
Fiduciary	(8,594,782)	60,836	1,638,340	1,464,422	(39,889)	(95,448)
Individual, Declaration & Withholding	376,994,409	220,056,837	448,755,309	364,944,799	210,764,724	388,691,091
<b>Liquors – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	2,930,405	2,939,814	3,043,558	2,710,772	3,556,424	3,271,145
Low Alcoholic Content (Beer)	3,166,277	3,355,071	3,449,962	3,019,821	3,344,718	2,896,925
Out-of-State Shippers	25,792	8,157	14,713	9,050	10,739	56,292
<b>Natural Resources – Severance Tax</b>	43,052,856	37,546,598	42,390,481	41,295,976	37,419,215	34,159,993
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	39,587,550	41,289,571	41,213,534	38,980,836	41,639,401	40,022,431
Special Fuels Tax & Inspection Fee	12,229,522	12,794,124	13,704,634	11,798,980	12,578,607	13,162,912
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	625,481	409,282	1,540,040	352,292	136,679	1,531,074
Natural Gas Franchise Tax	154,495	22,661	158,567	166,799	8,326	0
Transportation & Communication Utilities Tax	812,453	583,914	466,616	816,552	564,272	535,847
<b>Sales Tax<sup>1</sup></b>	310,428,207	291,268,366	282,240,382	291,426,501	277,731,649	291,852,319
<b>Tobacco Tax</b>	26,007,121	22,639,859	19,901,012	27,326,662	18,308,833	27,189,948
<b>TOTAL STATE TAXES</b>	<b>838,820,666</b>	<b>640,756,090</b>	<b>1,018,195,010</b>	<b>752,249,165</b>	<b>592,362,451</b>	<b>938,206,983</b>
<b>Other Taxes<sup>2</sup></b>	4,466,769	5,732,681	4,914,600	2,268,523	6,233,972	8,817,759
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium and Exposition District	5,147,141	4,326,843	3,645,487	2,949,982	3,923,129	5,274,496
New Orleans Exhibition Hall Authority	3,431,551	2,746,104	2,331,395	1,909,089	2,615,839	3,555,723
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	531,205	494,282	415,066	468,250	498,709	548,591
Food and Beverage Tax	1,464,729	1,236,717	1,004,698	1,111,362	1,248,892	1,363,894
Service Contractor Tax	103,596	314,335	80,609	96,844	96,882	6,066
Tour Tax	131,584	20,605	28,687	14,426	32,222	4,489
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 854,097,241</b>	<b>\$ 655,627,657</b>	<b>\$ 1,030,615,552</b>	<b>\$ 761,067,641</b>	<b>\$ 607,012,096</b>	<b>\$ 957,778,001</b>

Tax	Jan 20	Feb 20	Mar 20	Apr 20	May 20	Jun 20
<b>Corporation Franchise Tax</b>	\$ (16,108,326)	\$ (8,234,593)	\$ 13,539,304	\$ 19,307,788	\$ 6,806,047	\$ 10,805,119
<b>Hazardous Waste Disposal Tax</b>	722,741	26,056	2,121	258,514	319,120	973
<b>Income Taxes</b>						
Corporation Income	(48,324,978)	(24,703,779)	40,617,910	57,923,363	20,418,141	32,415,357
Fiduciary	1,461,581	151,276	72,414	517,821	1,552,860	726,176
Individual, Declaration & Withholding	475,719,617	183,741,403	184,193,920	219,703,356	174,191,675	375,844,937
<b>Liquors – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	4,115,792	2,992,401	3,192,416	3,127,029	2,995,266	3,286,246
Low Alcoholic Content (Beer)	3,339,662	2,792,108	2,722,099	3,114,396	3,407,025	3,552,907
Out-of-State Shippers	24,740	13,521	16,144	59,906	69,758	54,283
<b>Natural Resources – Severance Tax</b>	40,817,119	39,401,426	42,502,460	25,711,608	29,923,039	33,217,856
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	39,300,111	38,843,150	35,997,416	37,305,469	22,550,068	31,588,157
Special Fuels Tax & Inspection Fee	12,240,889	11,921,665	11,947,745	11,327,024	6,958,878	11,087,154
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	292,226	289,406	1,558,031	271,398	355,011	1,866,284
Natural Gas Franchise Tax	186,602	664,022	0	202,665	8,568	0
Transportation & Communication Utilities Tax	796,106	622,996	519,146	679,474	536,551	632,527
<b>Sales Tax<sup>1</sup></b>	331,846,348	258,847,634	246,551,749	262,213,144	251,871,009	256,223,423
<b>Tobacco</b>	18,573,847	20,996,784	26,989,286	23,472,008	22,922,452	22,003,184
<b>TOTAL STATE TAXES</b>	<b>865,004,077</b>	<b>528,365,476</b>	<b>610,422,161</b>	<b>665,194,963</b>	<b>544,885,468</b>	<b>783,304,583</b>
<b>Other Taxes<sup>2</sup></b>	12,288,899	14,532,835	9,851,359	6,343,044	10,014,681	11,011,344
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium and Exposition District	4,370,582	3,691,559	4,748,925	4,370,668	1,856,136	1,278,129
New Orleans Exhibition Hall Authority	2,943,525	2,467,498	3,215,324	2,972,345	1,185,628	601,407
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	493,455	455,824	507,872	415,034	202,093	136,433
Food and Beverage Tax	1,312,632	1,385,285	1,364,445	871,089	556,170	865,130
Service Contractor Tax	224,871	230,233	125,381	81,049	97,195	153,060
Tour Tax	50,781	25,481	33,607	6,675	1,138	22,433
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 886,688,822</b>	<b>\$ 551,154,191</b>	<b>\$ 630,269,074</b>	<b>\$ 680,254,867</b>	<b>\$ 558,798,509</b>	<b>\$ 797,372,519</b>

<sup>1</sup>LA Tourism and Promotion Tax is included.

<sup>2</sup>Other Taxes include: Automobile Rental Tax, Consumer Use Tax - Excise, Consumer Use Tax - State & Local, Direct Marketer Sales Tax - State & Local, Electric Cooperative Fee, Industrial Hemp-Derived CBD Tax, Marijuana & Controlled Dangerous Substance Tax, Oil Spill Contingency Fee, Oilfield Site Restoration Fee, Parish & Municipality Beer Tax, Prepaid 911 Charge, Surface Mining & Reclamation Fee, Telecommunication Tax for the Deaf, Therapeutic Marijuana Fee, and Transportation Network Fee.

# 15 - Year Cash Tax Collection Record

In Millions

Tax	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
<b>Corporation Franchise Tax</b>	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86
<b>Gift Tax<sup>1</sup></b>	2.26	5.60	3.48	1.97	0.21	0.12	(0.03)
<b>Hazardous Waste Disposal Tax</b>	5.17	4.96	4.30	3.55	3.09	3.20	3.02
<b>Income Taxes</b>							
Corporation	504.85	721.27	746.71	586.10	435.30	197.73	238.30
Fiduciary	10.55	42.72	32.26	25.47	9.50	1.59	11.73
Individual, Declaration & Withholding	2,453.61	3,116.25	3,241.86	3,005.46	2,240.20	2,386.58	2,431.34
<b>Inheritance Tax<sup>1</sup></b>	10.87	5.07	7.89	3.28	1.60	0.90	(0.69)
<b>Liquors – Alcoholic Beverage Taxes</b>							
High Alcoholic Content (Liquor/Wine) <sup>2</sup>	16.80	16.99	19.35	19.39	19.50	20.26	21.44
Low Alcoholic Content (Beer) <sup>2</sup>	36.42	36.48	36.36	37.30	35.60	35.64	35.69
Out-of-State Shippers <sup>2</sup>	0.04	0.03	0.07	0.07	0.15	0.13	0.09
<b>Natural Resource – Severance Tax</b>	719.26	898.35	1,046.65	928.02	773.59	764.11	839.87
<b>Petroleum Products</b>							
Gasoline Tax & Inspection Fee	462.75	475.03	451.53	458.77	453.80	469.14	445.51
Special Fuels Tax & Inspection Fee	144.23	147.84	140.18	139.97	138.90	143.16	136.85
<b>Public Utilities &amp; Carriers</b>							
Inspection & Supervision Fee <sup>2</sup>	5.38	5.80	8.42	8.86	7.20	8.56	7.74
Natural Gas Franchise Tax	4.04	12.50	5.40	4.72	1.90	2.00	5.29
Transportation & Communication Utilities Tax	3.60	3.93	4.24	16.32	11.20	11.15	8.96
<b>Sales Tax<sup>2,3,4</sup></b>	2,731.16	2,801.97	2,883.31	2,800.07	2,465.10	2,670.21	2,652.04
<b>Tobacco Tax<sup>2</sup></b>	134.81	143.00	147.37	146.48	137.00	144.60	135.28
<b>TOTAL STATE TAXES</b>	<b>7,506.97</b>	<b>8,722.18</b>	<b>9,027.08</b>	<b>8,381.36</b>	<b>6,878.94</b>	<b>6,924.99</b>	<b>7,050.29</b>
<b>Other Taxes<sup>5</sup></b>	36.30	40.48	46.90	43.62	22.76	21.82	25.50
<b>Hotel/Motel Room Occupancy Taxes</b>							
LA Stadium & Exposition District	22.97	24.74	29.49	27.58	28.90	33.87	37.03
New Orleans Exhibition Hall Authority	13.17	14.97	18.77	17.07	18.60	21.86	24.04
<b>New Orleans Exhibition Hall Authority</b>							
Flat Room Occupancy Tax & Food & Beverage Tax	7.18	8.39	10.76	10.55	11.54	12.75	14.30
Service Contractor Tax	0.58	0.49	1.08	1.25	1.19	1.29	1.21
Tour Tax	0.04	0.03	0.65	0.06	0.07	0.81	0.13
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 7,587.21</b>	<b>\$ 8,811.28</b>	<b>\$ 9,134.73</b>	<b>\$ 8,481.49</b>	<b>\$ 6,962.00</b>	<b>\$ 7,017.39</b>	<b>\$ 7,152.50</b>

Tax	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
<b>Corporation Franchise Tax</b>	\$ 95.71	\$ 155.71	\$ 123.53	\$ 48.46	\$ 91.18	\$ 126.67	\$ 145.99	\$ 101.50
<b>Gift Tax<sup>1</sup></b>	0.04	0.08	0.00	0.00	0.00	0.00	0.00	0.00
<b>Hazardous Waste Disposal Tax</b>	2.99	3.46	3.38	3.31	2.84	2.76	2.91	2.66
<b>Income Taxes</b>								
Corporation	287.85	467.81	373.48	145.37	273.50	380.01	437.60	289.70
Fiduciary	13.18	35.38	26.00	9.75	10.67	21.97	13.42	(1.08)
Individual, Declaration & Withholding	2,720.98	2,786.31	2,890.21	2,856.35	2,928.34	3,169.51	3,716.26	3,623.60
<b>Inheritance Tax<sup>1</sup></b>	(0.04)	0.06	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liquors – Alcoholic Beverage Taxes</b>								
High Alcoholic Content (Liquor/Wine) <sup>2</sup>	22.13	22.47	23.64	26.21	36.18	36.68	37.53	38.16
Low Alcoholic Content (Beer) <sup>2</sup>	35.06	34.41	33.46	35.12	41.11	39.61	38.63	38.16
Out-of-State Shippers <sup>2</sup>	0.13	0.14	0.16	0.14	0.27	0.31	0.30	0.36
<b>Natural Resources – Severance Tax</b>	842.74	826.33	735.04	445.15	375.72	444.57	529.14	447.44
<b>Petroleum Products</b>								
Gasoline Tax & Inspection Fee	448.08	453.02	463.03	477.15	486.85	459.92	486.65	448.32
Special Fuels Tax & Inspection Fee	137.60	141.10	145.33	148.14	153.94	145.38	153.62	141.75
<b>Public Utilities &amp; Carriers</b>								
Inspection & Supervision Fee <sup>2</sup>	7.87	8.57	7.95	8.30	8.66	8.49	8.50	9.23
Natural Gas Franchise Tax	1.68	0.66	0.63	0.36	0.60	0.55	0.78	1.57
Transportation & Communication Utilities Tax	7.07	7.69	6.92	11.81	6.12	7.34	7.73	7.57
<b>Sales Tax<sup>2,3,4</sup></b>	2,649.39	2,678.52	2,766.44	2,905.38	3,883.95	3,946.41	3,559.82	3,352.50
<b>Tobacco Tax<sup>2</sup></b>	138.15	139.91	155.83	244.37	310.04	294.55	282.91	276.33
<b>TOTAL STATE TAXES</b>	<b>7,410.61</b>	<b>7,761.64</b>	<b>7,755.03</b>	<b>7,365.36</b>	<b>8,609.97</b>	<b>9,084.73</b>	<b>9,421.79</b>	<b>8,777.77</b>
<b>Other Taxes<sup>5</sup></b>	20.34	21.08	15.45	18.20	22.27	24.90	47.80	96.48
<b>Hotel/Motel Room Occupancy Taxes</b>								
LA Stadium & Exposition District	41.71	46.85	48.37	49.70	50.72	52.67	54.39	45.58
New Orleans Exhibition Hall Authority	26.90	30.84	31.65	32.89	33.61	35.00	36.37	29.98
<b>New Orleans Exhibition Hall Authority</b>								
Flat Room Occupancy Tax & Food & Beverage Tax	15.26	16.75	18.45	19.33	19.63	20.77	22.28	18.95
Service Contractor Tax	1.43	2.18	1.18	1.88	2.60	2.12	1.97	1.61
Tour Tax	0.14	0.19	0.17	0.28	0.28	0.28	0.32	0.37
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 7,516.39</b>	<b>\$ 7,879.53</b>	<b>\$ 7,870.30</b>	<b>\$ 7,487.66</b>	<b>\$ 8,739.08</b>	<b>\$ 9,220.47</b>	<b>\$ 9,584.92</b>	<b>\$ 8,970.74</b>

<sup>1</sup>Gift Tax and Inheritance & Estate Transfer Tax have been repealed and no collections were received after FY 14.

<sup>2</sup>Taxes incurred a rate increase during FY 16.

<sup>3</sup>LA Tourism and Promotion Tax is included.

<sup>4</sup>Tax incurred a rate decrease during FY 19.

<sup>5</sup>See footnote #2 on page 7 for an inclusive list of Other Taxes.

# Tax Collections

## Cash Collections After Accrual Adjustments

### Two-Year Comparison

State Revenues	Total Net Collections FY 2018-19	Total Net Collections FY 2019-20	Percent Change
<b>Automobile Rental Tax</b>	\$ 7,417,889	\$ 6,318,560	-14.82%
<b>Corporation Franchise Tax</b>	157,659,848	147,547,422	-6.41%
<b>Electric Cooperative Fee</b>	46,081	54,134	17.48%
<b>Hazardous Waste Disposal Tax</b>	2,583,050	2,543,392	-1.54%
<b>Income Taxes</b>			
Corporation	472,605,188	427,855,828	-9.47%
Fiduciary	4,532,180	18,829,074	315.45%
Individual, Declaration & Withholding	3,718,127,354	3,797,787,489	2.14%
<b>Industrial Hemp-Derived CBD Tax<sup>1</sup></b>	0	113,869	N/A
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	37,378,987	38,493,137	2.98%
Low Alcoholic Content (Beer)	38,393,666	38,609,065	0.56%
Out-of-State Shippers	304,669	359,985	18.16%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	53	1,200	2164.15%
<b>Minerals, Oil &amp; Gas</b>			
Surface Mining & Reclamation Fee	115,446	88,355	-23.47%
Oil Spill Contingency Fee	3,018,632	2,506,786	-16.96%
Oilfield Site Restoration Fee – Gas	8,545,270	8,206,999	-3.96%
Oilfield Site Restoration Fee – Oil	996,095	1,039,262	4.33%
<b>Natural Resources – Severance Tax</b>	527,384,570	426,502,413	-19.13%
<b>Petroleum Products</b>			
Gasoline Tax	483,431,361	442,023,575	-8.57%
Gasoline Inspection Fee	2,839,169	2,674,527	-5.80%
Special Fuels Tax	152,079,463	139,203,035	-8.47%
Special Fuels Inspection Fee	1,523,343	1,451,640	-4.71%
<b>Public Utilities &amp; Carriers</b>			
Inspection & Supervision Fee	8,693,106	8,732,691	0.46%
Natural Gas Franchise Tax	751,350	1,540,684	105.06%
Transportation & Communication Utilities Tax	7,688,150	7,314,494	-4.86%
<b>Sales Tax<sup>2</sup></b>	3,482,138,595	3,300,280,282	-5.22%
<b>Telecommunication Tax for the Deaf</b>	2,401,341	2,417,204	0.66%
<b>Tobacco Tax</b>	284,781,649	277,844,451	-2.44%
<b>Other Fees<sup>1</sup></b>			
Therapeutic Marijuana	0	76,794	N/A
Transportation Network	0	1,534,423	N/A
<b>SUBTOTALS – STATE REVENUES</b>	<b>9,405,436,505</b>	<b>9,101,950,770</b>	<b>-3.23%</b>
<b>Other Taxes</b>			
Beer Tax – Parish & Municipalities	4,434,387	4,481,782	1.07%
Louisiana Tourism & Promotion District Tax	23,102,860	21,806,082	-5.61%
<b>Hotel/Motel Room Occupancy Taxes</b>			
Louisiana Stadium & Exposition District	54,392,481	45,583,077	-16.20%
New Orleans Exhibition Hall Authority	36,368,621	29,975,427	-17.58%
<b>New Orleans Exhibition Hall Authority</b>			
Flat Room Occupancy Tax	6,094,749	5,166,814	-15.23%
Food & Beverage Tax	16,181,533	13,785,043	-14.81%
Service Contractor Tax	1,974,020	1,610,121	-18.43%
Tour Tax	321,224	372,128	15.85%
Consumer Use Tax – State & Local <sup>2,3</sup>	18,025	3,765	-79.11%
Consumer Use Tax – Excise	9,854	7,728	-21.57%
Direct Marketer Sales Tax – State & Local	11,935,656	62,858,734	426.65%
Prepaid 911 Charge	11,262,407	10,947,355	-2.80%
<b>SUBTOTAL – OTHER TAXES</b>	<b>166,095,817</b>	<b>196,598,056</b>	<b>18.36%</b>
<b>GRAND TOTALS<sup>4</sup></b>	<b>\$ 9,571,532,322</b>	<b>\$ 9,298,548,826</b>	<b>-2.85%</b>

<sup>1</sup>Industrial Hemp Derived CBD, Therapeutic Marijuana Fee, and Transportation Network Fee are included here for the first time as they became effective during FY 20.

<sup>2</sup>Taxes incurred a rate decrease in FY 19.

<sup>3</sup>Does not include collections of \$1,838,767 from individual income tax returns received during FY 2018-19 or \$1,429,388 received during FY 2019-20.

<sup>4</sup>The Grand Total for FY 2018-19 was adjusted from the amount published in last year's Annual Report to reflect corrections.

# Tax Collections

## Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2020

State Revenues	Net Cash Collections	Less 2018-19 Accruals	Plus 2019-20 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 6,595,206	\$ 669,191	\$ 392,545	\$ 6,318,560
<b>Corporation Franchise Tax</b>	101,496,306	7,679,652	53,730,768	147,547,422
<b>Electric Cooperative Fee</b>	42,868	5,680	16,946	54,134
<b>Hazardous Waste Disposal Tax</b>	2,658,740	682,268	566,920	2,543,392
<b>Income Taxes</b>				
Corporation	289,702,484	23,038,959	161,192,303	427,855,828
Fiduciary	(1,084,393)	(8,594,782)	11,318,685	18,829,074
Individual, Declaration & Withholding	3,623,602,077	376,994,409	551,179,821	3,797,787,489
<b>Industrial Hemp-Derived CBD Tax</b>	90,342	0	23,527	113,869
<b>Liquors – Alcoholic Beverage Taxes</b>				
High Alcoholic Content (Liquor/Wine)	38,161,268	2,930,404	3,262,273	38,493,137
Low Alcoholic Content (Beer)	38,160,971	3,166,277	3,614,371	38,609,065
Out-of-State Shippers	363,095	25,792	22,682	359,985
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	1,253	53	0	1,200
<b>Minerals, Oil &amp; Gas</b>				
Surface Mining & Reclamation Fee	89,277	922	0	88,355
Oil Spill Contingency Fee	2,626,237	119,451	0	2,506,786
Oilfield Site Restoration Fee – Gas	9,064,044	863,827	6,782	8,206,999
Oilfield Site Restoration Fee – Oil	1,377,928	340,331	1,665	1,039,262
<b>Natural Resources – Severance Tax</b>	447,438,627	43,052,856	22,116,642	426,502,413
<b>Petroleum Products</b>				
Gasoline Tax	445,258,166	39,202,549	35,967,958	442,023,575
Gasoline Inspection Fee	3,059,528	385,001	0	2,674,527
Special Fuels Tax	140,059,548	11,988,576	11,132,063	139,203,035
Special Fuels Inspection Fee	1,692,586	240,946	0	1,451,640
<b>Public Utilities &amp; Carriers</b>				
Inspection & Supervision Fee	9,227,204	625,481	130,968	8,732,691
Natural Gas Franchise Tax	1,572,705	154,495	122,474	1,540,684
Transportation & Communication Utilities Tax	7,566,454	812,452	560,492	7,314,494
<b>Sales Tax</b>	3,330,556,763	306,877,834	276,601,353	3,300,280,282
<b>Telecommunication Tax for the Deaf</b>	2,400,496	580,479	597,187	2,417,204
<b>Tobacco Tax</b>	276,330,996	26,007,121	27,520,576	277,844,451
<b>Other Fees</b>				
Therapeutic Marijuana Fee	64,201	0	12,593	76,794
Transportation Network Fee	1,534,423	0	0	1,534,423
<b>SUBTOTAL – STATE REVENUES</b>	<b>\$ 8,779,709,400</b>	<b>\$ 837,850,224</b>	<b>\$ 1,160,091,594</b>	<b>\$ 9,101,950,770</b>
<b>Other Taxes</b>				
Beer Tax – Parish & Municipalities	4,435,489	374,889	421,182	4,481,782
Louisiana Tourism & Promotion District Tax	21,943,968	2,038,937	1,901,051	21,806,082
<b>Hotel/Motel Room Occupancy Taxes</b>				
Louisiana Stadium & Exposition District	45,583,077	0	0	45,583,077
New Orleans Exhibition Hall Authority	29,975,427	0	0	29,975,427
<b>New Orleans Exhibition Hall Authority</b>				
Flat Room Occupancy Tax	5,166,814	0	0	5,166,814
Food & Beverage Tax	13,785,043	0	0	13,785,043
Service Contractor Tax	1,610,121	0	0	1,610,121
Tour Tax	372,128	0	0	372,128
Consumer Use Tax – State & Local <sup>1</sup>	5,325	515	(1,045)	3,765
Consumer Use Tax – Excise	7,450	14	292	7,728
Direct Marketer Sales Tax – State & Local	57,194,575	1,511,419	7,175,578	62,858,734
Prepaid 911 Charge	10,947,355	0	0	10,947,355
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 191,026,772</b>	<b>\$ 3,925,774</b>	<b>\$ 9,497,058</b>	<b>\$ 196,598,056</b>
<b>GRAND TOTALS</b>	<b>\$ 8,970,736,172</b>	<b>\$ 841,775,998</b>	<b>\$ 1,169,588,652</b>	<b>\$ 9,298,548,826</b>

<sup>1</sup>Does not include local and state net cash collections of \$1,290,740 or total net collections of \$1,429,388 after accrual adjustments from individual income tax returns.

### Five-Year Comparison

Tax Collections	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax	\$ 48,456,024	\$ 91,183,674	\$ 126,671,019	\$ 145,989,974	\$ 101,496,306
Income Tax	145,368,072	273,500,634	380,013,064	437,595,564	289,702,484
<b>Individual, Declaration &amp; Withholding Tax</b>	<b>2,856,351,897</b>	<b>2,928,335,666</b>	<b>3,169,511,423</b>	<b>3,716,262,030</b>	<b>3,623,602,077</b>
<b>Natural Resources – Severance Tax</b>	<b>445,148,448</b>	<b>375,720,002</b>	<b>444,569,927</b>	<b>529,143,030</b>	<b>447,438,627</b>
<b>Petroleum Products</b>					
Gasoline Tax	474,124,161	483,881,165	456,836,375	484,094,722	445,258,166
Inspection Fees (Gas/Special Fuels)	4,564,560	4,438,728	4,696,012	3,886,208	4,752,114
Special Fuels Tax	146,605,908	152,461,914	143,762,677	152,286,189	140,059,548
<b>General Sales Tax<sup>1, 2, 3</sup></b>	<b>2,905,377,595</b>	<b>3,883,947,094</b>	<b>3,946,410,500</b>	<b>3,559,824,562</b>	<b>3,352,500,731</b>
<b>Miscellaneous State Taxes &amp; Fees<sup>4</sup></b>	<b>351,521,262</b>	<b>430,563,203</b>	<b>428,621,260</b>	<b>414,087,081</b>	<b>396,843,315</b>
<b>Other Taxes<sup>5</sup></b>	<b>110,138,756</b>	<b>115,050,354</b>	<b>119,382,948</b>	<b>141,755,966</b>	<b>169,082,802</b>
<b>GRAND TOTALS</b>	<b>\$ 7,487,656,683</b>	<b>\$ 8,739,082,434</b>	<b>\$ 9,220,475,205</b>	<b>\$ 9,584,925,326</b>	<b>\$ 8,970,736,170</b>

<sup>1</sup>LA Tourism and Promotion Tax is included.

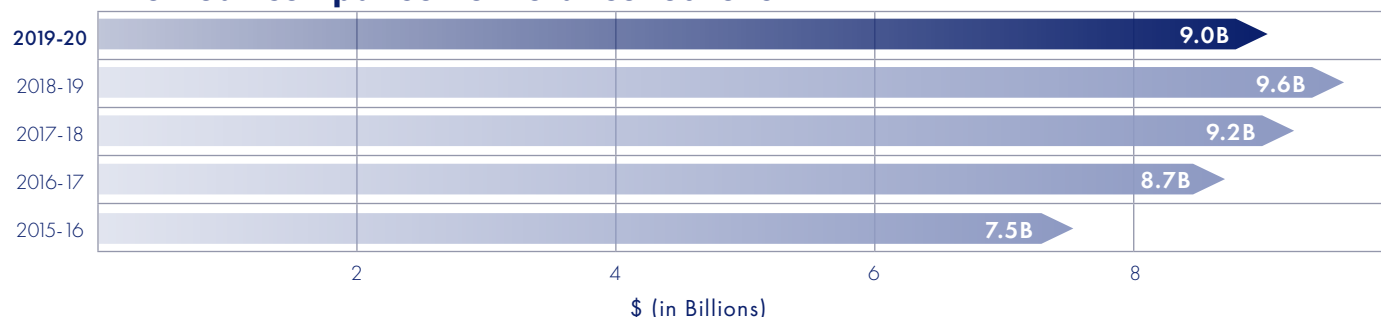
<sup>2</sup>Taxes incurred a rate increase during FY 16.

<sup>3</sup>Tax incurred a rate decrease during FY 19.

<sup>4</sup>Miscellaneous State Taxes and Fees includes: Alcoholic Beverage Taxes<sup>2</sup>, Automobile Rental Tax, Electric Cooperative Fee, Fiduciary Tax, Hazardous Waste Disposal Tax, Industrial Hemp-Derived CBD Tax, Marijuana & Controlled Dangerous Substance Tax, Minerals - Oil and Gas Fees, Public Utilities Taxes, Telecommunication Tax for the Deaf, Therapeutic Marijuana Fee, Tobacco Tax, and Transportation Network Fee.

<sup>5</sup>Other Taxes include: Consumer Use - Excise Tax; Consumer Use Tax - State & Local<sup>2,3</sup>; Direct Marketer Sales Tax - State & Local<sup>2,3</sup>; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; New Orleans Exhibition Hall Authority - Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Parish & Municipalities Beer Tax; and Prepaid 911 Charge.

### Five-Year Comparison of Total Collections





# Summary of Tax Collections & Refunds

## By Tax/Fee Type

For Fiscal Year Ending June 30, 2020

Tax/Fee Type	Calculated Collections Before Refunds <sup>1</sup>	Amount Refunded	Calculated Collections
<b>Automobile Rental Tax</b>	\$ 6,599,015	\$ (3,809)	\$ 6,595,206
<b>Consumer Use Tax – Excise</b>	7,450	0	7,450
<b>Consumer Use Tax – State &amp; Local<sup>2</sup></b>	12,053	(6,728)	5,325
<b>Corporation Franchise Tax</b>	246,280,892	(144,784,586)	101,496,306
<b>Direct Marketer Sales Tax – State &amp; Local</b>	57,194,575	0	57,194,575
<b>Electric Cooperative Fee</b>	42,868	0	42,868
<b>Hazardous Waste Disposal Tax</b>	2,664,781	(6,041)	2,658,740
<b>Income Taxes</b>			
Corporation	739,689,223	(449,986,739)	289,702,484
Declaration, Individual	341,173,977	(3,936,755)	337,237,222
Fiduciary	10,339,193	(11,423,586)	(1,084,393)
Individual	367,329,585	(1,477,906)	365,851,679
Withholding, Individual	3,687,127,847	(766,614,671)	2,920,513,176
<b>Industrial Hemp-Derived CBD Tax</b>	90,342	0	90,342
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	38,171,167	(9,899)	38,161,268
Low Alcoholic Content (State Beer Tax)	38,166,643	(5,672)	38,160,971
Parish & Municipal Beer Tax	4,435,489	0	4,435,489
Out-of-State Shippers	378,676	(15,581)	363,095
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	1,253	0	1,253
<b>Minerals, Oil &amp; Gas</b>			
Oil Spill Contingency Fee	2,626,237	0	2,626,237
Oilfield Site Restoration Fee – Gas	9,438,635	(374,591)	9,064,044
Oilfield Site Restoration Fee – Oil	1,394,794	(16,866)	1,377,928
Surface Mining & Reclamation Fee	89,277	0	89,277
<b>Natural Resources – Severance Tax</b>	486,246,458	(38,807,831)	447,438,627
<b>Petroleum Products</b>			
Gasoline & Inspection Fee	448,630,726	(313,032)	448,317,694
Special Fuels & Inspection Fee	155,690,311	(13,938,177)	141,752,134
<b>Prepaid 911 Charge</b>	10,947,355	0	10,947,355
<b>Public Utilities &amp; Carriers</b>			
Inspection & Supervision Fees	9,370,507	(143,303)	9,227,204
Natural Gas Franchise Tax	1,572,705	0	1,572,705
Transportation & Communication Utilities Tax	7,615,478	(49,024)	7,566,454
<b>Sales Tax<sup>3</sup></b>	3,446,024,794	(93,524,063)	3,352,500,731
<b>Telecommunication Tax for the Deaf</b>	2,404,895	(4,399)	2,400,496
<b>Tobacco Tax</b>	276,562,151	(231,155)	276,330,996
<b>Other Fees</b>			
Therapeutic Marijuana Fee	64,201	0	64,201
Transportation Network Fee	1,534,423	0	1,534,423
<b>TOTALS</b>	<b>\$ 10,399,917,976</b>	<b>(\$ 1,525,674,414)</b>	<b>\$ 8,874,243,562</b>

<sup>1</sup>Includes adjustments for returned checks.

<sup>2</sup>Does not include collections of \$1,429,388 from Individual Income Tax Returns.

<sup>3</sup>LA Tourism and Promotion Tax in the amount of \$21,943,968 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 <sup>1</sup>	Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2019	FYE 20	FYE 20	2019	2019	FYE 20	FYE 20
Acadia	62,045	\$13,978,491	\$225	\$30,470,981	\$491	\$28,841,974	\$465
Allen	25,627	2,852,644	111	18,198,618	710	10,559,010	412
Ascension	126,604	80,149,163	633	158,337,948	1,251	102,797,371	812
Assumption	21,891	3,114,430	142	20,966,991	958	12,459,127	569
Avoyelles	40,144	6,409,125	160	11,372,698	283	15,939,220	397
Beauregard	37,497	8,004,132	213	33,070,054	882	19,019,181	507
Bienville	13,241	2,380,899	180	38,144,375	2,881	5,093,639	385
Bossier	127,039	44,099,457	347	119,316,930	939	68,945,577	543
Caddo	240,204	117,166,447	488	248,162,048	1,033	133,227,746	555
Calcasieu	203,436	134,692,222	662	270,178,524	1,328	144,315,763	709
Caldwell	9,918	1,355,747	137	8,502,222	857	4,313,107	435
Cameron	6,973	9,751,041	1,398	47,708,230	6,842	5,181,074	743
Catahoula	9,494	1,419,937	150	3,624,957	382	3,467,291	365
Claiborne	15,670	2,810,642	179	10,827,913	691	5,047,528	322
Concordia	19,259	8,923,880	463	14,411,457	748	5,898,855	306
DeSoto	27,463	6,994,494	255	80,161,829	2,919	16,428,993	598
East Baton Rouge	440,059	217,343,270	494	533,270,395	1,212	321,317,328	730
East Carroll	6,861	938,073	137	6,301,237	918	1,796,092	262
East Feliciana	19,135	2,739,368	143	9,258,978	484	11,724,740	613
Evangeline	33,395	4,079,143	122	17,772,356	532	15,218,262	456
Franklin	20,015	2,992,613	150	11,330,644	566	7,002,364	350
Grant	22,389	1,088,406	49	9,225,764	412	8,929,325	399
Iberia	69,830	20,151,852	289	43,483,191	623	36,204,496	518
Iberville	32,511	28,344,574	872	73,609,092	2,264	17,371,936	534
Jackson	15,744	1,779,510	113	21,753,923	1,382	6,314,504	401
Jefferson	432,493	284,133,920	657	432,574,991	1,000	292,668,480	677
Jefferson Davis	31,368	7,964,772	254	24,382,820	777	14,867,282	474
Lafayette	244,390	120,905,593	495	194,755,210	797	190,509,456	780
Lafourche	97,614	34,319,482	352	119,596,621	1,225	61,888,761	634
LaSalle	14,892	3,443,312	231	13,399,561	900	7,094,067	476
Lincoln	46,742	19,357,137	414	37,769,927	808	23,579,232	504
Livingston	140,789	27,946,590	198	62,179,834	442	86,983,178	618
Madison	10,951	3,911,789	357	9,871,464	901	2,569,523	235
Morehouse	24,874	5,466,146	220	13,637,319	548	8,368,056	336
Natchitoches	38,158	7,584,827	199	33,119,826	868	16,642,317	436

<sup>1</sup>Exclusive of Homestead Exemption for all parishes for tax year 2019 (2020 in the parish of Orleans)

<sup>2</sup>Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

**Population Source:** U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2019,  
Release Date: March 2020

**Property Tax Source:** Louisiana Tax Commission, Annual Report 2019

## Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes <sup>1</sup>	Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2019	FYE 20	FYE 20	2019	2019	FYE 20	FYE 20
Orleans	390,144	\$199,137,825	\$510	\$641,692,311	\$1,645	\$252,268,588	\$647
Ouachita	153,279	60,703,695	396	106,868,175	697	82,599,555	539
Plaquemines	23,197	10,690,079	461	68,205,771	2,940	15,880,250	685
Pointe Coupee	21,730	6,047,154	278	25,366,464	1,167	12,704,281	585
Rapides	129,648	55,065,477	425	94,637,894	730	69,616,933	537
Red River	8,442	1,696,390	201	24,190,266	2,865	4,668,382	553
Richland	20,122	3,746,172	186	17,067,130	848	8,492,151	422
Sabine	23,884	4,561,027	191	18,798,379	787	11,835,207	496
St. Bernard	47,244	13,166,920	279	57,536,043	1,218	18,415,181	390
St. Charles	53,100	31,952,367	602	185,629,542	3,496	38,990,959	734
St. Helena	10,132	1,416,452	140	7,132,791	704	4,672,992	461
St. James	21,096	16,491,372	782	70,673,680	3,350	14,609,933	693
St. John the Baptist	42,837	31,958,624	746	57,164,536	1,334	21,946,765	512
St. Landry	82,124	18,611,100	227	38,002,224	463	44,414,587	541
St. Martin	53,431	7,819,672	146	40,916,921	766	28,243,948	529
St. Mary	49,348	19,484,480	395	58,949,248	1,195	25,970,967	526
St. Tammany	260,419	96,148,310	369	311,037,084	1,194	224,394,177	862
Tangipahoa	134,758	31,008,932	230	53,566,481	398	62,652,396	465
Tensas	4,334	353,756	82	7,047,282	1,626	1,556,905	359
Terrebonne	110,461	34,079,964	309	96,832,311	877	69,312,370	627
Union	22,108	2,768,811	125	12,732,934	576	10,384,875	470
Vermilion	59,511	13,935,271	234	28,011,062	471	33,901,261	570
Vernon	47,429	5,979,718	126	17,964,867	379	16,039,777	338
Washington	46,194	6,462,687	140	21,317,826	461	13,998,198	303
Webster	38,340	10,159,580	265	27,021,168	705	17,706,575	462
West Baton Rouge	26,465	21,694,755	820	52,774,350	1,994	17,529,989	662
West Carroll	10,830	1,085,206	100	5,023,293	464	4,072,195	376
West Feliciana	15,568	3,122,642	201	30,316,003	1,947	8,956,245	575
Winn	13,904	1,976,961	142	6,367,536	458	6,139,045	442

### LOUISIANA'S ESTIMATED POPULATION: 4,648,794

<sup>1</sup>Exclusive of Homestead Exemption for all parishes for tax year 2019 (2020 in the parish of Orleans)

<sup>2</sup>Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Residents Population Estimate Base: July 1, 2019,

Release Date: March 2020

Property Tax Source: Louisiana Tax Commission, Annual Report 2019

## Local Dedications

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

For Fiscal Year Ending June 30, 2020

<b>Tax Dedication</b>	<b>Total</b>
Jefferson Parish – Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	\$ 448,501
Jefferson Parish – Kenner City Convention Center	435,046
Jefferson Parish – Municipal Center East Side of Mississippi	645,267
Jefferson Parish – John Alario, Sr. Multipurpose Center West Side of Mississippi	351,621
Jefferson Parish – Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	904,959
Jefferson Parish – Town of Grand Isle Tourist Commission Enterprise Account	69,282
Jefferson Parish – Gretna Tourist Commission Enterprise Account	122,760
Orleans Parish – Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish – New Orleans Quality of Life Fund	3,350,157
Orleans Parish – New Orleans Sports Franchise Fund	8,003,638
Orleans Parish – New Orleans Metropolitan Convention and Visitors Bureau Fund	9,412,535
<b>TOTAL</b>	<b>\$25,743,766</b>

## Local Dedications

### State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2020

<b>Tax Dedication</b>	<b>Total</b>	<b>Tax Dedication</b>	<b>Total</b>
Acadia Parish Visitor Enterprise Fund	\$ 103,385	Morehouse Parish Visitor Enterprise Fund	29,825
Allen Parish Capital Improvement Fund	196,386	Natchitoches Parish Historic Development Fund	360,439
Ascension Parish Visitor Enterprise Fund	1,103,755	Natchitoches Parish Visitor Enterprise Fund	121,360
Avoyelles Parish Visitor Enterprise Fund	90,006	Ouachita Parish Visitor Enterprise Fund	1,314,761
Beauregard Parish Community Improvement Fund	108,328	Plaquemines Parish Visitor Enterprise Fund	247,569
Bienville Parish Tour & Economic Development Fund	18,458	Point Coupee Parish Visitor Enterprise Fund	63,893
Bossier Parish Civic Center Fund	1,812,454	Rapides Parish Coliseum Fund	76,497
Caddo Shreveport Riverfront & Convention Center Fund	1,787,965	Rapides Parish Economic Development Fund	382,478
Caddo Shreveport-Bossier City Visitor Enterprise Fund	518,792	Rapides City of Pineville Economic Development Fund	229,486
Calcasieu Parish Lake Charles Civic Center Fund	0	Rapides Alexandria/Pineville Area Tourism Fund	229,486
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	1,599,865	Rapides Alexandria/Pineville Exhibition Hall Fund	257,789
Calcasieu Parish Higher Education Improvement Fund	1,682,163	Red River Visitor Enterprise Fund	24,856
Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7)	1,087,335	Richland Parish Visitor Enterprise Fund	95,551
Caldwell Parish Economic Development Fund	49	Sabine Parish Tourism Improvement Fund	155,399
Cameron Parish Tourist Development Fund	71,849	St. Bernard Parish Enterprise Fund	206,876
Claiborne Parish Tourism and Economic Development Fund	0	St. Charles Parish River Parish Convention, Tourist & Visitors Fund	75,617
Claiborne Parish Town of Homer Economic Development Fund	14,592	St. Charles Parish Visitor Enterprise Fund	224,587
Concordia Parish Economic Development Fund	169,334	St. James Parish Enterprise Fund	48,678
DeSoto Parish Visitor Enterprise Fund	172,074	St. James Parish River Parish Convention, Tourist & Visitors Fund	16,390
East Baton Rouge Parish Baker Economic Development Fund	26,243	St. John the Baptist Parish Convention Facility Fund	323,664
East Baton Rouge Parish Community Improvement Fund	2,123,488	St. John the Baptist River Parish Convention, Tourist & Visitors Fund	108,978
East Baton Rouge Parish Enhancement Fund	1,061,744	St. Landry Parish Tourist Community Fund	133,458
East Baton Rouge Parish Riverside Centroplex Fund	1,029,891	St. Landry Parish City Hall Market Fund	135,491
East Carroll Parish Visitor Enterprise Fund	4,486	St. Martin Parish Enterprise Fund	116,635
East Feliciana Parish Tourist Commission Fund	13,595	St. Mary Parish Visitor Enterprise Fund	340,764
Evangeline Parish Visitor Enterprise Fund	45,110	St. Tammany Parish Tourist Commission Fund	1,716,500
Franklin Parish Visitor Enterprise Fund	34,708	Tangipahoa Parish Economic Development Fund	164,271
Grant Parish Economic Development Fund	3,849	Tangipahoa Parish Tourist Commission Fund	487,883
Iberia Parish Tourist Commission Fund	217,414	Tensas Parish Visitor Enterprise Fund	3,772
Iberville Parish Visitor Enterprise Fund	108,553	Terrebonne Parish Houma Tourist Fund	495,097
Jackson Parish Economic Development & Tourism Fund	31,568	Terrebonne Parish Visitor Enterprise Fund	487,671
Jefferson Davis Parish Visitor Enterprise Fund	138,876	Union Parish Visitor Enterprise Fund	26,283
Lafayette Parish Visitor Enterprise Fund	2,598,539	Vermilion Parish Visitor Enterprise Fund	95,841
Lafourche Parish Association for Retarded Citizens T & D Fund	238,908	Vernon Parish Community Improvement Fund	317,907
Lafourche Parish Enterprise Fund	242,546	Washington Parish Economic Development & Tourism Visitor Fund	13,764
LaSalle Parish Economic Development Fund	16,387	Washington Parish Tourist Community Fund	40,881
Lincoln Parish Municipalities Fund	190,702	Webster Parish Convention & Visitor Bureau Fund	154,707
Lincoln Parish Visitor Enterprise Fund	193,606	West Baton Rouge Parish Visitor Enterprise Fund	500,296
Livingston Parish Tourism & Economic Development Fund	330,500	West Carroll Parish Visitor Enterprise Fund	14,847
Madison Parish Visitor Enterprise Fund	35,049	West Feliciana Parish St. Francisville Economic Development Fund	160,076
Morehouse Parish Bastrop Municipal Center Fund	29,378	Winn Parish Tourism Fund	42,438
		<b>TOTAL</b>	<b>\$29,294,691</b>

## Various Distributions

For Fiscal Year Ending June 30, 2020

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
Attakapas Conservation Fund	\$ 1,487
Aviation Fuels	29,800,000
Community and Family Support System Fund	64,201
Early Childhood Education Fund	90,342
Gasoline/Special Fuels Timed Account	117,063,543
Motor Fuels Inspection Fund	4,752,112
Sports Facility Assistance Fund	5,283,366
Telecommunication Tax for the Deaf	1,000,000
Telephone Company Property Assessment Fund	8,981,483
Tobacco Tax Healthcare Fund	25,765,416
Tobacco Tax Medicaid Match Fund	107,355,899
Tobacco Tax Regulation Enforcement Fund	547,899
Transportation Trust Fund	468,254,171
<b>TOTAL</b>	<b>\$ 768,959,919</b>
<b>COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)</b>	
TIF, Algiers Economic Development	\$ 588,637
TIF, Bass Pro Shops	1,516,569
TIF, Cabela's	521,347
TIF, City of Broussard District	668,712
TIF, Garrett Road Economic Development District	3,303,643
TIF, Ruston Cooperative Endeavor	5,016,669
TIF, Tower Drive Economic Development District	1,033,144
TIF, Rooms to Go	63,668
<b>TOTAL</b>	<b>\$ 12,712,389</b>
<b>DISTRIBUTION TO LED &amp; LA TOURISM</b>	
LA Economic Development Fund	\$ 10,650,067
LA Economic Marketing Fund	1,732,841
LA Tourism Promotion District	21,943,968
<b>TOTAL</b>	<b>\$ 34,326,876</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED</b>	
Automobile Rental Tax	\$ 1,311,623
Consumer Use Tax	28,607,508
Parish & Municipal Beer Tax	4,354,298
Prepaid 911 Charge	10,947,355
<b>TOTAL</b>	<b>\$ 45,220,784</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
START Contributions	\$ 309,257
Donations of Refunds <sup>1</sup>	359,752
Garnishment Program	18,884,245
<b>TOTAL</b>	<b>\$ 19,553,254</b>
<b>SPECIAL TAXING DISTRICTS</b>	
LA Stadium and Expo District - Orleans/Jefferson	\$ 45,583,076
E Morial Exhibition Authority Room Rentals - Orleans only	29,975,427
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	18,951,858
E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only	1,982,251
<b>TOTAL</b>	<b>\$ 96,492,612</b>

<sup>1</sup>See page 25 for complete list of all Donations of Refunds.

# Distribution of Local Taxes Collected

## Automobile Rental Tax

For Fiscal Year Ending June 30, 2020

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 0	Madison Parish	0
Allen Parish	0	Morehouse Parish	1,395
Ascension Parish	10,786	Natchitoches Parish	2,117
Assumption Parish	0	Orleans Parish	64,193
Avoyelles Parish	1,254	Ouachita Parish	37,710
Beauregard Parish	1,033	Plaquemines Parish	909
Bienville Parish	0	Pointe Coupee Parish	885
Bossier Parish	11,979	Rapides Parish	26,483
Caddo Parish	52,191	Red River Parish	0
Calcasieu Parish	31,506	Richland Parish	0
Caldwell Parish	0	Sabine Parish	0
Cameron Parish	0	St. Bernard Parish	1,379
Catahoula Parish	0	St. Charles Parish	0
Claiborne Parish	0	St. Helena Parish	0
Concordia Parish	0	St. James Parish	0
DeSoto Parish	0	St. John the Baptist Parish	4,710
East Baton Rouge Parish	120,099	St. Landry Parish	5,177
East Carroll Parish	0	St. Martin Parish	194
East Feliciana Parish	96	St. Mary Parish	2,129
Evangeline Parish	0	St. Tammany Parish	27,040
Franklin Parish	0	Tangipahoa Parish	10,970
Grant Parish	50	Tensas Parish	0
Iberia Parish	5,161	Terrebonne Parish	9,840
Iberville Parish	2,210	Union Parish	0
Jackson Parish	0	Vermilion Parish	1,052
Jefferson Parish	805,711	Vernon Parish	5,032
Jefferson Davis Parish	1,686	Washington Parish	2,572
Lafayette Parish	49,273	Webster Parish	1,440
Lafourche Parish	2,822	West Baton Rouge Parish	0
LaSalle Parish	0	West Carroll Parish	0
Lincoln Parish	4,416	West Feliciana Parish	0
Livingston Parish	6,123	Winn Parish	0
		<b>TOTAL</b>	<b>\$ 1,311,623</b>

# Distribution of Local Taxes Collected

## Consumer Use Tax

For Fiscal Year Ending June 30, 2020

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 381,783	Madison Parish	68,517
Allen Parish	157,189	Morehouse Parish	155,918
Ascension Parish	765,359	Natchitoches Parish	237,327
Assumption Parish	136,899	Orleans Parish	2,400,378
Avoyelles Parish	248,395	Ouachita Parish	948,319
Beauregard Parish	228,695	Plaquemines Parish	143,714
Bienville Parish	81,698	Pointe Coupee Parish	134,689
Bossier Parish	780,786	Rapides Parish	801,517
Caddo Parish	1,491,293	Red River Parish	52,040
Calcasieu Parish	1,246,900	Richland Parish	123,958
Caldwell Parish	61,144	Sabine Parish	147,532
Cameron Parish	42,776	St. Bernard Parish	286,819
Catahoula Parish	58,983	St. Charles Parish	324,623
Claiborne Parish	97,880	St. Helena Parish	62,998
Concordia Parish	120,152	St. James Parish	129,146
DeSoto Parish	168,429	St. John the Baptist Parish	265,106
East Baton Rouge Parish	2,707,020	St. Landry Parish	508,087
East Carroll Parish	43,200	St. Martin Parish	329,178
East Feliciana Parish	118,513	St. Mary Parish	305,562
Evangeline Parish	205,306	St. Tammany Parish	1,584,538
Franklin Parish	123,737	Tangipahoa Parish	821,254
Grant Parish	138,017	Tensas Parish	27,392
Iberia Parish	435,505	Terrebonne Parish	681,556
Iberville Parish	200,874	Union Parish	137,083
Jackson Parish	97,622	Vermilion Parish	367,295
Jefferson Parish	2,664,630	Vernon Parish	299,951
Jefferson Davis Parish	193,881	Washington Parish	285,966
Lafayette Parish	1,490,434	Webster Parish	238,179
Lafourche Parish	602,326	West Baton Rouge Parish	162,235
LaSalle Parish	91,575	West Carroll Parish	67,418
Lincoln Parish	289,735	West Feliciana Parish	94,909
Livingston Parish	856,799	Winn Parish	86,769
		<b>TOTAL</b>	<b>\$ 28,607,508</b>

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2020

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Acadia Parish		\$ 18,208
	Church Point	9,085
	Crowley	20,096
	Estherwood	1,160
	Iota	1,751
	Mermentau	597
	Morse	1,090
	Rayne	13,910
Allen Parish		1,243
	Elizabeth	1,333
	Kinder	7,683
	Oakdale	8,933
	Oberlin	2,554
Ascension Parish		67,027
	Donaldsonville	8,012
	Gonzales	41,312
	Sorrento	2,734
Assumption Parish		19,919
	Napoleonville	1,732
Avoyelles Parish		6,036
	Bunkie	7,786
	Cottonport	4,341
	Evergreen	0
	Hessmer	2,869
	Mansura	3,482
	Marksville	15,470
	Moreauville	2,636
	Plaucheville	1,364
	Simmesport	4,030
Beauregard Parish [no levy]		0
	Deridder	21,801
	Merryville	2,257
Bienville Parish		5,007
	Arcadia	1,941
	Bienville	2,610
	Gibbsland	241
	Ringgold	1,147
Bossier Parish		6,836
	Benton	8,660
	Bossier City	93,285
	Haughton	12,004
	Plain Dealing	2,311

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Caddo Parish		30,658
	Blanchard	0
	Hosston	0
	Oil City	1,228
	Shreveport	204,097
	Vivian	6,612
Calcasieu Parish		70,002
	DeQuincy	4,944
	Iowa	7,865
	Lake Charles	126,042
	Sulphur	38,342
	Vinton	6,259
	Westlake	9,803
Caldwell Parish		6,987
	Columbia	1,705
Cameron Parish		11,130
Catahoula Parish		3,507
	Jonesville	4,142
	Sicily Island	939
Claiborne Parish		6,375
	Athens	510
	Haynesville	2,220
	Homer	6,312
	Lisbon	0
Concordia Parish		5,271
	Clayton	1,091
	Ferriday	4,798
	Ridgecrest	573
	Vidalia	6,122
DeSoto Parish [no levy]		0
	Keatchie	0
	South Mansfield	13,112
East Baton Rouge Parish		163,631
	Baker	7,648
	Baton Rouge	178,512
	Zachary	16,102
East Carroll Parish		9,325
	Lake Providence	1,253
East Feliciana Parish		6,409
	Clinton	3,594
	Jackson	3,886
	Norwood	615



# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2020

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Evangeline Parish	Slaughter	1,186
	Basile	1,408
	Chataignier	305
	Mamou	6,867
	Pine Prairie	1,551
	Turkey Creek	724
	Ville Platte	19,624
	Franklin Parish	4,807
Grant Parish	Baskin	266
	Gilbert	1,242
	Winnsboro	9,439
	Wisner	1,245
Iberia Parish	Colfax	2,661
	Montgomery	646
Iberville Parish	Delcambre	2,333
	Jeanerette	5,764
	Loureauxville	2,494
	New Iberia	45,791
	Grosse Tete	1,230
Jackson Parish	Maringouin	1,600
	Plaquemine	14,047
	Rosedale	364
	White Castle	2,424
	Chatham	1,005
Jefferson Parish	East Hodge	0
	Eros	576
	Hodge	0
	Jonesboro	9,327
	Grand Isle	4,753
	Gretna	39,233
	Harahan	15,253
	Jean Lafitte	3,019
Kenner	59,227	
Jefferson Davis Parish	Westwego	11,584
	Elton	1,512

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Lafayette Parish	Fenton	575
	Jennings	16,784
	Lake Arthur	5,483
	Welsh	5,281
Lafourche Parish	Mamou	6,867
	Broussard	17,242
	Carencro	17,961
	Duson	4,437
	Lafayette	139,924
	Scott	16,726
LaSalle Parish	Youngsville	18,691
	Golden Meadow	2,956
	Lockport	1,864
Lincoln Parish	Thibodaux	31,910
	Jena	5,335
	Olla	1,213
	Tullos	1,297
Livingston Parish	Urania	29
	Grambling	3,391
Madison Parish	Ruston	27,594
	Albany	4,637
	Denham Springs	54,140
	French Settlement	841
	Livingston	9,895
Morehouse Parish	Port Vincent	171
	Springfield	6,684
	Walker	18,295
Natchitoches Parish	Delta	224
	Tallulah	6,351
Natchitoches Parish	Bastrop	22,274
	Bonita	151
	Collinston	33
	Mer Rouge	1,588
	Campti	1,440
Natchitoches Parish	Clarence	724

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2020

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Natchez	22
	Natchitoches	22,897
	Powhatten	0
Orleans Parish [no levy]		0
	New Orleans	411,005
Ouachita Parish		50,299
	Monroe	53,957
	Richwood	1,192
	Sterlington	971
	West Monroe	23,933
Plaquemines Parish [no levy]		0
Pointe Coupee Parish		15,339
	Fordorche	25
	Livonia	3,923
	Morganza	1,383
	New Roads	9,511
Rapides Parish		46,143
	Alexandria	60,361
	Boyce	1,673
	Cheneyville	582
	Glenmora	2,510
	Lecompte	2,349
	McNary	91
	Woodworth	1,233
Red River Parish		5,555
	Coushatta	1,918
Richland Parish		8,731
	Delhi	4,722
	Mangham	1,364
	Rayville	4,261
Sabine Parish		12,662
	Many	9,548
	Zwolle	5,083
St. Bernard Parish		41,279
St. Charles Parish		43,081
St. Helena Parish		1,633
	Greensburg	4,571
	Montpelier	0
St. James Parish		20,249
	Gramercy	3,853
	Lutcher	1,105
St. John the Baptist Parish		37,210

Distribution of Local Taxes Collected		
Parish	Municipality	Total
St. Landry Parish		14,644
	Arnaudville	4,414
	Cankton	505
	Eunice	22,578
	Grand Coteau	1,731
	Krotz Springs	3,439
	Leonville	1,790
	Melville	1,029
	Opelousas	37,833
	Palmetto	395
	Port Barre	5,863
	Sunset	5,065
	Washington	2,006
St. Martin Parish		25,184
	Breaux Bridge	21,370
	Henderson	847
	Parks	670
	St. Martinville	12,436
St. Mary Parish		21,728
	Baldwin	3,015
	Berwick	2,045
	Franklin	5,580
	Morgan City	18,311
	Patterson	4,709
St. Tammany Parish		19,918
	Abita Springs	6,813
	Covington	55,251
	Folsom	7,225
	Madisonville	3,958
	Mandeville	29,368
	Pearl River	8,144
	Slidell	75,405
	Sun	275
Tangipahoa Parish		7,686
	Amite	13,488
	Hammond	44,293
	Independence	5,701
	Kentwood	8,221
	Ponchatoula	26,932
	Roseland	2,748
	Tangipahoa	8,153
	Tickfaw	5,624

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2020

<b>Distribution of Local Taxes Collected</b>		
<b>Parish</b>	<b>Municipality</b>	<b>Total</b>
Tensas Parish		1,521
	Newellton	1,552
	St. Joseph	1,014
	Waterproof	642
Terrebonne Parish		70,632
	Houma	50,296
Union Parish		11,263
	Bernice	717
	Farmerville	6,277
	Marion	1,291
Vermilion Parish		7,917
	Abbeville	23,941
	Erath	4,592
	Gueydan	2,110
	Kaplan	9,377
	Maurice	4,007
Vernon Parish		7,723
	Leesville	19,362
	New Llano	2,258
Washington Parish		2,252
	Bogalusa	16,100
	Franklinton	14,035
	Varnado	1,804
Webster Parish		20,501
	Cotton Valley	670
	Cullen	1,611
	Dixie Inn	683
	Minden	6,064
	Springhill	5,690
West Baton Rouge Parish		12,424
	Addis	3,096
	Brusly	1,341
	Port Allen	13,616
West Carroll Parish [no levy]		0
West Feliciana Parish		2,274
	St. Francisville	8,587
Winn Parish		8,682
	Winnfield	2,693
<b>Total</b>		<b>\$ 4,354,298</b>

# Distribution of Local Taxes Collected

## Prepaid 911 Charge

For Fiscal Year Ending June 30, 2020

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 146,838	Madison Parish	26,938
Allen Parish	60,649	Morehouse Parish	61,567
Ascension Parish	284,705	Natchitoches Parish	91,957
Assumption Parish	53,392	Orleans Parish	897,314
Avoyelles Parish	96,630	Ouachita Parish	364,898
Beauregard Parish	87,175	Plaquemines Parish	55,151
Bienville Parish	32,081	Pointe Coupee Parish	52,390
Bossier Parish	294,863	Rapides Parish	309,393
Caddo Parish	581,518	Red River Parish	20,405
Calcasieu Parish	474,351	Richland Parish	48,064
Caldwell Parish	23,656	Sabine Parish	56,953
Cameron Parish	16,405	St. Bernard Parish	104,204
Catahoula Parish	23,188	St. Charles Parish	125,002
Claiborne Parish	38,435	St. Helena Parish	24,817
Concordia Parish	47,015	St. James Parish	50,372
DeSoto Parish	64,433	St. John the Baptist Parish	103,724
East Baton Rouge Parish	1,042,414	St. Landry Parish	196,099
East Carroll Parish	17,062	St. Martin Parish	125,966
East Feliciana Parish	46,216	St. Mary Parish	120,551
Evangeline Parish	79,408	St. Tammany Parish	596,272
Franklin Parish	48,025	Tangipahoa Parish	309,015
Grant Parish	53,070	Tensas Parish	11,012
Iberia Parish	169,113	Terrebonne Parish	263,055
Iberville Parish	77,773	Union Parish	53,038
Jackson Parish	37,825	Vermilion Parish	140,435
Jefferson Parish	1,025,668	Vernon Parish	117,574
Jefferson Davis Parish	74,699	Washington Parish	110,508
Lafayette Parish	561,859	Webster Parish	93,158
Lafourche Parish	230,999	West Baton Rouge Parish	60,966
LaSalle Parish	35,263	West Carroll Parish	26,334
Lincoln Parish	111,352	West Feliciana Parish	36,659
Livingston Parish	323,371	Winn Parish	34,113
		<b>TOTAL</b>	<b>\$ 10,947,355</b>

## Donations of Refunds

For Fiscal Year Ending June 30, 2020

<b>Donation of Refunds on Individual Income Tax Returns</b>	<b>Total</b>
Affiliated Blind of Louisiana, Inc.	\$ 196
American Red Cross	22,395
American Rose Society	489
Bastion Community of Resilience	20
Children's Therapeutic Services at the Emerge Center, Inc.	8,849
Coastal Protection & Restoration Fund	40,310
Decorative Lighting on the Crescent City Connection	34
Dreams Come True	20
Friends of Palmetto Island State Park	2,350
Louisiana Association for the Blind	37
Louisiana Association of United Way	10,903
Louisiana Bicentennial & Battle of New Orleans Bicentennial Commissions	1
Louisiana Cancer and Lung Trust Fund	22,689
Louisiana Center for the Blind	276
Louisiana Coalition Against Domestic Violence	30,014
Louisiana Food Bank Association	60,060
Louisiana Horse Rescue Association	5,640
Louisiana National Guard Honor Guard for Military Funerals	17,850
Louisiana Naval War Memorial Commission	2,747
Louisiana Pet Overpopulation Advisory Council	7,428
Louisiana State Troopers Charities, Inc.	13,745
Louisiana Youth Leadership Seminar Corporation	104
Make a Wish Foundation	20,484
Military Family Assistance Fund <sup>1</sup>	72,258
National Multiple Sclerosis Society Fund	4
SNAP Fraud & Abuse Detection & Prevention Fund	34
The Extra Mile, Southeast Louisiana, Inc.	422
Wildlife Habitat & Natural Heritage Trust Fund	20,393
<b>TOTAL</b>	<b>\$ 359,752</b>

<sup>1</sup>Includes refunds donated from individual income and corporation income taxes and the donation of vendor's compensation from sales tax.

## Offers in Compromise

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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 collectability 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.

For Fiscal Year Ending June 30, 2020

Name	Type of Tax	Tax Period (s)	Amount Abated/ Compromised	Amount Paid in Compromise
Alexandria Transmissions, LLC	Sales and Withholding	06/2014 08/2014 - 12/2014 05/2015 - 06/2016	\$ 33,972.93	\$ 29,448.32

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## **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. Act 13 of the 2016 First Extraordinary Legislative Session increased the tax levied on beverages of high and low alcoholic content effective April 1, 2016.

The tax levies prior to April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages – \$10 per 31-gallon barrel; Sparkling Wine - 42¢ per liter; Liquor - 66¢ 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; Still Wine (alcoholic content over 24%) - 42¢ per liter.

The tax levies after April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) - 35¢ per liter; Still Wine (alcoholic content over 24%) - 55¢ per liter.

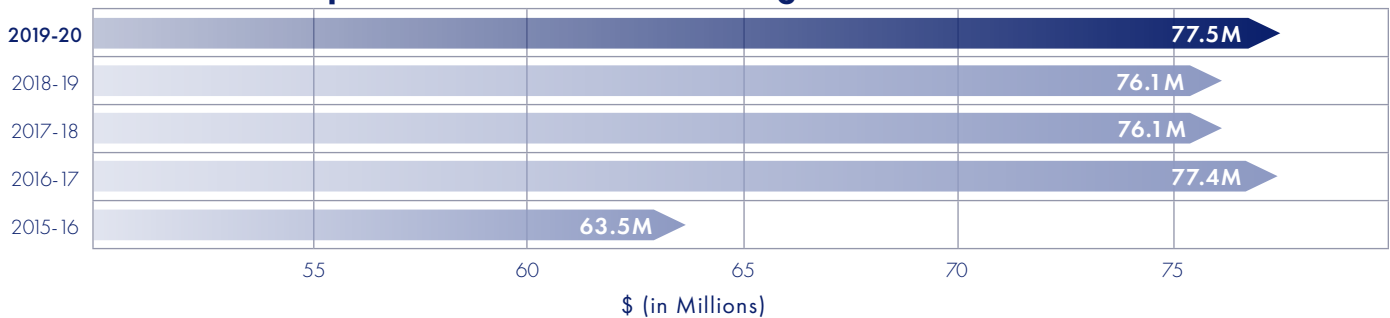
### Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	Percent Change
2019-20	\$38,609,065	\$38,853,122	\$77,462,187	1.82%
2018-19	\$38,393,666	\$37,683,656	\$76,077,322	-0.005% <sup>1</sup>
2017-18	\$39,311,381	\$36,769,825	\$76,081,206	-1.66%
2016-17	\$40,929,683	\$36,438,604	\$77,368,287	21.82%
2015-16 <sup>2</sup>	\$35,944,649	\$27,564,312	\$63,508,961	10.31%

<sup>1</sup>Rounding resulted in doubling percent change, therefore including additional decimal place.

<sup>2</sup>Alcoholic beverage tax rate increased effective April 1, 2016.

### Five-Year Comparison of Alcoholic Beverage Tax Collections





## Low Alcoholic Beverage Tax

Beer Tax Reported

For Fiscal Year 2020

Period	State Barrels	Net State Tax Due	P&M <sup>1</sup> Barrels	Net P&M <sup>1</sup> Tax Due	Total Tax Due Before Adjustments <sup>2</sup>
1st Quarter	855,754	\$ 10,049,957	803,295	\$ 1,180,944	\$ 11,230,901
2nd Quarter	785,171	9,317,540	730,265	1,073,490	10,391,030
3rd Quarter	760,079	8,982,629	700,702	1,030,176	10,012,805
4th Quarter	853,804	10,101,630	798,243	1,173,417	11,275,047
<b>TOTALS</b>	<b>3,254,808</b>	<b>\$ 38,451,756</b>	<b>3,032,505</b>	<b>\$ 4,458,027</b>	<b>\$ 42,909,783</b>

For Fiscal Year 2019<sup>3</sup>

Period	State Barrels	Net State Tax Due	P&M <sup>1</sup> Barrels	Net P&M <sup>1</sup> Tax Due	Total Tax Due Before Adjustments <sup>2</sup>
1st Quarter	870,029	\$ 10,308,033	814,858	\$ 1,197,842	\$ 11,505,875
2nd Quarter	791,174	9,385,081	722,365	1,062,072	10,447,153
3rd Quarter	750,909	8,858,410	683,429	1,004,741	9,863,151
4th Quarter	890,557	10,446,886	804,993	1,183,564	11,630,450
<b>TOTALS</b>	<b>3,302,669</b>	<b>\$ 38,998,410</b>	<b>3,025,645</b>	<b>\$ 4,448,219</b>	<b>\$ 43,446,629</b>

<sup>1</sup> Parish & Municipality

<sup>2</sup> This amount is the net tax due after discounts, but before any refunds and other adjustments.

<sup>3</sup> FY 19 data has been restated to match the presentation of FY 20 based on amounts reported.

## High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2020

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,795,569	703,813	629,242	7,458,645
2nd Quarter	9,325,618	950,451	858,952	7,920,397
3rd Quarter	9,844,583	1,139,646	954,061	8,233,480
4th Quarter	9,237,603	606,832	710,628	8,236,461
<b>TOTALS</b>	<b>37,203,373</b>	<b>3,400,742</b>	<b>3,152,883</b>	<b>31,848,983</b>
<b>TAX PER LITER</b>	<b>\$ 0.80</b>	<b>\$ 0.55</b>	<b>\$ 0.35</b>	<b>\$ 0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$ 29,762,698</b>	<b>\$ 1,870,408</b>	<b>\$ 1,103,509</b>	<b>\$ 6,369,797</b>

<sup>1</sup> This amount is the gross tax due before discounts, refunds, and other adjustments.

For Fiscal Year 2019

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,722,849	683,211	580,903	7,737,181
2nd Quarter	8,877,221	886,880	720,155	8,086,932
3rd Quarter	9,504,841	1,025,958	783,034	8,182,497
4th Quarter	9,392,062	856,984	701,610	7,993,589
<b>TOTALS</b>	<b>36,496,973</b>	<b>3,453,033</b>	<b>2,785,702</b>	<b>32,000,199</b>
<b>TAX PER LITER</b>	<b>\$ 0.80</b>	<b>\$ 0.55</b>	<b>\$ 0.35</b>	<b>\$ 0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$ 29,197,578</b>	<b>\$ 1,899,168</b>	<b>\$ 974,996</b>	<b>\$ 6,400,040</b>

<sup>1</sup> This amount is the gross 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.

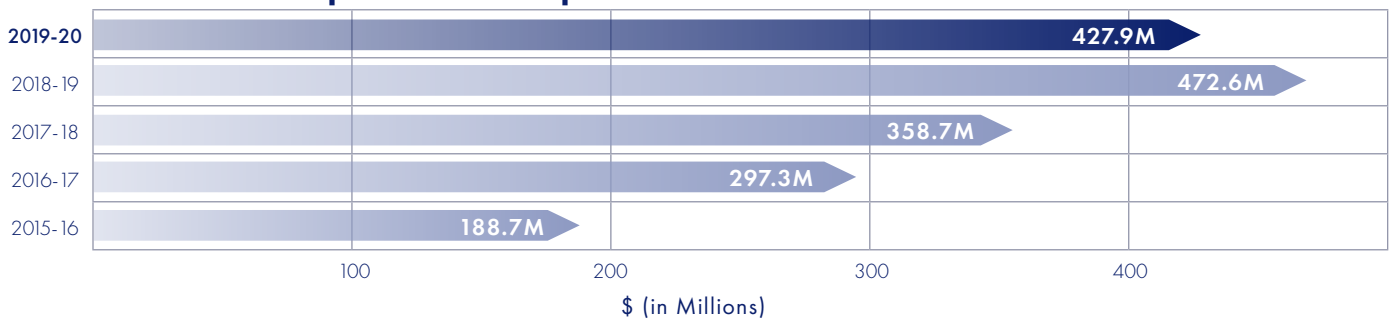
Corporations are taxed on net income computed at the following rates:

- 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	Percent Change
2019-20	\$427,855,828	-9.47%
2018-19	\$472,605,188	31.76%
2017-18	\$358,688,119	20.65%
2016-17	\$297,306,285	57.55%
2015-16	\$188,702,410	-45.00%

### Five-Year Comparison of Corporation Income Tax Collections



# Corporation Franchise Tax

## 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 tax is levied, as of the 2017 franchise tax period, on any corporation or entity taxed as a corporation for federal income tax purposes 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. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

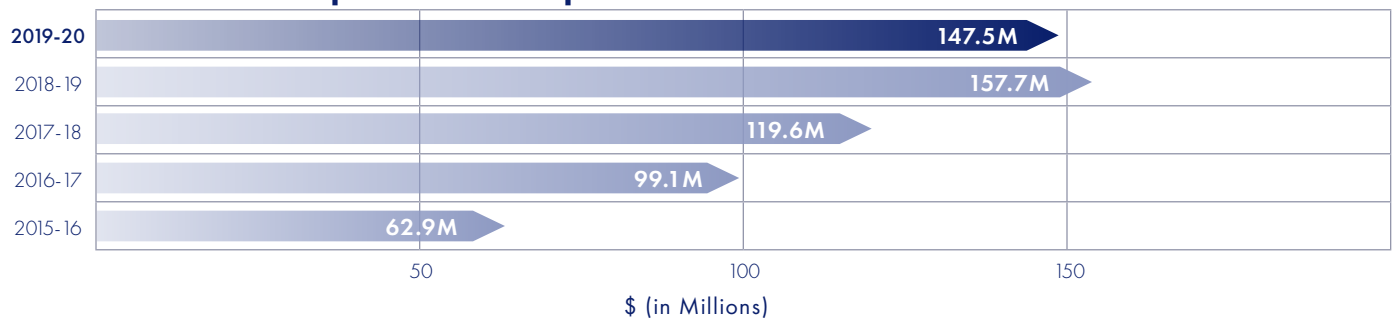
The corporation franchise tax rate is as follows:

- \$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	Percent Change
2019-20	\$147,547,422	-6.41%
2018-19	\$157,659,848	31.86%
2017-18	\$119,562,704	20.63%
2016-17	\$99,118,891	57.58%
2015-16	\$62,900,803	-44.53%

### Five-Year Comparison of Corporation Franchise Tax Collections



## Corporation Income Tax

### Liability by Taxable Income Bracket

Received During Fiscal Year 2020

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability <sup>1</sup>	Percent of Total Liability
less than 0	19,193	15.25%	\$(32,170,226,059)	\$ 0	0.00%
0	80,128	63.67%	0	0	0.00%
1 - 25,000	15,397	12.23%	100,516,652	4,007,913	0.38%
25,001 - 50,000	2,714	2.16%	96,963,729	4,168,067	0.40%
50,001 - 100,000	2,369	1.88%	169,089,666	8,374,948	0.80%
100,001 - 500,000	3,635	2.89%	822,950,188	53,224,743	5.11%
500,001 - 1,000,000	939	0.75%	669,483,222	49,992,024	4.80%
1,000,001 - 2,000,000	640	0.51%	894,577,347	68,931,454	6.62%
2,000,001 - 10,000,000	642	0.51%	2,779,888,196	218,361,555	20.96%
> 10,000,000	193	0.15%	7,944,064,748	634,816,749	60.93%
<b>TOTALS</b>	<b>125,850</b>	<b>100%</b>	<b>\$(18,692,692,311)</b>	<b>\$1,041,877,453</b>	<b>100%</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments.

## Corporation Franchise Tax

### Liability by Taxable Base

Received During Fiscal Year 2020

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability <sup>1</sup>	Percent of Total Liability
less than 0	17,772	14.12%	\$(19,754,282,292)	\$ 1,368,346	0.21%
0	45,489	36.15%	0	156,561	0.02%
1 - 25,000	19,517	15.51%	153,201,337	280,676	0.04%
25,001 - 100,000	13,532	10.75%	749,740,444	1,010,848	0.16%
100,001 - 500,000	15,243	12.11%	3,581,383,914	5,255,506	0.82%
500,001 - 1,000,000	4,467	3.55%	3,153,558,452	6,441,728	1.01%
1,000,001 - 10,000,000	7,502	5.96%	23,269,070,421	54,762,061	8.56%
10,000,001 - 50,000,000	1,669	1.33%	36,219,134,080	94,661,846	14.79%
50,000,001 - 100,000,000	309	0.25%	21,999,186,455	57,521,067	8.99%
100,000,001 - 500,000,000	270	0.20%	56,828,825,977	152,408,592	23.81%
500,000,001 - 1,000,000,000	45	0.04%	30,128,347,309	85,381,060	13.34%
> 1,000,000,000	35	0.03%	60,261,656,836	180,769,227	28.25%
<b>TOTALS</b>	<b>125,850</b>	<b>100%</b>	<b>\$ 216,589,822,933</b>	<b>\$ 640,017,518</b>	<b>100%</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments.

# Corporation Income & Franchise Tax

## Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2020

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 15,060	\$ 140,375
Angel Investor <sup>2</sup>	0	Negligible
Apprenticeship <sup>2</sup>	21,818	Negligible
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	N/A
Brownfields Investor	0	N/A
Cane River Heritage	0	0
Cash Donations to the Dedicated Research Fund	0	N/A
Certain Refunds Issued by Utilities	0	N/A
Contributions to Educational Institutions	732,078	N/A
Conversion of Vehicle to Alternative Fuel <sup>1,2</sup>	Negligible	N/A
Debt Issuance Cost	0	0
Donations of Materials, Equipment, etc.	0	0
Donations to Assist Qualified Playground	0	0
Donations to Public Elementary or Secondary Schools	0	0
Donations to School Tuition Organizations	2,222,529	N/A
Employing 1st Time Nonviolent Offenders	0	N/A
Employing of the Previously Unemployed	0	0
Enterprise Zone	1,307,862	1,316,266
Exemption for Manufacturing Establishments	0	0
Hiring Eligible Re-Entrants	0	N/A
Industrial Tax Equalization	1,534,048	192,692
Insurance Company Premium Tax	74,962,577	N/A
Inventory Tax/Ad Valorem Tax <sup>1</sup>	26,055,567	72,658,478
LA Community Economic Development	0	0
LA Community Development Financial Institution	0	0
Louisiana Basic-Skills Training	0	0
Louisiana Capital Company	0	0
Motion Picture Infrastructure and Investment	7,533,916	N/A
Neighborhood Assistance	0	N/A
New Jobs	87,426	N/A
New Markets <sup>2</sup>	Negligible	Negligible
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Purchase of Qualified Recycling Equipment	0	10,297
Rehabilitation of Historic Structures	40,393,695	11,713,182
Research and Development <sup>1</sup>	639,044	1,257,153
Sound Recording	0	N/A
<b>TOTALS</b>	<b>\$155,505,620</b>	<b>\$87,288,443</b>

<sup>1</sup>Credits are reported as both refundable and nonrefundable due to statutory changes. See next page for refundable amounts.

<sup>2</sup>Credit amount is negligible, no re than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

## Corporation Income & Franchise Tax

### Refundable Credits Claimed on Returns

Received During Fiscal Year 2020

Credit	Amount Claimed Against Corporation Income Tax <sup>1</sup>	Amount Claimed Against Corporation Franchise Tax <sup>1</sup>
Ad Valorem for Natural Gas	\$ 2,927,880	\$ 5,810,520
Ad Valorem for Offshore Vessels	19,437,327	18,414,722
Ad Valorem Tax Paid by Certain Telephone Companies	7,268,854	3,294,573
Conversion of Vehicle to Alternative Fuel	914,701	0
Digital Interactive Media and Software	25,876,513	N/A
Inventory Tax/Ad Valorem Tax	114,419,543	53,631,982
LA Citizens Property Insurance Corp. Assessment	233,218	N/A
Mentor-Protégé	0	0
Milk Producers	50,400	0
Musical & Theatrical Productions	2,083,410	N/A
Prison Industry Enhancement Contractors	0	0
Research and Development	93,463	0
Retention and Modernization	342,340	1,879,660
School Readiness Business Supported Child Care <sup>2</sup>	180,525	Negligible
School Readiness Child Care Provider	2,311,922	470,220
School Readiness Fees & Grants	288,892	102,620
Solar Energy System-Leased	0	0
Technology Commercialization	0	0
Urban Revitalization	0	0
<b>TOTAL</b>	<b>\$176,428,988</b>	<b>\$83,604,297</b>

<sup>1</sup>Amounts are separately reported beginning with the 2015 return.

<sup>2</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

## Corporation Income Tax

### S Corporation Exclusion by Net Income Bracket

#### S Corporation Exclusion for Returns Received During Fiscal Year 2020

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	S Corporation Exclusion	Percent of S Corporation Exclusion	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	14,775	11.74%	\$(1,402,393,476)	\$(1,324,979,327)	-19.34%	\$(77,415,467)	\$ 0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	12,586	10.00%	125,867,298	125,108,676	1.83%	685,084	27,415
25,001 - 50,000	6,175	4.91%	225,050,205	224,147,774	3.27%	808,051	33,271
50,001 - 100,000	6,564	5.22%	470,345,935	468,364,231	6.84%	1,748,979	78,280
100,001 - 500,000	9,301	7.39%	1,986,947,119	1,979,063,643	28.89%	7,176,784	397,483
500,001 - 1,000,000	1,397	1.11%	969,912,396	964,544,361	14.08%	4,012,057	269,121
1,000,001 - 2,000,000	668	0.53%	925,436,594	919,652,118	13.43%	5,675,637	410,005
2,000,001 - 10,000,000	432	0.34%	1,585,134,087	1,559,069,964	22.76%	23,749,505	1,870,873
> 10,000,000	70	0.05%	1,934,432,785	1,934,417,246	28.24%	15,539	622
<b>TOTALS</b>	<b>51,968</b>	<b>41.29%</b>	<b>\$6,820,732,943</b>	<b>\$6,849,388,686</b>	<b>100%</b>	<b>\$(33,543,831)</b>	<b>\$3,087,070</b>

#### No S Corporation Exclusion for Returns Received During Fiscal Year 2020

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	18,800	14.94%	\$(31,661,156,869)	\$(31,831,836,655)	\$ 0
0 <sup>2</sup>	28,992	23.04%	0	0	0
1 - 25,000	13,359	10.62%	96,341,551	63,668,163	2,829,528
25,001 - 50,000	2,951	2.34%	106,331,047	78,462,726	3,291,714
50,001 - 100,000	2,723	2.16%	195,049,701	142,652,356	6,793,004
100,001 - 500,000	4,135	3.29%	947,529,699	715,687,033	44,610,882
500,001 - 1,000,000	1,076	0.85%	763,360,086	587,599,450	43,009,369
1,000,001 - 2,000,000	774	0.62%	1,088,642,730	752,960,911	63,632,560
2,000,001 - 10,000,000	788	0.63%	3,401,583,068	2,526,311,614	197,552,279
> 10,000,000	284	0.22%	12,173,232,786	8,476,356,742	677,071,047
<b>TOTALS</b>	<b>73,882</b>	<b>58.71%</b>	<b>\$(12,889,086,201)</b>	<b>\$(18,488,137,660)</b>	<b>\$1,038,790,383</b>
<b>GRAND TOTALS</b>	<b>125,850</b>	<b>100%</b>	<b>\$(6,068,353,258)</b>	<b>\$(18,521,681,491)</b>	<b>\$1,041,877,453</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments. Shareholders utilizing the exclusion pay the income tax on the individual income tax return. LDR does not have the data to calculate the tax paid by the shareholders.

<sup>2</sup>The Net Income Bracket of 0 could contain some S Corporations if their net income is 0.

# Corporation Income Tax

## Net Operating Loss Deduction by Net Income Bracket

### Net Operating Loss (NOL) Available for Use for Returns Received During Fiscal Year 2020<sup>1</sup>

Net Income Bracket	Number of Returns	Percent of Returns *	Net Income	NOL Available to Use	NOL Utilized	Estimated NOL Available for Next Year	Percent of Estimated NOL
less than 0	7,698	37.77%	\$(16,974,191,447)	\$64,423,052,071	\$ 0	\$64,423,052,071	67.73%
0	2,082	10.22%	0	6,001,661,217	0	6,001,661,217	6.31%
1 - 25,000	5,420	26.59%	39,844,587	968,585,251	18,804,273	949,780,978	1.00%
25,001 - 50,000	1,237	6.07%	44,883,158	336,024,563	19,816,367	316,208,196	0.33%
50,001 - 100,000	1,207	5.92%	86,470,285	1,286,692,105	37,361,055	1,249,331,050	1.31%
100,001 - 500,000	1,641	8.05%	373,505,284	1,965,593,038	152,901,408	1,812,691,630	1.91%
500,001 - 1,000,000	399	1.96%	283,562,394	1,191,193,887	115,254,766	1,075,939,121	1.13%
1,000,001 - 2,000,000	256	1.26%	360,891,490	1,502,978,289	148,534,710	1,354,443,579	1.42%
2,000,001 - 10,000,000	318	1.56%	1,388,240,832	5,941,627,748	567,550,568	5,374,077,180	5.65%
> 10,000,000	123	0.60%	5,658,979,580	15,069,610,226	2,509,863,905	12,559,746,321	13.21%
<b>TOTALS</b>	<b>20,381</b>	<b>100%</b>	<b>\$(8,737,813,837)</b>	<b>\$98,687,018,395</b>	<b>\$3,570,087,052</b>	<b>\$95,116,931,343</b>	<b>100%</b>

### Net Operating Loss Deducted for Returns Received During Fiscal Year 2020<sup>1</sup>

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	NOL Utilized	Estimated NOL Available for Next Year	Taxable Income	Income Tax Liability <sup>2</sup>
1 - 25,000	4,943	3.97%	\$ 35,974,763	\$ 18,804,273	\$ 928,779,078	\$ 14,184,540	\$ 621,264
25,001 - 50,000	1,092	0.88%	39,711,822	19,816,367	297,286,167	17,859,066	732,954
50,001 - 100,000	1,066	0.85%	76,282,973	37,361,055	591,602,799	35,376,612	1,579,765
100,001 - 500,000	1,458	1.17%	336,016,994	152,901,408	1,784,833,167	165,047,329	9,636,273
500,001 - 1,000,000	380	0.30%	270,655,613	115,254,766	1,041,374,704	141,782,278	9,960,686
1,000,001 - 2,000,000	243	0.19%	341,513,600	148,534,710	1,349,707,618	171,095,754	12,764,386
2,000,001 - 10,000,000	311	0.25%	1,354,774,542	567,550,568	5,357,737,004	724,512,577	56,611,194
> 10,000,000	119	0.10%	5,480,945,771	2,509,863,905	12,544,192,058	2,772,673,246	221,382,616
<b>TOTALS</b>	<b>9,612</b>	<b>7.71%</b>	<b>\$7,935,876,078</b>	<b>\$3,570,087,052</b>	<b>\$23,895,512,595</b>	<b>\$4,042,531,402</b>	<b>\$313,289,138</b>

### No Net Operating Loss Deducted for Returns Received During Fiscal Year 2020<sup>1</sup>

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>2</sup>
less than 0	33,302	26.75%	\$(27,544,218,517)	\$(26,222,964,149)	\$ 0
0	28,298	22.73%	0	0	0
1 - 25,000	20,858	16.76%	185,107,920	55,717,562	2,215,591
25,001 - 50,000	7,999	6.43%	290,319,835	60,923,985	2,571,204
50,001 - 100,000	8,150	6.55%	583,992,626	107,790,571	5,224,610
100,001 - 500,000	11,908	9.57%	2,580,312,401	547,152,082	34,667,185
500,001 - 1,000,000	2,075	1.67%	1,450,254,331	443,950,890	32,879,064
1,000,001 - 2,000,000	1,179	0.95%	1,640,706,882	649,127,551	49,709,956
2,000,001 - 10,000,000	881	0.71%	3,482,950,659	1,726,137,729	134,953,521
> 10,000,000	217	0.17%	8,167,893,771	5,425,218,192	433,466,836
<b>TOTALS</b>	<b>114,867</b>	<b>92.29%</b>	<b>\$(9,162,680,092)</b>	<b>\$(17,206,945,587)</b>	<b>\$ 695,687,967</b>
<b>GRAND TOTAL</b>	<b>124,479</b>	<b>100%</b>	<b>\$(1,226,804,014)</b>	<b>\$(13,164,414,185)</b>	<b>\$1,008,977,105</b>

<sup>1</sup>Information for years prior to 2015 is not available to report.

<sup>2</sup>This amount is the tax due on the return before any credits or prepayments.



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.

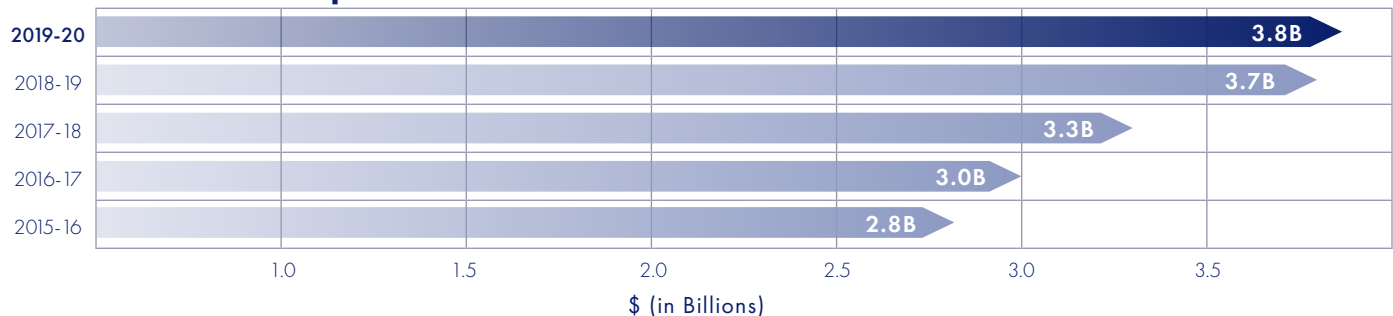
**A qualified widow(er) or married persons filing jointly:**

- 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	Percent Change
2019-20	\$3,797,787,489	2.14%
2018-19	\$3,718,127,354	13.80%
2017-18	\$3,267,344,469	9.02%
2016-17	\$2,997,023,651	6.93%
2015-16	\$2,802,889,352	-3.32%

### Five-Year Comparison of Individual Tax Collections



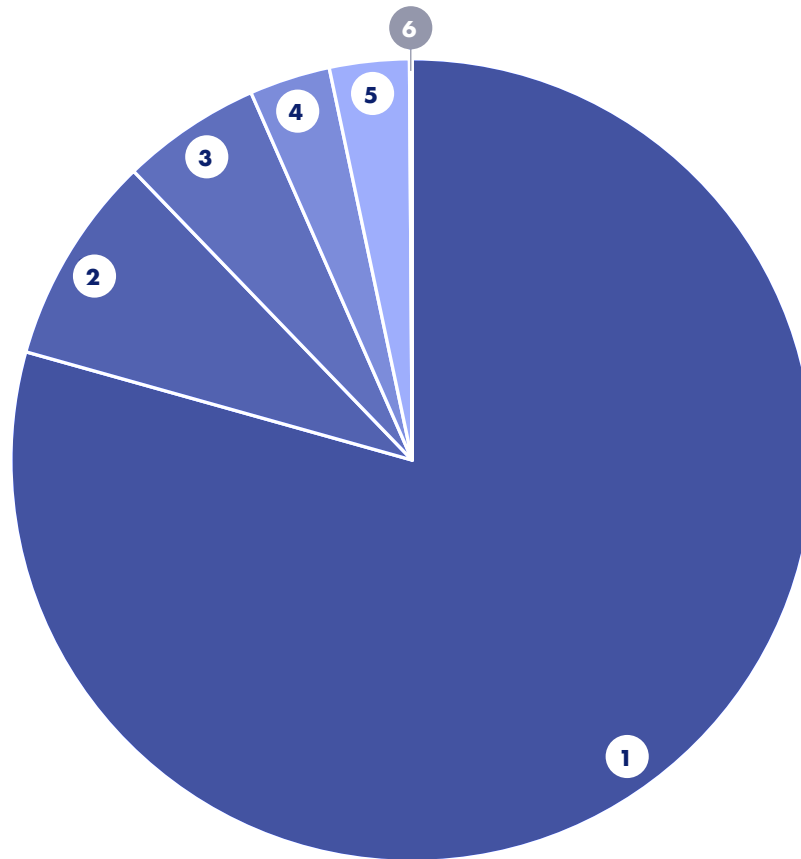
# Individual Income Tax

## Payments and Credits Reported on Returns

Received During Fiscal Year 2020

Payments/Credit Reported	Amount	Percent of Total
<b>1</b> Withholding Reported	\$3,044,583,418	79.35%
<b>2</b> Declaration Payments	323,723,841	8.44%
<b>3</b> Payments Made with Return <sup>1</sup>	216,126,663	5.63%
<b>4</b> Payments with Extensions	124,994,554	3.26%
<b>5</b> Credits Carried Forward	123,269,589	3.21%
<b>6</b> Payments Made with Composite Partnership Returns	4,096,767	0.11%
<b>TOTAL</b>	<b>\$3,836,794,832</b>	<b>100%</b>

<sup>1</sup>Payments 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

Received During Fiscal Year 2020

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 0
Ad Valorem Tax on Offshore Vessels	4,350,918
Ad Valorem Tax Paid by Certain Telephone Companies	0
Amts Paid-Military Hunting & Fishing License	99,255
Child Care Expenses <sup>2</sup>	8,841,740
Conversion of Vehicle to Alternative Fuel <sup>1</sup>	58,004
Digital Interactive Media & Software <sup>1</sup>	1,218,482
Earned Income Tax	67,866,568
Inventory Tax/Ad Valorem Tax <sup>1</sup>	22,069,417
LA Citizens Property Insurance Corporation Assessment	4,067,366
Mentor-Protégé	0
Milk Producers	570,508
Musical & Theatrical Productions	303,360

Refundable Credits	Amount Claimed
Prison Industry Enhancement Contractors	0
Rehabilitation of Residential or Mixed-Use Property	326,790
Research & Development <sup>1</sup>	0
Retention & Modernization	300,000
School Readiness Business-Supported Child Care	88,519
School Readiness Child Care <sup>2</sup>	1,166,373
School Readiness Child Care Provider	4,220,824
School Readiness Directors & Staff	15,093,126
School Readiness Fees & Grants	1,237,182
Solar Energy System - Leased	0
Technology Commercialization	0
Urban Revitalization	0
<b>TOTAL</b>	<b>\$131,878,432</b>

<sup>1</sup>Credits are both refundable and nonrefundable due to statutory language. See below for nonrefundable amounts.

<sup>2</sup>Credits are both refundable and nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

## Individual Income Tax

### Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2020

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home <sup>1</sup>	Negligible
Ad Valorem Tax on Natural Gas	\$ 0
Angel Investor	2,915,202
Apprenticeship	(21,301)
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	19,614
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Disabilities	2,035,704
Certain Refunds Issued by Utilities	0
Child Care Expenses	4,567,815
Contributions to Educational Institutions	1,440,253
Conversion of Vehicle to Alternative Fuel	613,751
Debt Issuance Costs	0
Digital Interactive Media & Software	29,985
Donations of Materials, Equipment, etc. <sup>1</sup>	Negligible
Donations to Assist Qualified Playgrounds	0
Donation to School Tuition Organization	12,029,213
Education	87,707
Educational Expenses-Law Enforcement Degree <sup>1</sup>	Negligible
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Employment-Related Expense-Disabled Dependents	14,266
Enterprise Zones	2,252,454

Nonrefundable Credits	Amount Claimed
Exemption for Manufacturing Establishments	0
Gasoline & Special Fuels Taxes for Comm. Fisherman <sup>1</sup>	Negligible
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	40,733
Insurance Premium Tax	0
Inventory Tax/ Ad Valorem Tax	4,346,822
LA Community Economic Development	0
LA Community Development Financial Institution	56,274
Living Organ Donation	31,168
Louisiana Basic-Skills Training	0
Louisiana Capital Companies	0
Motion Picture Infrastructure & Investment	2,889,034
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	67,145,535
New Jobs <sup>1</sup>	(Negligible)
New Markets	23,000
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment <sup>1</sup>	Negligible
Purchase of Bulletproof Vest	15,961
Rehabilitation of Historic Structures	78,764,535
Research & Development	3,064,921
School Readiness Child Care	649,632
Small-Town Health Professional	606,487
Sound Recording	0
Special Allowable Credits	665,403
<b>TOTAL</b>	<b>\$184,284,168</b>

<sup>1</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

# Individual Income Tax

## Overview of Returns

### Returns for Prior Year Tax Periods Received During Fiscal Year 2020

Source of Returns	Total
Number of Returns	270,250
Louisiana Income Tax	\$975,038,844
Louisiana Income Tax After Credits <sup>1</sup>	\$824,503,822
Tax Withheld	\$519,833,760

<sup>1</sup>Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

### Number of Returns Received During Fiscal Year 2020

Filing Status	Resident	Non-Resident	Total
Head of Household	408,614	24,628	433,242
Married Filing Jointly	558,309	100,890	659,199
Married Filing Separate	26,967	4,924	31,891
Qualifying Widow(er)	1,101	88	1,189
Single	796,999	89,582	886,581
<b>TOTALS</b>	<b>1,791,990</b>	<b>220,112</b>	<b>2,012,102</b>

### Louisiana Resident Returns Received During Fiscal Year 2020

Source of Returns	Number of Returns	Amount
Federal AGI	1,701,086	\$107,559,899,977
Louisiana AGI	1,678,462	\$100,755,212,712
Excess Itemized Deductions	128,043	\$ 2,743,292,827
Tax Withheld	1,510,586	\$ 2,824,347,585
Estimated Payments	47,420	\$ 299,034,229
Louisiana Income Tax	1,505,259	\$ 3,143,781,088
Nonrefundable Credits	194,875	\$ 176,284,969
Refundable Credits	719,881	\$ 144,306,444

## Individual Income Tax

### Totals by Adjusted Gross Income

#### Total Resident Returns Received During Fiscal Year 2020

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	Percent LA Income Tax	Non Refundable Credits	Refundable Credits	LA Income Tax After Credits	Percent LA Income Tax After Credits
negative/zero	113,529	6%	\$ (7,781)	\$ 0	\$ 0	0%	\$ 456,731	\$ 27,108,267	\$ 0	0%
1 - 10,000	241,648	14%	1,213,741,294	1,112,573,204	4,471,440	0%	459,634	6,642,897	3,596,701	0%
10,000 - 20,000	312,694	17%	4,670,293,964	4,525,931,089	57,567,591	2%	1,008,902	42,194,623	38,161,086	1%
20,000 - 30,000	240,982	13%	5,964,236,128	5,701,046,364	123,107,381	4%	2,746,419	26,184,020	100,820,816	3%
30,000 - 40,000	177,774	10%	6,173,600,356	5,796,969,090	151,028,750	5%	3,081,800	8,739,487	141,069,762	5%
40,000 - 50,000	133,820	8%	5,990,045,664	5,536,762,462	158,872,629	5%	2,055,711	2,740,053	155,120,767	5%
50,000 - 60,000	99,950	6%	5,473,075,226	4,998,212,419	152,586,150	5%	2,053,823	1,193,004	149,951,155	5%
60,000 - 80,000	137,481	8%	9,522,730,742	8,597,079,294	284,708,303	9%	4,090,541	1,746,951	279,662,662	10%
80,000 - 100,000	93,747	5%	8,383,710,423	7,519,058,044	260,610,581	8%	4,412,762	1,749,760	255,255,875	9%
100,000 - 150,000	131,945	7%	15,978,259,133	14,034,861,731	524,385,688	17%	9,244,871	2,349,275	513,483,572	18%
150,000 - 200,000	50,267	3%	8,593,641,476	7,269,716,563	309,352,221	10%	5,858,963	1,526,822	302,567,774	10%
200,000 - 500,000	46,217	3%	13,182,408,413	10,482,777,002	512,336,723	16%	16,952,266	3,586,276	493,142,767	17%
500,000 - 1,000,000	8,045	0%	5,442,263,640	3,882,530,307	212,694,408	7%	19,130,463	2,824,437	192,066,022	7%
> 1,000,000	3,891	0%	10,167,214,034	6,695,783,643	392,059,223	12%	104,732,083	15,720,572	278,960,222	10%
<b>TOTALS</b>	<b>1,791,990</b>	<b>100%</b>	<b>\$100,755,212,712</b>	<b>\$86,153,301,212</b>	<b>\$3,143,781,088</b>	<b>100%</b>	<b>\$176,284,969</b>	<b>\$144,306,444</b>	<b>\$2,903,859,181</b>	<b>100%</b>

## Individual Income Tax

### Averages by Adjusted Gross Income

#### Average Resident Return Received During Fiscal Year 2020

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	Non Refundable Credits	Refundable Credits	LA Income Tax After Credits
negative/zero	113,529	6%	\$ 0	\$ 0	\$ 0	\$ 4	\$ 239	\$ 0
1 - 10,000	241,648	14%	5,023	4,604	19	2	27	15
10,000 - 20,000	312,694	17%	14,936	14,474	184	3	135	122
20,000 - 30,000	240,982	13%	24,750	23,658	511	11	109	418
30,000 - 40,000	177,774	10%	34,727	32,609	850	17	49	794
40,000 - 50,000	133,820	8%	44,762	41,375	1,187	15	20	1,159
50,000 - 60,000	99,950	6%	54,758	50,007	1,527	21	12	1,500
60,000 - 80,000	137,481	8%	69,266	62,533	2,071	30	13	2,034
80,000 - 100,000	93,747	5%	89,429	80,206	2,780	47	19	2,723
100,000 - 150,000	131,945	7%	121,098	106,369	3,974	70	18	3,892
150,000 - 200,000	50,267	3%	170,960	144,622	6,154	117	30	6,019
200,000 - 500,000	46,217	3%	285,229	226,816	11,085	367	78	10,670
500,000 - 1,000,000	8,045	0%	676,478	482,602	26,438	2,378	351	23,874
> 1,000,000	3,891	0%	2,613,008	1,720,839	100,761	26,916	4,040	71,694
<b>TOTALS</b>	<b>1,791,990</b>	<b>100%</b>						

# Individual Income Tax by Parish

Data from Returns Processed

For Fiscal Year 2020 (Includes both Resident and Nonresident Returns)

L <sup>1</sup>	Parish	Number of Returns	Federal AGI	Federal Tax	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
1	Acadia	22,469	\$1,102,382,888	\$ 91,478,056	\$ 30,240,062	\$ 28,841,974	0.93%	\$ 1,284	41
2	Allen	8,160	414,895,708	34,471,342	11,077,493	10,559,010	0.34%	1,294	37
3	Ascension	49,514	3,582,971,786	386,381,843	107,752,989	102,797,371	3.31%	2,076	3
4	Assumption	8,419	472,904,811	42,517,251	13,071,942	12,459,127	0.40%	1,480	24
5	Avoyelles	14,650	656,452,338	50,741,052	16,860,701	15,939,220	0.51%	1,088	53
6	Beauregard	12,652	742,488,347	64,280,919	19,676,418	19,019,181	0.61%	1,503	21
7	Bienville	4,898	217,060,616	16,140,127	5,338,949	5,093,639	0.17%	1,040	57
8	Bossier	46,400	2,765,710,461	271,762,318	72,517,650	68,945,577	2.22%	1,486	23
9	Caddo	95,238	5,352,724,615	637,468,764	149,821,793	133,227,746	4.29%	1,399	29
10	Calcasieu	82,394	5,161,200,222	555,058,626	148,897,045	144,315,763	4.65%	1,752	10
11	Caldwell	3,433	185,402,200	16,249,372	4,905,253	4,313,107	0.14%	1,256	43
12	Cameron	2,690	184,071,309	21,158,937	5,433,143	5,181,074	0.17%	1,926	5
13	Catahoula	3,135	147,025,061	11,742,515	3,793,769	3,467,291	0.11%	1,106	52
14	Claiborne	4,711	222,430,875	17,797,655	5,509,013	5,047,528	0.16%	1,071	54
15	Concordia	6,379	284,111,861	22,626,141	7,228,459	5,898,855	0.19%	925	60
16	DeSoto	11,022	624,333,823	62,988,017	17,120,364	16,428,993	0.53%	1,491	22
17	East Baton Rouge	172,669	12,275,461,323	1,593,228,308	360,917,087	321,317,328	10.35%	1,861	6
18	East Carroll	2,100	78,480,148	6,113,775	1,993,694	1,796,092	0.06%	855	63
19	East Feliciana	7,757	460,595,956	49,192,915	12,247,057	11,724,740	0.38%	1,512	19
20	Evangeline	11,538	573,243,944	49,226,272	15,869,217	15,218,262	0.49%	1,319	34
21	Franklin	7,237	298,563,106	23,047,610	7,662,077	7,002,364	0.23%	968	58
22	Grant	7,361	375,048,589	28,701,824	9,499,853	8,929,325	0.29%	1,213	47
23	Iberia	28,098	1,439,513,658	136,338,816	38,858,871	36,204,496	1.17%	1,289	39
24	Iberville	12,456	672,923,442	62,910,171	18,210,879	17,371,936	0.56%	1,395	30
25	Jackson	5,469	267,154,732	19,486,090	6,679,050	6,314,504	0.20%	1,155	48
26	Jefferson	180,153	10,928,656,985	1,298,101,662	314,841,056	292,668,480	9.43%	1,625	14
27	Jefferson Davis	11,043	557,235,567	48,799,061	15,430,371	14,867,282	0.48%	1,346	32
28	Lafayette	98,095	6,876,660,141	881,020,384	207,976,218	190,509,456	6.14%	1,942	4
29	Lafourche	37,033	1,668,229,314	234,007,135	66,457,159	61,888,761	1.99%	1,671	11
30	LaSalle	4,819	274,413,570	22,785,602	7,632,218	7,094,067	0.23%	1,472	26
31	Lincoln	15,653	935,869,217	107,032,571	25,941,162	23,579,232	0.76%	1,506	20
32	Livingston	53,374	3,169,373,281	291,318,308	89,944,376	86,983,178	2.80%	1,630	13
33	Madison	3,476	123,124,732	8,910,183	3,011,958	2,569,523	0.08%	739	64
34	Morehouse	9,411	388,511,665	29,739,807	9,719,022	8,368,056	0.27%	889	62
35	Natchitoches	13,627	691,789,895	65,675,523	17,688,622	16,642,317	0.54%	1,221	46
36	Orleans	140,590	9,048,581,678	1,326,805,671	283,939,489	252,268,588	8.13%	1,794	8
37	Ouachita	59,290	3,257,591,202	339,785,601	89,923,056	82,599,555	2.66%	1,393	31
38	Plaquemines	8,867	533,382,521	67,605,661	16,440,206	15,880,250	0.51%	1,791	9

<sup>1</sup>Use numbers as a legend for map on pages 44 and 45.

# Individual Income Tax by Parish

Data from Returns Processed

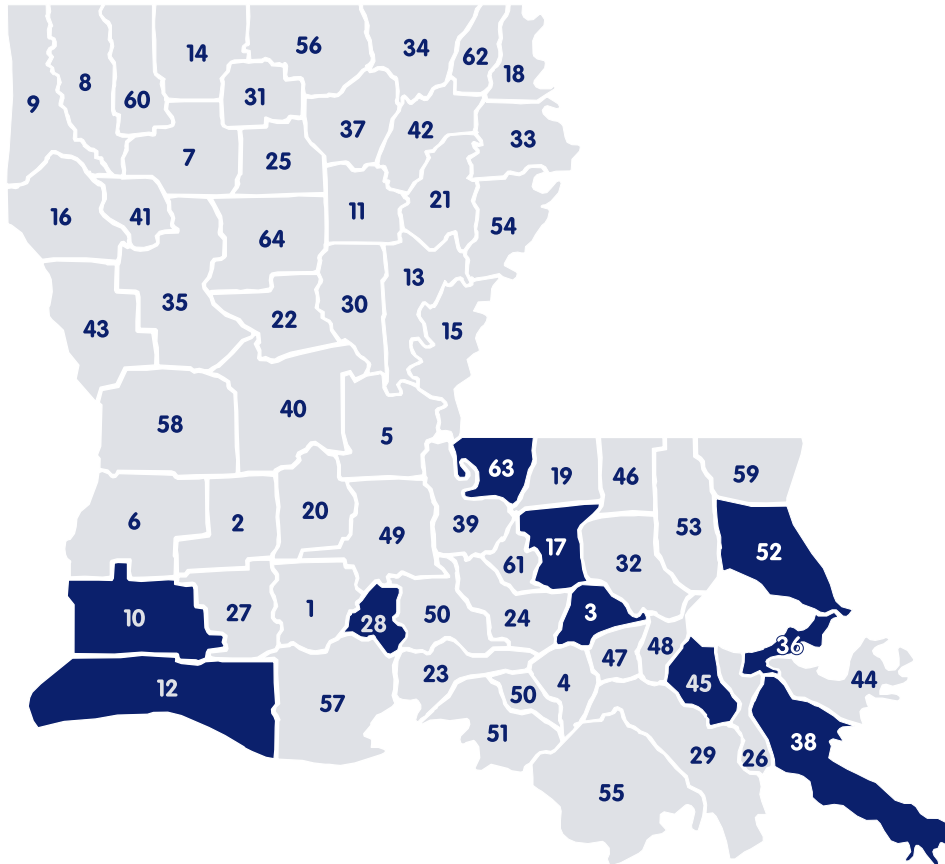
For Fiscal Year 2020 (Includes both Resident and Nonresident Returns)

L <sup>1</sup>	Parish	Number of Returns	Federal AGI	Federal Tax	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
39	Pointe Coupee	8,374	\$ 498,742,950	\$ 56,078,372	\$ 14,118,588	\$ 12,704,281	0.41%	\$ 1,517	18
40	Rapides	49,740	2,742,104,826	271,348,745	73,382,293	69,616,933	2.24%	1,400	28
41	Red River	2,886	179,653,855	27,101,678	4,948,651	4,668,382	0.15%	1,618	15
42	Richland	7,370	359,036,371	33,570,078	9,604,383	8,492,151	0.27%	1,152	49
43	Sabine	8,068	451,522,810	42,765,945	12,442,546	11,835,207	0.38%	1,467	27
44	St. Bernard	16,152	719,398,584	56,001,294	19,393,205	18,415,181	0.59%	1,140	50
45	St. Charles	21,363	1,383,424,088	141,411,279	40,127,190	38,990,959	1.26%	1,825	7
46	St. Helena	5,034	208,816,958	14,955,988	5,109,665	4,672,992	0.15%	928	59
47	St. James	8,790	537,262,421	52,874,011	15,166,518	14,609,933	0.47%	1,662	12
48	St. John the Baptist	17,962	855,527,170	70,800,745	22,970,327	21,946,765	0.71%	1,222	45
49	St. Landry	34,366	1,704,178,521	156,281,530	46,546,803	44,414,587	1.43%	1,292	38
50	St. Martin	21,408	1,057,678,408	89,941,967	29,244,605	28,243,948	0.91%	1,319	35
51	St. Mary	19,865	989,222,274	91,481,585	27,155,178	25,970,967	0.84%	1,307	36
52	St. Tammany	104,228	8,220,653,799	1,074,559,157	246,348,866	224,394,177	7.23%	2,153	2
53	Tangipahoa	48,594	2,511,170,518	240,390,336	68,294,708	62,652,396	2.02%	1,289	40
54	Tensas	1,490	67,359,603	6,349,793	1,716,861	1,556,905	0.05%	1,045	56
55	Terrebonne	43,533	2,509,724,596	260,257,106	73,009,564	69,312,370	2.23%	1,592	17
56	Union	8,154	441,383,113	47,014,474	11,650,873	10,384,875	0.33%	1,274	42
57	Vermilion	22,948	1,248,292,638	113,095,500	35,262,449	33,901,261	1.09%	1,477	25
58	Vernon	14,324	728,075,769	56,438,985	16,829,442	16,039,777	0.52%	1,120	51
59	Washington	15,341	631,813,823	43,398,140	15,062,503	13,998,198	0.45%	912	61
60	Webster	14,425	715,664,062	63,501,490	18,839,602	17,706,575	0.57%	1,227	44
61	West Baton Rouge	10,896	651,815,280	64,776,912	18,667,977	17,529,989	0.56%	1,609	16
62	West Carroll	3,825	185,135,331	14,243,466	4,779,493	4,072,195	0.13%	1,065	55
63	West Feliciana	4,088	342,839,350	45,747,701	9,973,764	8,956,245	0.29%	2,191	1
64	Winn	4,597	242,194,246	25,246,902	6,578,697	6,139,045	0.20%	1,335	33
	Intrastate Totals	1,784,101	107,193,262,951	12,152,329,064	3,087,352,492	2,854,559,542	91.96%	1,600	
	Out-of-State	227,069	102,356,129,013	22,985,236,193	262,094,939	248,145,672	7.99%	1,093	
	Foreign	932	250,003,556	71,304,917	1,435,622	1,416,294	0.05%	1,520	
	<b>TOTAL</b>	<b>2,012,102</b>	<b>\$209,799,395,520</b>	<b>\$35,208,870,174</b>	<b>\$3,350,883,053</b>	<b>\$3,104,121,508</b>	<b>100%</b>	<b>\$1,543</b>	

<sup>1</sup>Use numbers as a legend for the map on pages 44 and 45.

# Individual Income Tax by Parish

## Top 10 Parishes With Highest Average Tax Liability Per Return



For Fiscal Year 2020

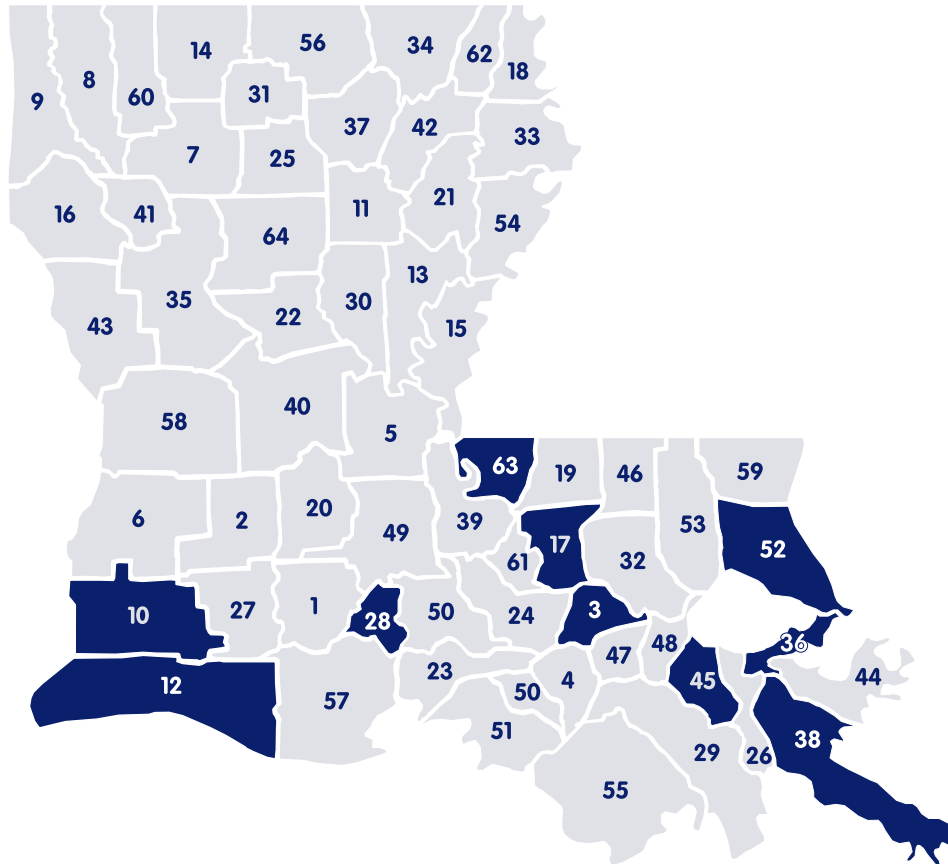
L <sup>1</sup>	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
63	West Feliciana	\$2,440	1	141.04%
52	St. Tammany	\$2,364	2	136.65%
3	Ascension	\$2,176	3	125.78%
28	Lafayette	\$2,120	4	122.54%
17	East Baton Rouge	\$2,090	5	120.81%
12	Cameron	\$2,020	6	116.76%
36	Orleans	\$2,020	7	116.76%
45	St. Charles	\$1,878	8	108.55%
38	Plaquemines	\$1,854	9	107.17%
10	Calcasieu	\$1,807	10	104.45%
<b>PARISH AVERAGE</b>		<b>\$1,730</b>		

<sup>1</sup>Use numbers as a legend for the map above.



## Individual Income Tax by Parish

### Top 10 Parishes With Highest Average Tax Liability After Credits Per Return



For Fiscal Year 2020

L <sup>1</sup>	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
63	West Feliciana	\$2,191	1	136.94%
52	St. Tammany	\$2,153	2	134.56%
3	Ascension	\$2,076	3	129.75%
28	Lafayette	\$1,942	4	121.38%
12	Cameron	\$1,926	5	120.38%
17	East Baton Rouge	\$1,861	6	116.31%
45	St. Charles	\$1,825	7	114.06%
36	Orleans	\$1,794	8	112.13%
38	Plaquemines	\$1,791	9	111.94%
10	Calcasieu	\$1,752	10	109.50%
<b>PARISH AVERAGE</b>		<b>\$1,600</b>		

<sup>1</sup>Use numbers as a legend for the map above.

## Individual Income Tax

### By Adjusted Gross Income Bracket

For Fiscal Year 2020

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax <sup>1</sup>	LA Income Tax After Credits
Less than 0	6,980	\$ (2,058,157,497)	\$ 36,285	\$ 35,467
Equal 0	97,324	0	2,343,372	2,331,844
1 - 25,000	662,262	9,040,303,614	114,667,635	82,602,285
25,001 - 50,000	474,160	17,138,649,537	365,823,098	342,223,819
50,001 - 75,000	260,436	15,991,823,104	371,186,838	364,931,718
75,001 - 100,000	164,284	14,243,177,384	345,798,611	339,132,306
100,001 - 200,000	248,783	33,630,547,806	906,813,005	888,596,118
Over 200,000	97,873	121,813,051,572	1,244,214,209	1,084,267,951
<b>TOTALS</b>	<b>2,012,102</b>	<b>\$209,799,395,520</b>	<b>\$3,350,883,053</b>	<b>\$3,104,121,508</b>

<sup>1</sup>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.

## Individual Income Tax

### Priority of Credits by Adjusted Gross Income Bracket

For Fiscal Year 2020<sup>1</sup>

Federal AGI Range	Number of Returns	Priority 1 Nonrefundable Credits	Priority 2 Refundable Credits	Priority 3 Nonrefundable Credits	Priority 4 Refundable Credits
Less than 0	2,414	\$ 35,952	\$ 7,609,396	\$ 118,395	\$ 252,319
Equal 0	47,109	69,391	11,276,953	56,511	1,360,532
1 - 25,000	331,628	1,916,766	63,853,543	13,853	192,572
25,001 - 50,000	186,535	3,456,613	21,638,223	3,669,962	176,891
50,001 - 75,000	69,352	4,328,224	2,652,403	618,767	180,398
75,001 - 100,000	56,470	5,017,159	1,935,863	362,270	521,958
100,001 - 200,000	109,285	13,844,353	3,314,508	1,456,834	876,170
Over 200,000	51,737	37,689,200	4,955,810	104,172,288	17,112,528
<b>TOTALS</b>	<b>854,530</b>	<b>\$66,357,658</b>	<b>\$117,236,699</b>	<b>\$110,468,880</b>	<b>\$20,673,368</b>

<sup>1</sup>Information for years prior to 2016 is not applicable to this chart.

## Petroleum Products Tax

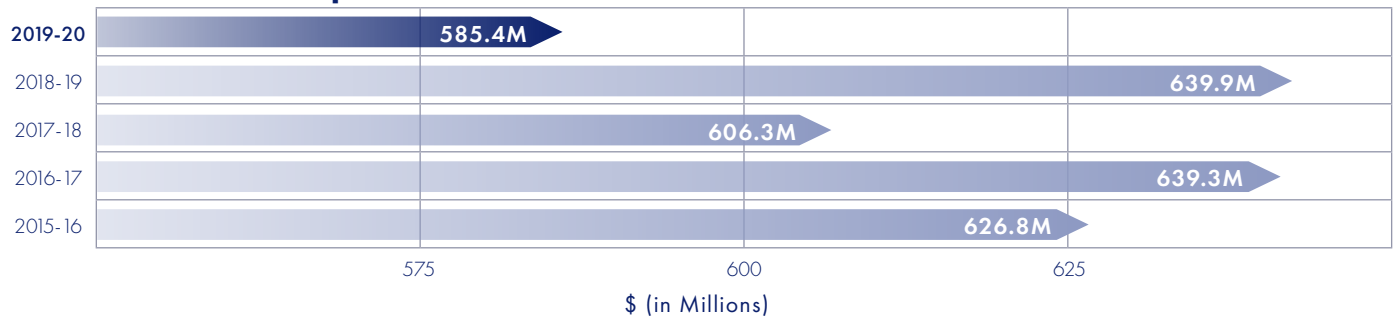
### Cash Collections After Accrual Adjustments

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. Effective January 1, 2016, the tax levied on special fuels (CNG and LNG) is 20¢ per gallon, and LPG is 14.6¢ per gallon.

#### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2019-20	\$585,352,777	-8.52%
2018-19	\$639,873,336	5.54%
2017-18	\$606,257,150	-5.17%
2016-17	\$639,309,589	1.99%
2015-16	\$626,829,970	2.60%

#### Five-Year Comparison of Petroleum Tax Collections



## Petroleum Products Tax

### Gallons Taxed

#### Two-Year Comparison

Resource	FY 2018-19	FY 2019-20	Percent Change
Gross Gallons Taxed:			
Gasoline <sup>1</sup>	2,442,880,763	2,279,923,967	-6.67%
Highway Diesel	764,639,287	717,920,648	-6.11%
<b>TOTALS</b>	<b>3,207,520,050</b>	<b>2,997,844,615</b>	<b>-6.54%</b>
Gallons Refunded	25,615,495	71,256,045	178.18%
Net Gallons Taxed:			
Gasoline <sup>1</sup>	2,420,473,610	2,226,290,830	-8.02%
Highway Diesel	761,430,945	700,297,740	-8.03%
<b>TOTALS</b>	<b>3,181,904,555</b>	<b>2,926,588,570</b>	<b>-8.02%</b>

<sup>1</sup>Includes gasohol.

## Petroleum Products Tax

### Cash Collections After Accrual Adjustments

#### GASOLINE TAX

Fiscal Year	Amount Collected	Percent Change
2019-20	\$442,023,575	-8.57%
2018-19	\$483,431,361	5.58%
2017-18	\$457,894,977	-5.11%
2016-17	\$482,560,720	1.55%
2015-16	\$475,202,402	2.83%

#### SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	Percent Change
2019-20	\$139,203,035	-8.47%
2018-19	\$152,079,463	5.65%
2017-18	\$143,945,933	-5.50%
2016-17	\$152,323,010	3.60%
2015-16	\$147,031,287	1.91%

#### INSPECTION FEE<sup>1</sup>

Fiscal Year	Amount Collected	Percent Change
2019-20	\$4,126,167	-5.42%
2018-19	\$4,362,512	-1.22%
2017-18	\$4,416,240	-0.22%
2016-17	\$4,425,859	-3.71%
2015-16	\$4,596,281	0.82%

<sup>1</sup>Includes both Gasoline and Special Fuels inspection fees.

## Sales Tax Collections

### Cash Collections After Accrual Adjustments

The state sales tax rate decreased from 5% to 4.45% effective July 1, 2018, through June 30, 2025, pursuant to Act 1 of the 2018 Third Extraordinary Session. The 4.45% state sales tax rate is composed of 4.42% 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, several exemptions were partially suspended and subject to a 1% tax rate through March 31, 2016. Beginning April 1, 2016, many sales tax exclusions and exemptions were temporarily suspended at different tax rates through June 30, 2018. After passage of Act 1 of the 2018 Third Extraordinary Session, certain sales tax exclusions and exemptions were operative and in effect beginning July 1, 2018 and were exempt from state sales tax. All other sales tax exclusions and exemptions were not in effect and were subject to state sales tax at the effective rate of 4.45%.

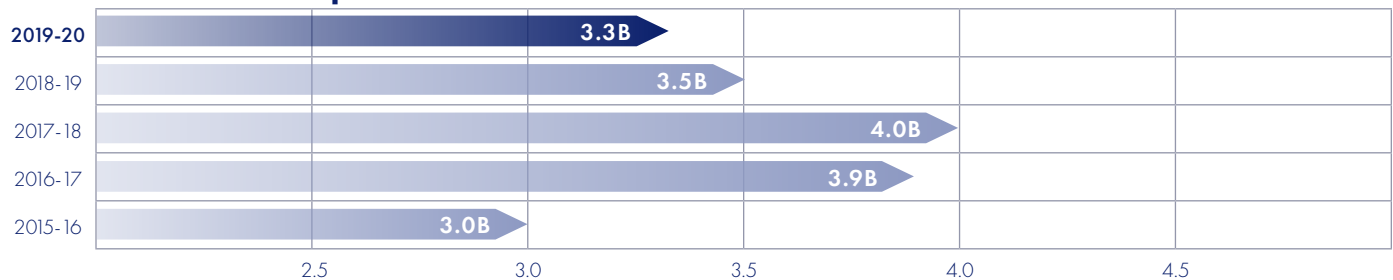
#### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2019-20	\$3,322,086,364	-5.27%
2018-19 <sup>1</sup>	\$3,506,752,891	-11.58%
2017-18	\$3,966,046,879	2.08%
2016-17	\$3,885,072,265	29.29%
2015-16 <sup>2</sup>	\$3,004,866,455	8.45%

<sup>1</sup>State sales tax rate decreased from 5% to 4.45% effective July 1, 2018.

<sup>2</sup>State sales tax rate increased from 4% to 5% effective April 1, 2016.

#### Five-Year Comparison of Sales Tax Collections



\$ (in Billions)

## Sales Tax

### By Amount Due

For Fiscal Year 2020

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
0 - 99	\$ 5,489,149	0.16%	617,483	53.38%
100 - 199	8,389,183	0.25%	57,500	4.97%
200 - 499	33,093,056	0.97%	98,860	8.55%
500 - 999	69,484,680	2.04%	95,769	8.28%
1,000 - 1,999	141,756,274	4.17%	98,841	8.54%
2,000 - 2,999	124,585,984	3.66%	50,742	4.39%
3,000 - 3,999	109,532,861	3.22%	31,654	2.74%
4,000 - 4,999	91,225,041	2.68%	20,417	1.76%
5,000 - 9,999	312,167,591	9.18%	44,812	3.87%
10,000 - 24,999	374,679,452	11.02%	24,790	2.14%
25,000 - 49,999	273,878,873	8.05%	7,964	0.69%
50,000 - 99,999	271,072,096	7.97%	3,896	0.34%
1,000,000 & Over	1,585,950,486	46.63%	4,037	0.35%
<b>TOTALS</b>	<b>\$3,401,304,726</b>	<b>100.00%</b>	<b>1,156,765</b>	<b>100.00%</b>

## Sales Tax

### Gross Sales of Tangible Personal Property by Brackets

For Fiscal Year 2020

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 14,847,616	0.02%	528,740	45.71%
500 - 999	26,268,021	0.03%	36,175	3.13%
1,000 - 1,999	64,436,617	0.08%	44,370	3.83%
2,000 - 2,999	75,980,470	0.10%	30,721	2.66%
3,000 - 3,999	84,243,985	0.11%	24,226	2.09%
4,000 - 4,999	92,825,772	0.12%	20,716	1.79%
5,000 - 9,999	543,033,079	0.71%	74,299	6.42%
10,000 - 24,999	2,075,766,394	2.70%	125,257	10.83%
25,000 - 49,999	3,484,942,319	4.54%	97,335	8.41%
50,000 - 99,999	5,565,793,903	7.25%	78,560	6.79%
100,000 - 249,999	9,217,149,999	12.00%	59,872	5.18%
250,000 - 499,999	6,372,334,548	8.30%	18,514	1.60%
500,000 - 999,999	6,177,722,919	8.04%	8,984	0.78%
1,000,000 & Over	43,001,631,863	56.00%	8,996	0.78%
<b>TOTALS</b>	<b>\$76,796,977,505</b>	<b>100.00%</b>	<b>1,156,765</b>	<b>100.00%</b>

## Sales & Use Taxes

### Total Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/19	FYE 6/20	Percent Change	FYE 2019 Per Capita	FYE 2019 PC Rank	FYE 2020 Per Capita*	FYE 2020 PC Rank
1	Acadia	\$14,786,614	\$13,978,491	-5.47%	\$240	34	\$225	35
2	Allen	3,120,023	2,852,644	-8.57%	124	58	111	61
3	Ascension	87,906,249	80,149,163	-8.82%	715	7	633	8
4	Assumption	3,244,625	3,114,430	-4.01%	145	52	142	51
5	Avoyelles	6,269,910	6,409,125	2.22%	155	50	160	46
6	Beauregard	15,098,758	8,004,132	-46.99%	403	20	213	37
7	Bienville	2,794,928	2,380,899	-14.81%	210	40	180	44
8	Bossier	44,631,504	44,099,457	-1.19%	351	24	347	23
9	Caddo	123,143,293	117,166,447	-4.85%	508	14	488	13
10	Calcasieu	147,901,187	134,692,222	-8.93%	729	5	662	6
11	Caldwell	1,412,769	1,355,747	-4.04%	142	54	137	56
12	Cameron	11,932,482	9,751,041	-18.28%	1,712	1	1,398	1
13	Catahoula	1,649,499	1,419,937	-13.92%	172	48	150	47
14	Claiborne	3,271,628	2,810,642	-14.09%	205	41	179	45
15	Concordia	9,551,246	8,923,880	-6.57%	377	22	463	14
16	DeSoto	8,907,267	6,994,494	-21.47%	325	27	255	29
17	East Baton Rouge	238,795,526	217,343,270	-8.98%	547	11	494	12
18	East Carroll	978,766	938,073	-4.16%	139	55	137	55
19	East Feliciana	2,840,052	2,739,368	-3.55%	148	51	143	50
20	Evangeline	4,192,887	4,079,143	-2.71%	123	59	122	59
21	Franklin	2,930,753	2,992,613	2.11%	145	53	150	48
22	Grant	1,073,538	1,088,406	1.38%	48	64	49	64
23	Iberia	22,105,940	20,151,852	-8.84%	312	29	289	25
24	Iberville	36,485,350	28,344,574	-22.31%	1,109	3	872	2
25	Jackson	2,049,168	1,779,510	-13.16%	129	57	113	60
26	Jefferson	310,768,262	284,133,920	-8.57%	721	6	657	7
27	Jefferson Davis	8,354,981	7,964,772	-4.67%	270	32	254	30
28	Lafayette	128,749,611	120,905,593	-6.09%	540	12	495	11
29	Lafourche	34,313,345	34,319,482	0.02%	350	25	352	22
30	LaSalle	3,824,945	3,443,312	-9.98%	256	33	231	32
31	Lincoln	20,389,374	19,357,137	-5.06%	480	15	414	17
32	Livingston	26,416,778	27,946,590	5.79%	190	44	198	41

<sup>1</sup>Use numbers as a legend for maps on pages 53 and 54.

\* Per Capita calculations based on U.S. Census Bureau Annual Estimates of Resident Population from pages 13 and 14.

**Note:** 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.

## Sales & Use Taxes

### Total Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/19	FYE 6/20	Percent Change	FYE 2019 Per Capita	FYE 2019 PC Rank	FYE 2020 Per Capita *	FYE 2020 PC Rank
33	Madison	\$ 3,976,216	\$ 3,911,789	-1.62%	356	23	357	21
34	Morehouse	5,339,552	5,466,146	2.37%	210	39	220	36
35	Natchitoches	7,933,443	7,584,827	-4.39%	204	42	199	40
36	Orleans	224,141,057	199,137,825	-11.16%	573	10	510	10
37	Ouachita	65,701,160	60,703,695	-7.61%	439	17	396	18
38	Plaquemines	10,755,565	10,690,079	-0.61%	434	18	461	15
39	Pointe Coupee	6,048,394	6,047,154	-0.02%	276	30	278	27
40	Rapides	59,674,865	55,065,477	-7.72%	458	16	425	16
41	Red River	1,623,232	1,696,390	4.51%	191	43	201	38
42	Richland	3,786,311	3,746,172	-1.06%	187	46	186	43
43	Sabine	4,496,797	4,561,027	1.43%	188	45	191	42
44	St. Bernard	15,409,249	13,166,920	-14.55%	330	26	279	26
45	St. Charles	35,057,812	31,952,367	-8.86%	679	8	602	9
46	St. Helena	935,428	1,416,452	51.42%	91	63	140	54
47	St. James	28,325,652	16,491,372	-41.78%	1,346	2	782	4
48	St. John the Baptist	22,741,155	31,958,624	40.53%	527	13	746	5
49	St. Landry	17,726,055	18,611,100	4.99%	214	38	227	34
50	St. Martin	8,465,684	7,819,672	-7.63%	158	49	146	49
51	St. Mary	20,514,550	19,484,480	-5.02%	412	19	395	19
52	St. Tammany	100,107,774	96,148,310	-3.96%	387	21	369	20
53	Tangipahoa	31,517,237	31,008,932	-1.61%	235	35	230	33
54	Tensas	383,915	353,756	-7.86%	574	9	82	63
55	Terrebonne	35,218,937	34,079,964	-3.23%	323	28	309	24
56	Union	2,642,811	2,768,811	4.77%	118	61	125	58
57	Vermilion	13,197,757	13,935,271	5.59%	221	36	234	31
58	Vernon	5,982,258	5,979,718	-0.04%	123	60	126	57
59	Washington	6,480,055	6,462,687	-0.27%	139	56	140	53
60	Webster	10,558,472	10,159,580	-3.78%	272	31	265	28
61	West Baton Rouge	21,066,994	21,694,755	2.98%	808	4	820	3
62	West Carroll	1,105,799	1,085,206	-1.86%	101	62	100	62
63	West Feliciana	3,331,326	3,122,642	-6.26%	216	37	201	39
64	Winn	2,592,012	1,976,961	-23.73%	183	47	142	52
<b>TOTAL PARISHES</b>		<b>\$2,106,728,782</b>	<b>\$1,949,918,527</b>	<b>-7.44%</b>				
<b>TOTAL OUT-OF-STATE</b>		<b>\$1,421,557,405</b>	<b>\$1,451,386,199</b>	<b>2.10%</b>				
<b>TOTALS</b>		<b>\$3,528,286,187</b>	<b>\$3,401,304,726</b>	<b>-3.60%</b>				

<sup>1</sup>Use numbers as a legend for maps on pages 53 and 54.

\* Per Capita calculations based on U.S. Census Bureau Annual Estimates of Resident Population from pages 13 and 14.

Note: 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.

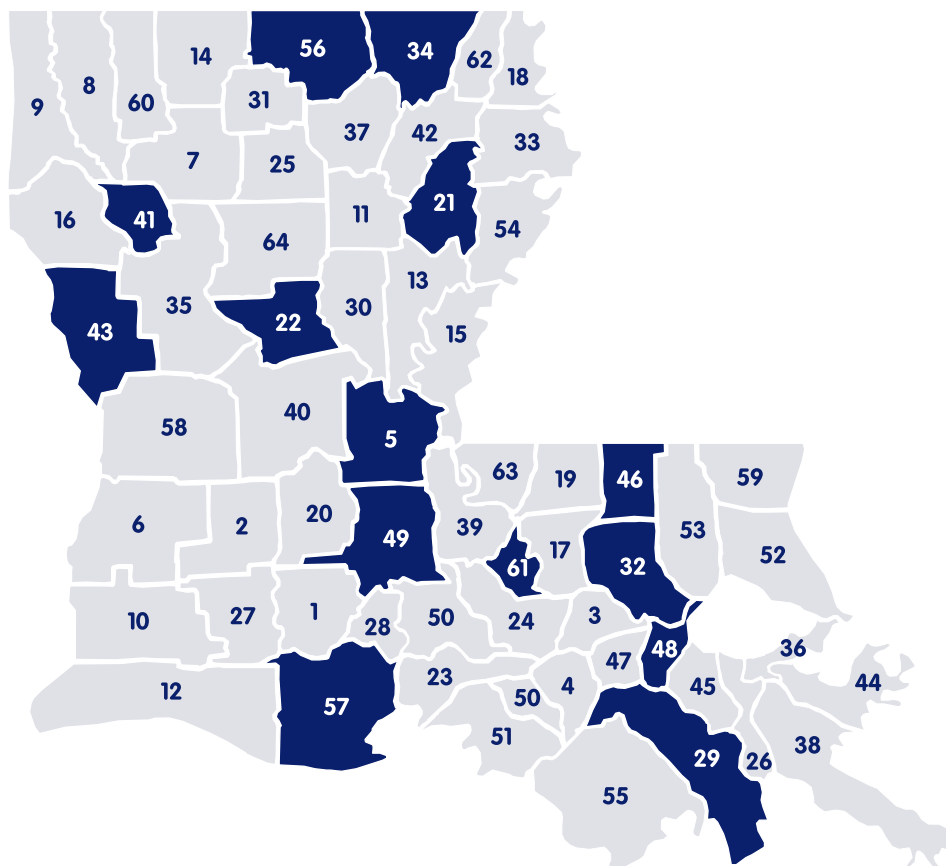


### Parishes With an Increase in Gross Tax Reported

This chart shows the percentage change in gross sales and use tax due from Fiscal Year ending June 30, 2019 to Fiscal Year ending June 30, 2020, by parish.

L <sup>1</sup>	Parish	Percent Change	Rank
46	St. Helena	51.42%	1
48	St. John the Baptist	40.53%	2
32	Livingston	5.79%	3
57	Vermilion	5.59%	4
49	St Landry	4.99%	5
56	Union	4.77%	6
41	Red River	4.51%	7
61	West Baton Rouge	2.98%	8
34	Morehouse	2.37%	9
5	Avoyelles	2.22%	10
21	Franklin	2.11%	11
43	Sabine	1.43%	12
22	Grant	1.38%	13
29	Lafourche	0.02%	14

<sup>1</sup>Use numbers as a legend for the map below.



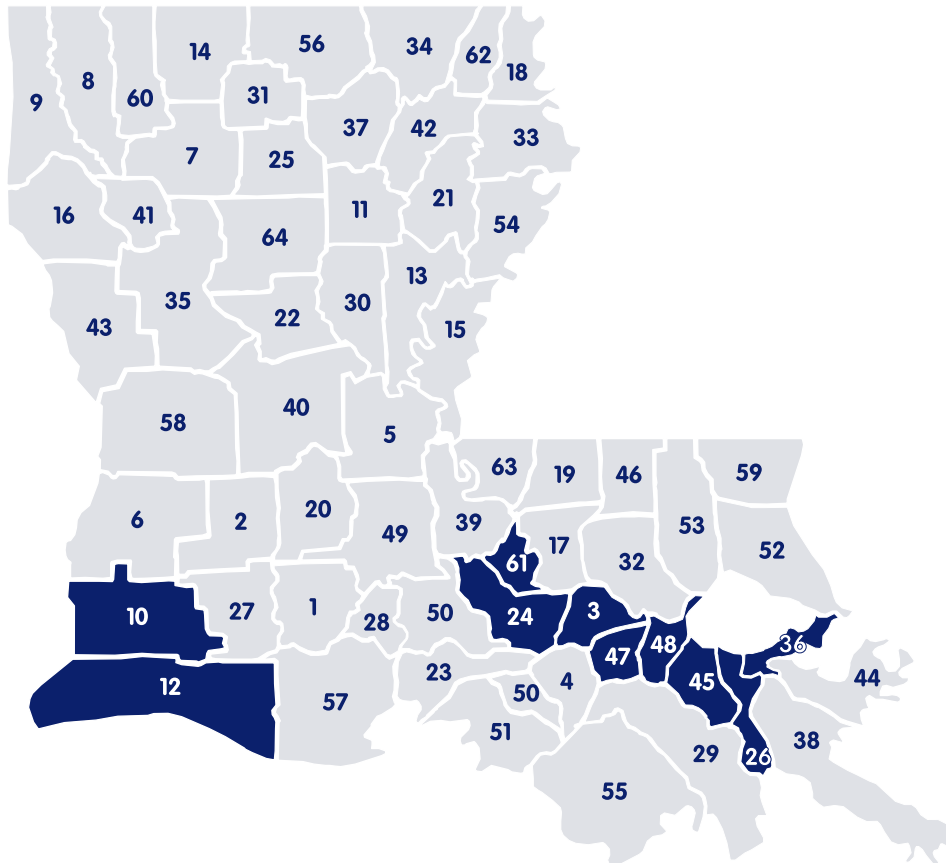
# Sales & Use Taxes

## Top 10 Parishes

For Fiscal Year 2020

L <sup>1</sup>	Parish	FYE 2020 Per Capita	Rank
12	Cameron	\$1,398	1
24	Iberville	\$872	2
61	West Baton Rouge	\$820	3
47	St. James	\$782	4
48	St. John the Baptist	\$746	5
10	Calcasieu	\$662	6
26	Jefferson	\$657	7
3	Ascension	\$633	8
45	St. Charles	\$602	9
36	Orleans	\$510	10

<sup>1</sup>Use numbers as a legend for the map below.



## Comparison of Oil, Gas, Timber, and Minerals Tax Reported

### Severance Tax Rates

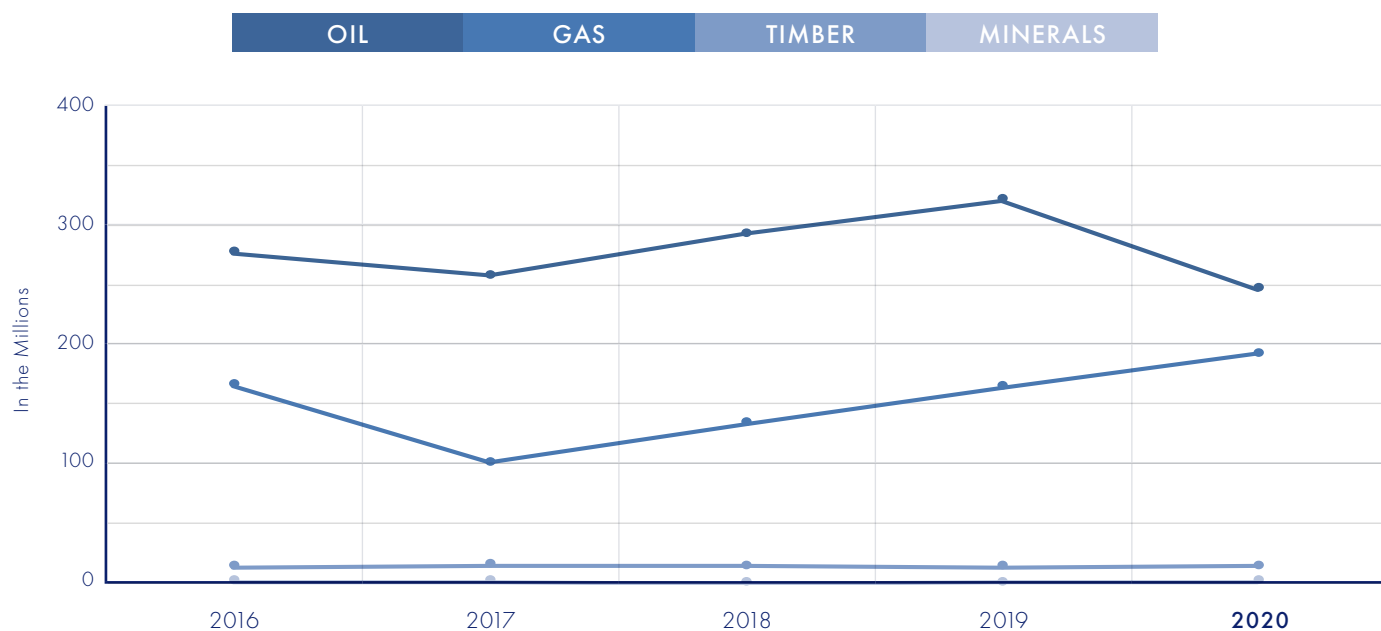
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas - Full rate is 12.5 cents per mcf for FYE 20, 12.2 cents per mcf for FYE 19, 11.1 cents per mcf for FYE 18, 9.8 cents per mcf for FYE 17, and 15.8 cents per mcf for FYE 16.
3. Timber
  - a. Trees and timber – 2.25 percent 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

### Five-Year Comparison

Year	Oil	Gas	Timber	Minerals	Total	Percent Change
2020	\$245,868,042	\$191,749,155	\$14,568,743	\$1,324,795	\$453,510,735	-8.99%
2019	\$320,039,193	\$163,734,684	\$13,439,255	\$1,091,647	\$498,304,779	12.93%
2018	\$292,185,748	\$133,475,798	\$14,544,255	\$1,036,077	\$441,241,878	17.89%
2017	\$257,307,132	\$100,611,436	\$14,975,883	\$1,401,260	\$374,295,711	-17.94%
2016	\$275,998,826	\$165,197,808	\$13,525,901	\$1,393,756	\$456,116,291	-37.63%

Note: Amounts represent tax reported on tax returns.

### Five-Year Comparison of Severance Tax



# Severance Tax

## Tax Reported by Parish

For Fiscal Year 2020

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Acadia	\$ 4,128,490	\$ 199,781	\$ 32,410	\$ 0	\$ 4,360,681
Allen	1,514,424	51,268	551,957	29,113	2,146,762
Ascension	61,751	278	2,339	2,837	67,205
Assumption	1,314,217	123,023	611	29,525	1,467,376
Avoyelles	670,008	0	71,939	0	741,947
Beauregard	5,184,320	181,963	1,053,276	15,176	6,434,735
Bienville	522,509	9,805,060	791,979	10,716	11,130,264
Bossier	2,746,643	22,773,576	422,619	194,111	26,136,949
Caddo	3,908,334	25,941,784	271,653	78,532	30,200,303
Calcasieu	5,614,643	400,467	144,851	11,340	6,171,301
Caldwell	0	8,200	363,149	0	371,349
Cameron	9,789,559	1,881,920	43	0	11,671,522
Catahoula	664,466	0	160,445	60	824,971
Claiborne	5,327,437	696,512	666,214	0	6,690,163
Concordia	1,400,739	128,334	24,046	0	1,553,119
DeSoto	1,442,936	78,776,124	420,949	0	80,640,009
East Baton Rouge	1,378,243	183,894	30,813	8,686	1,601,636
East Carroll	0	0	17,510	0	17,510
East Feliciana	748,476	2,594	258,235	17,328	1,026,633
Evangeline	3,656,325	168,370	222,222	0	4,046,917
Franklin	116,345	1,711	14,812	0	132,868
Grant	1,627,460	48	213,791	0	1,841,299
Iberia	4,923,566	779,394	215	202,771	5,905,946
Iberville	2,826,996	51,124	6,064	17,639	2,901,823
Jackson	19,763	786,576	832,099	0	1,638,438
Jefferson	5,701,308	133,082	101	69,392	5,903,883
Jefferson Davis	3,827,656	455,281	8,158	0	4,291,095
Lafayette	1,033,439	123,901	1,242	0	1,158,582
Lafourche	24,415,388	1,556,213	200	2,192	25,973,993
LaSalle	4,814,428	96,462	690,798	169	5,601,857
Lincoln	4,571,780	10,074,577	266,336	0	14,912,693
Livingston	1,725,316	(9)	149,180	28,305	1,902,792
Madison	0	0	18,968	0	18,968

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments.

## Severance Tax

### Tax Reported by Parish

For Fiscal Year 2020

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Morehouse	0	2,810	151,556	11,733	166,099
Natchitoches	15,817	284,171	583,763	20,767	904,518
Orleans	0	0	63	4,787	4,850
Ouachita	77,351	83,716	163,186	2,144	326,397
Plaquemines	70,440,234	2,054,063	234	1,580	72,496,111
Pointe Coupee	1,805,372	402,314	27,178	0	2,234,864
Rapides	641,650	10,776	617,515	18,901	1,288,842
Red River	88,529	17,644,762	139,666	138,512	18,011,469
Richland	18,553	66,517	28,344	0	113,414
Sabine	43,844	3,112,772	1,217,499	0	4,374,115
St. Bernard	1,699,051	32,366	11	7,892	1,739,320
St. Charles	3,831,992	541,674	32	30,533	4,404,231
St. Helena	864,925	126	253,975	34,579	1,153,605
St. James	547,653	293	524	11,006	559,476
St. John the Baptist	92,383	0	0	0	92,383
St. Landry	1,606,326	19,833	54,012	676	1,680,847
St. Martin	9,966,573	2,112,723	3,104	24,768	12,107,168
St. Mary	12,348,690	2,780,915	320	131,492	15,261,417
St. Tammany	0	0	101,019	85,856	186,875
Tangipahoa	849,849	0	132,302	58,210	1,040,361
Tensas	445,308	4,227	29,705	0	479,240
Terrebonne	20,583,341	2,975,787	(12)	0	23,559,116
Union	375,610	97,710	669,461	0	1,142,781
Vermilion	9,469,017	2,663,980	0	0	12,132,997
Vernon	820,052	83,102	1,022,147	5,338	1,930,639
Washington	(33)	217	270,866	11,197	282,247
Webster	2,198,501	1,289,160	374,528	4,352	3,866,541
West Baton Rouge	868,870	103,587	2,659	504	975,620
West Carroll	0	0	21,990	0	21,990
West Feliciana	83,754	0	96,756	1,614	182,124
Winn	407,865	46	897,116	462	1,305,489
<b>TOTALS</b>	<b>\$245,868,042</b>	<b>\$191,749,155</b>	<b>\$14,568,743</b>	<b>\$1,324,795</b>	<b>\$453,510,735</b>

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments

# Severance Oil Tax

## Taxable Barrels Reported by Parish

For Fiscal Year 2020

L <sup>1</sup>	Parish	Oil Bbls <sup>2</sup>	Rank
38	Plaquemines	10,388,675	1
29	Lafourche	3,712,127	2
55	Terrebonne	3,212,243	3
51	St. Mary	1,912,458	4
12	Cameron	1,561,366	5
9	Caddo	1,498,731	6
50	St. Martin	1,472,712	7
57	Vermilion	1,433,426	8
30	LaSalle	1,391,335	9
6	Beauregard	1,222,801	10
14	Claiborne	1,090,109	11
10	Calcasieu	889,915	12
26	Jefferson	879,492	13
23	Iberia	726,834	14
1	Acadia	692,006	15
31	Lincoln	670,015	16
45	St. Charles	588,160	17
20	Evangeline	575,250	18
8	Bossier	567,593	19
27	Jefferson Davis	551,143	20
60	Webster	518,723	21
24	Iberville	430,366	22
15	Concordia	294,311	23
22	Grant	288,829	24
39	Pointe Coupee	272,667	25
49	St. Landry	259,718	26
32	Livingston	259,281	27
64	Winn	248,919	28
16	DeSoto	243,676	29
2	Allen	235,884	30
44	St. Bernard	221,493	31
17	East Baton Rouge	211,009	32

L <sup>1</sup>	Parish	Oil Bbls <sup>2</sup>	Rank
4	Assumption	202,901	33
28	Lafayette	159,572	34
13	Catahoula	142,773	35
46	St. Helena	136,134	36
40	Rapides	133,044	37
5	Avoyelles	132,136	38
61	West Baton Rouge	131,095	39
53	Tangipahoa	125,655	40
54	Tensas	112,611	41
19	East Feliciana	106,548	42
7	Bienville	98,296	43
58	Vernon	90,616	44
47	St. James	83,292	45
56	Union	65,001	46
43	Sabine	27,105	47
41	Red River	24,946	48
21	Franklin	20,012	49
48	St. John the Baptist	18,673	50
37	Ouachita	13,946	51
63	West Feliciana	11,954	52
42	Richland	9,728	53
3	Ascension	8,512	54
35	Natchitoches	6,378	55
25	Jackson	4,612	56
11	Caldwell	0	57
18	East Carroll	0	58
33	Madison	0	59
34	Morehouse	0	60
36	Orleans	0	61
52	St. Tammany	0	62
59	Washington	0	63
62	West Carroll	0	64
<b>STATE TOTAL<sup>1</sup></b>		<b>40,386,807</b>	

<sup>1</sup>Use numbers as a legend for the map on page 59.

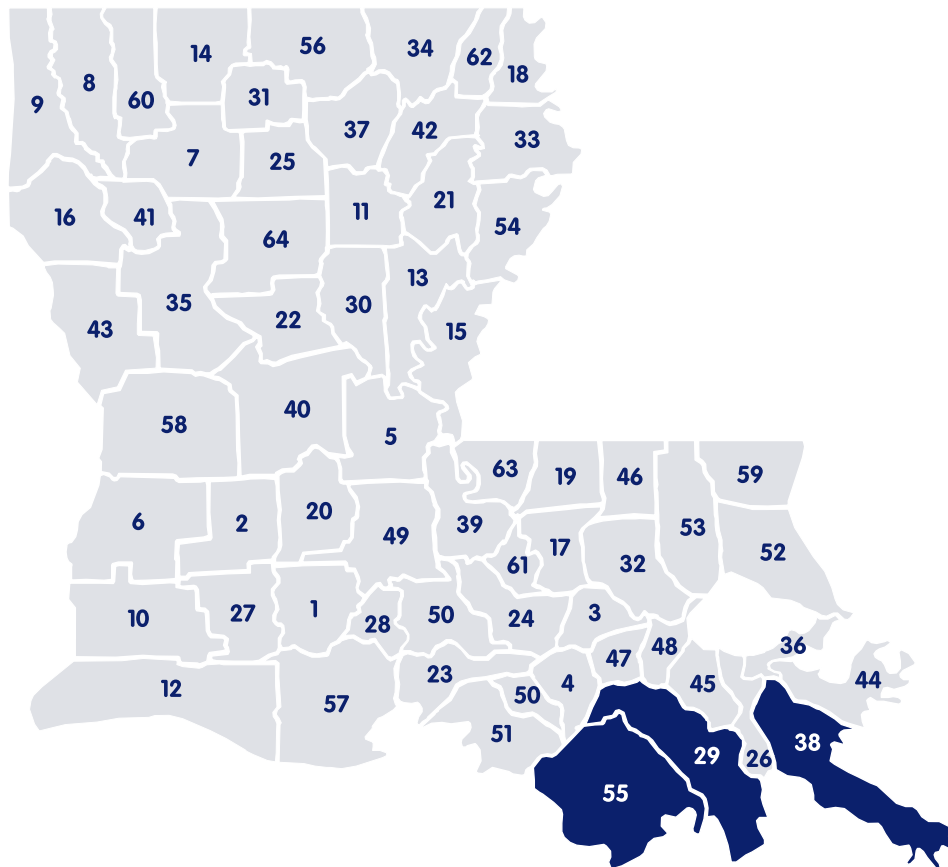
<sup>2</sup>Negative taxable barrels reported may result from items such as amended returns, refund requests, and audits.

**Note:** Over 71 percent of the total taxable barrels were reported by the 11 parishes reporting taxable barrels of one million or more.

For Fiscal Year 2020

L <sup>1</sup>	Parish	Oil Bbls	Rank
38	Plaquemines	10,388,675	1
29	Lafourche	3,712,127	2
55	Terrebonne	3,212,243	3

<sup>1</sup>Use numbers as a legend for the map below.



# Severance Natural Gas Tax

## Net Taxable Production by Parish

For Fiscal Year 2020

L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank
16	DeSoto	667,638,133	1
9	Caddo	218,316,493	2
8	Bossier	175,486,380	3
41	Red River	140,167,770	4
7	Bienville	91,302,565	5
31	Lincoln	87,763,324	6
43	Sabine	26,909,226	7
55	Terrebonne	24,227,079	8
57	Vermilion	22,619,648	9
51	St. Mary	21,838,139	10
60	Webster	19,215,288	11
50	St. Martin	17,116,312	12
38	Plaquemines	16,482,582	13
12	Cameron	15,524,369	14
25	Jackson	13,552,234	15
29	Lafourche	13,447,946	16
14	Claiborne	9,431,797	17
23	Iberia	6,277,548	18
27	Jefferson Davis	4,162,087	19
45	St. Charles	3,878,628	20
10	Calcasieu	3,351,725	21
39	Pointe Coupee	3,330,719	22
35	Natchitoches	2,523,187	23
56	Union	2,165,065	24
37	Ouachita	1,694,116	25
1	Acadia	1,692,403	26
20	Evangeline	1,656,701	27
6	Beauregard	1,596,502	28
17	East Baton Rouge	1,477,967	29
26	Jefferson	1,198,765	30
28	Lafayette	1,062,804	31
15	Concordia	1,036,558	32

L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank
4	Assumption	978,957	33
30	LaSalle	923,761	34
61	West Baton Rouge	827,602	35
58	Vernon	674,570	36
42	Richland	534,843	37
2	Allen	454,114	38
24	Iberville	411,964	39
44	St. Bernard	244,248	40
34	Morehouse	238,568	41
49	St. Landry	114,848	42
11	Caldwell	102,842	43
40	Rapides	48,054	44
3	Ascension	35,822	45
54	Tensas	35,258	46
19	East Feliciana	21,119	47
21	Franklin	13,719	48
47	St. James	5,219	49
59	Washington	1,784	50
46	St. Helena	1,020	51
64	Winn	301	52
5	Avoyelles	0	53
13	Catahoula	0	54
18	East Carroll	0	55
22	Grant	0	56
32	Livingston	0	57
33	Madison	0	58
36	Orleans	0	59
48	St. John the Baptist	0	60
52	St. Tammany	0	61
53	Tangipahoa	0	62
62	West Carroll	0	63
63	West Feliciana	0	64
<b>STATE TOTAL<sup>1</sup></b>		<b>1,623,812,673</b>	

<sup>1</sup>Use numbers as a legend for the map on page 61.

<sup>2</sup>Negative production amounts may result from items such as amended returns, refund requests, and audits.

**Note:** Over 96 percent of the net taxable production was reported by the 16 parishes reporting taxable MCFs of 10 million or more.



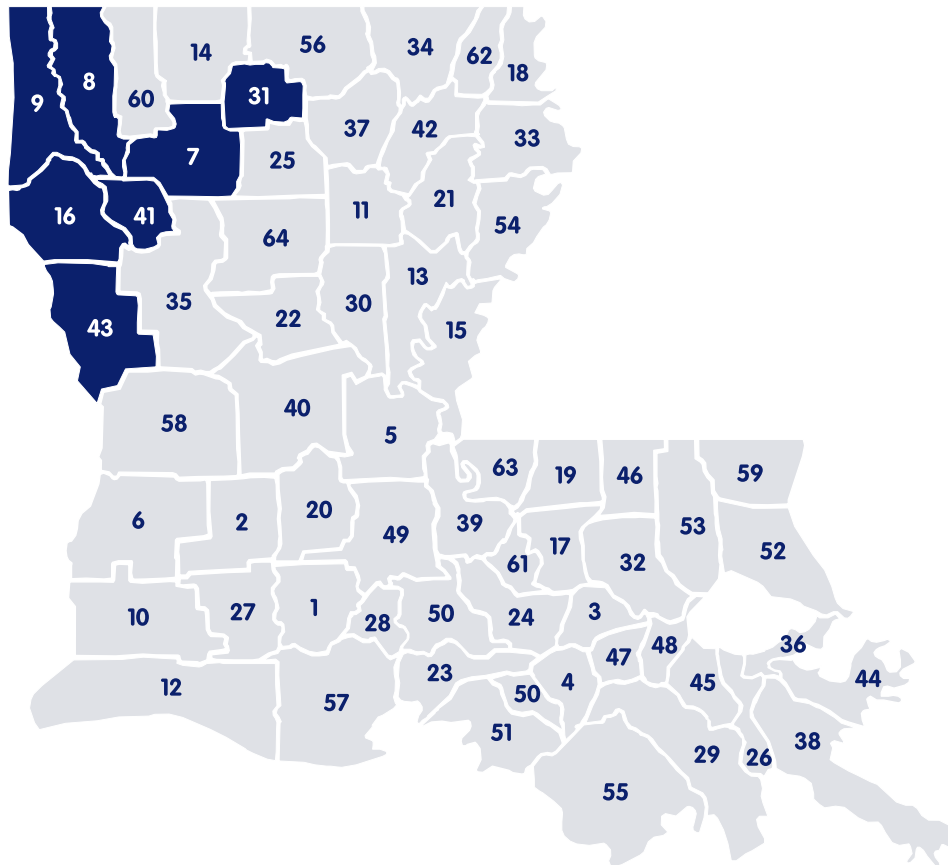
# Severance Natural Gas Tax

## Parishes Producing Over 25 Million MCFs

For Fiscal Year 2020

L <sup>1</sup>	Parish	Gas MCFs	Rank
16	DeSoto	667,638,133	1
9	Caddo	218,316,493	2
8	Bossier	175,486,380	3
41	Red River	140,167,770	4
7	Bienville	91,302,565	5
31	Lincoln	87,763,324	6
43	Sabine	26,909,226	7

<sup>1</sup>Use numbers as a legend for the map below.



# Tobacco Tax

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## Tobacco Tax

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

Tax stamps can be purchased only from the Department 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, other tobacco products, and vapor 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.

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:
  - Prior to July 1, 2015: \$0.018 per cigarette (\$0.36 per pack of 20 cigarettes)
  - July 1, 2015 to March 31, 2016: \$0.043 per cigarette (\$0.86 per pack of 20 cigarettes)
  - After April 1, 2016: \$0.054 per cigarette (\$1.08 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
6. Vapor products: \$0.05 per milliliter of consumable nicotine liquid solution

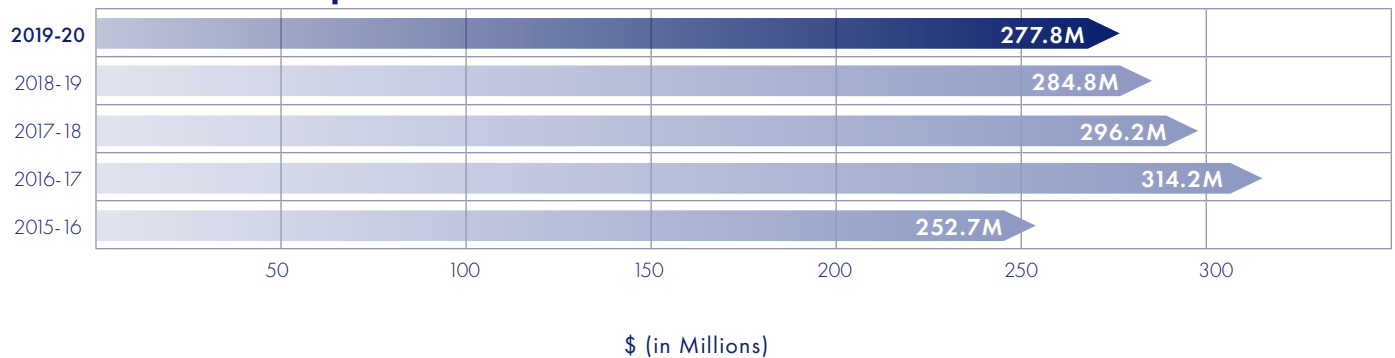
Cash Collections After Accrual Adjustments

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2019-20	\$277,844,451	-2.44%
2018-19	\$284,781,649	-3.84%
2017-18	\$296,153,731	-5.74%
2016-17	\$314,188,309	24.31%
2015-16 <sup>1</sup>	\$252,743,465	64.17%

<sup>1</sup>The cigarette tax rate increased effective July 1, 2015, and again on April 1, 2016.

**Five-Year Comparison of Tobacco Tax Collections**



## Tobacco Tax

### Stamp Sales<sup>1</sup>

For Fiscal Year 2020

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	25,500	56,490,000	4,000	\$ 61,042,140
2nd Quarter	12,000	62,077,500	20,000	67,083,660
3rd Quarter	15,000	54,720,000	0	59,113,800
4th Quarter	16,500	56,550,000	0	61,091,820
<b>TOTALS</b>	<b>69,000</b>	<b>229,837,500</b>	<b>24,000</b>	<b>\$248,331,420</b>

For Fiscal Year 2019

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	27,000	60,480,000	4,000	\$ 65,352,960
2nd Quarter	24,000	62,280,000	0	67,288,320
3rd Quarter	22,500	53,250,000	8,000	57,545,100
4th Quarter	27,000	60,810,000	0	65,703,960
<b>TOTALS</b>	<b>100,500</b>	<b>236,820,000</b>	<b>12,000</b>	<b>\$255,890,340</b>

<sup>1</sup>Stamp sales are based on when payment was made and not when stamps were purchased.

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

## Tobacco Tax

### Tobacco Tax Reported

For Fiscal Year 2020

Period	Gross Tax Due - Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 61,042,140	\$ 3,085,616	\$ 57,961,364	\$10,458,798	\$ 68,420,162
2nd Quarter	67,083,660	3,401,730	63,690,251	9,234,816	72,925,067
3rd Quarter	59,113,800	2,949,210	56,191,929	10,476,941	66,668,870
4th Quarter	61,091,820	3,054,591	58,046,725	10,406,960	68,453,685
<b>TOTALS</b>	<b>\$248,331,420</b>	<b>\$12,491,147</b>	<b>\$235,890,269</b>	<b>\$40,577,515</b>	<b>\$276,467,784</b>

For Fiscal Year 2019

Period	Gross Tax Due - Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 65,352,960	\$ 3,267,648	\$ 62,091,600	\$10,292,344	\$ 72,383,944
2nd Quarter	67,288,320	3,285,272	64,049,772	9,072,246	73,122,018
3rd Quarter	57,545,100	2,870,775	54,678,838	9,556,632	64,235,470
4th Quarter	65,703,960	3,256,477	62,461,016	10,336,673	72,797,689
<b>TOTALS</b>	<b>\$255,890,340</b>	<b>\$12,680,172</b>	<b>243,281,226</b>	<b>\$39,257,895</b>	<b>\$282,539,121</b>

<sup>1</sup>Net Cigarette Tax includes the cigarette tax reported on the tobacco return, which is not stated separately here, in addition to the stamp sales.

The Office of Debt Recovery (ODR) was created to recover all of the state’s delinquent debt with a highly effective, efficient, and automated process utilizing tools that are unique to state government.

**Goals:**

- Active participation from 100% of all mandated agencies
- Fully implement all authorized tools
- Provide the highest level of service in state government

**For Fiscal Year 2020**

	Total
Number of participating agencies	127
Number of new accounts	92,018
Dollar amount of new accounts	\$60,719,140
Total number of all active accounts	828,774
Total dollar amount of all active accounts	\$510,610,397
Dollar amount recovered through Tax Offset Program	\$16,106,231
Self-generated revenue	\$8,588,081
Dollar amount of collections <sup>1,2</sup>	\$58,565,995

<sup>1</sup> Total dollar amount collected may differ due to adjustments, NSF checks, proof of previous payments, etc.

<sup>2</sup> Includes ODR self-generated

# Office of Debt Recovery

## Collection Summary

For Fiscal Year 2020

Source of Revenues	Total
4th Judicial District Court, Ouachita Parish – Assistant District Attorney	\$ 24,674
12th Judicial District Court, Avoyelles Parish – Misdemeanor Probation	13,648
14th Judicial District Court, Calcasieu Parish – Clerk of Court	556,455
14th Judicial District Court, Calcasieu Parish – Public Defender's Office	39,479
15th Judicial District Court, Acadia Parish – Clerk of Court	112,522
31st Judicial District Court, Jefferson Davis Parish – Clerk of Court	25,390
31st Judicial District Court, Jefferson Davis Parish – Public Defender's Office	2,039
33rd Judicial District Court, Allen Parish – Public Defender's Office	10,791
Board of Regents – State Payroll	139
Department of Agriculture & Forestry – State Payroll	44
Department of Children & Family Services – State Payroll	1,790
Department of Culture, Recreation & Tourism, Office of State Parks – State Payroll	168
Department of Education	188,988
Department of Education – State Payroll	149
Department of Education, Recovery School District – State Payroll	5,043
Department of Education, Special School District – State Payroll	1,564
Department of Environmental Quality	6,475
Department of Health	201,506
Department of Health, Acadiana Area Human Services District	630
Department of Health, Florida Parish Human Service District	52
Department of Health, Imperial Calcasieu Human Services Authority	64,186
Department of Health, Imperial Calcasieu Human Services Authority – State Payroll	746
Department of Health, Mental Health Area A – State Payroll	784
Department of Health, Mental Health Area B – State Payroll	1,048
Department of Health, Northeast Delta Human Services Authority	11,325
Department of Health, Northwest Louisiana Human Services District	3,419
Department of Health, Office for Citizens With Developmental Disabilities – State Payroll	1,752
Department of Health, Office of Aging & Adult Services – State Payroll	549
Department of Health, Office of Behavioral Health – State Payroll	7,596
Department of Health, Office of Public Health – State	379
Department of Health, Office of Secretary – State Payroll	107
Department of Insurance – State Payroll	5
Department of Public Safety and Corrections, Administration	1,310,076
Department of Public Safety and Corrections, BB Rayburn Correctional – State Payroll	709
Department of Public Safety and Corrections, David Wade Correctional Center – State Payroll	805
Department of Public Safety and Corrections, Elayn Hunt Correctional Center – State Payroll	4,417

## For Fiscal Year 2020

Source of Revenues	Total
Department of Public Safety and Corrections, Louisiana Correctional Institute for Women – State Payroll	\$ 2,378
Department of Public Safety and Corrections, Louisiana State Penitentiary – State Payroll	615
Department of Public Safety and Corrections, Office of Juvenile Justice – State Payroll	223
Department of Public Safety and Corrections, Office of Motor Vehicles	54,241,798
Department of Veterans Affairs, Department of Military Affairs	628
Department of Veterans Affairs, Department of Military Affairs – State Payroll	650
Department of Veterans Affairs, Northwest Louisiana War Veterans Home – State Payroll	235
Department of Wildlife & Fisheries – State Payroll	412
Division of Administration – State Payroll	99
Division of Administration, Office of Group Benefits	40,920
Division of Administration, Office of Risk Management	14,360
East Baton Rouge Parish Attorney's Office	68,591
Evangeline Parish Police Jury	3,692
Governor's Office of Homeland Security & Emergency Preparedness	61,880
Governor's Office of Homeland Security & Emergency Preparedness – State Payroll	461
Houma – City Court	21,586
Lafayette Consolidated Government	620
Lafayette Parish – Clerk of Court	2,355
Lafayette Parish School Board	13,988
Lafayette Parish School System Sales Tax Division	11,577
Lincoln Parish Sales and Use Tax Commission	972
Louisiana Community and Technical College System, Central Louisiana Technical Community College	149,345
Louisiana Community and Technical College System, Louisiana Delta Community College	195,496
Louisiana Community and Technical College System, River Parishes Campus	84,282
Louisiana Legislative Auditors	3,650
Louisiana State University Health System, Health Care Services Division – Lallie Kemp Medical Center	949,835
Louisiana State University Health System, Health Sciences Center at Shreveport	27,817
Louisiana Universities Marine Consortium	15
Natchitoches Parish – Clerk of Court	455
Sabine Parish – Clerk of Court	21,382
State Board of Certified Public Accountants of Louisiana	11,127
Tangipahoa Parish School System Sales and Use Tax	18,332
Union Parish Sales and Use Tax Commission	2,000
Vermilion Parish – Clerk of Court	6,792
Workforce Support & Training – State Payroll	7,978
<b>TOTAL<sup>1</sup></b>	<b>\$58,565,995</b>

<sup>1</sup> Includes ODR self-generated fees







### **Louisiana Department of Revenue**

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