



LOUISIANA  
DEPARTMENT  
of REVENUE



# Annual Report

2024 - 2025



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# Annual Tax Collection Report:

## Fiscal Year Ending June 30, 2025



To the honorable Jeff Landry, governor of Louisiana, and members of the Louisiana Legislature:

It is my pleasure to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2024, through June 30, 2025.

During the reporting period, the Louisiana Department of Revenue (LDR) achieved notable successes in tax administration, customer service, and the responsible stewardship of public resources.

The department continued the implementation of Louisiana's comprehensive tax reform package, which simplified the tax structure by flattening and lowering income tax rates, broadening the sales tax base, and sunsetting outdated incentive programs, resulting in a more competitive business environment and a reduced tax burden for Louisiana taxpayers.

The department also began a partnership with the Louisiana Office of Motor Vehicles (OMV) to help taxpayers resolve driver's license suspensions due to non-payment of taxes. As of the publication of this report, LDR tax officers are stationed at OMV offices in Baton Rouge, Lake Charles and Lafayette, where they accept tax returns and payments and assist delinquent taxpayers in establishing payment plans.

After Hurricane Francine struck Louisiana in September 2024, the department granted automatic filing and payment extensions to individual and business taxpayers whose lives and livelihoods suffered disruption from the storm.

Additionally, the department closed out-of-state audit offices and relocated staff back to Louisiana, leveraging the full-time return-to-office initiative and improved remote audit technology. This transition allowed the department to consolidate operations, reduce travel and overhead costs, and maintain high audit productivity. The cost savings from this initiative are estimated at \$641,000 per year.

The Department of Revenue's primary mission remained the fair and efficient collection of taxes to fund vital services for the people of Louisiana.

During the reporting period, the tax collection program generated more than \$12.8 billion, including:

- \$6.2 billion in income and franchise taxes
- \$4.8 billion in sales taxes
- \$948 million in natural resource severance and petroleum product taxes
- \$312 million in taxes on alcoholic beverages, tobacco, industrial hemp-derived CBD and consumable hemp products, therapeutic marijuana and vapor products

The dedicated professionals of the Louisiana Department of Revenue are ready to build on these and other accomplishments for the people of our state in the years to come.

Yours in public service,

A handwritten signature in black ink that reads "Jarrod J. Coniglio". The signature is written in a cursive, flowing style.

**Jarrod J. Coniglio** | Secretary  
Louisiana Department of Revenue

### **THE LDR MISSION**

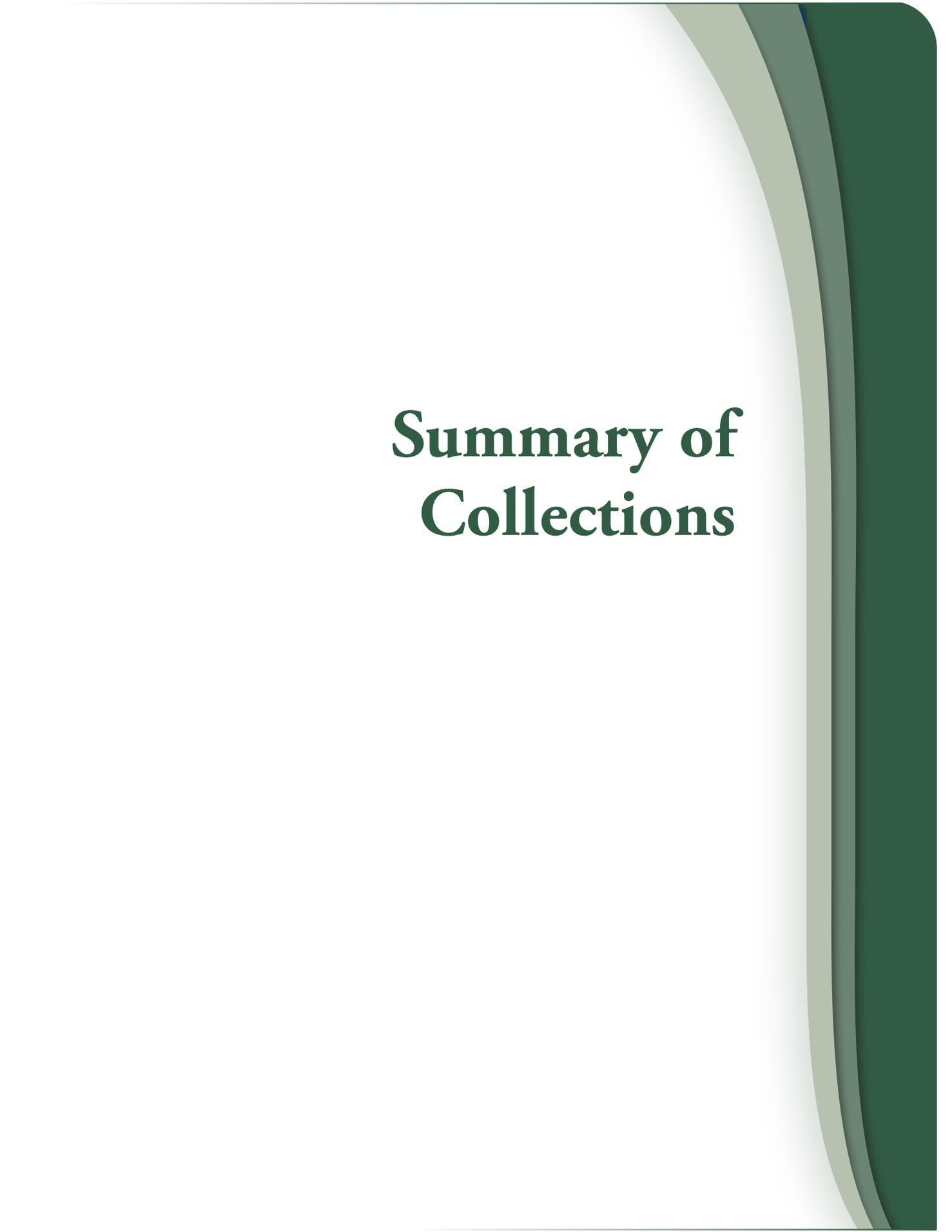
The Louisiana Department of Revenue is dedicated to fully and efficiently administering the state's tax laws to ensure compliance while providing exceptional customer service. We are committed to fostering public trust, enhancing economic growth, and maximizing revenue collection to support essential services that benefit all citizens of Louisiana.

### **BATON ROUGE HEADQUARTERS**

Post Office Box 201  
Baton Rouge, LA 70821-0201

617 North Third Street  
Baton Rouge, LA 70802

855.307.3893



# **Summary of Collections**

## Tax Types and Fees Administered by LDR

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### Taxes

Automobile Rental
Corporation Franchise
Hazardous Waste Disposal
Income
Corporation
Fiduciary
Individual
Withholding
Consumable Hemp Products (formerly 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
Remote Sellers - State & Local
Telecommunication for the Deaf
Tobacco
Vapor
Louisiana Tourism & Promotion District
Louisiana Stadium & Exhibition District
New Orleans Exhibition Hall Authority
Flat Room Occupancy
Food & Beverage
Service Contractor
Tour

### Fees

Electric & Hybrid Vehicle Road Usage
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

# Tax Cash Collections

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

	FY 21	FY 22	FY 23	FY 24	FY 25
Corporation Franchise <sup>4</sup>	\$ 270	\$ 338	\$ 401	\$ 644	\$ 565
Corporation Income <sup>4</sup>	809	1,015	1,204	967	858
Income (including Fiduciary) <sup>2,4</sup>	4,153	4,495	4,556	4,684	4,818
Liquor/Alcohol	80	80	78	77	73
Other <sup>1,3</sup>	259	398	502	521	597
Petroleum Products	609	627	603	602	598
Sales <sup>1,6</sup>	3,610	4,377	4,490	4,524	4,790
Severance <sup>2</sup>	292	479	877	836	350
Tobacco	287	269	246	235	225
<b>TOTALS</b>	<b>\$ 10,369</b>	<b>\$ 12,078</b>	<b>\$ 12,957</b>	<b>\$ 13,090</b>	<b>\$ 12,874</b>

<sup>1</sup>Tax incurred a rate increase during FY 25

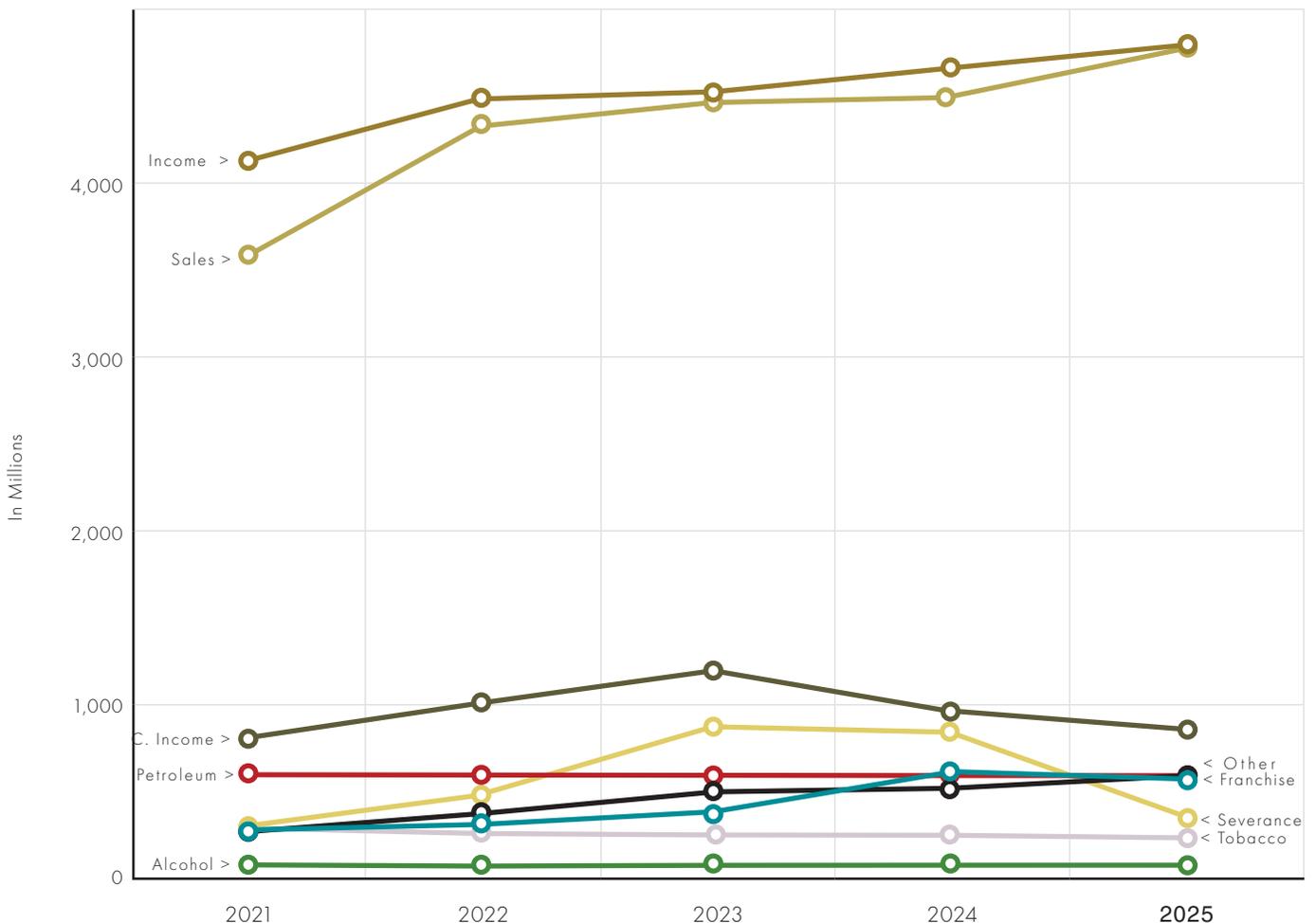
<sup>2</sup>Tax incurred a rate decrease during FY 25

<sup>3</sup>Tax incurred a rate increase during FY 24

<sup>4</sup>Tax incurred a rate decrease during FY 22

<sup>5</sup>Other includes the following: Automobile Rental Tax; Consumer Use Tax – Excise; Consumer Use Tax - State & Local<sup>1</sup>; Direct Marketer Sales Tax - State & Local<sup>1</sup>; Electric and Hybrid Vehicle Road Usage Fee; Electric Cooperative Fee; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; 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 - Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas and Oil; Parish & Municipal Beer; Prepaid 911 Charge; Remote Sellers Tax-Local; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation & Communication Utilities Tax; Transportation Network Fee; and Vapor Tax<sup>3</sup>.

<sup>6</sup>LA Tourism and Promotion Tax and Remote Sellers Tax - State are included



# Tax Collections

## 2024-2025 Monthly Cash Collections

Tax	Jul 24	Aug 24	Sep 24	Oct 24	Nov 24	Dec 24
Corporation Franchise Tax	\$ 8,218,857	\$ 2,225,286	\$ 154,384,264	\$ 6,364,065	\$ 18,383,921	\$ 96,544,111
Hazardous Waste Disposal Tax	370,725	57,908	(23,519)	517,714	(1,103)	402
<b>Income Taxes</b>						
Corporation	12,328,286	6,095,742	233,917,969	10,190,831	27,962,734	145,362,584
Fiduciary	361,764	271,873	2,009,875	5,995,474	(619,090)	(260,243)
Individual, Declaration & Withholding	441,454,806	259,142,894	530,775,707	384,595,346	278,754,406	469,999,838
<b>Liquors – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	3,080,302	3,055,210	3,130,363	2,888,566	3,703,030	3,401,619
Low Alcoholic Content (Beer)	2,802,537	2,925,929	3,225,154	2,449,159	3,152,859	2,723,820
Out-of-State Shippers	21,102	13,472	10,282	22,508	3,696	27,775
<b>Natural Resources – Severance Tax</b>	63,452,718	51,543,386	30,307,597	34,067,853	6,728,170	32,495,511
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	37,713,606	38,116,128	40,278,673	36,531,142	39,780,157	37,400,543
Special Fuels Tax & Inspection Fee	11,620,621	12,002,962	13,440,967	11,562,424	12,287,608	12,688,161
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	640,338	256,802	1,812,817	461,506	226,543	1,983,380
Natural Gas Franchise Tax	9,567	29,695	(1,706)	10,656	26,347	0
Transportation & Communication Utilities Tax	1,334,112	1,383,608	822,556	1,290,309	1,017,722	691,253
<b>Sales Tax<sup>1,2</sup></b>	351,126,120	369,191,386	374,477,760	319,815,237	399,340,881	374,350,067
<b>Tobacco Tax</b>	21,486,369	18,698,996	18,906,611	19,421,455	18,772,319	18,915,174
<b>TOTAL STATE TAXES</b>	<b>956,021,830</b>	<b>765,011,277</b>	<b>1,407,475,370</b>	<b>836,184,245</b>	<b>809,520,200</b>	<b>1,196,323,995</b>
<b>Other Taxes<sup>3</sup></b>	32,091,584	35,211,465	31,269,867	34,707,391	40,925,864	37,745,600
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium and Exposition District	5,682,900	3,494,681	3,958,719	2,861,346	3,562,538	7,328,311
New Orleans Exhibition Hall Authority	3,836,897	2,199,279	2,546,645	1,774,026	2,200,770	4,950,175
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	504,842	373,717	424,830	390,098	390,271	531,736
Food and Beverage Tax	1,456,835	1,279,742	1,128,464	1,100,392	1,209,354	1,618,118
Service Contractor Tax	238,470	133,942	87,348	102,584	151,275	197,482
Tour Tax	34,839	27,011	20,845	22,487	22,611	40,053
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 999,868,197</b>	<b>\$ 807,731,114</b>	<b>\$ 1,446,912,088</b>	<b>\$ 877,142,569</b>	<b>\$ 857,982,883</b>	<b>\$ 1,248,735,470</b>

Tax	Jan 25	Feb 25	Mar 25	Apr 25	May 25	Jun 25
Corporation Franchise Tax	\$ (11,555,885)	\$ 1,764,893	\$ 20,505	\$ 132,172,027	\$ 74,982,163	\$ 81,498,448
Hazardous Waste Disposal Tax	511,483	1,098	3,451	485,138	1,468	9,933
<b>Income Taxes</b>						
Corporation	(16,692,117)	3,538,746	1,381,320	197,673,459	112,474,251	123,676,636
Fiduciary	353,836	(306,759)	3,979,541	13,343,061	9,683,668	2,690,526
Individual, Declaration & Withholding	527,155,384	262,675,996	206,658,479	486,056,076	462,125,670	470,907,194
<b>Liquors – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	3,980,883	2,948,672	3,343,964	3,118,977	3,527,453	3,240,792
Low Alcoholic Content (Beer)	2,681,960	2,410,067	2,488,552	2,553,966	3,069,416	3,140,927
Out-of-State Shippers	14,978	9,919	25,501	72,707	46,524	50,456
<b>Natural Resources – Severance Tax</b>	23,715,037	28,075,981	8,891,907	20,862,431	23,996,625	25,951,433
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	38,022,819	33,957,012	33,578,972	38,908,101	40,038,078	39,481,734
Special Fuels Tax & Inspection Fee	12,099,933	10,518,115	11,842,068	12,027,333	12,309,123	11,872,896
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	293,706	131,222	1,679,977	450,595	361,618	1,960,470
Natural Gas Franchise Tax	24,087	39,346	0	1,348	40,837	0
Transportation & Communication Utilities Tax	1,057,013	1,092,368	(1,490,852)	533,569	1,571,750	864,759
<b>Sales Tax<sup>1,2</sup></b>	417,224,776	381,820,139	426,000,667	464,250,253	463,713,068	448,397,650
<b>Tobacco Tax</b>	17,916,727	15,866,261	18,165,350	18,797,353	20,281,876	17,741,454
<b>TOTAL STATE TAXES</b>	<b>1,016,804,620</b>	<b>744,543,076</b>	<b>716,569,402</b>	<b>1,391,306,394</b>	<b>1,228,223,588</b>	<b>1,231,485,308</b>
<b>Other Taxes<sup>3</sup></b>	44,756,275	38,346,786	36,763,735	37,810,518	39,327,501	36,830,606
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium and Exposition District	5,288,479	4,108,279	4,271,970	8,481,536	7,056,467	5,869,223
New Orleans Exhibition Hall Authority	3,551,188	2,746,447	2,782,270	5,671,634	4,799,200	3,925,820
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	458,581	390,039	400,991	452,045	523,411	520,453
Food and Beverage Tax	1,488,858	1,423,142	1,342,809	1,871,876	1,915,744	1,733,419
Service Contractor Tax	112,832	222,248	187,608	221,800	218,051	193,531
Tour Tax	30,344	27,934	18,015	21,435	29,657	32,106
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 1,072,491,177</b>	<b>\$ 791,807,951</b>	<b>\$ 762,336,800</b>	<b>\$ 1,445,837,238</b>	<b>\$ 1,282,093,619</b>	<b>\$ 1,280,590,466</b>

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

<sup>2</sup>Remote Sellers Tax - State is included

<sup>3</sup>Other includes the following: Automobile Rental Tax; Consumer Use Tax - State & Local; Excise; Consumer Use Tax - State & Local; Direct Marketer Sales Tax - State & Local; Electric and Hybrid Vehicle Road Usage Fee; Electric Cooperative Fee; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Marijuana & Controlled Dangerous Substance Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas and Oil; Parish & Municipal Beer; Prepaid 911 Charge; Remote Sellers Tax - Local; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation Network Fee; and Vapor Tax.

# 15 - Year Tax Cash Collection Record

In Millions

Tax	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17
<b>Corporation Franchise Tax</b>	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53	\$ 48.46	\$ 91.18
<b>Gift Tax<sup>5</sup></b>	0.12	(0.03)	0.04	0.08	0.00	0.00	0.00
<b>Hazardous Waste Disposal Tax</b>	3.20	3.02	2.99	3.46	3.38	3.31	2.84
<b>Income Taxes</b>							
Corporation	197.73	238.30	287.85	467.81	373.48	145.37	273.50
Fiduciary	1.59	11.73	13.18	35.38	26.00	9.75	10.67
Individual, Declaration & Withholding	2,386.58	2,431.34	2,720.98	2,786.31	2,890.21	2,856.35	2,928.34
<b>Inheritance Tax<sup>5</sup></b>	0.90	(0.69)	(0.04)	0.06	0.00	0.00	0.00
<b>Liquors – Alcoholic Beverage Taxes</b>							
High Alcoholic Content (Liquor/Wine) <sup>6</sup>	20.26	21.44	22.13	22.47	23.64	26.21	36.18
Low Alcoholic Content (Beer) <sup>6</sup>	35.64	35.69	35.06	34.41	33.46	35.12	41.11
Out-of-State Shippers <sup>6</sup>	0.13	0.09	0.13	0.14	0.16	0.14	0.27
<b>Natural Resource – Severance Tax</b>	764.11	839.87	842.74	826.33	735.04	445.15	375.72
<b>Petroleum Products</b>							
Gasoline Tax & Inspection Fee	469.14	445.51	448.08	453.02	463.03	477.15	486.85
Special Fuels Tax & Inspection Fee	143.16	136.85	137.60	141.10	145.33	148.14	153.94
<b>Public Utilities &amp; Carriers</b>							
Inspection & Supervision Fee <sup>6</sup>	8.56	7.74	7.87	8.57	7.95	8.30	8.66
Natural Gas Franchise Tax	2.00	5.29	1.68	0.66	0.63	0.36	0.60
Transportation & Communication Utilities Tax	11.15	8.96	7.07	7.69	6.92	11.81	6.12
<b>Sales Tax<sup>6</sup></b>	2,670.21	2,652.04	2,649.39	2,678.52	2,766.44	2,905.38	3,883.95
<b>Tobacco Tax<sup>6</sup></b>	144.60	135.28	138.15	139.91	155.83	244.37	310.04
<b>TOTAL STATE TAXES</b>	<b>6,924.99</b>	<b>7,050.30</b>	<b>7,410.61</b>	<b>7,761.63</b>	<b>7,755.03</b>	<b>7,365.37</b>	<b>8,609.97</b>
<b>Other Taxes<sup>6,8</sup></b>	21.82	25.50	20.34	21.08	15.45	18.20	22.27
<b>Hotel/Motel Room Occupancy Taxes</b>							
LA Stadium & Exposition District	33.87	37.03	41.71	46.85	48.37	49.70	50.72
New Orleans Exhibition Hall Authority	21.86	24.04	26.90	30.84	31.65	32.89	33.61
<b>New Orleans Exhibition Hall Authority</b>							
Flat Room Occupancy Tax & Food & Beverage Tax	12.75	14.30	15.26	16.75	18.45	19.33	19.63
Service Contractor Tax	1.29	1.21	1.43	2.18	1.18	1.88	2.60
Tour Tax	0.81	0.13	0.14	0.19	0.17	0.28	0.28
<b>TOTAL CASH COLLECTIONS</b>	<b>\$7,017.39</b>	<b>\$7,152.51</b>	<b>\$7,516.39</b>	<b>\$7,879.52</b>	<b>\$7,870.30</b>	<b>\$7,487.65</b>	<b>\$8,739.08</b>

Tax	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 25
<b>Corporation Franchise Tax<sup>4</sup></b>	\$ 126.67	\$ 145.99	\$ 101.50	\$ 269.82	\$ 338.18	\$ 401.02	\$ 644.09	\$ 565.00
<b>Gift Tax<sup>5</sup></b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Hazardous Waste Disposal Tax</b>	2.76	2.91	2.66	2.13	2.27	1.59	1.66	1.93
<b>Income Taxes</b>								
Corporation <sup>4</sup>	380.01	437.60	289.70	809.46	1,014.54	1,203.80	966.73	857.91
Fiduciary <sup>2</sup>	21.97	13.42	(1.08)	34.48	43.16	37.13	28.94	37.50
Individual, Declaration & Withholding <sup>2,4</sup>	3,169.51	3,716.26	3,623.60	4,118.10	4,451.51	4,519.13	4,655.12	4,780.30
<b>Inheritance Tax<sup>5</sup></b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liquors – Alcoholic Beverage Taxes</b>								
High Alcoholic Content (Liquor/Wine)	36.68	37.53	38.16	40.59	41.67	40.96	40.16	39.42
Low Alcoholic Content (Beer)	39.61	38.63	38.16	38.58	37.80	36.22	36.78	33.62
Out-of-State Shippers	0.31	0.30	0.36	0.42	0.41	0.38	0.33	0.32
<b>Natural Resources – Severance Tax<sup>2</sup></b>	444.57	529.14	447.44	291.57	479.59	876.78	835.61	350.09
<b>Petroleum Products</b>								
Gasoline Tax & Inspection Fee	459.92	486.65	448.32	462.32	477.15	457.82	455.58	453.81
Special Fuels Tax & Inspection Fee	145.38	153.62	141.75	146.91	149.90	144.97	146.11	144.27
<b>Public Utilities &amp; Carriers</b>								
Inspection & Supervision Fee	8.49	8.50	9.23	8.16	10.35	11.78	10.28	10.26
Natural Gas Franchise Tax	0.55	0.78	1.57	1.02	0.39	0.58	0.14	0.18
Transportation & Communication Utilities Tax	7.34	7.73	7.57	6.09	7.12	11.75	14.86	10.17
<b>Sales Tax<sup>1,7</sup></b>	3,946.41	3,559.82	3,352.50	3,610.45	4,376.54	4,490.50	4,524.47	4,789.71
<b>Tobacco Tax</b>	294.55	282.91	276.33	286.84	269.22	246.17	235.19	224.97
<b>TOTAL STATE TAXES</b>	<b>9,084.73</b>	<b>9,421.79</b>	<b>8,777.77</b>	<b>10,126.94</b>	<b>11,699.80</b>	<b>12,480.58</b>	<b>12,596.05</b>	<b>12,299.47</b>
<b>Other Taxes<sup>3,8</sup></b>	24.90	47.80	96.48	212.95	286.85	355.23	376.97	445.79
<b>Hotel/Motel Room Occupancy Taxes</b>								
LA Stadium & Exposition District	52.67	54.39	45.58	12.72	45.29	57.92	55.50	61.96
New Orleans Exhibition Hall Authority	35.00	36.37	29.98	6.90	28.61	38.32	36.68	40.98
<b>New Orleans Exhibition Hall Authority</b>								
Flat Room Occupancy Tax & Food & Beverage Tax	20.77	22.28	18.95	8.99	16.96	21.74	21.97	22.93
Service Contractor Tax	2.12	1.97	1.61	0.04	0.80	2.74	2.00	2.07
Tour Tax	0.28	0.32	0.37	0.04	0.18	0.34	0.34	0.33
<b>TOTAL CASH COLLECTIONS</b>	<b>\$9,220.47</b>	<b>\$9,584.92</b>	<b>\$8,970.74</b>	<b>\$10,368.58</b>	<b>\$12,078.49</b>	<b>\$12,956.87</b>	<b>\$13,089.51</b>	<b>\$12,873.53</b>

<sup>1</sup>Tax incurred a rate increase during FY 25

<sup>2</sup>Tax incurred a rate decrease during FY 25

<sup>3</sup>Tax incurred a rate increase during FY 24

<sup>4</sup>Taxes incurred a rate decrease during FY 22

<sup>5</sup>Gift Tax and Inheritance & Transfer Estate Tax have been repealed, and no collections were received after FY 14

<sup>6</sup>Taxes incurred a rate increase during FY 16

<sup>7</sup>LA Tourism and Promotion Tax and Remote Sellers Tax - State are included. The tax rate decreased during FY 19

<sup>8</sup>See footnote #3 on page 6 for an inclusive list of Other Taxes

# Tax Collections

## Cash Collections After Accrual Adjustments Two-Year Comparison

State Revenues	Total Net Collections FY 2023-24	Total Net Collections FY 2024-25	Percent Change
<b>Automobile Rental Tax</b>	\$ 8,525,343	\$ 8,915,218	4.57%
<b>Corporation Franchise Tax</b>	654,738,170	569,193,576	-13.07%
<b>Electric and Hybrid Vehicle Road Usage Fee</b>	284,371	381,515	34.16%
<b>Electric Cooperative Fee</b>	40,710	42,149	3.53%
<b>Hazardous Waste Disposal Tax</b>	1,526,230	2,144,063	40.48%
<b>Income Taxes</b>			
Corporation	986,355,979	865,135,352	-12.29%
Fiduciary	29,993,971	37,125,963	23.78%
Individual, Declaration & Withholding <sup>2</sup>	4,729,169,826	4,669,266,580	-1.27%
<b>Consumable Hemp Products Tax</b>	1,057,140	1,001,863	-5.23%
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	39,696,699	39,368,862	-0.83%
Low Alcoholic Content (Beer)	36,124,088	33,646,689	-6.86%
Out-of-State Shippers	331,794	316,890	-4.49%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	70	106	51.43%
<b>Minerals, Oil &amp; Gas</b>			
Surface Mining & Reclamation Fee	53,840	9,171	-82.97%
Oil Spill Contingency Fee	2,229,990	2,332,675	4.60%
Oilfield Site Restoration Fee - Gas	12,717,284	9,576,688	-24.70%
Oilfield Site Restoration Fee – Oil	901,327	788,211	-12.55%
<b>Natural Resources – Severance Tax<sup>2</sup></b>	829,417,973	316,831,153	-61.80%
<b>Petroleum Products</b>			
Gasoline Tax	451,215,593	451,039,743	-0.04%
Gasoline Inspection Fee	3,006,969	2,822,537	-6.13%
Special Fuels Tax	143,924,728	144,341,255	0.29%
Special Fuels Inspection Fee	1,711,886	1,482,789	-13.38%
<b>Public Utilities</b>			
Inspection & Supervision Fee	10,152,808	10,438,958	2.82%
Natural Gas Franchise Tax	152,806	182,351	19.33%
Transportation & Communication Utilities Tax	15,067,231	9,742,387	-35.34%
<b>Sales Tax<sup>1,4</sup></b>	4,436,531,560	4,866,721,272	9.70%
<b>Telecommunication Tax for the Deaf</b>	3,603,684	3,639,686	1.00%
<b>Tobacco Tax</b>	233,496,853	228,746,732	-2.03%
<b>Vapor Tax<sup>3</sup></b>	267,253	162,941	-39.03%
<b>Other Fees</b>			
Therapeutic Marijuana	3,602,620	6,362,786	76.62%
Transportation Network	4,245,460	3,322,250	-21.75%
<b>SUBTOTALS – STATE REVENUES</b>	<b>12,640,144,256</b>	<b>12,285,082,411</b>	<b>-2.81%</b>
<b>Other Taxes</b>			
Beer Tax – Parish & Municipalities	3,936,005	3,832,618	-2.63%
Louisiana Tourism & Promotion District Tax	28,300,168	28,122,245	-0.63%
<b>Hotel/Motel Room Occupancy Taxes</b>			
Louisiana Stadium & Exposition District	55,504,171	61,964,450	11.64%
New Orleans Exhibition Hall Authority	36,681,540	40,984,351	11.73%
<b>New Orleans Exhibition Hall Authority</b>			
Flat Room Occupancy Tax	5,211,288	5,361,014	2.87%
Food & Beverage Tax	16,756,256	17,568,753	4.85%
Service Contractor Tax	2,000,604	2,067,171	3.33%
Tour Tax	337,346	327,337	-2.97%
Consumer Use Tax – State & Local <sup>1,5</sup>	38,887	75,564	94.32%
Consumer Use Tax – Excise	4,257	2,215	-47.97%
Direct Marketer Sales Tax – State & Local <sup>1</sup>	9,622,511	8,782,266	-8.73%
Prepaid 911 Charge	7,977,918	5,897,368	-26.08%
Remote Sellers Tax – Local	323,705,194	386,643,103	19.44%
<b>SUBTOTAL – OTHER TAXES</b>	<b>490,076,145</b>	<b>561,628,455</b>	<b>14.60%</b>
<b>GRAND TOTALS</b>	<b>\$ 13,130,220,401</b>	<b>\$ 12,846,710,866</b>	<b>-2.16%</b>

<sup>1</sup>Tax incurred a rate increase during FY 25

<sup>2</sup>Tax incurred a rate decrease during FY 25

<sup>3</sup>Tax incurred a rate increase during FY 24

<sup>4</sup>Remote Sellers Tax - State is included

<sup>5</sup>Does not include collections of \$494,979 from individual income tax returns received during FY 2023-24 or \$288,296 received during FY 2024-25

# Tax Collections

## Cash Collections After Accrual Adjustments

Fiscal Year 2025

State Revenues	Net Cash Collections	Less 2023-24 Accruals	Plus 2024-25 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 8,843,285	\$ 708,274	\$ 780,207	\$ 8,915,218
<b>Corporation Franchise Tax</b>	565,002,655	8,218,857	12,409,778	569,193,576
<b>Electric and Hybrid Vehicle Road Usage Fee</b>	379,121	6,248	8,642	381,515
<b>Electric Cooperative Fee</b>	42,139	0	10	42,149
<b>Hazardous Waste Disposal Tax</b>	1,934,698	370,725	580,090	2,144,063
<b>Income Taxes</b>				
Corporation	857,910,441	12,328,286	19,553,197	865,135,352
Fiduciary	37,503,526	361,764	(15,799)	37,125,963
Individual, Declaration & Withholding	4,780,301,796	441,454,796	330,419,580	4,669,266,580
<b>Consumable Hemp Products Tax</b>	1,012,927	99,326	88,262	1,001,863
<b>Liquors – Alcoholic Beverage Taxes</b>				
High Alcoholic Content (Liquor/Wine)	39,419,831	3,080,302	3,029,333	39,368,862
Low Alcoholic Content (Beer)	33,624,346	2,802,537	2,824,880	33,646,689
Out-of-State Shippers	318,920	21,102	19,072	316,890
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	106	0	0	106
<b>Minerals, Oil &amp; Gas</b>				
Surface Mining & Reclamation Fee	9,203	1,836	1,804	9,171
Oil Spill Contingency Fee	2,346,746	292,221	278,150	2,332,675
Oilfield Site Restoration Fee – Gas	9,564,587	159,178	171,279	9,576,688
Oilfield Site Restoration Fee – Oil	774,994	(2,707)	10,510	788,211
<b>Natural Resources – Severance Tax</b>	350,088,649	63,452,718	30,195,222	316,831,153
<b>Petroleum Products</b>				
Gasoline Tax	450,962,550	37,439,070	37,516,263	451,039,743
Gasoline Inspection Fee	2,844,415	274,536	252,658	2,822,537
Special Fuels Tax	142,727,623	11,436,512	13,050,144	144,341,255
Special Fuels Inspection Fee	1,544,588	184,109	122,310	1,482,789
<b>Public Utilities &amp; Carriers</b>				
Inspection & Supervision Fee	10,258,974	640,338	820,322	10,438,958
Natural Gas Franchise Tax	180,177	9,567	11,741	182,351
Transportation & Communication Utilities Tax	10,168,167	1,334,112	908,332	9,742,387
<b>Sales Tax<sup>1</sup></b>	4,764,113,922	357,051,307	459,658,657	4,866,721,272
<b>Telecommunication Tax for the Deaf</b>	3,619,870	639,633	659,449	3,639,686
<b>Tobacco Tax</b>	229,681,952	21,445,655	20,510,435	228,746,732
<b>Vapor Tax</b>	173,904	27,516	16,553	162,941
<b>Other Fees</b>				
Therapeutic Marijuana Fee	6,169,898	462,090	654,978	6,362,786
Transportation Network Fee	3,258,054	760,302	824,498	3,322,250
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$12,314,782,064</b>	<b>\$965,060,210</b>	<b>\$935,360,558</b>	<b>\$12,285,082,411</b>
<b>Other Taxes</b>				
Beer Taxes – Parish & Municipalities	3,846,550	307,860	293,928	3,832,618
Louisiana Tourism & Promotion District Tax	25,594,082	2,074,815	4,602,978	28,122,245
<b>Hotel/Motel Room Occupancy Taxes</b>				
Louisiana Stadium & Exposition District	61,964,450	0	0	61,964,450
New Orleans Exhibition Hall Authority	40,984,351	0	0	40,984,351
<b>New Orleans Exhibition Hall Authority</b>				
Flat Room Occupancy Tax	5,361,014	0	0	5,361,014
Food & Beverage Tax	17,568,753	0	0	17,568,753
Service Contractor Tax	2,067,171	0	0	2,067,171
Tour Tax	327,337	0	0	327,337
Consumer Use Tax – State & Local <sup>2</sup>	74,412	(2,142)	(990)	75,564
Consumer Use Tax – Excise	2,234	28	9	2,215
Direct Marketer Sales Tax – State & Local	8,416,682	(483,011)	(117,427)	8,782,266
Prepaid 911 Charge	5,897,368	0	0	5,897,368
Remote Sellers Tax- Local	386,643,103	0	0	386,643,103
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$558,747,507</b>	<b>\$1,897,550</b>	<b>\$4,778,498</b>	<b>\$561,628,455</b>
<b>GRAND TOTALS</b>	<b>\$12,873,529,571</b>	<b>\$966,957,760</b>	<b>\$940,139,056</b>	<b>\$12,846,710,866</b>

<sup>1</sup>Remote Sellers Tax - State is included

<sup>2</sup>Does not include local and state net cash collections of \$288,296 or total net collections of \$316,483 after accrual adjustments from individual income tax returns

# Tax Collections

## Five-Year Comparison of Total Cash Collections

### Five-Year Comparison

Tax Collections	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax <sup>4</sup>	\$ 269,819,024	\$ 338,179,185	\$ 401,021,117	\$ 644,088,209	\$ 565,002,655
Income Tax <sup>4</sup>	809,457,073	1,014,537,554	1,203,801,822	966,734,382	857,910,441
Individual, Declaration & Withholding Tax <sup>2,4</sup>	4,118,109,186	4,451,505,130	4,519,134,454	4,655,124,512	4,780,301,796
Natural Resources – Severance Tax <sup>2</sup>	291,569,325	479,594,342	876,781,010	835,614,862	350,088,649
<b>Petroleum Products</b>					
Gasoline Tax	459,606,000	474,281,741	454,830,515	452,741,021	450,962,550
Inspection Fees (Gas/Special Fuels)	4,138,081	4,575,541	4,677,557	4,454,665	4,389,003
Special Fuels Tax	145,480,242	148,186,078	143,277,764	144,493,473	142,727,623
Sales Tax <sup>1,5</sup>	3,610,449,188	4,376,542,652	4,490,499,897	4,524,466,257	4,789,708,004
Miscellaneous State Taxes & Fees <sup>3,6</sup>	439,626,319	440,654,089	418,861,265	405,367,246	399,285,425
Other Taxes <sup>7</sup>	220,308,229	350,439,509	443,985,109	456,446,955	533,153,425
<b>GRAND TOTALS</b>	<b>\$10,368,562,667</b>	<b>\$12,078,495,821</b>	<b>\$12,956,870,510</b>	<b>\$13,089,531,582</b>	<b>\$ 12,873,529,571</b>

<sup>1</sup>Tax incurred a rate increase during FY 25

<sup>2</sup>Tax incurred a rate decrease during FY 25

<sup>3</sup>Tax incurred a rate increase during FY 24

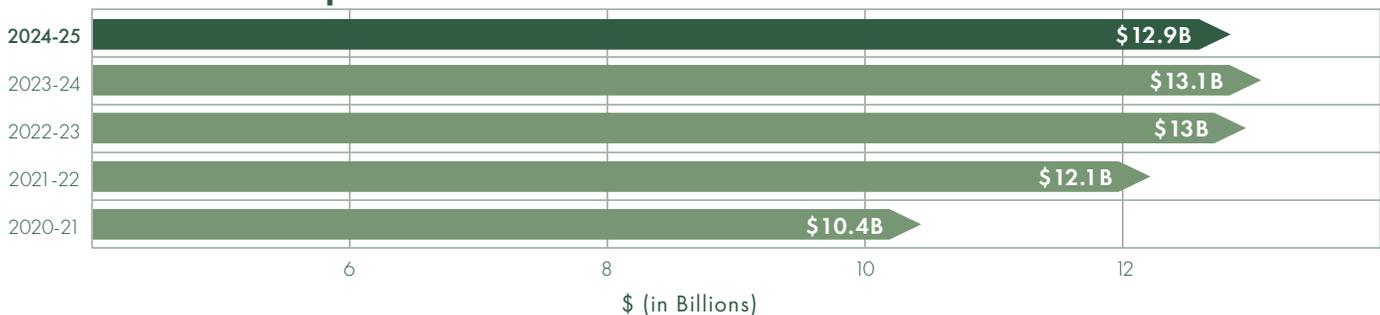
<sup>4</sup>Tax incurred a rate decrease during FY 22

<sup>5</sup>LA Tourism and Promotion Tax and Remote Sellers Tax - State are included

<sup>6</sup>Miscellaneous State Taxes and Fees includes the following: Alcoholic Beverage Taxes; Automobile Rental Tax; Electric and Hybrid Vehicle Road Usage Fee; Electric Cooperative Fee; Fiduciary Tax; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Marijuana & Controlled Dangerous Substance Tax; Oilfield Site Restoration Fee - Gas and Oil; Public Utilities Taxes; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Tobacco Tax; Transportation Network Fee; and Vapor Tax<sup>3</sup>.

<sup>7</sup>Other Taxes include: Consumer Use - Excise Consumer Use Tax - State & Local<sup>1</sup>; Direct Marketer Sales Tax - State & Local<sup>1</sup>; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; New Orleans Exhibition Hall Authority - Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Parish & Municipal Beer Tax; Prepaid 911 Charge; and Remote Sellers Tax - Local.

### Five-Year Comparison of Total Collections



# Summary of Tax Collections & Refunds

By Tax/Fee Type

Fiscal Year 2025

Tax/Fee Type	Calculated Collections Before Refunds <sup>1</sup>	Amount Refunded	Calculated Collections
<b>Automobile Rental Tax</b>	\$ 8,850,718	\$ (7,433)	\$ 8,843,285
<b>Consumer Use Tax - Excise</b>	2,234	0	2,234
<b>Consumer Use Tax - State &amp; Local<sup>2</sup></b>	78,536	(4,124)	74,412
<b>Corporation Franchise Tax</b>	857,676,586	(292,673,931)	565,002,655
<b>Direct Marketer Sales Tax - State &amp; Local</b>	16,952,577	(8,535,895)	8,416,682
<b>Electric and Hybrid Vehicle Road Usage Fee</b>	379,121	0	379,121
<b>Electric Cooperative Fee</b>	42,139	0	42,139
<b>Hazardous Waste Disposal Tax</b>	1,948,615	(13,917)	1,934,698
<b>Income Taxes</b>			
Corporation	1,286,529,881	(428,619,440)	857,910,441
Declaration, Individual	430,451,323	(8,031,566)	422,419,757
Fiduciary	48,112,823	(10,609,297)	37,503,526
Individual	1,013,041,795	(16,042)	1,013,025,753
Withholding, Individual	4,010,087,815	(665,231,529)	3,344,856,286
<b>Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax</b>	1,073,669	(60,742)	1,012,927
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	39,438,230	(18,399)	39,419,831
Low Alcoholic Content (State Beer Tax)	33,808,888	(184,542)	33,624,346
Parish & Municipal Beer	3,846,550	0	3,846,550
Out-of-State Shippers	337,425	(18,505)	318,920
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	106	0	106
<b>Minerals, Oil &amp; Gas</b>			
Oil Spill Contingency Fee	2,346,746	0	2,346,746
Oilfield Site Restoration Fee – Gas	9,580,613	(16,026)	9,564,587
Oilfield Site Restoration Fee – Oil	781,745	(6,751)	774,994
Surface Mining & Reclamation Fee	9,203	0	9,203
<b>Natural Resources – Severance Tax</b>	446,120,373	(96,031,724)	350,088,649
<b>Petroleum Products</b>			
Gasoline & Inspection Fee	461,910,594	(8,103,629)	453,806,965
Special Fuels & Inspection Fee	144,676,976	(404,765)	144,272,211
<b>Prepaid 911 Charge</b>	5,897,368	0	5,897,368
<b>Public Utilities &amp; Carriers</b>			
Inspection & Supervision Fees	10,493,653	(234,679)	10,258,974
Natural Gas Franchise Tax	180,177	0	180,177
Transportation & Communication Utilities Tax	12,977,799	(2,809,632)	10,168,167
<b>Sales Tax<sup>3,4</sup></b>	5,001,742,531	(212,034,527)	4,789,708,004
<b>Telecommunication Tax for the Deaf</b>	3,626,369	(6,499)	3,619,870
<b>Tobacco Tax</b>	225,215,522	(245,577)	224,969,945
<b>Vapor Tax</b>	179,569	(5,665)	173,904
<b>Other Fees</b>			
Therapeutic Marijuana Fee	4,891,576	0	4,891,576
Therapeutic Marijuana Fee	6,169,898	0	6,169,898
Transportation Network Fee	3,258,054	0	3,258,054
<b>TOTALS</b>	<b>\$ 14,092,538,228</b>	<b>\$ (1,733,924,836)</b>	<b>\$ 12,358,613,392</b>

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

<sup>2</sup>Does not include collections of \$288,296 from Individual Income Tax Returns

<sup>3</sup>LA Tourism and Promotion Tax in the amount of \$25,594,082 is included.

<sup>4</sup>Remote Sellers Tax - State is included

## Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	State Gross Sales Tax Due	State Sales Tax (Per Capita)	Distribution of Local Property Taxes <sup>1</sup>	Local Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2024	FYE 25	FYE 25	2024	2024	FYE 25	FYE 25
Acadia	56,604	\$16,464,225	\$291	\$35,749,517	\$632	\$39,438,837	\$697
Allen	22,501	3,309,235	147	21,545,518	958	13,116,597	583
Ascension	133,534	105,427,746	790	226,206,785	1,694	156,466,867	1,172
Assumption	20,050	4,387,190	219	26,097,181	1,302	16,951,429	845
Avoyelles	38,373	8,400,047	219	14,383,362	375	23,287,640	607
Beauregard	36,695	10,656,168	290	48,689,341	1,327	26,158,927	713
Bienville	12,412	4,691,167	378	49,056,371	3,952	7,365,421	593
Bossier	131,102	55,231,211	421	152,048,763	1,160	107,845,318	823
Caddo	224,893	145,083,097	645	353,635,519	1,572	201,997,899	898
Calcasieu	206,861	144,105,371	697	350,313,926	1,693	191,763,077	927
Caldwell	9,393	1,660,231	177	10,362,354	1,103	5,338,603	568
Cameron	4,678	4,293,305	918	72,679,809	15,537	5,966,658	1,275
Catahoula	8,280	1,490,295	180	5,698,657	688	4,657,293	562
Claiborne	13,537	2,749,589	203	10,326,225	763	6,624,864	489
Concordia	17,797	6,416,557	361	18,371,318	1,032	7,761,615	436
DeSoto	27,274	7,149,795	262	104,593,563	3,835	25,780,287	945
East Baton Rouge	453,022	309,156,801	682	657,113,896	1,451	506,370,916	1,118
East Carroll	6,892	1,220,534	177	8,269,991	1,200	2,287,408	332
East Feliciana	19,112	2,977,142	156	20,620,248	1,079	15,227,029	797
Evangeline	31,745	7,282,785	229	21,554,600	679	19,626,629	618
Franklin	19,107	3,465,659	181	13,257,428	694	9,397,531	492
Grant	22,109	1,419,391	64	12,149,515	550	20,236,650	915
Iberia	67,540	25,264,218	374	45,406,931	672	48,566,067	719
Iberville	29,766	31,128,535	1,046	125,998,392	4,233	26,743,979	898
Jackson	14,797	3,799,446	257	21,080,356	1,425	8,656,440	585
Jefferson	427,253	385,109,357	901	552,111,959	1,292	428,020,194	1,002
Jefferson Davis	31,436	13,289,069	423	31,691,877	1,008	19,324,333	615
Lafayette	254,241	177,933,065	700	248,493,598	977	299,137,004	1,177
Lafourche	95,342	46,956,849	493	106,470,461	1,117	88,484,327	928
LaSalle	14,702	3,386,042	230	16,832,769	1,145	9,480,875	645
Lincoln	48,243	31,202,595	647	46,861,074	971	35,421,685	734
Livingston	152,886	38,698,898	253	92,724,826	606	130,092,737	851
Madison	9,093	4,924,494	542	12,489,967	1,374	2,915,663	321
Morehouse	23,787	9,647,852	406	20,989,153	882	11,177,572	470
Natchitoches	35,982	10,098,910	281	40,693,277	1,131	26,231,893	729
Orleans	362,701	297,633,945	821	720,325,250	1,986	385,278,113	1,062
Ouachita	157,874	86,192,230	546	156,511,865	991	116,063,048	735
Plaquemines	22,289	17,322,932	777	66,033,806	2,963	24,746,052	1,110
Pointe Coupee	19,845	4,976,697	251	26,983,863	1,360	18,251,903	920
Rapides	125,899	70,162,035	557	135,347,193	1,075	108,644,453	863

## Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	State Gross Sales Tax Due	State Sales Tax (Per Capita)	Distribution of Local Property Taxes <sup>1</sup>	Local Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2024	FYE 25	FYE 25	2024	2024	FYE 25	FYE 25
Red River	7,238	\$1,725,664	\$238	\$30,308,006	\$4,187	\$5,827,479	\$805
Richland	19,643	3,572,677	182	22,134,947	1,127	12,349,063	629
Sabine	21,746	5,976,193	275	30,227,779	1,390	15,254,335	701
St. Bernard	44,783	18,385,676	411	78,652,550	1,756	27,081,349	605
St. Charles	50,400	31,902,682	633	260,304,794	5,165	56,966,454	1,130
St. Helena	10,857	9,614,363	886	8,815,342	812	6,773,793	624
St. James	19,110	13,269,994	694	82,531,577	4,319	19,750,032	1,033
St. John the Baptist	39,694	36,720,552	925	120,851,418	3,045	28,292,038	713
St. Landry	80,869	22,692,664	281	48,824,639	604	66,129,681	818
St. Martin	51,218	9,779,170	191	51,732,305	1,010	40,007,501	781
St. Mary	46,799	37,886,506	810	64,573,980	1,380	34,264,416	732
St. Tammany	277,615	122,202,454	440	407,392,701	1,467	350,721,410	1,263
Tangipahoa	139,823	52,560,792	376	70,744,815	506	95,968,147	686
Tensas	3,844	543,778	141	8,714,984	2,267	2,139,475	557
Terrebonne	103,864	43,649,849	420	107,659,082	1,037	98,308,197	947
Union	20,617	3,972,323	193	15,292,554	742	11,972,436	581
Vermilion	57,641	16,803,291	292	34,593,081	600	45,176,861	784
Vernon	45,819	7,294,130	159	25,253,243	551	22,591,443	493
Washington	45,090	7,843,754	174	26,838,581	595	20,607,127	457
Webster	35,184	14,433,983	410	34,276,047	974	25,753,452	732
West Baton Rouge	28,425	21,486,429	756	79,697,947	2,804	26,772,056	942
West Carroll	9,254	1,866,387	202	5,190,002	561	4,862,293	525
West Feliciana	15,155	4,588,946	303	39,908,749	2,633	13,414,204	885
Winn	13,405	2,084,476	155	7,582,460	566	8,521,123	636
<b>LOUISIANA'S ESTIMATED POPULATION: 4,597,740</b>							

<sup>1</sup>Exclusive of Homestead Exemption for all parishes for tax year 2024 (2025 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, 2024, Release Date: March 2025

**Property Tax Source:** Louisiana Tax Commission, Annual Report 2024

## Local Dedications

### Jefferson Parish/Orleans Parish

#### Fiscal Year 2025

<b>Tax Dedication</b>	<b>Total</b>
Jefferson Parish - Gretna Tourist Commission Enterprise Account	\$ 177,441
Jefferson Parish - John Alario, Sr. Multipurpose Center West Side of Mississippi	577,344
Jefferson Parish - Kenner City Convention Center	564,226
Jefferson Parish - Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,301,929
Jefferson Parish - Municipal Center East Side of Mississippi	877,301
Jefferson Parish - Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	555,231
Jefferson Parish - Town of Grand Isle Tourist Commission Enterprise Account	102,570
Orleans Parish - Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish - New Orleans Metropolitan Convention and Visitors Bureau Fund	12,963,885
Orleans Parish - New Orleans Quality of Life Fund	7,151,573
Orleans Parish - New Orleans Sports Franchise Fund	11,818,246
<b>TOTAL</b>	<b>\$ 38,089,746</b>

## Local Dedications

### State Hotel/Motel Sales Tax Collections

#### Fiscal Year 2025

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 101,975	Morehouse Parish Bastrop Municipal Center Fund	\$ 34,944
Allen Parish Capital Improvement Fund	164,756	Natchitoches Parish Historic Development Fund	184,878
Ascension Parish Visitor Enterprise Fund	1,561,784	Natchitoches Parish Visitor Enterprise Fund	551,296
Avoyelles Parish Visitor Enterprise Fund	127,747	Ouachita Parish Visitor Enterprise Fund	2,127,063
Beauregard Parish Community Improvement Fund	173,620	Plaquemines Parish Visitor Enterprise Fund	407,156
Bienville Parish Tour & Economic Development Fund	30,121	Point Coupee Parish Visitor Enterprise Fund	105,458
Bossier Parish Civic Center Fund	2,502,248	Rapides Parish Coliseum Fund	99,201
Caddo Shreveport Riverfront & Convention Center Fund	2,915,624	Rapides Parish Economic Development Fund	496,002
Caddo Shreveport-Bossier City Visitor Enterprise Fund	777,815	Rapides City of Pineville Economic Development Fund	297,601
Calcasieu Parish Higher Education Improvement Fund	1,827,512	Rapides Alexandria/Pineville Area Tourism Fund	297,601
Calcasieu East of River Lake Charles Civic Center Fund	1,360,649	Rapides Alexandria/Pineville Exhibition Hall Fund	325,532
Calcasieu West of River Community Center Fund (Ward 4, 5, 6, & 7)	1,908,961	Red River Visitor Enterprise Fund	28,001
Caldwell Parish Economic Development Fund	805	Richland Parish Visitor Enterprise Fund	107,492
Cameron Parish Tourist Development Fund	167,829	Sabine Parish Tourism Improvement Fund	338,485
Claiborne Parish Tourism and Economic Development Fund	0	St. Bernard Parish Enterprise Fund	381,329
Claiborne Parish Town of Homer Economic Development Fund	31,908	St. Charles Parish Visitor Enterprise Fund	365,960
Concordia Parish Economic Development Fund	183,276	St. Charles Parish River Parish Convention, Tourist & Visitors Fund	122,650
DeSoto Parish Visitor Enterprise Fund	214,107	St. James Parish Enterprise Fund	46,143
East Baton Rouge Parish Baker Economic Development Fund	3,353,948	St. James Parish River Parish Convention, Tourist & Visitors Fund	15,461
East Baton Rouge Parish Riverside Centroplex Fund	1,676,975	St. John the Baptist Parish Convention Facility Fund	328,346
East Baton Rouge Parish Community Improvement Fund	1,648,715	St. John the Baptist River Parish Convention, Tourist & Visitors Fund	110,030
East Baton Rouge Parish Enhancement Fund	30,761	St. Landry Parish Tourist Community Fund	296,192
East Carroll Parish Visitor Enterprise Fund	7,829	St. Landry Parish City Hall Market Fund	293,653
East Feliciana Parish Tourist Commission Fund	11,143	St. Martin Parish Enterprise Fund	481,151
Evangeline Parish Visitor Enterprise Fund	62,612	St. Mary Parish Visitor Enterprise Fund	569,502
Franklin Parish Visitor Enterprise Fund	42,728	St. Tammany Parish Tourist Commission Fund	2,666,336
Grant Parish Economic Development Fund	11,056	Tangipahoa Parish Tourist Commission Fund	852,956
Iberia Parish Tourist Commission Fund	509,691	Tangipahoa Parish Economic Development Fund	446,847
Iberville Parish Visitor Enterprise Fund	108,747	Tensas Parish Visitor Enterprise Fund	11,310
Jackson Parish Economic Development & Tourism Fund	80,039	Terrebonne Parish Houma Tourist Fund	619,929
Jefferson Davis Parish Visitor Enterprise Fund	157,957	Terrebonne Parish Visitor Enterprise Fund	614,603
Lafayette Parish Visitor Enterprise Fund	3,997,088	Union Parish Visitor Enterprise Fund	73,339
Lafourche Parish Enterprise Fund	325,159	Vermilion Parish Visitor Enterprise Fund	122,778
Lafourche Parish Association for Retarded Citizens T & D Fund	322,258	Vernon Parish Community Improvement Fund	380,339
LaSalle Parish Economic Development Fund	25,415	Washington Parish Tourist Community Fund	60,132
Lincoln Parish Visitor Enterprise Fund	331,218	Washington Parish Economic Development & Tourism Visitor Fund	20,160
Lincoln Parish Municipalities Fund	328,423	Webster Parish Convention & Visitor Bureau Fund	242,269
Livingston Parish Tourism & Economic Development Fund	270,800	West Baton Rouge Parish Visitor Enterprise Fund	671,217
Livingston Parish Tourism Improvement Fund	268,481	West Carroll Parish Visitor Enterprise Fund	23,332
Madison Parish Visitor Enterprise Fund	20,264	West Feliciana Parish St. Francisville Economic Development Fund	223,960
Morehouse Parish Visitor Enterprise Fund	35,249	Winn Parish Tourism Fund	63,634
		<b>TOTAL</b>	<b>\$ 43,181,567</b>

# Various Distributions

## Fiscal Year 2025

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
Attakapas Conservation Fund	\$ 0
Aviation Fuels	20,800,000
Community and Family Support System Fund	6,169,898
Early Childhood Education Fund	1,012,927
Gasoline/Special Fuels TIMED Account	118,738,035
Louisiana State Police Salary Fund	4,712,007
Motor Fuels Inspection Fund	4,389,003
Sports Facility Assistance Fund	5,334,798
Telecommunication Tax for the Deaf	1,000,000
Telephone Company Property Assessment Fund	7,444,402
Tobacco Tax Healthcare Fund	18,795,368
Tobacco Tax Regulation Enforcement Fund	389,103
Transportation Network credited to DOTD	3,258,054
Transportation Trust Fund	474,952,138
<b>TOTAL</b>	<b>\$ 666,995,733</b>
<b>COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)</b>	
TIF, Algiers Economic Development District	\$ 759,505
TIF, Cabela's	0
TIF, City of Broussard District	0
TIF, Enterprise Blvd Economic Development District	0
TIF, Garrett Road Economic Development District	4,587,365
TIF, Harveston Economic Development District	0
TIF, I-10 Corridor Economic Development District	0
TIF, Lakefront Economic Development District	0
TIF, Rooms to Go	0
TIF, Ruston Cooperative Endeavor	5,928,550
TIF, Tower Drive Economic Development District	1,055,144
<b>TOTAL</b>	<b>\$ 12,330,564</b>
<b>DISTRIBUTION TO LED &amp; LA TOURISM</b>	
LA Economic Development Fund	\$ 14,268,895
LA Economic Marketing Fund	1,636,790
LA Tourism Promotion District	25,594,082
<b>TOTAL</b>	<b>\$ 41,499,767</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED</b>	
Automobile Rental Tax	\$ 1,759,181
Consumer Use Tax	7,193,037
Parish & Municipal Beer Tax	3,791,002
Prepaid 911 Charge	5,897,368
Remote Sellers Tax - Local	386,643,103
<b>TOTAL</b>	<b>\$ 405,339,239</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
Donations of Refunds <sup>1</sup>	\$ 132,370
Garnishment Program	20,539,848
START Contributions	118,854
<b>TOTAL</b>	<b>\$ 20,791,072</b>
<b>SPECIAL TAXING DISTRICTS</b>	
E Morial Exhibition Authority Room Rentals - Orleans only	\$ 40,984,351
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	22,929,767
E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only	2,394,508
LA Stadium and Expo District - Orleans/Jefferson	61,964,450
<b>TOTAL</b>	<b>\$ 128,273,076</b>

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

# Distribution of Local Taxes Collected

## Automobile Rental Tax

Fiscal Year 2025

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 0	Madison Parish	\$ 0
Allen Parish	0	Morehouse Parish	1,672
Ascension Parish	16,376	Natchitoches Parish	4,141
Assumption Parish	0	Orleans Parish	88,434
Avoyelles Parish	2,097	Ouachita Parish	49,607
Beauregard Parish	1,375	Plaquemines Parish	984
Bienville Parish	0	Pointe Coupee Parish	1,424
Bossier Parish	19,997	Rapides Parish	43,673
Caddo Parish	106,762	Red River Parish	0
Calcasieu Parish	38,040	Richland Parish	0
Caldwell Parish	0	Sabine Parish	0
Cameron Parish	0	St. Bernard Parish	3,102
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	5,492
East Baton Rouge Parish	181,222	St. Landry Parish	7,162
East Carroll Parish	0	St. Martin Parish	0
East Feliciana Parish	0	St. Mary Parish	2,105
Evangeline Parish	0	St. Tammany Parish	39,833
Franklin Parish	0	Tangipahoa Parish	14,782
Grant Parish	0	Tensas Parish	0
Iberia Parish	5,394	Terrebonne Parish	14,350
Iberville Parish	3,134	Union Parish	0
Jackson Parish	0	Vermilion Parish	7
Jefferson Parish	984,241	Vernon Parish	4,479
Jefferson Davis Parish	1,917	Washington Parish	2,229
Lafayette Parish	89,328	Webster Parish	2,536
Lafourche Parish	4,825	West Baton Rouge Parish	0
LaSalle Parish	0	West Carroll Parish	0
Lincoln Parish	6,619	West Feliciana Parish	0
Livingston Parish	11,733	Winn Parish	111
		<b>TOTAL</b>	<b>\$ 1,759,181</b>

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

Fiscal Year 2025

Parish	Municipality	Total
<b>Acadia Parish</b>		<b>\$15,856</b>
	Church Point	9,517
	Crowley	18,035
	Estherwood	1,065
	Iota	1,552
	Mermentau	701
	Morse	961
	Rayne	11,451
<b>Allen Parish</b>		<b>1,510</b>
	Elizabeth	1,044
	Kinder	6,671
	Oakdale	8,305
	Oberlin	2,092
<b>Ascension Parish</b>		<b>61,545</b>
	Donaldsonville	5,284
	Gonzales	34,299
	Sorrento	2,841
<b>Assumption Parish</b>		<b>17,455</b>
	Napoleonville	1,531
<b>Avoyelles Parish</b>		<b>6,424</b>
	Bunkie	6,656
	Cottonport	3,270
	Evergreen	0
	Hessmer	2,248
	Mansura	3,362
	Marksville	13,299
	Moreauville	2,270
	Plaucheville	1,568
	Simmesport	2,909
<b>Beauregard Parish [no levy]</b>		<b>0</b>
	Deridder	19,355
	Merryville	1,883
<b>Bienville Parish</b>		<b>2,594</b>
	Arcadia	4,699
	Bienville	2,216
	Gibbsland	253
	Ringgold	1,217
<b>Bossier Parish</b>		<b>11,317</b>
	Benton	5,670
	Bossier City	85,176
	Haughton	9,634
	Plain Dealing	1,956

Parish	Municipality	Total
<b>Caddo Parish</b>		<b>\$ 25,596</b>
	Blanchard	454
	Hosston	5
	Oil City	866
	Shreveport	173,331
	Vivian	4,374
<b>Calcasieu Parish</b>		<b>57,877</b>
	DeQuincy	3,970
	Iowa	6,598
	Lake Charles	106,112
	Sulphur	27,895
	Vinton	4,423
	Westlake	6,773
<b>Caldwell Parish</b>		<b>6,366</b>
	Columbia	1,347
<b>Cameron Parish</b>		<b>6,162</b>
<b>Catahoula Parish</b>		<b>3,051</b>
	Jonesville	3,429
	Sicity Island	783
<b>Claiborne Parish</b>		<b>2,872</b>
	Athens	258
	Haynesville	2,508
	Homer	5,859
	Lisbon	0
<b>Concordia Parish</b>		<b>4,214</b>
	Clayton	611
	Ferriday	4,222
	Ridgecrest	500
	Vidalia	5,816
<b>DeSoto Parish [no levy]</b>		<b>0</b>
	Keatchie	0
	South Mansfield	3,193
<b>East Baton Rouge Parish</b>		<b>144,101</b>
	Baker	4,887
	Baton Rouge	154,016
	Zachary	14,732
<b>East Carroll Parish</b>		<b>3,181</b>
	Lake Providence	1,806
<b>East Feliciana Parish</b>		<b>4,988</b>
	Clinton	3,237
	Jackson	3,080
	Norwood	365
	Slaughter	1,797

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

### Fiscal Year 2025

Distribution of Local Taxes Collected		
Parish	Municipality	Total
<b>Evangeline Parish</b>		
	Basile	1,236
	Chataignier	295
	Mamou	5,182
	Pine Prairie	1,592
	Turkey Creek	568
	Ville Platte	17,880
<b>Franklin Parish</b>		
	Baskin	392
	Gilbert	1,054
	Winnsboro	7,250
	Wisner	1,134
<b>Grant Parish</b>		
	Colfax	1,993
	Montgomery	424
<b>Iberia Parish</b>		
	Delcambre	2,308
	Jeanerette	3,807
	Loureauxville	1,593
	New Iberia	40,410
<b>Iberville Parish</b>		
	Grosse Tete	1,547
	Maringouin	1,358
	Plaquemine	10,579
	Rosedale	381
	White Castle	2,174
<b>Jackson Parish</b>		
	Chatham	828
	East Hodge	0
	Eros	560
	Hodge	26
	Jonesboro	9,128
<b>Jefferson Parish</b>		
	Grand Isle	4,403
	Gretna	36,102
	Harahan	11,553
	Jean Lafitte	2,795
	Kenner	51,453
	Westwego	10,109
<b>Jefferson Davis Parish</b>		
	Elton	1,075
	Fenton	491

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Jennings	\$ 15,050
	Lake Arthur	4,373
	Welsh	3,962
<b>Lafayette Parish</b>		
	Broussard	16,396
	Carencro	17,034
	Duson	4,987
	Lafayette	133,891
	Scott	14,617
	Youngsville	18,686
<b>Lafourche Parish</b>		
	Golden Meadow	3,105
	Lockport	1,453
	Thibodaux	29,625
<b>LaSalle Parish</b>		
	Jena	5,933
	Olla	1,091
	Tullos	756
	Urania	56
<b>Lincoln Parish</b>		
	Grambling	3,150
	Ruston	23,073
<b>Livingston Parish</b>		
	Albany	3,995
	Denham Springs	52,444
	French Settlement	909
	Livingston	7,679
	Port Vincent	464
	Springfield	5,566
	Walker	16,447
<b>Madison Parish</b>		
	Delta	188
	Tallulah	5,099
<b>Morehouse Parish</b>		
	Bastrop	16,574
	Bonita	180
	Collinston	14
	Mer Rouge	1,237
<b>Natchitoches Parish</b>		
	Campiti	1,364
	Clarence	667
	Natchez	16

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

Fiscal Year 2025

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Natchitoches	\$ 24,239
	Powhatan	0
<b>Orleans Parish [no levy]</b>		<b>0</b>
	New Orleans	327,710
<b>Ouachita Parish</b>		<b>45,743</b>
	Monroe	43,653
	Richwood	748
	Sterlington	1,719
	West Monroe	20,880
<b>Plaquemines Parish [no levy]</b>		<b>0</b>
<b>Pointe Coupee Parish</b>		<b>13,103</b>
	Fordorche	90
	Livonia	4,168
	Morganza	1,504
	New Roads	7,978
<b>Rapides Parish</b>		<b>45,504</b>
	Alexandria	49,280
	Boyce	1,687
	Cheneyville	400
	Glenmora	2,594
	Lecompte	2,167
	McNary	0
	Woodworth	1,422
<b>Red River Parish</b>		<b>2,307</b>
	Coushatta	7,676
<b>Richland Parish</b>		<b>7,269</b>
	Delhi	3,489
	Mangham	1,082
	Rayville	3,856
<b>Sabine Parish</b>		<b>11,229</b>
	Many	9,019
	Zwolle	4,728
<b>St. Bernard Parish</b>		<b>38,130</b>
<b>St. Charles Parish</b>		<b>35,632</b>
<b>St. Helena Parish</b>		<b>1,808</b>
	Greensburg	4,013
	Montpelier	0
<b>St. James Parish</b>		<b>16,619</b>
	Gramercy	3,238
	Lutcher	1,000
<b>St. John the Baptist Parish</b>		<b>29,742</b>
<b>St. Landry Parish</b>		<b>12,012</b>

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Arnaudville	\$ 4,104
	Cankton	414
	Eunice	20,737
	Grand Coteau	1,300
	Krotz Springs	2,698
	Leonville	1,346
	Melville	623
	Opelousas	33,074
	Palmetto	441
	Port Barre	5,526
	Sunset	3,815
	Washington	1,535
<b>St. Martin Parish</b>		<b>19,850</b>
	Breaux Bridge	20,496
	Henderson	367
	Parks	409
	St. Martinville	11,281
<b>St. Mary Parish</b>		<b>22,602</b>
	Baldwin	1,838
	Berwick	1,630
	Franklin	3,123
	Morgan City	16,316
	Patterson	3,216
<b>St. Tammany Parish</b>		<b>23,620</b>
	Abita Springs	5,880
	Covington	47,677
	Folsom	6,646
	Madisonville	3,632
	Mandeville	29,828
	Pearl River	6,824
	Slidell	60,501
	Sun	240
<b>Tangipahoa Parish</b>		<b>11,470</b>
	Amite	11,230
	Hammond	39,888
	Independence	5,333
	Kentwood	7,385
	Ponchatoula	23,896
	Roseland	1,897
	Tangipahoa	7,737
	Tickfaw	4,508

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

Fiscal Year 2025

<b>Distribution of Local Taxes Collected</b>		
<b>Parish</b>	<b>Municipality</b>	<b>Total</b>
<b>Tensas Parish</b>		<b>\$ 1,522</b>
	Newellton	1,342
	St. Joseph	862
	Waterproof	504
<b>Terrebonne Parish</b>		<b>60,414</b>
	Houma	41,539
<b>Union Parish</b>		<b>11,731</b>
	Bernice	758
	Farmerville	5,891
	Marion	1,101
<b>Vermilion Parish</b>		<b>6,337</b>
	Abbeville	19,781
	Erath	3,614
	Gueydan	2,228
	Kaplan	7,595
	Maurice	4,216
<b>Vernon Parish</b>		<b>8,263</b>
	Leesville	17,374
	New Llano	1,949
<b>Washington Parish</b>		<b>2,902</b>
	Bogalusa	11,609
	Franklinton	13,573
	Varnado	1,112
<b>Webster Parish</b>		<b>13,023</b>
	Cotton Valley	534
	Cullen	1,227
	Dixie Inn	77
	Minden	13,355
	Springhill	5,995
<b>West Baton Rouge Parish</b>		<b>9,952</b>
	Addis	2,686
	Brusly	2,011
	Port Allen	12,172
<b>West Carroll Parish [no levy]</b>		<b>0</b>
	Pioneer	22
<b>West Feliciana Parish</b>		<b>1,388</b>
	St. Francisville	8,710
<b>Winn Parish</b>		<b>4,646</b>
	Winnfield	2,670
<b>Total</b>		<b>\$3,791,002</b>

# Distribution of Local Taxes Collected

## Consumer Use Tax

### Fiscal Year 2025

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 88,846	Madison Parish	\$ 14,567
Allen Parish	34,792	Morehouse Parish	37,727
Ascension Parish	206,799	Natchitoches Parish	57,106
Assumption Parish	31,754	Orleans Parish	573,232
Avoyelles Parish	60,430	Ouachita Parish	247,747
Beauregard Parish	57,866	Plaquemines Parish	35,212
Bienville Parish	19,478	Pointe Coupee Parish	31,464
Bossier Parish	203,997	Rapides Parish	198,628
Caddo Parish	356,271	Red River Parish	11,574
Calcasieu Parish	320,178	Richland Parish	31,006
Caldwell Parish	14,783	Sabine Parish	34,451
Cameron Parish	7,514	St. Bernard Parish	69,907
Catahoula Parish	13,248	St. Charles Parish	79,635
Claiborne Parish	21,502	St. Helena Parish	16,945
Concordia Parish	27,865	St. James Parish	30,203
DeSoto Parish	42,595	St. John the Baptist Parish	62,282
East Baton Rouge Parish	705,355	St. Landry Parish	128,119
East Carroll Parish	10,758	St. Martin Parish	80,296
East Feliciana Parish	30,220	St. Mary Parish	74,076
Evangeline Parish	49,954	St. Tammany Parish	432,969
Franklin Parish	30,323	Tangipahoa Parish	216,932
Grant Parish	34,460	Tensas Parish	5,929
Iberia Parish	106,461	Terrebonne Parish	163,059
Iberville Parish	46,549	Union Parish	32,475
Jackson Parish	23,196	Vermilion Parish	89,598
Jefferson Parish	663,658	Vernon Parish	72,845
Jefferson Davis Parish	49,670	Washington Parish	70,558
Lafayette Parish	392,412	Webster Parish	55,454
Lafourche Parish	149,554	West Baton Rouge Parish	44,410
LaSalle Parish	23,259	West Carroll Parish	14,678
Lincoln Parish	75,428	West Feliciana Parish	24,168
Livingston Parish	235,833	Winn Parish	20,777
		<b>TOTAL</b>	<b>\$ 7,193,037</b>

# Distribution of Local Taxes Collected

Prepaid 911 Charge

## Fiscal Year 2025

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 72,881	Madison Parish	\$ 11,998
Allen Parish	28,570	Morehouse Parish	31,033
Ascension Parish	169,103	Natchitoches Parish	46,885
Assumption Parish	26,127	Orleans Parish	470,823
Avoyelles Parish	49,605	Ouachita Parish	203,014
Beauregard Parish	47,358	Plaquemines Parish	28,884
Bienville Parish	16,027	Pointe Coupee Parish	25,826
Bossier Parish	166,994	Rapides Parish	162,976
Caddo Parish	292,610	Red River Parish	9,505
Calcasieu Parish	262,032	Richland Parish	25,435
Caldwell Parish	12,151	Sabine Parish	28,257
Cameron Parish	6,195	St. Bernard Parish	57,253
Catahoula Parish	10,897	St. Charles Parish	65,343
Claiborne Parish	17,650	St. Helena Parish	13,896
Concordia Parish	22,937	St. James Parish	24,810
DeSoto Parish	34,846	St. John the Baptist Parish	51,120
East Baton Rouge Parish	578,363	St. Landry Parish	105,054
East Carroll Parish	8,852	St. Martin Parish	65,839
East Feliciana Parish	24,747	St. Mary Parish	60,884
Evangeline Parish	40,992	St. Tammany Parish	354,110
Franklin Parish	24,858	Tangipahoa Parish	177,472
Grant Parish	28,258	Tensas Parish	4,882
Iberia Parish	87,399	Terrebonne Parish	133,896
Iberville Parish	38,138	Union Parish	26,635
Jackson Parish	19,034	Vermilion Parish	73,416
Jefferson Parish	544,716	Vernon Parish	59,924
Jefferson Davis Parish	40,798	Washington Parish	57,860
Lafayette Parish	321,032	Webster Parish	45,551
Lafourche Parish	122,723	West Baton Rouge Parish	36,321
LaSalle Parish	19,045	West Carroll Parish	12,069
Lincoln Parish	61,835	West Feliciana Parish	19,806
Livingston Parish	192,786	Winn Parish	17,032
		<b>TOTAL</b>	<b>\$5,897,368</b>

# Distribution of Local Taxes Collected

## Remote Sellers

### Fiscal Year 2025

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 3,803,808	Madison Parish	\$ 475,310
Allen Parish	1,261,368	Morehouse Parish	1,135,304
Ascension Parish	12,530,138	Natchitoches Parish	2,398,482
Assumption Parish	1,484,140	Orleans Parish	53,532,872
Avoyelles Parish	1,937,661	Ouachita Parish	14,323,208
Beauregard Parish	2,938,937	Plaquemines Parish	2,847,889
Bienville Parish	621,044	Pointe Coupee Parish	1,518,731
Bossier Parish	10,579,243	Rapides Parish	8,910,701
Caddo Parish	15,870,624	Red River Parish	583,749
Calcasieu Parish	17,815,861	Richland Parish	1,252,491
Caldwell Parish	625,334	Sabine Parish	1,690,117
Cameron Parish	1,043	St. Bernard Parish	3,811,586
Catahoula Parish	769,134	St. Charles Parish	5,308,410
Claiborne Parish	625,347	St. Helena Parish	586,487
Concordia Parish	968,951	St. James Parish	1,195,213
DeSoto Parish	2,215,225	St. John Parish	3,114,431
East Baton Rouge Parish	43,095,584	St. Landry Parish	5,691,467
East Carroll Parish	355,397	St. Martin Parish	3,035,075
East Feliciana Parish	1,340,874	St. Mary Parish	2,854,184
Evangeline Parish	2,159,192	St. Tammany Parish	23,844,183
Franklin Parish	1,041,022	Tangipahoa Parish	8,712,447
Grant Parish	1,099,666	Tensas Parish	281,540
Iberia Parish	5,162,736	Terrebonne Parish	8,509,048
Iberville Parish	2,480,748	Union Parish	1,469,152
Jackson Parish	787,807	Vermilion Parish	3,799,666
Jefferson Parish	35,409,462	Vernon Parish	3,377,411
Jefferson Davis Parish	2,259,198	Washington Parish	2,687,102
Lafayette Parish	19,098,526	Webster Parish	2,316,467
Lafourche Parish	6,977,158	West Baton Rouge Parish	2,914,904
LaSalle Parish	715,349	West Carroll Parish	714,790
Lincoln Parish	3,793,832	West Feliciana Parish	1,024,724
Livingston Parish	12,104,810	Winn Parish	796,741
		<b>TOTAL</b>	<b>\$386,643,103</b>

## Fiscal Year 2025

Donation of Refunds on Individual Income Tax Returns	Total
American Red Cross	\$ 14,997
American Rose Society	0
Children's Therapeutic Services at the Emerge Center, Inc.	0
Coastal Protection & Restoration Fund	0
Dreams Come True	1,096
Extra Mile	0
Friends of Palmetto Island State Park	0
Holden's Hope	3,073
Louisiana Association of United Way	1,109
Louisiana Cancer and Lung Trust Fund	8,537
Louisiana Center for the Blind	0
Louisiana Coalition Against Domestic Violence	5,432
Louisiana Food Bank Association	47,037
Louisiana Horse Rescue Association	2
Louisiana National Guard Honor Guard for Military Funerals	0
Louisiana Naval War Memorial	8,510
Louisiana Pet Overpopulation Advisory Council	5,003
Louisiana State Troopers Charities, Inc	7,229
Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	792
Maddie's Footprints	4,150
Make a Wish Foundation	9,634
Military Family Assistance Fund <sup>1</sup>	0
Sexual Trauma Awareness and Response (STAR)	10,766
Southeastern Louisiana University Foundation	1,317
University of New Orleans Foundation	3,686
Wildlife Habitat & Natural Heritage Trust Fund	0
<b>TOTAL</b>	<b>\$ 132,370</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.

### Fiscal Year 2025

Name	Type of Tax	Tax Period (s)	Amount Abated/ Compromised	Amount Paid in Compromise
From, Kendall Jr.	Income	2017 - 2022	\$81,693.71	\$20,000.00
Fontenot, Mary	Income	2023	\$2,839.91	\$291.80
Thomas, Jason	Income	2022	\$30,991.67	\$20,000.00
Wilson, Kevin	Income	2002 - 2016	\$13,537.93	\$500.00
Williams, Kevin	Income	2014	\$3,795.38	\$1.00
Alegria, John	Income	2019 - 2022	\$24,294.04	\$15,317.00
Skidmore, Allen	Income	2023	\$10,625.61	\$975.00
Armentor, Charles II	Income	2017 - 2018	\$3,533.70	\$1,000.00
Adolph, Gail	Income	2015 - 2017	\$6,337.26	\$300.00

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

## Fiscal Year 2025

	<b>Total</b>
Number of participating agencies <sup>4</sup>	204
Number of participating agencies with active debt	167
Number of new accounts	299,428
Amount of debt held by new accounts	\$131,102,737
Total number of all active accounts <sup>1</sup>	1,042,326
Total dollar amount of all active accounts <sup>1</sup>	\$538,783,528
Amount recovered through Tax Offset Program	\$11,698,331
Self-generated revenue	\$4,825,443
Amount of collections <sup>2,3</sup>	\$32,168,416

<sup>1</sup>Active on last day of FY 2025

<sup>2</sup>Total dollar amount collected may differ due to adjustments, NSF checks, proof of previous payments, etc.

<sup>3</sup>Includes ODR self-generated revenue

<sup>4</sup>Signed an Agency Participation Agreement

# Office of Debt Recovery

## Collection Summary Fiscal Year 2025

Source of Revenues	Total
14th Judicial District Court, Calcasieu Parish - Clerk of Court	\$ 783,065
14th Judicial District Court, Calcasieu Parish - Public Defender's Office	16,510
15th Judicial District Court, Acadia Parish - Clerk of Court	70,310
31st Judicial District Court, Jefferson Davis Parish - Clerk of Court	13,398
31st Judicial District Court, Jefferson Parish - Public Defender's Office	6,494
33rd Judicial District Court, Allen Parish - Public Defender's Office	3,160
4th Judicial District Court, Parish of Ouachita - Assistant District Attorney	15,385
Adult Probation and Parole - State Payroll	94
Ascension Parish - Clerk of Court	468
Ascension Parish - Sales Use Tax Authority	9,381
Avoyelles Parish - School Board	465
Bastrop, City of - City Court	4,116
Baton Rouge Parish - Attorney's Office	74,179
Beauregard Parish - Clerk of Court	34,639
Board of Regents - State Payroll	32
Bossier City Parish - Sales Use Tax Division	34,498
Bossier Parish - Sheriff's Office	39,925
Breaux Bridge, City of	12,469
Calcasieu Parish - Sheriff's Office	73,229
Carencro, City of - Mayor's Court	6,427
Church Point, City of - Police Department	6,566
Corrections Administration - State Payroll	195
Cypress Black Bayou Recreation and Water Conservation District	2,213
David Wade Correctional Center - State Payroll	720
Department of Administration, Office of Risk Management	43,792
Department of Culture, Recreation & Tourism, Office of State Parks - State Payroll	64
Department of Education	49,090
Department of Education, Recovery School District - State Payroll	37,850
Department of Education, State Activities - State Payroll	159
Department of Environmental Quality	20,264
Department of Health, Acadiana Area Human Services District	70,199
Department of Health, Central Louisiana Human Service District	32,463
Department of Health, Northeast Delta Human Services Authority	15,869
Department of Health, Northwest Louisiana Human Services District	21,920
Department of Health, Bureau of Engineering Services	12,100
Department of Health, Imperial Calcasieu Human Services Authority	60,770
Department of Health, Mental Health Area A - State Payroll	17
Department of Health, Mental Health Area B - State Payroll	88
Department of Health, Office of Public Health - State Payroll	2,586
Department of Health, Office of Secretary	80,650
Department of Health, Office of Secretary - State Payroll	160
Department of Public Safety and Corrections, Administration	2,263,759
Department of Public Safety and Corrections, Louisiana State Penitentiary - State Payroll	5,221
Department of Public Safety and Corrections, Office of Motor Vehicles	22,449,572
Department of Revenue - State Payroll	1,801
Department of Veterans Affairs, Department of Military Affairs	588
Department of Veterans Affairs, Department of Military Affairs - State Payroll	2,002
Department of Veterans Affairs, Southeast Louisiana Veterans Home	120
Department of Wildlife & Fisheries, Management and Finance	2,300
Department of Wildlife & Fisheries - State Payroll	358
District Attorney's and Assistant - State Payroll	1,121
Division of Administration, Office of Group Benefits	75,099
Dixon Correctional Institute - State Payroll	1,798

## Fiscal Year 2025

Source of Revenues	Total
Elayn Hunt Correctional Center - State Payroll	\$ 376
Evangeline Parish - Police Jury	3,800
Franklin, City of	1,104
Homeland Security and Emergency Preparedness - State Payroll	140,510
Haynesville, Town of	487
Homeland Security and Emergency Preparedness - State Payroll	57
Iberia Parish - Clerk of Court	15,925
Jefferson Parish - Government	193,103
Jefferson Davis Parish - Sales Tax Office	2,011
Lafayette Parish - Clerk of Court	405,479
Lafayette Parish School Board	22,203
Lafayette Parish Consolidated Government	11,126
Lafayette Parish School System - Sales Tax Division	50,294
Lafayette, City of - Utilities	471
Lafayette, City of - Utilities System	865,466
Lafayette, City of - Utilities System Fiber	540,740
LaSalle Parish - Clerk of Court	4,589
Lincoln Parish - Sales and Use Tax Commission	17,646
Louisiana Community and Technical College System, Central Louisiana Technical Community College	241,333
Louisiana Community and Technical College System, Louisiana Delta Community College	457,801
Louisiana Community and Technical College System, River Parishes Campus	352,480
Louisiana Correctional Institute for Women - State Payroll	1,232
Louisiana Department of Treasury	70,645
Louisiana Legislative Auditors	1,201
Louisiana Physical Therapy Board	2,612
Louisiana School for the Deaf and Visually Impaired - State Payroll	34
Louisiana Secretary of State - State Payroll	1,949
Louisiana State University Health Science Center - Shreveport	9,511
Louisiana State University Health System, Health Care Services Division - Lallie Kemp Medical Center	1,632,181
Many, Town of	1,168
Medical Vendor Administration - State Payroll	125
Natchitoches Administration - State Payroll	3,998
Natchitoches Administration - State Payroll	14,902
New Orleans, City of - Police Secondary Employment	7,551
Office of Motor Vehicles - State Payroll	604
Office for Addictive Vehicles - State Payroll	106
Office for Children and Family Services - State Payroll	8,105
Office for Citizens Developmental Disabilities - State Payroll	7,074
Office of Aging and Adult Services - State Payroll	2,189
Office of Behavioral Health - State Payroll	1,572
Office of State Fire Marshall - State Payroll	571
Office of State Police - State Payroll	1,391
Office of Technology Services - State Payroll	185
Pine Prairie, Village of	25,952
Pineville, City of - City Court	12,642
Provencal, Village of	90
Raymond Laborde Correctional Center - State Payroll	74
Sabine Parish - Clerk of Court	28,077
Sabine Parish - Sales Tax Commission	4,983
Scott, City of - Police Department	61,754
Scott, City of - Utilities	4,904
Special Education Center - State Payroll	565
St. Charles Parish - School Board	5,635

# Office of Debt Recovery

## Collection Summary

### Fiscal Year 2025

Source of Revenues	Total
St. Landry Parish - School Board	\$ 1,243
St. Martin Parish - Clerk of Court	68,730
St. Tammany Parish - Clerk of Court	32,630
State Board of Certified Public Accountants of Louisiana	1,249
State Board of Social Worker Examiners of Louisiana	2,382
Sterlington, Town of	2,114
Tangipahoa Parish - School System Sales and Use Tax	16,531
Terrebonne Parish - Clerk of Court	21,542
Terrebonne Parish - Sales Use Tax	757
Turkey Creek, Village of - Police Department	44,091
Union Parish - Sales and Use Tax Commission	47,901
Vermilion Parish - Clerk of Court	37,063
Vernon Parish - Sales Tax Department	14,059
Vidalia, City of	11,340
Winn Parish - School Board	150
Workforce Support and Training - State Payroll	2,222
Zachary, City of	18,559
<b>TOTAL<sup>1</sup></b>	<b>\$ 32,022,864</b>

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

# Voluntary Disclosure Agreement Program

The Voluntary Disclosure Agreement (VDA) program helps coordinate the registration and payment process and provides general responses to tax related questions. Taxpayers meeting all of the following requirements are eligible for consideration of a VDA:

- Have a filing requirement for a qualified tax administered by the Department
- Are not currently registered with the Department for the same tax
- Have not been previously contacted by the Department concerning their filing requirement

Through the VDA program, taxpayers may anonymously enter into agreements and voluntarily pay their taxes with no penalty. After the tax and interest liabilities are paid for the look-back period, delinquent penalties will be waived unless the tax being disclosed has been collected but not remitted. In instances where tax is collected, but not remitted, a request to waive some portion of the penalty will be considered on a case-by-case basis.

Inquiries regarding VDAs, the signing of agreements, making of payments, and waiver of penalties typically cross multiple fiscal years. The information below represents the agreements finalized and waivers of penalties during the 2024-2025 fiscal year, the number of accounts associated with those waivers, and the amount collected on those accounts.

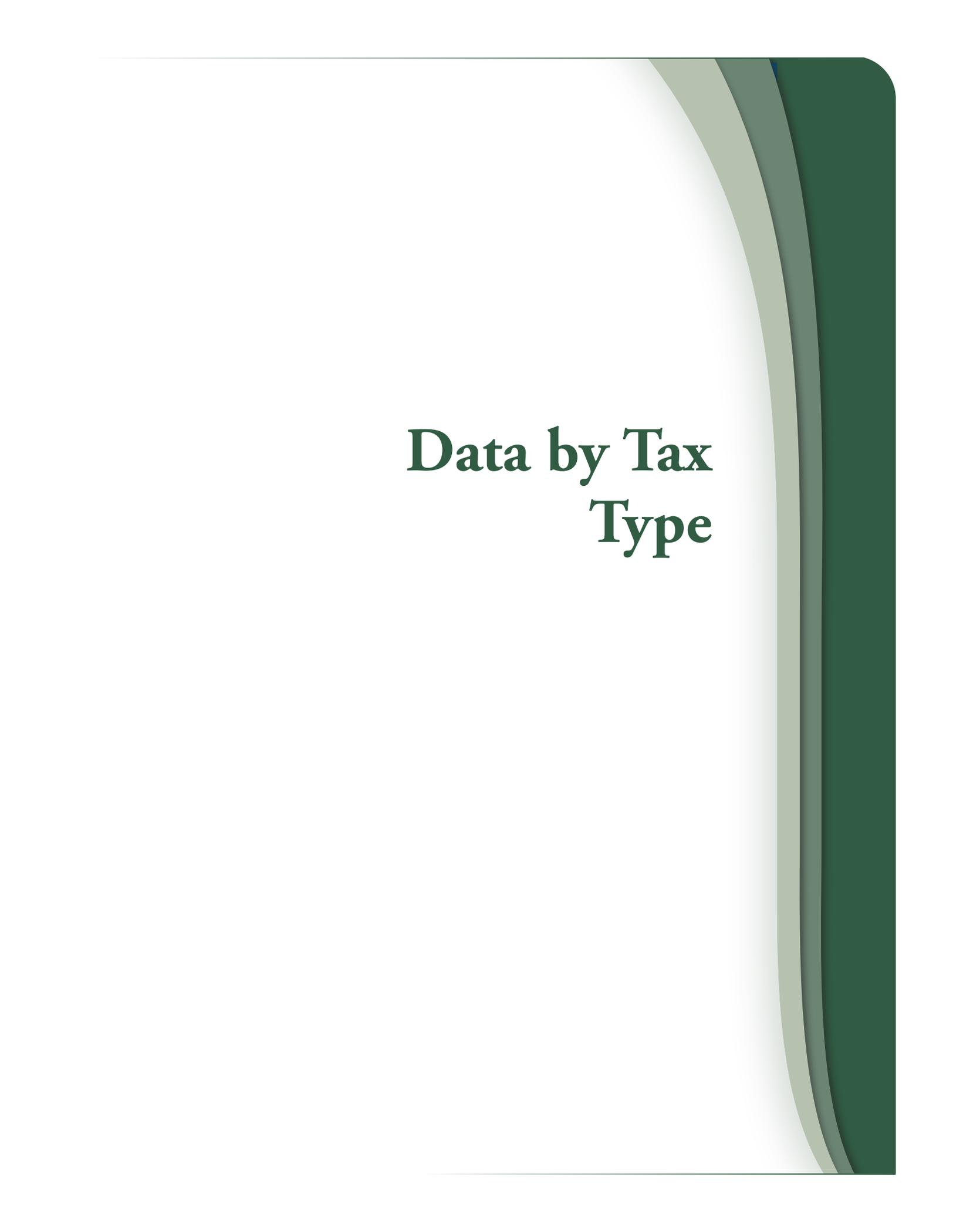
## Fiscal Year 2025

Tax Type	Number Executed	Amount Assessed	Amount Collected	Penalties Waived
Withholding	1	\$2,661	\$2,664	\$247
Excise	0	\$0	\$26,009	\$39,469
Sales	91	\$4,615,190	\$4,367,525	\$1,144,208
Income <sup>1</sup>	34	\$35,180,245	\$34,843,174	\$4,830,407
<b>TOTALS</b>	<b>126</b>	<b>\$39,798,095</b>	<b>\$39,239,372</b>	<b>\$6,014,331</b>

*Note: Not all amounts are collected during FY 2025.*

<sup>1</sup> Includes Individual Income, Corporation Income, Franchise Taxes, and Composite Partnership Tax





# Data by Tax Type

# Alcoholic Beverage Tax

## Cash Collections After Accrual Adjustments

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

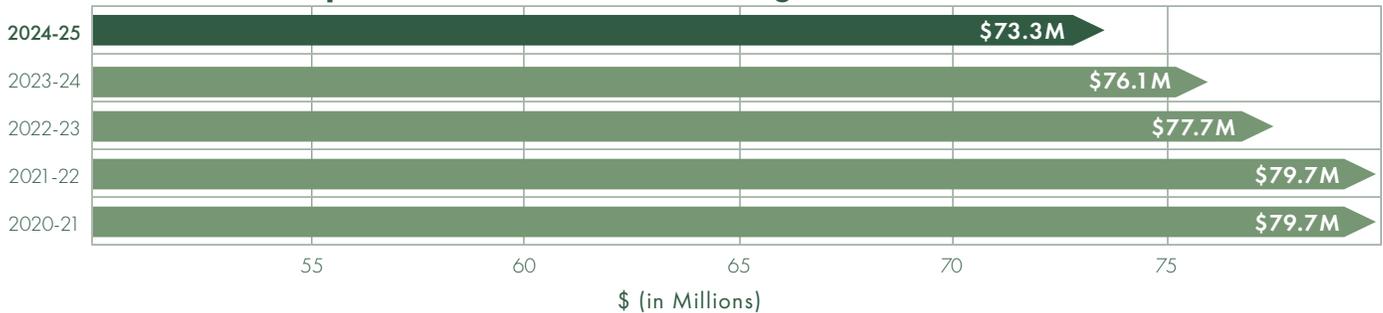
The tax rates are as follows:

- 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 between 14% and 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
2024-25	\$33,646,689	\$39,685,752	\$73,332,441	-3.70%
2023-24	\$36,124,088	\$40,028,493	\$76,152,581	-1.99%
2022-23	\$36,348,105	\$41,349,302	\$77,697,407	-2.73%
2021-22	\$37,678,063	\$42,051,774	\$79,729,837	0.02%
2020-21	\$38,408,782	\$41,302,535	\$79,711,317	2.90%

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



## Low Alcoholic Beverage Tax

*Beer Tax Reported*

### Fiscal Year 2025

Period	State Barrels	Net State Tax Due	P&M Barrels <sup>1</sup>	Net P&M <sup>1</sup> Tax Due	Total Tax Due Before Adjustments <sup>2</sup>
1st Quarter	732,806	\$8,783,443	688,593	\$1,012,232	\$9,795,674
2nd Quarter	709,368	8,437,798	660,583	971,056	9,408,855
3rd Quarter	643,826	7,619,517	596,065	876,216	8,495,733
4th Quarter	741,671	8,764,288	684,395	1,006,060	9,770,348
<b>TOTALS</b>	<b>2,827,671</b>	<b>\$33,605,046</b>	<b>2,629,636</b>	<b>\$3,865,564</b>	<b>\$37,470,610</b>

### Fiscal Year 2024

Period	State Barrels	Net State Tax Due	P&M Barrels <sup>1</sup>	Net P&M <sup>1</sup> Tax Due	Total Tax Due Before Adjustments <sup>2</sup>
1st Quarter	794,805	\$9,461,133	739,309	\$1,086,784	\$10,547,917
2nd Quarter	708,747	8,550,788	668,592	982,832	9,533,620
3rd Quarter	669,214	8,019,911	602,023	884,961	8,904,872
4th Quarter	780,064	8,948,483	740,574	1,088,644	10,037,127
<b>TOTALS</b>	<b>3,046,974</b>	<b>\$36,132,097</b>	<b>2,842,544</b>	<b>\$4,179,486</b>	<b>\$40,311,582</b>

<sup>1</sup> Parish & Municipal

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

## High Alcoholic Beverage Tax

*Liters Sold by Category*

### Fiscal Year 2025

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,376,695	713,728	1,110,691	6,086,134
2nd Quarter	9,983,724	980,142	1,244,296	6,420,393
3rd Quarter	10,268,970	1,075,789	1,346,532	6,295,438
4th Quarter	10,001,530	905,118	1,103,604	6,202,744
<b>TOTALS</b>	<b>39,630,919</b>	<b>3,674,777</b>	<b>4,805,123</b>	<b>25,004,709</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>\$31,704,735</b>	<b>\$2,021,127</b>	<b>\$1,681,793</b>	<b>\$5,000,942</b>

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

### Fiscal Year 2024

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,809,989	724,013	969,102	6,203,486
2nd Quarter	10,187,561	1,032,389	1,158,231	6,643,884
3rd Quarter	10,484,155	1,106,127	1,265,574	6,278,855
4th Quarter	10,112,187	901,496	1,101,939	6,505,428
<b>TOTALS</b>	<b>40,593,892</b>	<b>3,764,025</b>	<b>4,494,846</b>	<b>25,631,653</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>\$32,475,114</b>	<b>\$2,070,214</b>	<b>\$1,573,196</b>	<b>\$5,216,311</b>

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

# Consumable Hemp Products Tax

## Cash Collections After Accrual Adjustments

The consumable hemp products tax is an excise tax that is collected from the retailers and is based on the gross retail sales of consumable hemp products sold within the state.

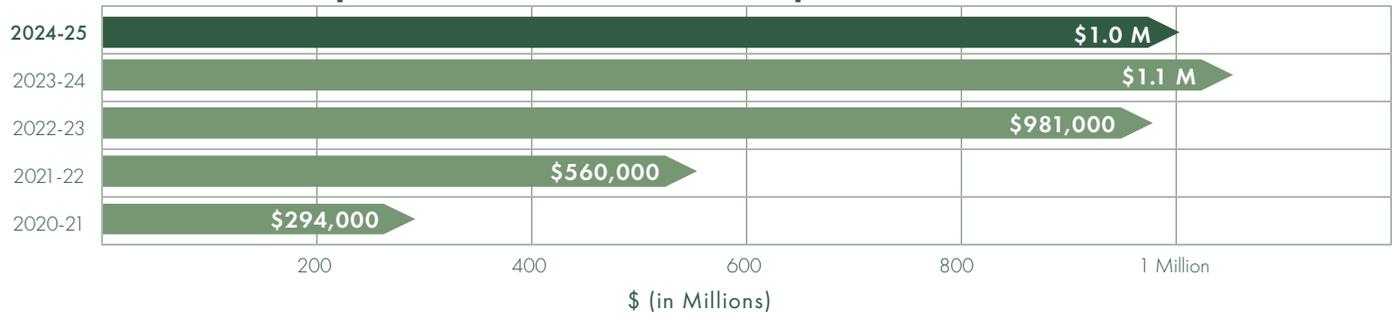
The excise tax is in addition to any other state and local sales tax due on the retail sale.

The tax rate is 3% of the gross retail sales of consumable hemp products sold within the state and includes industrial hemp-derived CBD products.

### Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2024-25	\$1,001,863	-5.23%
	2023-24	\$1,057,140	7.76%
	2022-23	\$981,057	75.24%
	2021-22	\$559,837	90.61%
	2020-21	\$293,706	157.93%

### Five-Year Comparison of Consumable Hemp Products Tax Collections



# 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.

For periods beginning on or after January 1, 2025, corporations are taxed at a flat rate of 5.5%.

For periods beginning January 1, 2022, through December 31, 2024, corporations are taxed on net income computed at the following rates:

- 3.5% on the first \$50,000 of net income
- 5.5% on the next \$100,000
- 7.5% on the excess over \$150,000

For periods beginning prior to January 1, 2022, corporations are taxed on net income computed at the following rates:

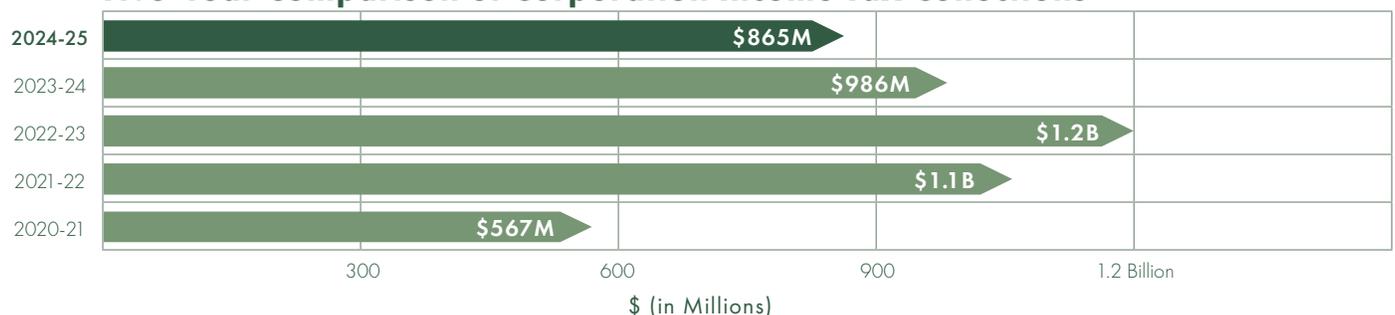
- 4% on the first \$25,000 of net income
- 5% on the next \$25,000
- 6% on the next \$50,000
- 7% on the next \$100,000
- 8% on the excess over \$200,000

### Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2024-25	\$865,135,352	-12.29%
	2023-24	\$986,355,979	-20.17%
	2022-23	\$1,235,599,956	16.98%
	2021-22	\$1,056,248,656	86.14% <sup>1</sup>
	2020-21	\$567,462,223	32.63%

<sup>1</sup>FY 22 tax rate decreased effective January 1, 2022

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



# Corporation Income Tax

## Pass-Through Entity Tax Election

Louisiana Revised Statute 47:287.732.2 allows Subchapter S Corporations and other flow-through entities taxed as partnerships for federal income tax purposes to elect to pay Louisiana income tax at the entity level. Once the election is made, it is effective for the entire taxable year for which it was made as well as all subsequent taxable years until the election is terminated. During fiscal year 2025, 572 elections have been accepted.

For periods beginning on or after January 1, 2025, entities that made the Pass-Through Entity Tax Election are taxed at a flat rate of 3%.

For periods beginning January 1, 2022, through December 31, 2024, entities that made the Pass-Through Entity Tax Election are taxed on net income computed at the following rates:

- 1.85% on the first \$25,000 of net income
- 3.5% on the next \$75,000
- 4.25% on the excess over \$100,000

For periods beginning prior to January 1, 2022, entities that made the Pass-Through Entity Tax Election are taxed on net income computed at the following rates:

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

### Received During Fiscal Year 2025

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability <sup>1</sup>	Percent of Total Liability
less than or equal to 0	158	9.08%	\$ (59,540,439)	\$ 0	0.00%
1 -25,000	90	5.17%	856,271	15,845	0.01%
25,001 - 50,000	67	3.85%	2,328,411	54,954	0.05%
50,001 - 100,000	107	6.15%	7,805,989	229,243	0.20%
100,001 - 500,000	537	30.84%	144,953,027	5,538,460	4.82%
500,001 - 1,000,000	282	16.20%	202,384,038	8,274,563	7.20%
1,000,001 - 2,000,000	212	12.18%	301,270,092	12,557,530	10.93%
2,000,001 - 5,000,000	188	10.80%	578,937,586	24,386,393	21.22%
> 5,000,000	100	5.74%	1,504,893,054	63,841,707	55.56%
<b>TOTALS</b>	<b>1,741</b>	<b>100%</b>	<b>\$2,683,888,029</b>	<b>\$114,898,695</b>	<b>100%</b>

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

# 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.

For periods beginning on or after January 1, 2026, the franchise tax is repealed.

For periods beginning January 1, 2023, through December 31, 2025, the corporation franchise tax rate is \$2.75 per each \$1,000 of taxable base over \$300,000.

For periods beginning prior to January 1, 2023, the corporation franchise tax rate is as follows:

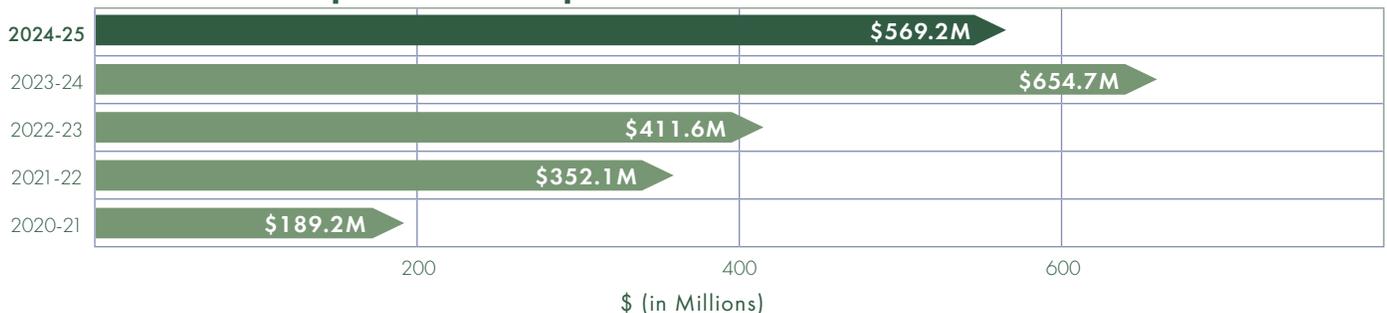
- \$1.50 per each \$1,000 of taxable base up to \$300,000
- \$3.00 per each \$1,000 of taxable base over \$300,000
- House Concurrent Resolution No. 66 of the 2020 Regular Legislative Session, Act 15 of the 2020 First Extraordinary Legislative Session, and Act 389 of the 2021 Regular Legislative Session suspended the tax at \$1.50 on the first \$300,000 of taxable base for taxpayers whose taxable base is \$1,000,000 or less for certain franchise taxable periods.

### Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2024-25	\$569,193,576	-13.07%
	2023-24	\$654,738,170	59.06%
	2022-23	\$411,620,495	18.74%
	2021-22	\$352,082,885	83.26% <sup>1</sup>
	2020-21	\$189,154,074	28.20%

<sup>1</sup>FY 22 tax rate decreased effective January 1, 2022

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



## Corporation Income Tax

### Liability by Taxable Income Bracket

#### Received During Fiscal Year 2025

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	20,030	14.05%	\$(19,719,146,086)	\$ 0	0.00%
0	90,170	63.26%	0	0	0.00%
1 - 25,000	15,680	11.00%	105,898,195	3,659,121	0.23%
25,001 - 50,000	3,319	2.33%	118,325,830	4,087,452	0.26%
50,001 - 100,000	3,107	2.18%	223,335,757	9,000,468	0.57%
100,001 - 500,000	5,665	3.97%	1,343,280,140	74,686,858	4.72%
500,001 - 1,000,000	1,731	1.21%	1,225,508,649	78,752,972	4.97%
1,000,001 - 2,000,000	1,130	0.79%	1,594,776,961	105,380,063	6.66%
2,000,001 - 10,000,000	1,301	0.91%	5,452,631,688	371,473,065	23.47%
> 10,000,000	404	0.28%	13,003,458,577	936,005,564	59.13%
<b>TOTALS</b>	<b>142,537</b>	<b>100%</b>	<b>\$ 3,348,069,711</b>	<b>\$1,583,045,563</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 2025

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	16,040	11.25%	\$(14,281,961,103)	\$ 1,407,808	0.23%
0	60,428	42.39%	0	141,322	0.02%
1 - 25,000	18,659	13.09%	144,919,404	52,872	0.01%
25,001 - 100,000	13,660	9.58%	762,346,862	143,052	0.02%
100,001 - 500,000	16,763	11.76%	4,008,893,387	1,149,150	0.19%
500,001 - 1,000,000	5,158	3.62%	3,650,081,585	4,895,014	0.80%
1,000,001 - 10,000,000	9,022	6.33%	28,434,901,115	59,905,946	9.84%
10,000,001 - 50,000,000	2,041	1.43%	44,090,405,828	105,528,907	17.33%
50,000,001 - 100,000,000	365	0.26%	24,840,200,917	62,031,025	10.19%
100,000,001 - 500,000,000	320	0.22%	64,583,870,961	163,394,673	26.83%
500,000,001 - 1,000,000,000	50	0.04%	34,826,349,108	90,535,711	14.87%
> 1,000,000,000	31	0.02%	50,955,383,324	119,832,982	19.68%
<b>TOTALS</b>	<b>142,537</b>	<b>100%</b>	<b>\$242,015,391,388</b>	<b>\$609,018,462</b>	<b>100%</b>

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

# Corporation Income Tax

## S Corporation Exclusion by Net Income Bracket

### S Corporation Exclusion for Returns Received During Fiscal Year 2025

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	16,349	11.47%	\$(1,839,752,005)	\$(1,711,842,086)	-19.72%	\$(127,909,919)	\$ 0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	11,776	8.26%	120,396,294	119,724,479	1.38%	596,997	20,878
25,001 - 50,000	6,498	4.56%	237,329,468	236,509,075	2.72%	737,479	25,816
50,001 - 100,000	7,294	5.12%	526,840,323	524,637,761	6.04%	2,060,220	76,020
100,001 - 500,000	11,939	8.38%	2,606,454,159	2,591,628,960	29.86%	13,880,408	687,816
500,001 - 1,000,000	2,068	1.45%	1,427,742,320	1,416,161,687	16.32%	9,257,025	575,621
1,000,001 - 2,000,000	882	0.62%	1,232,255,497	1,218,863,754	14.04%	13,216,807	935,430
2,000,001 - 10,000,000	625	0.44%	2,295,933,179	2,274,182,032	26.20%	21,734,147	1,573,265
> 10,000,000	88	0.06%	2,024,267,916	2,009,850,126	23.16%	14,417,789	1,075,411
<b>TOTALS</b>	<b>57,519</b>	<b>40.35%</b>	<b>\$8,631,467,151</b>	<b>\$8,679,715,788</b>	<b>100%</b>	<b>\$(52,009,047)</b>	<b>\$4,970,257</b>

### No S Corporation Exclusion for Returns Received During Fiscal Year 2025

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	19,663	13.80%	\$(19,591,236,167)	\$(19,591,236,167)	\$ 0
0 <sup>2</sup>	33,581	23.56%	0	0	0
1 - 25,000	13,945	9.78%	101,963,941	83,616,685	2,882,406
25,001 - 50,000	3,434	2.41%	122,653,300	101,153,665	3,478,784
50,001 - 100,000	3,246	2.28%	233,373,067	194,968,384	7,701,054
100,001 - 500,000	6,065	4.26%	1,440,522,975	1,227,743,137	66,368,481
500,001 - 1,000,000	1,873	1.31%	1,329,527,243	1,153,552,469	72,830,381
1,000,001 - 2,000,000	1,283	0.90%	1,802,540,551	1,555,553,495	101,906,318
2,000,001 - 10,000,000	1,470	1.03%	6,202,620,769	5,362,342,311	364,356,148
> 10,000,000	458	0.32%	16,791,492,485	13,312,384,779	958,551,734
<b>TOTALS</b>	<b>85,018</b>	<b>59.65%</b>	<b>\$8,433,458,164</b>	<b>\$3,400,078,758</b>	<b>\$1,578,075,306</b>
<b>GRAND TOTALS</b>	<b>142,537</b>	<b>100%</b>	<b>\$17,064,925,315</b>	<b>\$3,348,069,711</b>	<b>\$1,583,045,563</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 2025

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	9,012	33.45%	\$(6,328,166,167)	\$43,569,062,533	\$ 0	\$ 43,569,062,533	46.19%
0	2,992	11.10%	0	7,940,711,829	0	7,940,711,829	8.42%
1 - 25,000	6,351	23.57%	47,487,735	1,185,823,694	18,267,572	1,167,556,122	1.24%
25,001 - 50,000	1,750	6.50%	62,704,226	511,183,197	21,412,365	489,770,832	0.52%
50,001 - 100,000	1,710	6.35%	122,251,454	1,182,403,007	38,194,583	1,144,208,424	1.21%
100,001 - 500,000	3,005	11.15%	692,039,533	3,219,883,661	211,370,006	3,008,513,655	3.19%
500,001 - 1,000,000	783	2.91%	558,684,704	1,650,566,728	176,546,818	1,474,019,910	1.56%
1,000,001 - 2,000,000	531	1.97%	741,561,099	5,870,789,845	243,530,518	5,627,259,327	5.97%
2,000,001 - 10,000,000	603	2.24%	2,549,605,588	9,393,233,644	821,604,120	8,571,629,524	9.09%
> 10,000,000	206	0.76%	8,599,290,494	24,785,924,436	3,449,783,430	21,336,141,006	22.62%
<b>TOTALS</b>	<b>26,943</b>	<b>100%</b>	<b>\$7,045,458,666</b>	<b>\$99,309,582,574</b>	<b>\$4,980,709,412</b>	<b>\$94,328,873,162</b>	<b>100%</b>

### NOL Deducted for Returns Received During Fiscal Year 2025

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>1</sup>
1 - 25,000	5,180	3.63%	\$ 37,481,527	\$ 18,267,572	\$ 1,107,880,817	\$ 18,880,388	\$ 656,942
25,001 - 50,000	1,306	0.92%	46,809,060	21,412,365	446,364,804	25,022,072	874,404
50,001 - 100,000	1,250	0.88%	89,384,938	38,194,583	1,099,710,568	50,277,241	1,921,209
100,001 - 500,000	2,359	1.66%	552,317,755	211,370,006	2,906,001,863	334,948,200	17,905,852
500,001 - 1,000,000	686	0.48%	492,292,274	176,546,818	1,442,936,674	308,940,112	20,337,695
1,000,001 - 2,000,000	466	0.33%	654,294,014	243,530,518	5,568,586,724	406,499,352	28,291,291
2,000,001 - 10,000,000	566	0.40%	2,415,686,771	821,604,120	8,543,587,420	1,575,016,036	115,139,800
> 10,000,000	204	0.14%	8,549,623,415	3,449,783,430	21,328,643,346	5,080,788,343	380,680,165
<b>TOTALS</b>	<b>12,017</b>	<b>8.43%</b>	<b>\$12,837,889,754</b>	<b>\$4,980,709,412</b>	<b>\$42,443,712,216</b>	<b>\$7,800,371,744</b>	<b>\$565,807,358</b>

### No NOL Deducted for Returns Received During Fiscal Year 2025

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	36,012	25.27%	\$(21,430,988,172)	\$(19,719,146,086)	\$ 0
0	33,581	23.56%	0	0	0
1 - 25,000	20,541	14.41%	184,878,708	65,333,294	2,246,342
25,001 - 50,000	8,626	6.05%	313,173,708	76,869,072	2,630,196
50,001 - 100,000	9,290	6.52%	670,828,452	146,751,363	5,855,865
100,001 - 500,000	15,645	10.98%	3,494,659,379	906,675,345	49,150,445
500,001 - 1,000,000	3,255	2.28%	2,264,977,289	853,869,382	53,068,307
1,000,001 - 2,000,000	1,699	1.19%	2,380,502,034	1,162,270,950	74,550,457
2,000,001 - 10,000,000	1,529	1.07%	6,082,867,177	3,809,060,422	250,789,613
> 10,000,000	342	0.24%	10,266,136,986	8,246,014,225	578,946,980
<b>TOTALS</b>	<b>130,520</b>	<b>91.57%</b>	<b>\$4,227,035,561</b>	<b>\$(4,452,302,033)</b>	<b>\$ 1,017,238,205</b>
<b>GRAND TOTAL</b>	<b>142,537</b>	<b>100%</b>	<b>\$17,064,925,315</b>	<b>\$3,348,069,711</b>	<b>\$ 1,583,045,563</b>

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

# Individual Income Tax

## Cash Collections After Accrual Adjustments

Louisiana’s individual income tax is based on federal tax laws for simplification, although Louisiana’s tax is not a true “piggyback” system. The starting point for the computation of the tax is the federal adjusted gross income. A deduction was also allowed for the amount of federal income taxes paid through tax year 2021.

For periods beginning on or after January 1, 2025, the Louisiana individual income tax rate is a flat 3%.

For periods beginning January 1, 2022, through December 31, 2024, the Louisiana individual income tax rates were as follows:

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

- 1.85% of the first \$12,500 of taxable income
- 3.50% of the next \$37,500
- 4.25% of the taxable income over \$50,000

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

- 1.85% of the first \$25,000 of taxable income
- 3.50% of the next \$75,000
- 4.25% of the taxable income over \$100,000

For periods beginning January 1, 2009, through December 31, 2021, the Louisiana individual income tax rates were as follows:

### 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

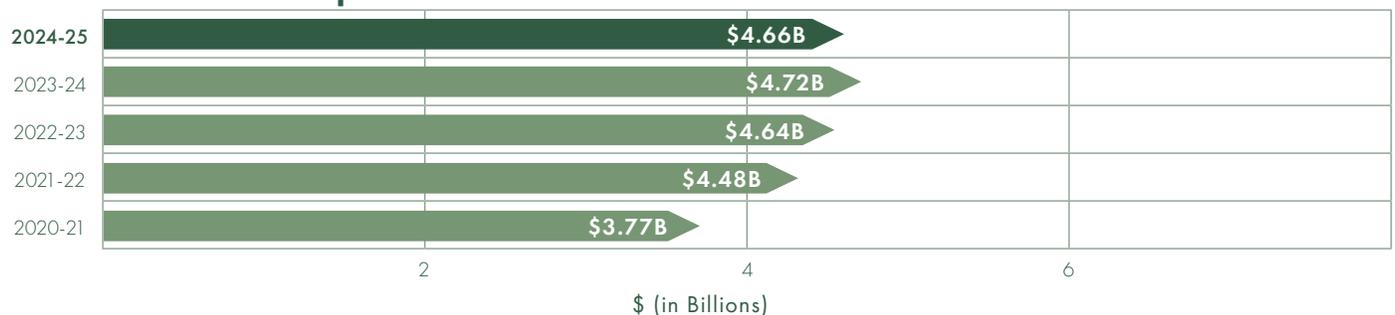
## Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2024-25	\$4,669,266,580	-1.27%
	2023-24	\$4,729,169,826	1.83%
	2022-23	\$4,644,285,524	3.61%
	2021-22	\$4,482,343,667	18.63% <sup>1</sup>
	2020-21	\$3,778,349,240	-0.51%

<sup>1</sup>FY 25 tax rate decreased effective January 1, 2025

<sup>2</sup>FY 22 tax rate decreased effective January 1, 2022

## Five-Year Comparison of Individual Tax Collections



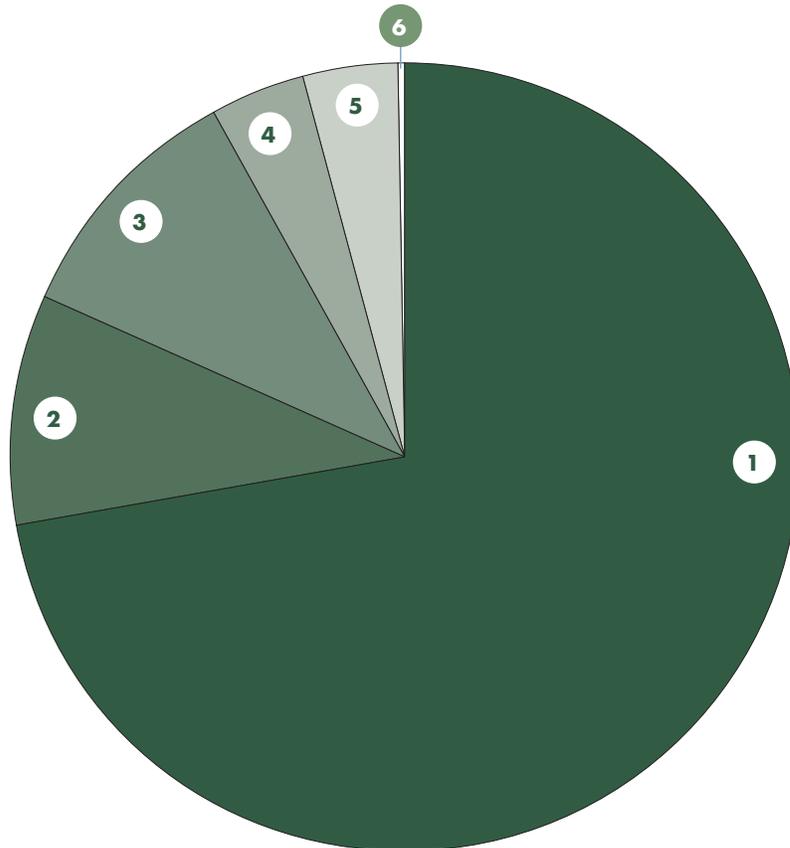
# Individual Income Tax

## Payments and Credits Reported on Returns

### Received During Fiscal Year 2025

Payments/Credit Reported	Amount	Percent of Total
1 Withholding Reported	\$3,782,991,176	72.38%
2 Payments Made with Return <sup>1</sup>	486,259,520	9.30%
3 Declaration Payments	539,766,424	10.33%
4 Payments with Extensions	211,029,704	4.04%
5 Credits Carried Forward	202,679,928	3.88%
6 Payments Made with Composite Partnership Returns	3,980,626	0.08%
<b>TOTAL</b>	<b>\$5,226,707,378</b>	<b>100%</b>

<sup>1</sup>Payments made with return (PMR) represents gross payments before refunds and include income tax and consumer use tax



### Returns for Prior Year Tax Periods Received During Fiscal Year 2025

	Source of Returns	Total
	Number of Returns	282,607
	Louisiana Income Tax	\$ 1,371,253,727
	Louisiana Income Tax After Credits <sup>1</sup>	\$ 1,232,424,854
	Tax Withheld	\$ 637,403,288

<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 2025

	Filing Status	Resident	Non-Resident	Total
	Head of Household	410,654	23,565	434,219
	Married Filing Jointly	586,593	105,799	692,392
	Married Filing Separate	33,858	5,547	39,405
	Qualified Surviving Spouse	1,154	89	1,243
	Single	855,430	95,896	951,326
	<b>TOTALS</b>	<b>1,887,689</b>	<b>230,896</b>	<b>2,118,585</b>

### Louisiana Resident Returns Received During Fiscal Year 2025

	Source of Returns	Number of Returns	Amount
	Federal AGI	1,769,673	\$ 152,932,131,382
	Louisiana AGI	1,725,647	\$ 137,429,168,229
	Excess Itemized Deductions <sup>1</sup>	19,812	\$ 938,929,294
	Tax Withheld	1,560,066	\$ 3,541,468,795
	Estimated Payments	57,113	\$ 494,397,937
	Louisiana Income Tax	1,608,860	\$ 4,549,537,399
	Nonrefundable Credits	113,427	\$ 183,549,121
	Refundable Credits	465,319	\$ 135,280,721

<sup>1</sup>Beginning with the 2022 tax year, the Louisiana excess itemized deduction is limited to the amount that the federal itemized deduction for medical and dental expenses exceeds the federal standard deduction. Before tax year 2022, this deduction was the amount that the total of all federal excess itemized deductions exceeded the federal standard deduction. The amounts being reported are for the Louisiana excess itemized deductions for tax years before and after the limitation became effective.

## Individual Income Tax

### Totals by Adjusted Gross Income

#### Total Resident Returns Received During Fiscal Year 2025

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	162,042	9%	\$ 0	\$ 39,539	\$ 14	0%	\$ 114,122	\$ 12,460,279	\$ 14	0%
1 - 10,000	156,730	8%	754,326,373	749,247,122	2,603,623	0%	34,637	3,420,370	2,111,960	0%
10,000 - 20,000	241,423	13%	3,695,238,111	3,682,347,118	45,291,297	1%	177,465	31,505,317	30,447,460	1%
20,000 - 30,000	237,182	13%	5,888,981,246	5,866,913,072	116,823,834	3%	1,416,653	33,830,833	89,892,610	2%
30,000 - 40,000	191,785	10%	6,666,517,277	6,633,634,187	159,183,642	3%	2,507,320	17,373,489	143,736,030	3%
40,000 - 50,000	145,778	8%	6,527,059,993	6,491,142,176	170,984,572	4%	1,904,012	6,769,137	164,467,926	4%
50,000 - 60,000	117,420	6%	6,435,328,387	6,397,572,981	180,760,506	4%	2,016,958	2,346,226	177,446,157	4%
60,000 - 80,000	166,272	9%	11,507,124,593	11,433,881,689	346,606,949	8%	4,370,941	2,140,460	341,333,634	8%
80,000 - 100,000	109,609	6%	9,797,569,583	9,741,272,201	306,970,658	7%	4,516,610	1,496,835	301,729,103	7%
100,000 - 150,000	168,381	9%	20,576,919,956	20,480,014,558	678,461,307	15%	10,693,844	3,094,212	666,265,710	16%
150,000 - 200,000	82,744	4%	14,212,905,780	14,154,121,521	500,814,578	11%	7,466,372	1,712,898	492,441,708	11%
200,000 - 500,000	87,891	5%	24,957,297,891	24,834,701,244	948,571,678	21%	19,361,178	3,827,733	927,117,035	22%
500,000 - 1,000,000	14,041	1%	9,491,900,921	9,429,395,387	384,991,948	8%	15,271,088	2,832,145	367,998,684	9%
> 1,000,000	6,391	0%	16,917,998,118	16,649,425,414	707,472,793	16%	113,697,921	12,470,787	584,927,849	14%
<b>TOTALS</b>	<b>1,887,689</b>	<b>100%</b>	<b>\$137,429,168,229</b>	<b>\$136,543,708,209</b>	<b>\$ 4,549,537,399</b>	<b>100%</b>	<b>\$183,549,121</b>	<b>\$135,280,721</b>	<b>\$4,289,915,880</b>	<b>100%</b>

## Individual Income Tax

### Averages by Adjusted Gross Income

#### Average Resident Return Received During Fiscal Year 2025

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	162,042	9%	\$ 0	\$ 0	\$ 0	\$ 1	\$ 77	\$ 0
1 - 10,000	156,730	8%	4,813	4,780	17	0	22	13
10,000 - 20,000	241,423	13%	15,306	15,253	188	1	130	126
20,000 - 30,000	237,182	13%	24,829	24,736	493	6	143	379
30,000 - 40,000	191,785	10%	34,760	34,589	830	13	91	749
40,000 - 50,000	145,778	8%	44,774	44,528	1,173	13	46	1,128
50,000 - 60,000	117,420	6%	54,806	54,485	1,539	17	20	1,511
60,000 - 80,000	166,272	9%	69,207	68,766	2,085	26	13	2,053
80,000 - 100,000	109,609	6%	89,387	88,873	2,801	41	14	2,753
100,000 - 150,000	168,381	9%	122,205	121,629	4,029	64	18	3,957
150,000 - 200,000	82,744	4%	171,770	171,059	6,053	90	21	5,951
200,000 - 500,000	87,891	5%	283,957	282,563	10,793	220	44	10,548
500,000 - 1,000,000	14,041	1%	676,013	671,562	27,419	1,088	202	26,209
> 1,000,000	6,391	0%	2,647,160	2,605,136	110,698	17,790	1,951	91,524
<b>TOTALS</b>	<b>1,887,689</b>	<b>100%</b>						

# Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2025 (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	4,543	\$1,468,530,233	\$1,802,444	\$40,987,749	\$39,438,837	0.86%	\$1,682	42
2	Allen	119,125	506,933,491	1,139,815	13,608,273	13,116,597	0.29%	1,585	45
3	Ascension	56,563	5,273,967,136	10,830,349	161,517,084	156,466,867	3.41%	2,766	3
4	Assumption	183,476	664,742,537	633,009	17,501,491	16,951,429	0.37%	2,041	25
5	Avoyelles	110,590	917,162,467	673,322	24,667,925	23,287,640	0.51%	1,546	49
6	Beauregard	9,163	1,005,819,816	946,561	26,914,098	26,158,927	0.57%	1,965	27
7	Bienville	143,174	296,490,433	380,893	7,810,243	7,365,421	0.16%	1,466	54
8	Bossier	7,768	4,118,808,320	5,586,756	113,032,606	107,845,318	2.35%	2,096	20
9	Caddo	22,536	7,491,801,262	19,772,632	215,517,751	201,997,899	4.40%	2,092	21
10	Calcasieu	2,451	6,878,230,435	9,495,905	197,121,198	191,763,077	4.17%	2,311	11
11	Caldwell	82,982	223,666,387	192,835	5,914,619	5,338,603	0.12%	1,584	46
12	Cameron	38,820	203,424,070	924,333	6,140,957	5,966,658	0.13%	2,434	10
13	Catahoula	188,657	185,674,825	133,703	4,974,603	4,657,293	0.10%	1,487	53
14	Claiborne	44,509	255,308,200	590,218	7,211,317	6,624,864	0.14%	1,384	56
15	Concordia	11,732	365,551,991	427,775	9,400,781	7,761,615	0.17%	1,253	61
16	DeSoto	12,196	900,757,875	1,921,297	26,471,091	25,780,287	0.56%	2,197	15
17	East Baton Rouge	9,024	17,949,654,856	58,411,780	548,984,361	506,370,916	11.02%	2,760	4
18	East Carroll	8,400	99,859,413	81,212	2,542,327	2,287,408	0.05%	1,163	63
19	East Feliciana	61,254	591,270,157	821,944	15,780,592	15,227,029	0.33%	1,887	30
20	Evangeline	51,452	726,546,588	810,674	20,382,826	19,626,629	0.43%	1,652	43
21	Franklin	96,559	393,975,836	527,058	10,176,553	9,397,531	0.20%	1,270	59
22	Grant	16,933	681,979,045	540,476	20,821,996	20,236,650	0.44%	2,605	8
23	Iberia	28,440	1,850,047,929	2,380,178	52,069,749	48,566,067	1.06%	1,708	40
24	Iberville	12,827	972,511,156	1,625,263	27,783,989	26,743,979	0.58%	2,085	23
25	Jackson	5,720	349,586,510	259,160	9,044,966	8,656,440	0.19%	1,513	52
26	Jefferson	188,657	15,310,238,537	40,432,437	451,471,935	428,020,194	9.31%	2,269	13
27	Jefferson Davis	11,376	724,774,786	821,886	20,092,245	19,324,333	0.42%	2,269	41
28	Lafayette	110,590	10,547,874,089	28,474,034	321,903,227	299,137,004	6.51%	1,699	5
29	Lafourche	38,820	3,187,790,523	10,592,578	94,697,020	88,484,327	1.93%	2,279	12
30	LaSalle	4,928	355,916,904	735,734	10,019,174	9,480,875	0.21%	1,924	28
31	Lincoln	16,933	1,350,795,632	13,658,593	37,411,033	35,421,685	0.77%	2,092	22
32	Livingston	61,254	4,634,815,764	5,907,589	133,982,955	130,092,737	2.83%	2,124	19
33	Madison	3,131	145,978,184	284,111	3,569,702	2,915,663	0.06%	931	64
34	Morehouse	9,043	487,808,065	619,510	12,625,730	11,177,572	0.24%	1,236	62

<sup>1</sup>Use numbers as a legend for map on pages 49 and 50

# Individual Income Tax by Parish

## Data from Returns Processed

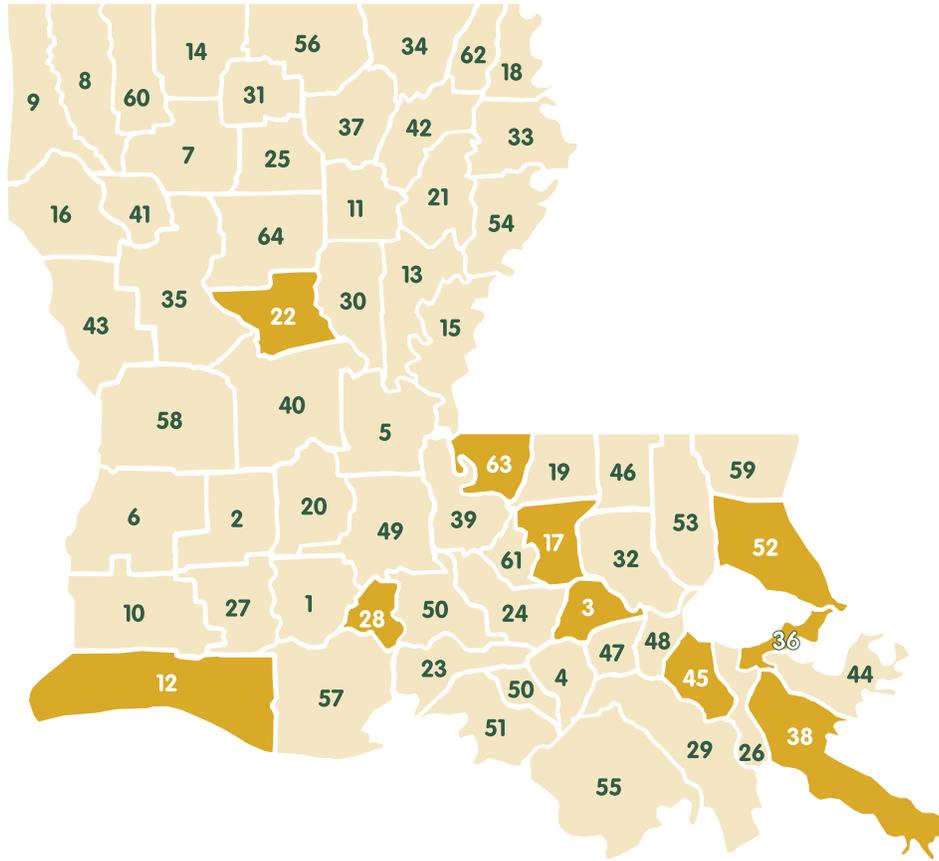
Fiscal Year 2025 (Includes both Resident and Nonresident Returns)

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
35	Natchitoches	14,160	\$ 997,450,375	\$ 1,535,370	\$ 27,264,644	\$ 26,231,893	0.57%	\$1,853	32
36	Orleans	143,174	13,033,330,544	67,595,880	416,503,811	385,278,113	8.38%	2,691	7
37	Ouachita	61,360	4,381,775,753	8,914,453	123,256,008	116,063,048	2.53%	1,892	29
38	Plaquemines	9,163	870,146,737	1,463,263	25,399,960	24,746,052	0.54%	2,701	6
39	Pointe Coupee	8,400	670,308,387	567,578	19,465,840	18,251,903	0.40%	2,173	18
40	Rapides	52,281	4,010,764,255	50,391,824	113,630,766	108,644,453	2.36%	2,078	24
41	Red River	2,913	206,681,588	386,409	6,065,608	5,827,479	0.13%	2,001	26
42	Richland	7,540	489,801,996	4,064,812	13,057,832	12,349,063	0.27%	1,638	44
43	Sabine	8,572	581,009,824	439,679	16,016,347	15,254,335	0.33%	1,780	36
44	St. Bernard	17,415	1,010,329,971	1,292,607	28,324,156	27,081,349	0.59%	1,555	48
45	St. Charles	22,536	1,966,898,819	6,348,148	58,495,442	56,966,454	1.24%	2,528	9
46	St. Helena	5,248	286,758,145	585,280	7,329,489	6,773,793	0.15%	1,291	58
47	St. James	9,024	710,991,339	709,810	20,175,586	19,750,032	0.43%	2,189	17
48	St. John the Baptist	17,904	1,068,152,624	1,989,576	29,394,573	28,292,038	0.62%	1,580	47
49	St. Landry	35,850	2,416,589,106	6,010,127	68,854,966	66,129,681	1.44%	1,845	33
50	St. Martin	22,325	1,483,817,944	1,590,418	42,123,301	40,007,501	0.87%	1,792	35
51	St. Mary	19,782	1,264,911,923	813,113	35,725,147	34,264,416	0.75%	1,732	39
52	St. Tammany	119,125	12,865,020,395	31,937,324	369,100,850	350,721,410	7.63%	2,944	2
53	Tangipahoa	54,089	3,697,206,449	6,512,216	102,082,810	95,968,147	2.09%	1,774	37
54	Tensas	1,404	87,924,326	90,273	2,286,135	2,139,475	0.05%	1,524	50
55	Terrebonne	44,509	3,520,486,704	31,070,244	103,622,035	98,308,197	2.14%	2,209	14
56	Union	8,440	517,111,005	1,370,815	13,559,693	11,972,436	0.26%	1,419	55
57	Vermilion	24,547	1,653,680,367	1,510,929	46,917,085	45,176,861	0.98%	1,840	34
58	Vernon	14,927	971,509,863	1,134,753	23,384,547	22,591,443	0.49%	1,513	51
59	Washington	15,749	867,271,475	784,444	22,035,526	20,607,127	0.45%	1,308	57
60	Webster	14,575	971,535,135	1,365,695	27,307,093	25,753,452	0.56%	1,767	38
61	West Baton Rouge	12,196	946,262,081	1,471,041	27,528,231	26,772,056	0.58%	2,195	16
62	West Carroll	3,843	220,197,003	257,431	5,723,581	4,862,293	0.11%	1,265	60
63	West Feliciana	4,543	477,904,569	1,715,266	14,019,985	13,414,204	0.29%	2,953	1
64	Winn	4,520	314,838,008	358,527	8,978,058	8,521,123	0.19%	1,885	31
	Intrastate Totals	2,553,740	153,678,960,162	456,713,369	4,489,781,271	4,240,408,198	92.28%	2,253	
	Out-of-State	232,551	140,663,541,943	316,581,962	365,605,956	352,459,064	69.88%	1,516	
	Foreign	979	324,696,414	1,065,597	2,189,122	2,184,800	139.40%	3,023	
	<b>TOTAL</b>	<b>2,118,585</b>	<b>\$294,667,198,519</b>	<b>\$774,360,928</b>	<b>\$4,857,576,349</b>	<b>\$4,595,052,062</b>	<b>100%</b>	<b>\$2,169</b>	

<sup>1</sup>Use numbers as a legend for the map on pages 49 and 50

# Individual Income Tax by Parish

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



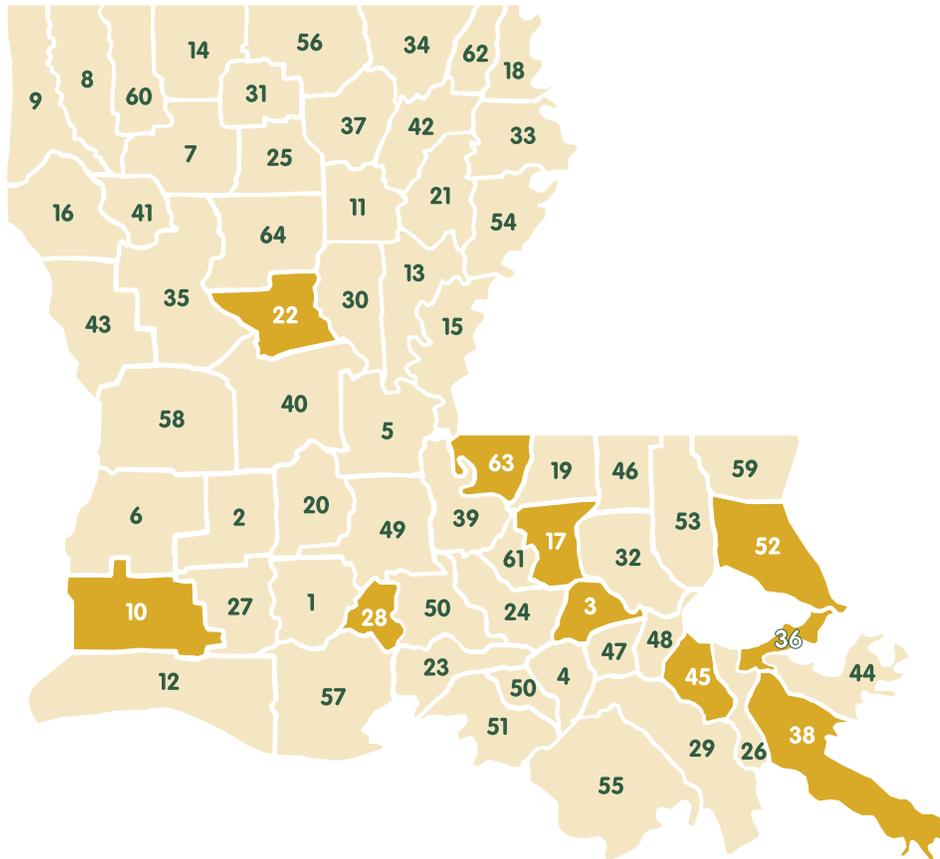
### Fiscal Year 2025

L <sup>1</sup>	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
52	St. Tammany	\$3,098	1	135.14%
63	West Feliciana	\$3,086	2	134.60%
17	East Baton Rouge	\$2,992	3	130.50%
28	Lafayette	\$2,911	4	126.95%
36	Orleans	\$2,909	5	126.88%
3	Ascension	\$2,856	6	124.54%
38	Plaquemines	\$2,772	7	120.90%
22	Grant	\$2,680	8	116.91%
45	St. Charles	\$2,596	9	113.21%
12	Cameron	\$2,505	10	109.27%
<b>PARISH AVERAGE</b>		<b>\$2,841</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



### Fiscal Year 2025

L <sup>1</sup>	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
63	West Feliciana	\$2,953	1	136.14%
52	St. Tammany	\$2,944	2	135.74%
3	Ascension	\$2,766	3	127.54%
17	East Baton Rouge	\$2,760	4	127.25%
28	Lafayette	\$2,705	5	124.71%
38	Plaquemines	\$2,701	6	124.52%
36	Orleans	\$2,691	7	124.07%
22	Grant	\$2,605	8	120.11%
45	St. Charles	\$2,528	9	116.55%
10	Cameron	\$2,434	10	112.24%
<b>PARISH AVERAGE</b>		<b>\$2,709</b>		

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

## Individual Income Tax

### By Adjusted Gross Income Bracket

#### Fiscal Year 2025

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax <sup>1</sup>	LA Income Tax After Credits
Less than 0	6,344	\$ (1,148,258,159)	\$ 220,578	\$ 214,030
0	127,675	0	1,888,326	1,880,185
1 - 25,000	488,459	7,269,668,370	92,062,259	62,143,971
25,001 - 50,000	488,118	17,771,323,067	368,525,943	334,767,864
50,001 - 75,000	300,036	18,450,771,577	431,368,316	424,325,839
75,001 - 100,000	190,121	16,481,470,366	396,638,852	390,285,084
100,001 - 200,000	345,626	47,927,209,537	1,271,069,302	1,250,587,806
Over 200,000	172,206	187,915,013,761	2,295,802,773	2,130,847,283
<b>TOTALS</b>	<b>2,118,585</b>	<b>\$ 294,667,198,519</b>	<b>\$ 4,857,576,349</b>	<b>\$ 4,595,052,062</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

#### Fiscal Year 2025

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	6,344	\$ 1,032	\$ 777,187	\$ 101,435	\$ 921,894
0	127,675	11,987	8,747,570	5,246	401,830
1 - 25,000	488,459	333,353	55,607,463	32,531	59,223
25,001 - 50,000	488,118	2,453,865	37,756,846	2,924,722	184,221
50,001 - 75,000	300,036	4,325,255	4,272,028	590,780	212,864
75,001 - 100,000	190,121	5,174,127	1,834,633	273,371	145,556
100,001 - 200,000	345,626	16,663,414	4,241,869	1,325,729	947,212
Over 200,000	172,206	81,854,674	7,306,301	69,419,463	16,020,215
<b>TOTALS</b>	<b>2,118,585</b>	<b>\$ 110,817,707</b>	<b>\$ 120,543,897</b>	<b>\$ 74,673,277</b>	<b>\$ 18,893,015</b>

# Petroleum Products Tax

## Cash Collections After Accrual Adjustments

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
	2024-25	\$ 599,686,324	-0.03%
	2023-24	\$ 599,859,176	0.47%
	2022-23	\$ 602,688,682	-3.70%
	2021-22	\$ 625,884,248	1.85%
	2020-21	\$ 614,544,778	4.99%

### Five-Year Comparison of Petroleum Tax Collections



## Petroleum Products Tax

Gallons Taxed

### Two-Year Comparison

Resource	FY 2023-24	FY 2024-25	Percent Change
Gross Gallons Taxed:			
Gasoline <sup>1</sup>	2,322,612,439	2,278,077,667	-1.92%
Highway Diesel	748,558,659	732,915,168	-2.09%
<b>TOTALS</b>	<b>3,071,171,098</b>	<b>3,010,992,835</b>	<b>-1.96%</b>
Gallons Refunded			
	84,998,630	42,541,970	-49.95%
Net Gallons Taxed:			
Gasoline <sup>1</sup>	2,263,705,104	2,254,812,750	-0.39%
Highway Diesel	722,467,364	713,638,115	-1.22%
<b>TOTALS</b>	<b>2,986,172,468</b>	<b>2,968,450,865</b>	<b>-0.59%</b>

<sup>1</sup>Includes gasohol

## Petroleum Products Tax

Cash Collections After Accrual Adjustments

### Gasoline Tax

Fiscal Year	Amount Collected	Percent Change
2024-25	\$451,039,743	-0.04%
2023-24	\$451,215,593	-0.90%
2022-23	\$455,322,317	-3.71%
2021-22	\$472,881,654	2.02%
2020-21	\$463,510,825	4.86%

### Special Fuels and IFTA

Fiscal Year	Amount Collected	Percent Change
2024-25	\$144,341,255	0.29%
2023-24	\$143,924,728	0.56%
2022-23	\$143,116,237	-3.49%
2021-22	\$148,284,756	1.28%
2020-21	\$146,416,285	5.18%

### Inspection Fee<sup>1</sup>

Fiscal Year	Amount Collected	Percent Change
2024-25	\$4,305,326	-8.76%
2023-24	\$4,718,855	11.03%
2022-23	\$4,250,128	-9.91%
2021-22	\$4,717,838	2.17%
2020-21	\$4,617,668	11.91%

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

# State Sales Tax Collections

## Cash Collections After Accrual Adjustments

General sales tax applies to retail sales and the use of tangible personal property, digital products, goods used or stored in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

Act 11 of the 2024 Third Extraordinary Session increased the state sales tax rate from 4.45% to 5%, effective January 1, 2025. Previously, the state sales tax rate consisted of a 4.42% general sales tax and a 0.03% sales tax for the Louisiana Tourism Promotion District.

Beginning January 1, 2025, Act 11 also raised the tax rate imposed by La. R.S. 47:331 from 0.97% to 1%. Additionally, it repealed the 0.03% tax established in R.S. 51:1286 but allocated 30% of the tax revenue collected under R.S. 47:331 annually to the Louisiana Tourism Promotion District.

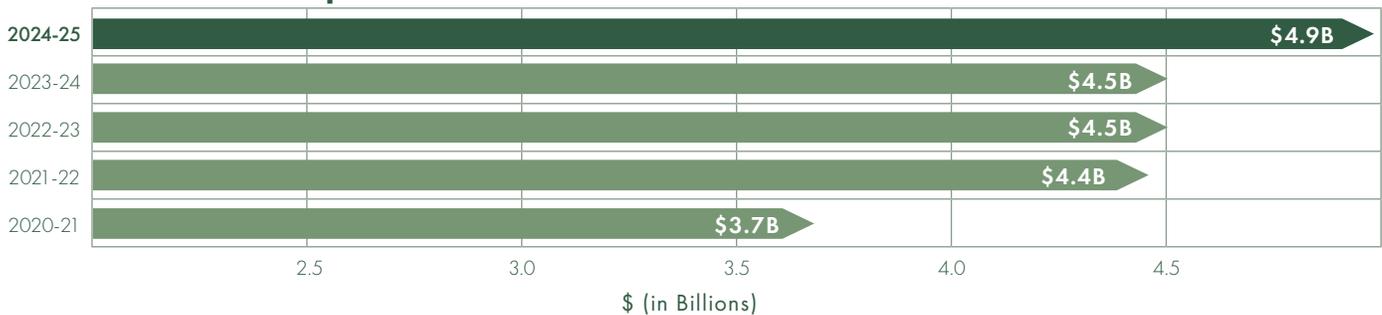
### Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2024-25	\$ 4,894,843,517	5.89% <sup>1</sup>
	2023-24	\$ 4,464,831,728	0.44% <sup>2</sup>
	2022-23	\$ 4,503,203,004	2.33%
	2021-22	\$ 4,400,964,739	18.50% <sup>2</sup>
	2020-21	\$ 3,713,826,912	11.79%

<sup>1</sup>FY 25 tax rate increased effective January 1, 2025

<sup>2</sup>The FY 24 and FY 22 Amount Collected have been revised in order to reflect the correct revenue amounts.

### Five-Year Comparison of Sales Tax Collections



## State Sales & Use Tax

### *By Amount Due*

#### Fiscal Year 2025

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
0 - 99	\$ 5,752,506	0.12%	770,573	57.64%
100 - 199	8,369,539	0.18%	57,540	4.30%
200 - 499	31,364,310	0.68%	94,022	7.03%
500 - 999	64,374,021	1.39%	88,463	6.62%
1,000 - 1,999	141,431,841	3.05%	97,903	7.32%
2,000 - 2,999	136,417,867	2.94%	55,476	4.15%
3,000 - 3,999	124,941,473	2.69%	36,032	2.70%
4,000 - 4,999	110,810,207	2.39%	24,781	1.85%
5,000 - 9,999	383,238,411	8.27%	54,911	4.11%
10,000 - 24,999	534,558,261	11.53%	35,327	2.64%
25,000 - 49,999	391,147,181	8.44%	11,220	0.84%
50,000 - 99,999	362,176,650	7.81%	5,245	0.39%
100,000 & Over	2,342,291,419	50.51%	5,463	0.41%
<b>TOTALS</b>	<b>\$4,636,873,686</b>	<b>100%</b>	<b>1,336,956</b>	<b>100%</b>

## State Sales & Use Tax

### *Gross Sales of Tangible Personal Property by Brackets*

#### Fiscal Year 2025

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 16,221,131	0.02%	679,619	50.83%
500 - 999	27,986,655	0.03%	38,522	2.88%
1,000 - 1,999	67,854,101	0.07%	46,696	3.49%
2,000 - 2,999	78,614,403	0.08%	31,860	2.38%
3,000 - 3,999	85,621,604	0.09%	24,626	1.84%
4,000 - 4,999	90,354,181	0.09%	20,157	1.51%
5,000 - 9,999	524,572,086	0.53%	71,953	5.38%
10,000 - 24,999	1,948,028,227	1.96%	117,290	8.77%
25,000 - 49,999	3,543,098,560	3.57%	98,410	7.36%
50,000 - 99,999	6,237,934,742	6.28%	87,693	6.56%
100,000 - 249,999	11,000,394,920	11.08%	71,176	5.32%
250,000 - 499,999	8,701,156,279	8.76%	25,337	1.90%
500,000 - 999,999	8,440,999,325	8.50%	12,100	0.91%
1,000,000 & Over	58,528,976,724	58.95%	11,517	0.86%
<b>TOTALS</b>	<b>\$ 99,291,812,938</b>	<b>100%</b>	<b>1,336,956</b>	<b>100%</b>

# State Sales & Use Tax

## Total State Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/24	FYE 6/25	Percent Change	FYE 2024 Per Capita	FYE 2024 PC Rank	FYE 2025 Per Capita *	FYE 2025 PC Rank
1	Acadia	\$15,760,234	\$16,464,225	4.47%	\$279	36	\$291	35
2	Allen	2,991,321	3,309,235	10.63%	135	63	147	62
3	Ascension	96,710,983	105,427,746	9.01%	735	10	790	8
4	Assumption	4,025,799	4,387,190	8.98%	200	49	219	48
5	Avoyelles	8,293,840	8,400,047	1.28%	216	48	219	47
6	Beauregard	10,395,687	10,656,168	2.51%	282	35	290	36
7	Bienville	4,718,625	4,691,167	-0.58%	382	28	378	29
8	Bossier	54,839,268	55,231,211	0.71%	423	24	421	24
9	Caddo	141,038,683	145,083,097	2.87%	623	16	645	16
10	Calcasieu	141,619,953	144,105,371	1.75%	695	12	697	12
11	Caldwell	1,661,257	1,660,231	-0.06%	177	53	177	57
12	Cameron	4,224,498	4,293,305	1.63%	886	4	918	3
13	Catahoula	1,413,020	1,490,295	5.47%	168	57	180	55
14	Claiborne	3,069,226	2,749,589	-10.41%	225	47	203	49
15	Concordia	7,085,405	6,416,557	-9.44%	401	27	361	32
16	DeSoto	6,491,220	7,149,795	10.15%	239	43	262	40
17	East Baton Rouge	279,780,449	309,156,801	10.50%	624	15	682	14
18	East Carroll	1,055,130	1,220,534	15.68%	155	61	177	56
19	East Feliciana	3,103,475	2,977,142	-4.07%	161	58	156	60
20	Evangeline	7,682,761	7,282,785	-5.21%	242	42	229	46
21	Franklin	3,383,050	3,465,659	2.44%	175	54	181	54
22	Grant	1,303,147	1,419,391	8.92%	59	64	64	64
23	Iberia	24,499,077	25,264,218	3.12%	362	30	374	31
24	Iberville	23,593,095	31,128,535	31.94%	797	8	1,046	1
25	Jackson	4,296,811	3,799,446	-11.58%	291	34	257	41
26	Jefferson	360,853,917	385,109,357	6.72%	856	5	901	4
27	Jefferson Davis	11,877,876	13,289,069	11.88%	376	29	423	23
28	Lafayette	164,461,216	177,933,065	8.19%	659	13	700	11
29	Lafourche	50,027,602	46,956,849	-6.14%	526	19	493	21
30	LaSalle	3,352,957	3,386,042	0.99%	227	46	230	45
31	Lincoln	29,710,963	31,202,595	5.02%	619	17	647	15
32	Livingston	37,232,919	38,698,898	3.94%	248	41	253	42
33	Madison	4,768,709	4,924,494	3.27%	516	20	542	20
34	Morehouse	11,212,056	9,647,852	-13.95%	468	22	406	28
35	Natchitoches	9,708,402	10,098,910	4.02%	268	39	281	37
36	Orleans	271,355,556	297,633,945	9.68%	745	9	821	6
37	Ouachita	80,841,763	86,192,230	6.62%	513	21	546	19
38	Plaquemines	19,908,999	17,322,932	-12.99%	889	3	777	9
39	Pointe Coupee	4,781,208	4,976,697	4.09%	239	44	251	43
40	Rapides	70,081,828	70,162,035	0.11%	555	18	557	18

<sup>1</sup>Use numbers as a legend for the map on pages 58 and 59

# State Sales & Use Tax

## Total State Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/24	FYE 6/25	Percent Change	FYE 2024 Per Capita	FYE 2024 PC Rank	FYE 2025 Per Capita *	FYE 2025 PC Rank
41	Red River	\$ 1,752,072	\$ 1,725,664	-1.51%	\$ 238	45	\$ 238	44
42	Richland	3,934,894	3,572,677	-9.21%	200	50	182	53
43	Sabine	6,005,404	5,976,193	-0.49%	274	37	275	39
44	St. Bernard	15,250,073	18,385,676	20.56%	343	31	411	26
45	St. Charles	33,046,943	31,902,682	-3.46%	653	14	633	17
46	St. Helena	8,595,874	9,614,363	11.85%	798	7	886	5
47	St. James	19,467,623	13,269,994	-31.84%	1,014	1	694	13
48	St. John the Baptist	39,925,546	36,720,552	-8.03%	1,008	2	925	2
49	St. Landry	21,932,939	22,692,664	3.46%	269	38	281	38
50	St. Martin	9,587,108	9,779,170	2.00%	188	51	191	52
51	St. Mary	34,287,823	37,886,506	10.50%	729	11	810	7
52	St. Tammany	126,692,063	122,202,454	-3.54%	460	23	440	22
53	Tangipahoa	42,651,097	52,560,792	23.23%	309	32	376	30
54	Tensas	541,448	543,778	0.43%	144	62	141	63
55	Terrebonne	42,255,129	43,649,849	3.30%	408	25	420	25
56	Union	3,600,570	3,972,323	10.32%	174	56	193	51
57	Vermilion	16,840,524	16,803,291	-0.22%	295	33	292	34
58	Vernon	7,348,313	7,294,130	-0.74%	159	59	159	59
59	Washington	7,839,930	7,843,754	0.05%	175	55	174	58
60	Webster	14,160,624	14,433,983	1.93%	402	26	410	27
61	West Baton Rouge	23,692,603	21,486,429	-9.31%	838	6	756	10
62	West Carroll	1,682,476	1,866,387	10.93%	180	52	202	50
63	West Feliciana	3,944,731	4,588,946	16.33%	257	40	303	33
64	Winn	2,057,713	2,084,476	1.30%	156	60	155	61
<b>TOTAL PARISHES</b>		\$2,470,305,505	\$ 2,595,621,443	5.07%				
<b>TOTAL OUT-OF-STATE</b>		\$1,925,209,220	\$ 2,041,252,243	6.03%				
<b>TOTAL</b>		\$4,395,514,725	\$ 4,636,873,686	5.49%				

<sup>1</sup>Use numbers as a legend for the map on pages 58 and 59.

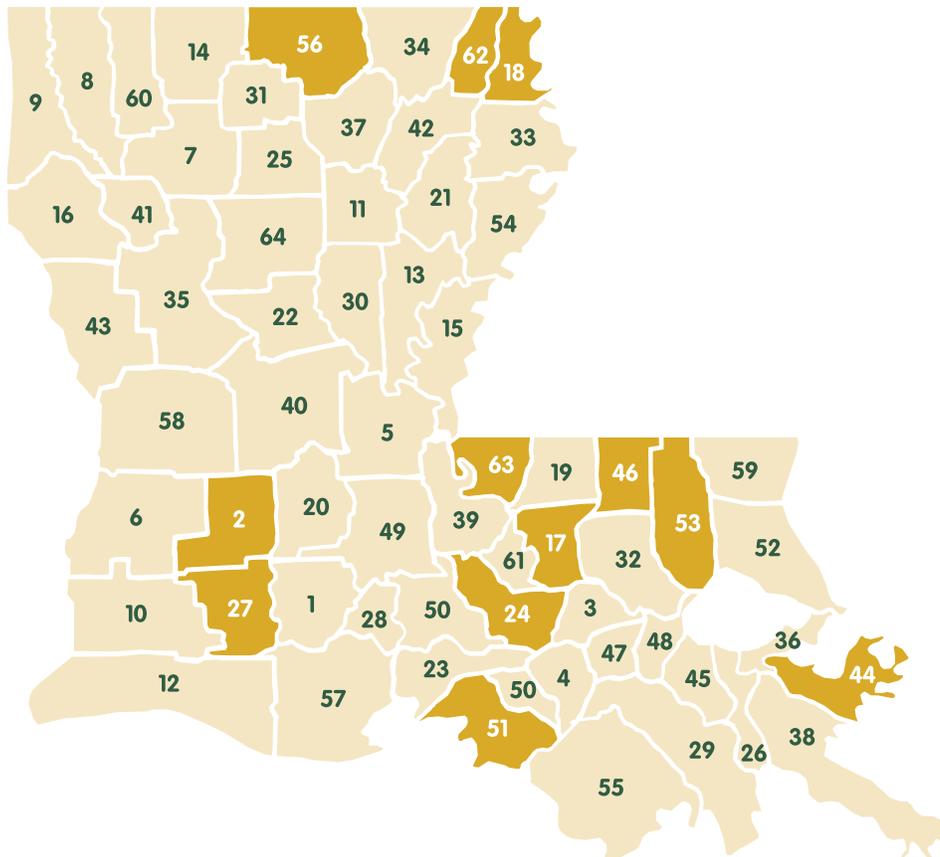
# State Sales & Use Tax

## Parishes With More Than 10% Increase

This chart shows the percentage change in gross sales and use tax due by parish from Fiscal Year ending June 30, 2024, to Fiscal Year ending June 30, 2025.

	L <sup>1</sup>	Parish	Percent Change	Rank
	24	Iberville	31.94%	1
	53	Tangipahoa	23.23%	2
	44	St. Bernard	20.56%	3
	63	West Feliciana	16.33%	4
	18	East Carroll	15.68%	5
	27	Jefferson Davis	11.88%	6
	46	St. Helena	11.85%	7
	62	West Carroll	10.93%	8
	2	Allen	10.63%	9
	17	East Baton Rouge	10.50%	10
	51	St. Mary	10.50%	11
	56	Union	10.32%	12
	16	DeSoto	10.15%	13

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

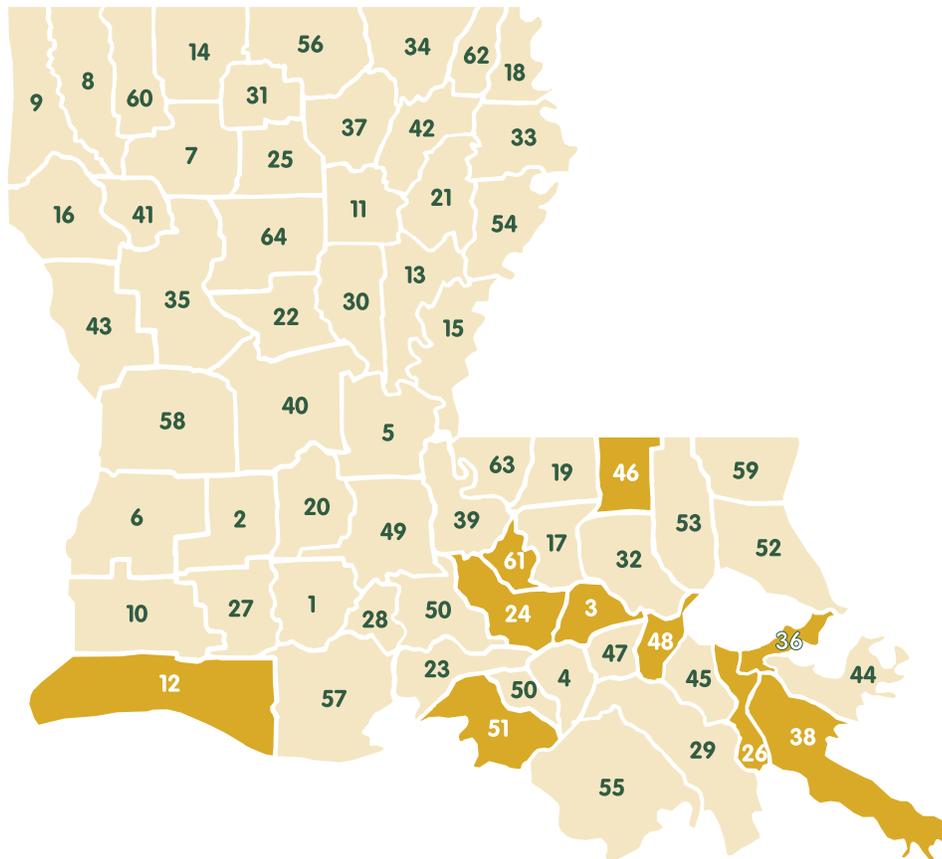


Top 10 Parishes with Highest State Sales Tax Collections

Fiscal Year 2025

	L <sup>1</sup>	Parish	FYE 2025 Per Capita	Rank
	24	Iberville	\$1,046	1
	48	St. John the Baptist	\$925	2
	12	Cameron	\$918	3
	26	Jefferson	\$901	4
	46	St. Helena	\$886	5
	36	Orleans	\$821	6
	51	St. Mary	\$810	7
	3	Ascension	\$790	8
	38	Plaquemines	\$777	9
	61	West Baton Rouge	\$756	10

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



# Severance Tax

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

### Severance Tax Rates

A severance tax is levied upon all natural resources severed from the soil or water. This includes all forms of timber and minerals such as oil, gas, natural gasoline, distillate, condensate, sulphur, salt, coal, lignite, ores, marble, stone, sand, shells, salt content in brine, and lignite. A return must be filed by each severer who withholds tax from royalty payments and each purchaser who withholds tax from any amount due a seller or owner if the tax has not yet been paid. The severance tax rates are as follows:

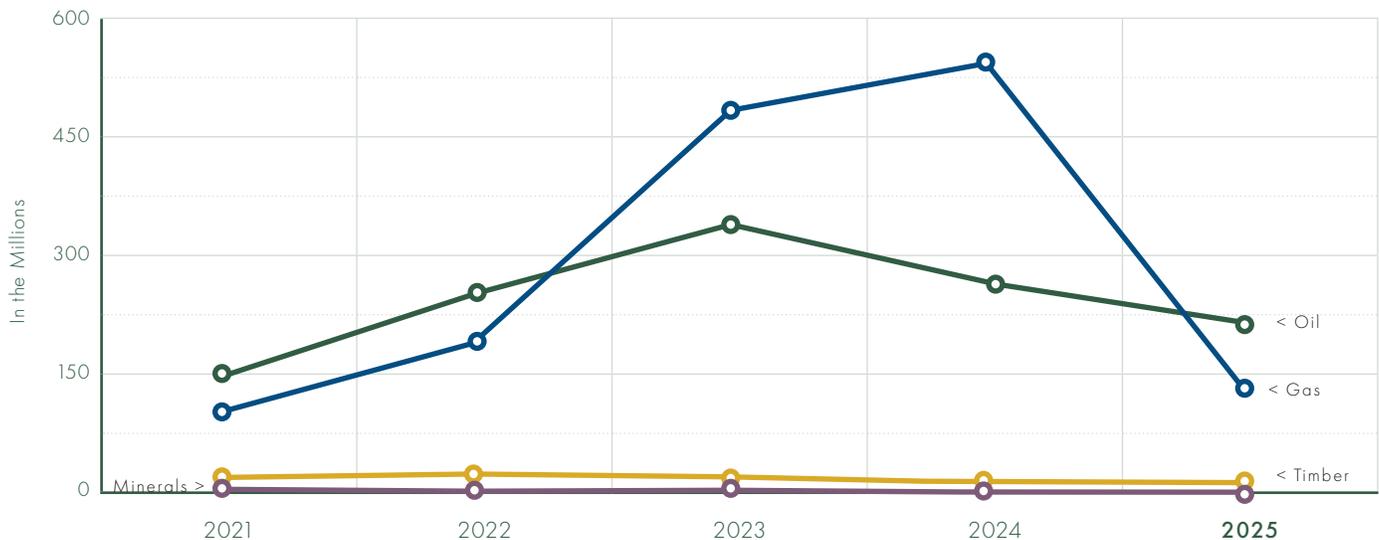
- |  |   |
|--|---|
| <p><b>Oil:</b></p> <ul style="list-style-type: none"> <li>• Full rate – 12.5% of its value at time and place of severance</li> </ul> <p><b>Gas:</b></p> <ul style="list-style-type: none"> <li>• Full rate – 9.8¢ per mcf for FYE 25, 25.1¢ per mcf for FYE 24, 17.7¢ per mcf for FYE 23, 9.1¢ per mcf for FYE 22, and 9.34¢ per mcf for FYE 21</li> </ul> <p><b>Timber:</b></p> <ul style="list-style-type: none"> <li>• Trees and timber – 2.25% of current stumpage value as determined by the Louisiana Forestry Commission</li> <li>• Pulpwood – 5% of current stumpage value as determined by the Louisiana Forestry Commission</li> <li>• Forest products grown on reforested lands – 6% of value. This tax is in lieu of all other taxes.</li> </ul> | <p><b>Minerals:</b></p> <ul style="list-style-type: none"> <li>• Sulphur – \$1.03 per long ton of 2,240 pounds</li> <li>• Salt – \$.06 per ton of 2,000 pounds</li> <li>• Coal – \$.10 per ton</li> <li>• Ores – \$.10 per ton</li> <li>• Marble – \$.20 per ton</li> <li>• Stone – \$.03 per ton</li> <li>• Sand – \$.06 per ton</li> <li>• Shells – \$.06 per ton</li> <li>• Salt content in brine when used in the manufacture of other products and not marketed as salt – \$.005 per ton</li> <li>• Lignite – \$.12 per ton</li> </ul> |
|--|---|

### Five-Year Comparison

Year	Oil	Gas	Timber	Minerals	Total	Percent Change
2025	\$ 212,883,296	\$ 138,641,761	\$ 12,268,330	\$ 1,113,646	\$ 364,907,033	-55.96%
2024	\$ 263,876,246	\$ 549,540,477	\$ 14,013,910	\$ 1,181,398	\$ 828,612,031	-1.59%
2023	\$ 342,142,327	\$ 485,749,453	\$ 12,861,661	\$ 1,266,828	\$ 842,020,269	82.35%
2022	\$ 254,433,227	\$ 192,441,540	\$ 13,692,731	\$ 1,186,383	\$ 461,753,881	72.55%
2021	\$ 152,361,221	\$ 101,664,950	\$ 12,216,877	\$ 1,359,485	\$ 267,602,533	-40.99%

Note: Amounts represent tax reported on tax returns

### Five-Year Comparison of Severance Tax



# Severance Tax

## Tax Reported by Parish

### Fiscal Year 2025

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Acadia	\$ 3,519,772	\$ 286,806	\$ 3,390	\$ 0	\$ 3,809,968
Allen	1,184,009	54,927	477,849	4,208	1,720,993
Ascension	62,286	(26)	577	11,801	74,638
Assumption	1,716,567	46,083	0	20,290	1,782,940
Avoyelles	1,143,446	0	36,933	6,923	1,187,302
Beauregard	6,525,193	(51,789)	673,910	22,061	7,169,375
Bienville	290,005	1,632,968	784,159	2,207	2,709,339
Bossier	3,906,744	5,696,958	272,732	236,465	10,112,899
Caddo	4,260,274	31,739,934	170,949	62,509	36,233,666
Calcasieu	5,569,064	549,650	115,899	14,508	6,249,121
Caldwell	0	6,255	330,748	0	337,003
Cameron	7,306,525	882,683	67	0	8,189,275
Catahoula	695,738	(1)	97,276	67	793,080
Claiborne	5,112,530	351,006	616,928	0	6,080,464
Concordia	1,394,974	8,111	15,130	0	1,418,215
DeSoto	971,637	55,119,034	660,747	0	56,751,418
East Baton Rouge	1,217,884	112,028	10,379	16,425	1,356,716
East Carroll	0	0	5,406	0	5,406
East Feliciana	813,490	(22)	139,655	3,486	956,609
Evangeline	1,874,352	254,775	228,974	0	2,358,101
Franklin	67,864	(5)	50,718	0	118,577
Grant	863,342	(1)	289,695	0	1,153,036
Iberia	5,356,507	402,555	9	86,238	5,845,309
Iberville	2,938,124	5,627	12,926	29,690	2,986,367
Jackson	75,828	707,291	610,712	0	1,393,831
Jefferson	4,071,013	35,472	648	88,520	4,195,653
Jefferson Davis	2,214,650	223,507	16,918	9,181	2,464,256
Lafayette	1,311,088	86,141	1,116	0	1,398,345
Lafourche	23,764,052	953,876	23	222	24,718,173
LaSalle	4,157,672	48,050	493,974	0	4,699,696
Lincoln	2,307,643	4,961,992	283,786	0	7,553,421
Livingston	1,793,058	0	135,147	11,190	1,939,395
Madison	(29)	(18)	13,011	0	12,964

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

# Severance Tax

## Tax Reported by Parish

### Fiscal Year 2025

Parish	Oil/Condensate	Gas	Timber/ Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Morehouse	\$ 0	\$ 1,799	\$ 83,454	\$ 3,349	\$ 88,602
Natchitoches	14,408	1,528,641	772,530	12,786	2,328,365
Orleans	0	0	21	15,077	15,098
Ouachita	72,944	49,674	260,058	421	383,097
Plaquemines	51,376,363	481,415	1,042	392	51,859,212
Pointe Coupee	2,218,211	253,970	50,155	0	2,522,336
Rapides	290,859	33,846	374,673	11,297	710,675
Red River	70,137	17,745,880	178,269	54,312	18,048,598
Richland	44,654	43,053	28,473	0	116,180
Sabine	125,867	7,467,494	677,146	0	8,270,507
St. Bernard	185,868	(203)	88	10,339	196,092
St. Charles	3,217,044	126,632	43	30,793	3,374,512
St. Helena	841,809	70	188,634	46,754	1,077,267
St. James	335,530	139	(13)	16,604	352,260
St. John the Baptist	102,392	106	26	1,186	103,710
St. Landry	2,482,345	1,700	5,375	1,501	2,490,921
St. Martin	9,248,638	257,233	0	27,055	9,532,926
St. Mary	7,780,158	916,792	7	99,912	8,796,869
St. Tammany	0	0	57,355	33,765	91,120
Tangipahoa	579,911	0	56,763	46,983	683,657
Tensas	432,500	12,733	25,689	0	470,922
Terrebonne	20,328,517	1,496,708	0	0	21,825,225
Union	168,073	40,876	563,387	0	772,336
Vermilion	10,921,614	1,370,061	0	0	12,291,675
Vernon	896,136	77,852	730,564	7,487	1,712,039
Washington	271,533	26	451,222	50,047	772,828
Webster	2,386,558	938,328	369,133	12,932	3,706,951
West Baton Rouge	1,507,297	1,684,816	15,888	2,066	3,210,067
West Carroll	0	0	1,602	0	1,602
West Feliciana	42,776	0	68,567	2,597	113,940
Winn	455,852	(1,747)	757,788	0	1,211,893
<b>TOTALS</b>	<b>\$ 212,883,296</b>	<b>\$ 138,641,761</b>	<b>\$ 12,268,330</b>	<b>\$ 1,113,646</b>	<b>\$ 364,907,033</b>

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

# Severance Oil Tax

## Taxable Barrels Reported by Parish

### Fiscal Year 2025

L <sup>1</sup>	Parish	Oil Bbls	Rank	L <sup>1</sup>	Parish	Oil Bbls	Rank
1	Acadia	797,673	16	33	Madison	0	60
2	Allen	352,269	28	34	Morehouse	0	61
3	Ascension	21,044	52	35	Natchitoches	12,862	56
4	Assumption	417,413	26	36	Orleans	0	62
5	Avoyelles	336,444	29	37	Ouachita	15,500	54
6	Beauregard	1,202,893	12	38	Plaquemines	6,914,179	1
7	Bienville	62,486	45	39	Pointe Coupee	527,959	23
8	Bossier	1,031,825	15	40	Rapides	97,971	43
9	Caddo	2,248,332	8	41	Red River	32,072	50
10	Calcasieu	1,109,641	14	42	Richland	1,405,095	10
11	Caldwell	0	58	43	Sabine	57,784	47
12	Cameron	2,684,907	5	44	St. Bernard	41,255	48
13	Catahoula	324,070	30	45	St. Charles	690,905	17
14	Claiborne	1,367,485	11	46	St. Helena	160,195	40
15	Concordia	458,198	25	47	St. James	90,596	44
16	DeSoto	170,545	39	48	St. John the Baptist	28,828	51
17	East Baton Rouge	179,908	38	49	St. Landry	633,367	19
18	East Carroll	0	59	50	St. Martin	1,895,155	9
19	East Feliciana	190,775	37	51	St. Mary	5,868,280	2
20	Evangeline	594,803	21	52	St. Tammany	0	63
21	Franklin	19,133	53	53	Tangipahoa	124,928	42
22	Grant	260,554	32	54	Tensas	201,499	35
23	Iberia	1,198,978	13	55	Terrebonne	4,389,481	3
24	Iberville	655,788	18	56	Union	38,730	49
25	Jackson	12,951	55	57	Vermilion	2,353,655	6
26	Jefferson	579,857	22	58	Vernon	132,983	41
27	Jefferson Davis	485,473	24	59	Washington	60,545	46
28	Lafayette	193,544	36	60	Webster	599,320	20
29	Lafourche	3,996,586	4	61	West Baton Rouge	277,145	31
30	LaSalle	2,334,738	7	62	West Carroll	0	64
31	Lincoln	402,082	27	63	West Feliciana	11,943	57
32	Livingston	254,375	34	64	Winn	258,995	33
<b>STATE TOTAL<sup>1</sup></b>						<b>50,865,997</b>	

<sup>1</sup>Use numbers as a legend for the map on page 64

Note: Over 79% of the total taxable barrels were reported by the 15 parishes reporting taxable barrels of one million or more

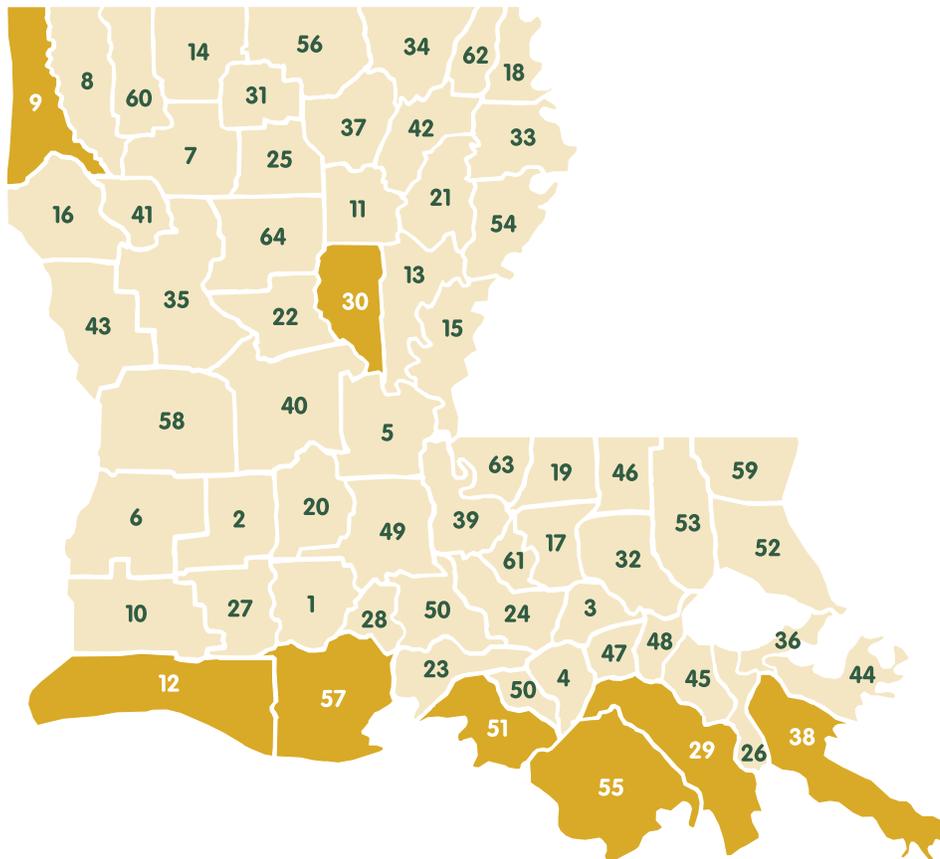
# Severance Oil Tax

## Parishes Reporting Over 2 Million Barrels

Fiscal Year 2025

	L <sup>1</sup>	Parish	Oil Bbls	Rank
	38	Plaquemines	6,914,179	1
	51	St. Mary	5,868,280	2
	55	Terrebonne	4,389,481	3
	29	Lafourche	3,996,586	4
	12	Cameron	2,684,907	5
	57	Vermilion	2,353,655	6
	30	LaSalle	2,334,738	7
	9	Caddo	2,248,332	8

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



# Severance Natural Gas Tax

## Net Taxable Production by Parish

### Fiscal Year 2025

L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank	L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank
1	Acadia	2,285,220	21	33	Madison	0	55
2	Allen	479,792	34	34	Morehouse	148,515	38
3	Ascension	0	47	35	Natchitoches	7,364,242	12
4	Assumption	255,854	36	36	Orleans	0	56
5	Avoyelles	0	48	37	Ouachita	1,439,405	25
6	Beauregard	639,385	31	38	Plaquemines	4,026,661	17
7	Bienville	(28,267,299)	64	39	Pointe Coupee	2,020,049	23
8	Bossier	7,132,578	14	40	Rapides	261,287	35
9	Caddo	220,554,755	2	41	Red River	119,437,137	3
10	Calcasieu	3,783,486	18	42	Richland	(96,738)	63
11	Caldwell	44,793	42	43	Sabine	54,600,018	4
12	Cameron	6,899,579	15	44	St. Bernard	0	57
13	Catahoula	0	49	45	St. Charles	1,115,417	27
14	Claiborne	6,443,791	16	46	St. Helena	613	45
15	Concordia	93,530	39	47	St. James	2,630	43
16	DeSoto	348,730,977	1	48	St. John the Baptist	2,402	44
17	East Baton Rouge	779,571	28	49	St. Landry	85,440	40
18	East Carroll	0	50	50	St. Martin	2,165,416	22
19	East Feliciana	0	51	51	St. Mary	7,135,293	13
20	Evangeline	2,343,261	20	52	St. Tammany	0	58
21	Franklin	0	52	53	Tangipahoa	0	59
22	Grant	0	53	54	Tensas	150,143	37
23	Iberia	3,237,696	19	55	Terrebonne	13,585,465	7
24	Iberville	52,795	41	56	Union	1,132,747	26
25	Jackson	12,126,007	10	57	Vermilion	13,575,642	8
26	Jefferson	512,434	33	58	Vernon	674,654	30
27	Jefferson Davis	1,858,076	24	59	Washington	200	46
28	Lafayette	678,654	29	60	Webster	13,525,800	9
29	Lafourche	7,588,091	11	61	West Baton Rouge	16,384,260	6
30	LaSalle	543,636	32	62	West Carroll	0	60
31	Lincoln	46,957,369	5	63	West Feliciana	0	61
32	Livingston	0	54	64	Winn	0	62
<b>STATE TOTAL<sup>1</sup></b>						<b>904,490,729</b>	

<sup>1</sup>Use numbers as a legend for the map on page 66

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

Note: Over 95% of the net taxable production was reported by the 10 parishes reporting taxable MCFs of 10 million or more

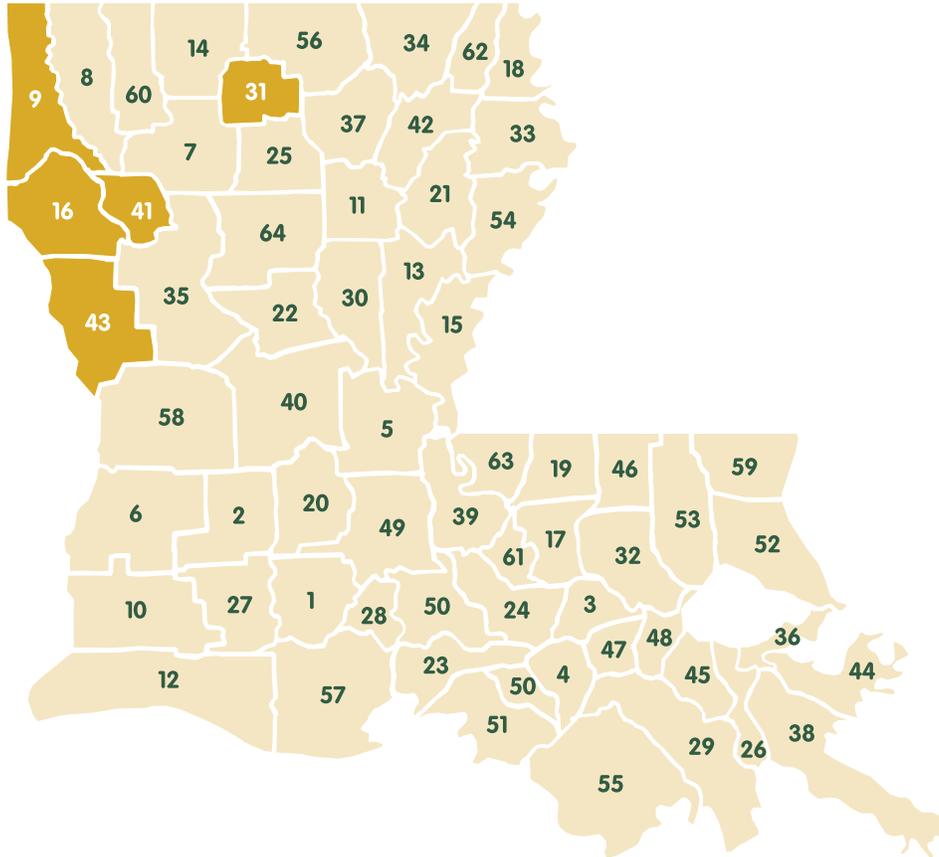
# Severance Natural Gas Tax

## Parishes Producing Over 25 Million MCFs

Fiscal Year 2025

L <sup>1</sup>	Parish	Gas MCFs	Rank
16	DeSoto	348,730,977	1
9	Caddo	220,554,755	2
41	Red River	119,437,137	3
43	Sabine	54,600,018	4
31	Lincoln	46,957,369	5

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



### **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:

- Cigarettes: \$0.054 per cigarette (\$1.08 per pack of 20 cigarettes)
- Cigars (up to \$120 per thousand): 8% of invoice price
- Cigars (over \$120 per thousand): 20% of invoice price
- Smokeless tobacco: 20% of the invoice price
- Smoking tobacco: 33% of invoice price to wholesaler
- Vapor products: For periods prior to July 1, 2023 - \$0.05 per milliliter of consumable nicotine liquid solution; for periods beginning on or after July 1, 2023 - \$0.15 per milliliter of consumable nicotine liquid solution

# Tobacco Tax

## Cash Collections After Accrual Adjustments

### Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2024-25	\$ 228,909,673	-1.96%
	2023-24	\$ 233,496,853	-5.11% <sup>1</sup>
	2022-23	\$ 246,070,435	-8.02%
	2021-22	\$ 267,512,259	-5.90%
	2020-21	\$ 284,270,442	2.31%

<sup>1</sup>FY 24 vapor products tax rate increased effective July 1, 2023

### Five-Year Comparison of Tobacco Tax Collections



## Tobacco Tax

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

#### Fiscal Year 2025

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	18,000	44,850,000	0	\$ 48,457,440
2nd Quarter	15,000	42,360,000	0	45,765,000
3rd Quarter	9,000	36,720,000	0	39,667,320
4th Quarter	13,500	41,130,000	0	44,434,980
<b>TOTALS</b>	<b>55,500</b>	<b>165,060,000</b>	<b>0</b>	<b>\$ 178,324,740</b>

#### Fiscal Year 2024

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	12,000	44,550,000	0	\$ 48,126,960
2nd Quarter	6,000	47,340,000	0	51,133,680
3rd Quarter	12,000	37,320,000	0	40,318,560
4th Quarter	12,000	43,080,000	0	46,539,360
<b>TOTALS</b>	<b>42,000</b>	<b>172,290,000</b>	<b>0</b>	<b>\$ 186,118,560</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

#### Fiscal Year 2025

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	\$ 48,457,440	\$ 2,422,467	\$ 43,502,255	\$ 14,364,572	\$ 60,411,034
2nd Quarter	45,765,000	2,288,250	46,046,462	14,798,464	58,300,718
3rd Quarter	39,667,320	1,983,366	37,711,361	15,673,077	53,384,439
4th Quarter	44,434,980	2,212,683	42,267,432	15,774,827	58,042,260
<b>TOTALS</b>	<b>\$ 178,324,740</b>	<b>\$ 8,906,766</b>	<b>\$ 169,527,510</b>	<b>\$ 60,610,940</b>	<b>\$ 230,138,451</b>

#### Fiscal Year 2024

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	\$ 48,126,960	\$ 2,406,348	\$ 45,782,741	\$ 14,800,101	\$ 60,582,842
2nd Quarter	51,133,680	2,553,393	48,608,766	13,777,398	62,386,164
3rd Quarter	40,318,560	2,015,928	38,351,102	14,505,474	52,856,576
4th Quarter	46,539,360	2,326,968	44,348,356	15,256,222	59,604,578
<b>TOTALS</b>	<b>\$ 186,118,560</b>	<b>\$ 9,302,637</b>	<b>\$ 177,090,965</b>	<b>\$ 58,339,195</b>	<b>\$ 235,430,160</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



### **Louisiana Department of Revenue**

Post Office Box 201 | Baton Rouge, LA 70821-0201 | TEL 855.307.3893

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**Louisiana Department of Revenue**

Post Office Box 3193 | Baton Rouge, LA 70821-3193 | TEL 855.307.3893