



Annual Tax Collection Report

2020-2021



LOUISIANA
DEPARTMENT of REVENUE

- 1 Message From the Secretary
- 2 The LDR Mission
- 3 Contact Us
- 4 Tax Types and Fees Administered by LDR

Summary of Collections

- 6 Tax Cash Collections: *Five-Year Comparison of Major Taxes*
- 7 Tax Collections: *2020-2021 Monthly Cash Collections*
- 8 15-Year Cash Tax Collection Record
- 9 Tax Collections: *Cash Collections After Accrual Adjustments - Two-Year Comparison*
- 10 Tax Collections: *Cash Collections After Accrual Adjustments*
- 11 Tax Collections: *Cash Collections - Five-Year Comparison*
- 12 Summary of Tax Collections & Refunds: *By Tax/Fee Type*
- 13-14 Parish Comparison of Various & Per Capita Tax Collections
- 15 Local Dedications: *Jefferson/Orleans Hotel/Motel Sales Tax Collections*
- 16 Local Dedications: *State Hotel/Motel Sales Tax Collections*
- 17 Various Distributions
- 18 Distribution of Local Taxes Collected: *Automobile Rental Tax*
- 19 Distribution of Local Taxes Collected: *Consumer Use Tax*
- 20-23 Distribution of Local Taxes Collected: *Parish & Municipal Beer Tax*
- 24 Distribution of Local Taxes Collected: *Prepaid 911 Charge*
- 25 Distribution of Local Taxes Collected: *Remote Sellers*
- 26 Donations of Refunds
- 27 Offers in Compromise

Data by Tax Type

- 30-31 Alcoholic Beverage Tax
- 32-39 Corporation Income and Franchise Tax
- 40-49 Individual Income Tax
- 50-51 Petroleum Products Tax
- 52-57 Sales Tax
- 58-64 Severance Tax
- 65-67 Tobacco Tax
- 68-70 Office of Debt Recovery
- 71-76 Frontline Workers Rebate Program

Annual Tax Collection Report: Fiscal Year Ending June 30, 2021

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

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2020, through June 30, 2021.

During the reporting period, the department and its employees rose to meet numerous challenges, including natural disasters and the ongoing COVID-19 public health crisis. We addressed those emergencies, providing much-needed support and relief to individual taxpayers and Louisiana's business community, while continuing to fulfill our mission of collecting the revenues to fund vital state services.

Starting in July 2020, the department administered the Frontline Worker Rebate program, created by Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature. This program disbursed \$250 payments to 152,554 essential workers who powered Louisiana's economy through the initial COVID lockdown period in grocery, retail, healthcare and other critical sectors. The total amount of payments was \$38,138,500.

When hurricanes Laura and Delta hit south Louisiana in August and October of 2020, the department acted quickly to provide tax filing and payment extensions for individual and business taxpayers. We provided similar relief when severe winter weather struck the state in February 2021, and when devastating storms and flooding disrupted the lives and businesses of taxpayers in five parishes in the spring.

During the reporting period, the department also implemented an ambitious update of our tax administration computer system, called DELTA Version 12. A key feature of DELTA v.12 is a redesign of the Louisiana Taxpayer Access Point (LaTAP), our business tax account management portal. The LaTAP update includes:

- A new user interface with updated graphics and color palette
- Robust mobile compatibility
- Enhanced security
- New tax types, including excise taxes
- Improved new business registration
- Commercial farmer certification
- Remote sale reporting
- Resale certificate application and renewal

Collecting the revenues that fund state government remains LDR's core mission. During the reporting period, the tax collection program brought in more than \$10.3 billion, including:

- \$4.96 billion in income taxes
- \$3.61 billion in sales taxes
- \$900 million in natural resource severance and petroleum product taxes
- \$366 million in liquor and tobacco taxes

The dedicated, capable professionals of the Louisiana Department of Revenue are ready to build on these accomplishments for the continuing benefit of all of our families, friends and neighbors.

Yours in public service,



Kevin J. Richard, CPA | Secretary of Revenue
Louisiana Department of Revenue

**Kevin
J. Richard, CPA**



THE LDR MISSION

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

BATON ROUGE HEADQUARTERS

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

855.307.3893

Tax Types and Fees Administered by LDR

Taxes

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

Fees

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



SUMMARY OF COLLECTIONS



Tax Cash Collections

Five-Year Comparison of Major Taxes (In Millions)

	FY 17	FY 18	FY 19	FY 20	FY 21
Corporation Franchise	\$ 91	\$ 127	\$ 146	\$ 101	\$ 270
Corporation Income	274	380	438	290	809
Income (including Fiduciary)	2,939	3,191	3,730	3,623	4,153
Liquor/Alcohol	78	77	76	77	80
Other ¹	147	155	183	214	259
Petroleum Products	640	605	640	590	609
Sales ^{2,3,4,5}	3,884	3,946	3,560	3,353	3,610
Severance	376	445	529	447	292
Tobacco	310	294	283	276	287
TOTALS	\$ 8,739	\$ 9,220	\$ 9,585	\$ 8,971	\$ 10,369

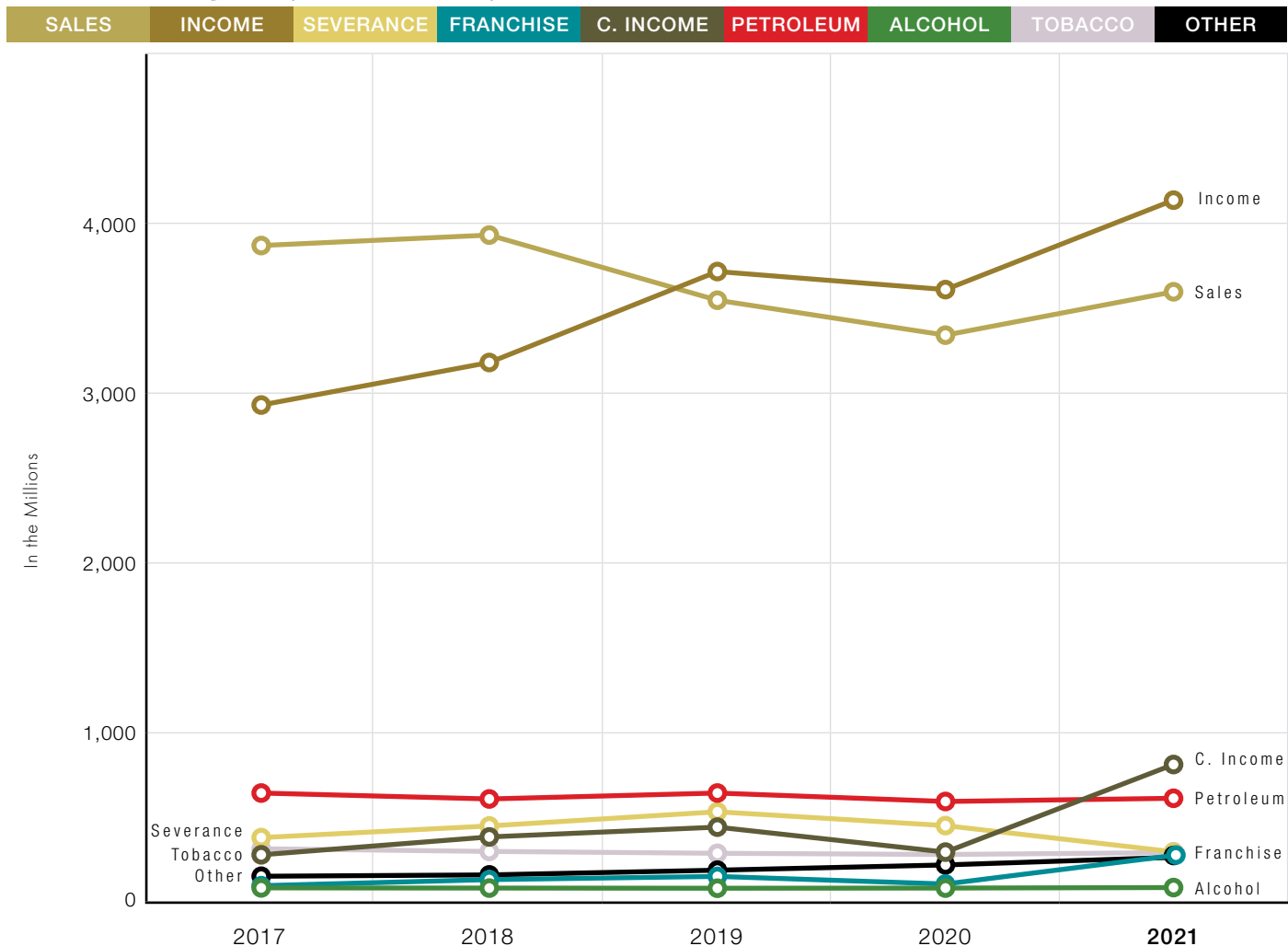
¹Other includes: Automobile Rental Tax; Consumer Use Tax – Excise; Consumer Use Tax - State & Local²; Direct Marketer Sales Tax - State & Local³; Electric Cooperative Fee; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax; Inspection & Supervision Fee; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; Marijuana & Controlled Dangerous Substance Tax; Natural Gas Franchise Tax; New Orleans Exhibition Hall Authority - Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; New Orleans Exhibition Hall Authority Hotel/Motel Room Occupancy Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas; Oilfield Site Restoration Fee - Oil; Parish & Municipality Beer Tax; Prepaid 911 Charge; Remote Sellers Tax - Local⁴; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation & Communication Utilities Tax; and Transportation Network Fee.

²LA Tourism and Promotion Tax is included.

³Tax incurred a rate decrease during FY 19.

⁴Remote Sellers Tax -State is included.

⁵The 2020-2021 Annual Report is the first to include collections for Remote Sellers.



Tax Collections

2020 - 2021 Monthly Cash Collections

Tax	Jul 20	Aug 20	Sep 20	Oct 20	Nov 20	Dec 20
Corporation Franchise Tax	\$ 53,730,768	\$ 4,846,306	\$ 35,446,132	\$ (3,353,685)	\$ 3,700,983	\$ 45,536,571
Hazardous Waste Disposal Tax	566,920	4,403	(64)	451,575	31	190
Income Taxes						
Corporation	161,192,303	14,538,919	106,338,397	(10,061,056)	11,102,950	136,609,712
Fiduciary	11,318,685	1,721,269	1,817,743	391,930	(12,057)	503,917
Individual, Declaration & Withholding	551,179,821	256,470,748	333,218,099	265,368,294	384,637,126	327,437,145
Liquors – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	3,262,273	3,477,703	2,892,304	3,305,389	3,486,676	3,346,125
Low Alcoholic Content (Beer)	3,614,371	3,509,110	2,991,280	3,540,651	3,459,028	2,870,659
Out-of-State Shippers	22,682	30,598	19,371	21,244	33,364	25,689
Natural Resources – Severance Tax	22,116,642	26,200,716	24,681,120	20,901,628	19,380,202	23,094,462
Petroleum Products						
Gasoline Tax & Inspection Fee	35,967,958	37,752,728	39,711,910	40,222,516	41,679,194	37,876,178
Special Fuels Tax & Inspection Fee	11,132,063	11,795,475	13,143,441	12,375,012	12,904,282	12,728,454
Public Utilities & Carriers						
Inspection & Supervision Fee	130,968	215,026	1,403,913	308,710	116,401	1,529,081
Natural Gas Franchise Tax	122,474	22,826	50,178	149,985	9,138	8,370
Transportation & Communication Utilities Tax	560,492	584,105	352,364	702,748	62,212	368,261
Sales Tax^{1,2}	278,502,399	280,240,212	263,515,219	275,286,975	289,332,657	285,134,044
Tobacco Tax	27,520,576	23,736,476	25,047,117	25,452,306	22,796,855	24,881,128
TOTAL STATE TAXES	1,160,941,395	665,146,620	850,628,524	635,064,222	792,689,042	901,949,986
Other Taxes³	2,895,156	7,617,997	43,095,832	30,068	5,957,887	43,095,998
Hotel/Motel Room Occupancy Taxes						
LA Stadium and Exposition District	506,179	782,523	836,659	1,013,556	832,096	1,147,675
New Orleans Exhibition Hall Authority	216,778	385,911	510,036	510,811	419,482	578,293
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	57,679	56,178	103,361	121,221	210,112	265,351
Food and Beverage Tax	483,430	456,614	459,496	480,440	480,121	595,687
Service Contractor Tax	10,928	1,956	9,884	1,628	350	361
Tour Tax	14,043	0	1,017	1,217	1,160	1,580
TOTAL CASH COLLECTIONS	\$ 1,165,125,588	\$ 674,447,799	\$ 895,644,809	\$ 637,223,163	\$ 800,590,251	\$ 947,634,932

Tax	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21
Corporation Franchise Tax	\$ 2,758,933	\$ (3,194,539)	\$ 6,658,191	\$ 45,931,133	\$40,190,124	\$ 37,568,107
Hazardous Waste Disposal Tax	675,173	746	0	430,204	(1,056)	762
Income Taxes						
Corporation Income	8,276,799	(9,583,618)	19,974,574	137,793,400	120,570,372	112,704,321
Fiduciary	207,269	(484,718)	(530,594)	1,782,676	3,461,061	14,307,191
Individual, Declaration & Withholding	402,900,700	321,373,831	228,201,344	246,409,814	270,122,637	530,789,627
Liquors – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	4,284,589	2,834,204	3,045,342	3,563,720	3,706,992	3,382,889
Low Alcoholic Content (Beer)	3,232,361	2,549,813	2,583,381	3,283,251	3,470,839	3,472,707
Out-of-State Shippers	30,696	17,357	33,133	67,452	65,585	54,244
Natural Resources – Severance Tax	23,432,206	23,499,669	26,516,821	21,317,206	31,019,245	29,409,408
Petroleum Products						
Gasoline Tax & Inspection Fee	39,032,032	36,490,332	31,945,462	40,588,553	39,994,911	41,057,010
Special Fuels Tax & Inspection Fee	11,905,494	11,186,147	11,168,525	12,568,753	12,385,822	13,612,071
Public Utilities & Carriers						
Inspection & Supervision Fee	319,998	170,070	1,547,308	309,704	224,658	1,882,526
Natural Gas Franchise Tax	160,363	8,770	122,474	150,494	160,178	50,178
Transportation & Communication Utilities Tax	712,890	562,918	405,244	790,917	552,702	433,485
Sales Tax^{1,2}	355,902,113	293,109,035	263,385,840	360,058,211	344,266,689	321,715,794
Tobacco	21,366,393	20,350,904	24,104,288	23,541,381	23,119,728	24,921,335
TOTAL STATE TAXES	875,198,009	698,890,921	619,161,333	898,586,869	893,310,487	1,135,361,655
Other Taxes³	7,657,073	2,135,957	42,532,586	4,329,333	7,538,152	46,067,327
Hotel/Motel Room Occupancy Taxes						
LA Stadium and Exposition District	1,185,001	867,482	842,727	928,037	1,756,742	2,022,016
New Orleans Exhibition Hall Authority	617,087	489,511	429,294	485,064	1,035,018	1,221,983
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	209,868	129,568	118,710	122,239	226,139	254,560
Food and Beverage Tax	553,513	594,624	578,654	624,712	821,215	983,949
Service Contractor Tax	64	2,845	0	1,559	4,162	2,088
Tour Tax	1,491	1,079	81	354	4,148	10,841
TOTAL CASH COLLECTIONS	\$ 885,422,106	\$ 703,111,985	\$ 663,663,386	\$ 905,078,166	\$ 904,696,063	\$ 1,185,924,419

¹LA Tourism and Promotion Tax is included.

²Remote Sellers Tax - State is included.

³Other Taxes include: Automobile Rental Tax, Consumer Use Tax - Excise, Consumer Use Tax - State & Local, Direct Marketer Sales Tax - State & Local, Electric Cooperative Fee, Industrial Hemp-Derived CBD Tax, Marijuana & Controlled Dangerous Substance Tax, Oil Spill Contingency Fee, Oilfield Site Restoration Fee, Parish & Municipality Beer Tax, Prepaid 911 Charge, Remote Sellers - Local, Surface Mining & Reclamation Fee, Telecommunication Tax for the Deaf, Therapeutic Marijuana Fee, and Transportation Network Fee.

15 - Year Cash Tax Collection Record

In Millions

Tax	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13
Corporation Franchise Tax	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71
Gift Tax¹	5.60	3.48	1.97	0.21	0.12	(0.03)	0.04
Hazardous Waste Disposal Tax	4.96	4.30	3.55	3.09	3.20	3.02	2.99
Income Taxes							
Corporation	721.27	746.71	586.10	435.30	197.73	238.30	287.85
Fiduciary	42.72	32.26	25.47	9.50	1.59	11.73	13.18
Individual, Declaration & Withholding	3,116.25	3,241.86	3,005.46	2,240.20	2,386.58	2,431.34	2,720.98
Inheritance Tax¹	5.07	7.89	3.28	1.60	0.90	(0.69)	(0.04)
Liquors – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine) ²	16.99	19.35	19.39	19.50	20.26	21.44	22.13
Low Alcoholic Content (Beer) ²	36.48	36.36	37.30	35.60	35.64	35.69	35.06
Out-of-State Shippers ²	0.03	0.07	0.07	0.15	0.13	0.09	0.13
Natural Resource – Severance Tax	898.35	1,046.65	928.02	773.59	764.11	839.87	842.74
Petroleum Products							
Gasoline Tax & Inspection Fee	475.03	451.53	458.77	453.80	469.14	445.51	448.08
Special Fuels Tax & Inspection Fee	147.84	140.18	139.97	138.90	143.16	136.85	137.60
Public Utilities & Carriers							
Inspection & Supervision Fee ²	5.80	8.42	8.86	7.20	8.56	7.74	7.87
Natural Gas Franchise Tax	12.50	5.40	4.72	1.90	2.00	5.29	1.68
Transportation & Communication Utilities Tax	3.93	4.24	16.32	11.20	11.15	8.96	7.07
Sales Tax^{2,3,4,5}	2,801.97	2,883.31	2,800.07	2,465.10	2,670.21	2,652.04	2,649.39
Tobacco Tax²	143.00	147.37	146.48	137.00	144.60	135.28	138.15
TOTAL STATE TAXES	8,722.18	9,027.08	8,381.36	6,878.94	6,924.99	7,050.29	7,410.61
Other Taxes⁶	40.48	46.90	43.62	22.76	21.82	25.50	20.34
Hotel/Motel Room Occupancy Taxes							
LA Stadium & Exposition District	24.74	29.49	27.58	28.90	33.87	37.03	41.71
New Orleans Exhibition Hall Authority	14.97	18.77	17.07	18.60	21.86	24.04	26.90
New Orleans Exhibition Hall Authority							
Flat Room Occupancy Tax & Food & Beverage Tax	8.39	10.76	10.55	11.54	12.75	14.30	15.26
Service Contractor Tax	0.49	1.08	1.25	1.19	1.29	1.21	1.43
Tour Tax	0.03	0.65	0.06	0.07	0.81	0.13	0.14
TOTAL CASH COLLECTIONS	\$ 8,811.28	\$ 9,134.73	\$ 8,481.49	\$ 6,962.00	\$ 7,017.39	\$ 7,152.50	\$ 7,516.39

Tax	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Corporation Franchise Tax	\$ 155.71	\$ 123.53	\$ 48.46	\$ 91.18	\$ 126.67	\$ 145.99	\$ 101.50	\$ 269.82
Gift Tax¹	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Waste Disposal Tax	3.46	3.38	3.31	2.84	2.76	2.91	2.66	2.13
Income Taxes								
Corporation	467.81	373.48	145.37	273.50	380.01	437.60	289.70	809.46
Fiduciary	35.38	26.00	9.75	10.67	21.97	13.42	(1.08)	34.48
Individual, Declaration & Withholding	2,786.31	2,890.21	2,856.35	2,928.34	3,169.51	3,716.26	3,623.60	4,118.10
Inheritance Tax¹	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquors – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine) ²	22.47	23.64	26.21	36.18	36.68	37.53	38.16	40.59
Low Alcoholic Content (Beer) ²	34.41	33.46	35.12	41.11	39.61	38.63	38.16	38.58
Out-of-State Shippers ²	0.14	0.16	0.14	0.27	0.31	0.30	0.36	0.42
Natural Resources – Severance Tax	826.33	735.04	445.15	375.72	444.57	529.14	447.44	291.57
Petroleum Products								
Gasoline Tax & Inspection Fee	453.02	463.03	477.15	486.85	459.92	486.65	448.32	462.32
Special Fuels Tax & Inspection Fee	141.10	145.33	148.14	153.94	145.38	153.62	141.75	146.91
Public Utilities & Carriers								
Inspection & Supervision Fee ²	8.57	7.95	8.30	8.66	8.49	8.50	9.23	8.16
Natural Gas Franchise Tax	0.66	0.63	0.36	0.60	0.55	0.78	1.57	1.02
Transportation & Communication Utilities Tax	7.69	6.92	11.81	6.12	7.34	7.73	7.57	6.09
Sales Tax^{2,3,4,5}	2,678.52	2,766.44	2,905.38	3,883.95	3,946.41	3,559.82	3,352.50	3,610.45
Tobacco Tax²	139.91	155.83	244.37	310.04	294.55	282.91	276.33	286.84
TOTAL STATE TAXES	7,761.64	7,755.03	7,365.36	8,609.97	9,084.73	9,421.79	8,777.77	10,126.94
Other Taxes⁶	21.08	15.45	18.20	22.27	24.90	47.80	96.48	212.95
Hotel/Motel Room Occupancy Taxes								
LA Stadium & Exposition District	46.85	48.37	49.70	50.72	52.67	54.39	45.58	12.72
New Orleans Exhibition Hall Authority	30.84	31.65	32.89	33.61	35.00	36.37	29.98	6.90
New Orleans Exhibition Hall Authority								
Flat Room Occupancy Tax & Food & Beverage Tax	16.75	18.45	19.33	19.63	20.77	22.28	18.95	8.99
Service Contractor Tax	2.18	1.18	1.88	2.60	2.12	1.97	1.61	0.04
Tour Tax	0.19	0.17	0.28	0.28	0.28	0.32	0.37	0.04
TOTAL CASH COLLECTIONS	\$ 7,879.53	\$ 7,870.30	\$ 7,487.66	\$ 8,739.08	\$ 9,220.47	\$ 9,584.92	\$ 8,970.74	\$ 10,368.58

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

²Taxes incurred a rate increase during FY 16.

³LA Tourism and Promotion Tax is included.

⁴Remote Sellers Tax - State is included.

⁵Tax incurred a rate decrease during FY 19.

⁶See footnote #3 on page 7 for an inclusive list of Other Taxes.

Tax Collections

Two-Year Comparison

Cash Collections After Accrual Adjustments

State Revenues	Total Net Collections FY 2019-20	Total Net Collections FY 2020-21	Percent Change
Automobile Rental Tax	\$ 6,318,560	\$ 6,075,132	-3.85%
Corporation Franchise Tax	147,547,422	189,154,074	28.20%
Electric Cooperative Fee	54,134	44,078	-18.58%
Hazardous Waste Disposal Tax	2,543,392	2,007,427	-21.07%
Income Taxes			
Corporation	427,855,828	567,462,223	32.63%
Fiduciary	18,829,074	19,845,780	5.40%
Individual, Declaration & Withholding	3,797,787,489	3,778,349,240	-0.51%
Industrial Hemp-Derived CBD Tax	113,869	293,706	157.93%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	38,493,137	40,870,208	6.18%
Low Alcoholic Content (Beer)	38,609,065	38,408,782	-0.52%
Out-of-State Shippers	359,985	432,327	20.10%
Marijuana & Controlled Dangerous Substance Tax	1,200	26,576	2114.67%
Minerals, Oil & Gas			
Surface Mining & Reclamation Fee	88,355	54,303	-38.54%
Oil Spill Contingency Fee	2,506,786	2,312,560	-7.75%
Oilfield Site Restoration Fee – Gas	8,206,999	9,462,151	15.29%
Oilfield Site Restoration Fee – Oil	1,039,262	589,154	-43.31%
Natural Resources – Severance Tax	426,502,413	302,175,570	-29.15%
Petroleum Products			
Gasoline Tax	442,023,575	463,510,825	4.86%
Gasoline Inspection Fee	2,674,527	2,967,124	10.94%
Special Fuels Tax	139,203,035	146,416,285	5.18%
Special Fuels Inspection Fee	1,451,640	1,650,544	13.70%
Public Utilities & Carriers			
Inspection & Supervision Fee	8,732,691	8,222,881	-5.84%
Natural Gas Franchise Tax	1,540,684	1,026,987	-33.34%
Transportation & Communication Utilities Tax	7,314,494	6,119,127	-16.34%
Sales Tax^{1,2}	3,300,280,282	3,690,121,707	11.81%
Telecommunication Tax for the Deaf	2,417,204	2,454,648	1.55%
Tobacco Tax	277,844,451	284,270,442	2.31%
Other Fees			
Therapeutic Marijuana	76,794	286,963	273.68%
Transportation Network	1,534,423	390,815	-74.53%
SUBTOTALS – STATE REVENUES	9,101,950,770	9,565,001,639	5.09%
Other Taxes			
Beer Tax – Parish & Municipalities	4,481,782	4,430,250	-1.15%
Louisiana Tourism & Promotion District Tax	21,806,082	23,705,205	8.71%
Hotel/Motel Room Occupancy Taxes			
Louisiana Stadium & Exposition District	45,583,077	12,720,693	-72.09%
New Orleans Exhibition Hall Authority	29,975,427	6,899,267	-76.98%
New Orleans Exhibition Hall Authority			
Flat Room Occupancy Tax	5,166,814	1,874,986	-63.71%
Food & Beverage Tax	13,785,043	7,112,455	-48.40%
Service Contractor Tax	1,610,121	35,825	-97.78%
Tour Tax	372,128	37,011	-90.05%
Consumer Use Tax – State & Local ³	3,765	12,024	219.36%
Consumer Use Tax – Excise	7,728	8,528	10.35%
Direct Marketer Sales Tax – State & Local	62,858,734	17,223,028	-72.60%
Prepaid 911 Charge	10,947,355	11,526,334	5.29%
Remote Sellers Tax - Local ²	0	154,813,835	N/A
SUBTOTAL – OTHER TAXES	196,598,056	240,399,441	22.28%
GRAND TOTALS	\$ 9,298,548,826	\$ 9,805,401,080	5.45%

¹Remote Sellers Tax - State is included.

²The 2020-2021 Annual Report is the first to include collections for Remote Sellers.

³Does not include collections of \$1,429,388 from individual income tax returns received during FY 2019-20 or \$1,144,283 received during FY 2020-21.

Tax Collections

Cash Collections After Accrual Adjustments For Fiscal Year Ending June 30, 2021

State Revenues	Net Cash Collections	Less 2019-20 Accruals	Plus 2020-21 Accruals	Total Net Collections
Automobile Rental Tax	\$ 5,781,773	\$ 392,545	\$ 685,904	\$ 6,075,132
Corporation Franchise Tax	269,819,024	53,730,768	(26,934,182)	189,154,074
Electric Cooperative Fee	58,212	16,946	2,812	44,078
Hazardous Waste Disposal Tax	2,128,884	566,920	445,463	2,007,427
Income Taxes				
Corporation	809,457,073	161,192,303	(80,802,547)	567,462,223
Fiduciary	34,484,372	11,318,685	(3,319,907)	19,845,780
Individual, Declaration & Withholding	4,118,109,186	551,179,821	211,419,875	3,778,349,240
Industrial Hemp-Derived CBD	279,733	23,527	37,500	293,706
Liquors – Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	40,588,206	3,262,273	3,544,275	40,870,208
Low Alcoholic Content (Beer)	38,577,451	3,614,371	3,445,702	38,408,782
Out-of-State Shippers	421,415	22,682	33,594	432,327
Marijuana & Controlled Dangerous Substance Tax	24,606	0	1,970	26,576
Minerals, Oil & Gas				
Surface Mining & Reclamation Fee	49,104	0	5,199	54,303
Oil Spill Contingency Fee	2,026,425	0	286,135	2,312,560
Oilfield Site Restoration Fee – Gas	9,428,658	6,782	40,275	9,462,151
Oilfield Site Restoration Fee – Oil	583,377	1,665	7,442	589,154
Natural Resources – Severance Tax	291,569,325	22,116,642	32,722,887	302,175,570
Petroleum Products				
Gasoline Tax	459,606,000	35,967,958	39,872,783	463,510,825
Gasoline Inspection Fee	2,712,784	0	254,340	2,967,124
Special Fuels Tax	145,480,242	11,132,063	12,068,106	146,416,285
Special Fuels Inspection Fee	1,425,297	0	225,247	1,650,544
Public Utilities & Carriers				
Inspection & Supervision Fee	8,158,363	130,968	195,486	8,222,881
Natural Gas Franchise Tax	1,015,428	122,474	134,033	1,026,987
Transportation & Communication Utilities Tax	6,088,338	560,492	591,281	6,119,127
Sales Tax¹	3,587,125,318	276,601,353	379,597,742	3,690,121,707
Telecommunication Tax for the Deaf	2,453,693	597,187	598,142	2,454,648
Tobacco Tax	286,838,487	27,520,576	24,952,531	284,270,442
Other Fees				
Therapeutic Marijuana Fee	248,976	12,593	50,580	286,963
Transportation Network Fee	390,815	0	0	390,815
SUBTOTALS - STATE REVENUES	\$ 10,124,930,565	\$ 1,160,091,594	\$ 600,162,668	\$ 9,565,001,639
Other Taxes				
Beer Taxes – Parish & Municipalities	4,432,547	421,182	418,885	4,430,250
Louisiana Tourism & Promotion District Tax	23,323,870	1,901,051	2,282,386	23,705,205
Hotel/Motel Room Occupancy Taxes				
Louisiana Stadium & Exposition District	12,720,693	0	0	12,720,693
New Orleans Exhibition Hall Authority	6,899,267	0	0	6,899,267
New Orleans Exhibition Hall Authority				
Flat Room Occupancy Tax	1,874,986	0	0	1,874,986
Food & Beverage Tax	7,112,455	0	0	7,112,455
Service Contractor Tax	35,825	0	0	35,825
Tour Tax	37,011	0	0	37,011
Consumer Use Tax – State & Local ²	13,067	(1,045)	(2,088)	12,024
Consumer Use Tax – Excise	7,301	292	1,519	8,528
Direct Marketer Sales Tax – State & Local	20,834,911	7,175,578	3,563,695	17,223,028
Prepaid 911 Charge	11,526,334	0	0	11,526,334
Remote Sellers Tax - Local	154,813,835	0	0	154,813,835
SUBTOTAL - OTHER TAXES	\$ 243,632,102	\$ 9,497,058	\$ 6,264,397	\$ 240,399,441
GRAND TOTALS	\$10,368,562,667	\$ 1,169,588,652	\$ 606,427,065	\$ 9,805,401,079

¹Remote Sellers Tax - State is included.

²Does not include local and state net cash collections of \$1,144,283 or total net collections of \$978,465 after accrual adjustments from individual income tax returns.

Five-Year Comparison

Tax Collections	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Major State Taxes					
Corporation					
Franchise Tax	\$ 91,183,674	\$ 126,671,019	\$ 145,989,974	\$ 101,496,306	\$ 269,819,024
Income Tax	273,500,634	380,013,064	437,595,564	289,702,484	809,457,073
Individual, Declaration & Withholding Tax	2,928,335,666	3,169,511,423	3,716,262,030	3,623,602,077	4,118,109,186
Natural Resources – Severance Tax	375,720,002	444,569,927	529,143,030	447,438,627	291,569,325
Petroleum Products					
Gasoline Tax	483,881,165	456,836,375	484,094,722	445,258,166	459,606,000
Inspection Fees (Gas/Special Fuels)	4,438,728	4,696,012	3,886,208	4,752,114	4,138,081
Special Fuels Tax	152,461,914	143,762,677	152,286,189	140,059,548	145,480,242
Sales Tax^{1,2,3}	3,883,947,094	3,946,410,500	3,559,824,562	3,352,500,731	3,610,449,188
Miscellaneous State Taxes & Fees⁴	430,563,203	428,621,260	414,087,081	396,843,315	439,626,319
Other Taxes⁵	115,050,354	119,382,948	141,755,966	169,082,802	220,308,229
GRAND TOTALS	\$ 8,739,082,434	\$ 9,220,475,205	\$ 9,584,925,326	\$ 8,970,736,170	\$ 10,368,562,667

¹LA Tourism and Promotion Tax is included.

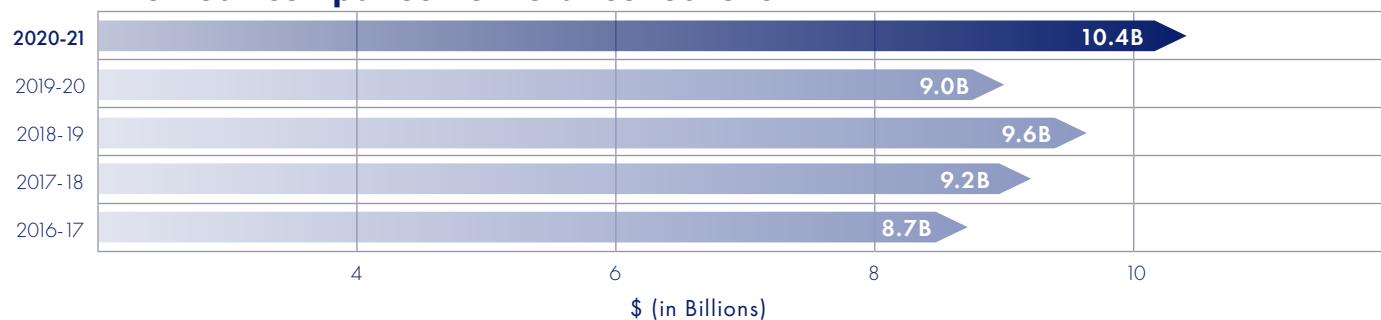
²Remote Sellers Tax - State is included.

³Tax incurred a rate decrease during FY 19.

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

⁵Other Taxes include: Consumer Use - Excise Tax; Consumer Use Tax - State & Local³; Direct Marketer Sales Tax - State & Local³; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; New Orleans Exhibition Hall Authority - Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Parish & Municipalities Beer Tax; Prepaid 911 Charge; Remote Sellers Tax - Local.

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2021

Tax/Fee Type	Calculated Collections Before Refunds ¹	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 5,814,530	\$ (32,757)	\$ 5,781,773
Consumer Use Tax – Excise	7,301	0	7,301
Consumer Use Tax – State & Local²	22,361	(9,294)	13,067
Corporation Franchise Tax	424,457,530	(154,638,506)	269,819,024
Direct Marketer Sales Tax – State & Local	45,640,389	(24,805,478)	20,834,911
Electric Cooperative Fee	58,212	0	58,212
Hazardous Waste Disposal Tax	2,134,208	(5,324)	2,128,884
Income Taxes			
Corporation	1,273,372,590	(463,915,517)	809,457,073
Declaration, Individual	447,750,941	(4,629,710)	443,121,231
Fiduciary	45,879,842	(11,395,470)	34,484,372
Individual	900,298,946	(569,006)	899,729,940
Withholding, Individual	3,667,470,100	(892,212,085)	2,775,258,015
Industrial Hemp-Derived CBD Tax	280,533	(800)	279,733
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	40,581,085	7,121	40,588,206
Low Alcoholic Content (State Beer Tax)	38,587,282	(9,831)	38,577,451
Parish & Municipal Beer Tax	4,432,547	0	4,432,547
Out-of-State Shippers	432,292	(10,877)	421,415
Marijuana & Controlled Dangerous Substance Tax	24,606	0	24,606
Minerals, Oil & Gas			
Oil Spill Contingency Fee	2,026,425	0	2,026,425
Oilfield Site Restoration Fee – Gas	9,425,902	2,756	9,428,658
Oilfield Site Restoration Fee – Oil	583,999	(622)	583,377
Surface Mining & Reclamation Fee	49,104	0	49,104
Natural Resources – Severance Tax	317,863,888	(26,294,563)	291,569,325
Petroleum Products			
Gasoline & Inspection Fee	465,186,853	(2,868,069)	462,318,784
Special Fuels & Inspection Fee	147,057,404	(151,865)	146,905,539
Prepaid 911 Charge	11,526,334	0	11,526,334
Public Utilities & Carriers			
Inspection & Supervision Fees	8,221,315	(62,953)	8,158,362
Natural Gas Franchise Tax	1,015,428	0	1,015,428
Transportation & Communication Utilities Tax	6,526,244	(437,906)	6,088,338
Sales Tax^{3,4}	3,764,727,285	(154,278,097)	3,610,449,188
Telecommunication Tax for the Deaf	2,487,423	(33,730)	2,453,693
Tobacco Tax	286,977,948	(139,461)	286,838,487
Other Fees			
Therapeutic Marijuana Fee	248,976	0	248,976
Transportation Network Fee	390,815	0	390,815
TOTALS	\$ 11,921,560,638	\$ (1,736,492,044)	\$ 10,185,068,594

¹Includes adjustments for returned checks.

²Does not include collections of \$1,144,283 from Individual Income Tax Returns.

³LA Tourism and Promotion Tax in the amount of \$23,323,870 is included.

⁴Remote Sellers Tax - State is included.

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Property Taxes (Per Capita)	LA Income Tax After Credits ²	LA Income Tax (Per Capita)
	July 1, 2020	FYE 21	FYE 21	2020	2020	FYE 21	FYE 21
Acadia	61,918	\$ 15,730,968	\$ 254	\$ 31,458,465	\$ 508	\$ 34,341,449	\$ 555
Allen	25,440	3,803,262	149	18,381,190	723	11,798,407	464
Ascension	128,665	83,713,735	651	166,912,299	1,297	139,323,791	1,083
Assumption	21,621	3,203,711	148	21,432,530	991	15,109,739	699
Avoyelles	39,966	7,101,912	178	11,687,055	292	20,440,880	511
Beauregard	37,881	8,546,532	226	33,881,118	894	23,162,173	611
Bienville	12,983	2,345,083	181	39,601,366	3,050	6,446,962	497
Bossier	127,275	48,994,455	385	117,927,853	927	94,562,775	743
Caddo	237,479	136,408,295	574	253,311,760	1,067	188,429,791	793
Calcasieu	203,310	129,480,190	637	276,931,439	1,362	160,354,741	789
Caldwell	9,839	1,493,695	152	8,746,989	889	4,737,064	481
Cameron	7,003	8,574,725	1,224	62,370,245	8,906	5,337,660	762
Catahoula	9,226	1,554,461	168	4,117,603	446	4,273,539	463
Claiborne	15,508	2,894,624	187	10,568,999	682	6,760,541	436
Concordia	18,914	8,648,742	457	14,796,658	782	7,705,928	407
DeSoto	27,650	5,675,038	205	80,347,635	2,906	20,278,728	733
East Baton Rouge	439,729	215,589,044	490	547,788,468	1,246	439,754,630	1,000
East Carroll	6,589	1,022,591	155	6,403,272	972	2,346,082	356
East Feliciana	18,882	2,959,387	157	9,677,485	513	13,679,585	724
Evangeline	33,276	4,358,433	131	18,618,066	560	17,494,009	526
Franklin	19,723	3,299,231	167	11,681,743	592	8,855,856	449
Grant	22,254	1,191,471	54	9,485,624	426	14,524,949	653
Iberia	68,991	19,850,001	288	47,319,271	686	43,958,529	637
Iberville	32,070	12,890,330	402	76,480,513	2,385	23,368,293	729
Jackson	15,574	2,055,791	132	21,379,909	1,373	8,101,649	520
Jefferson	432,346	305,948,417	708	434,940,158	1,006	397,692,422	920
Jefferson Davis	31,208	9,640,633	309	26,272,695	842	18,051,400	578
Lafayette	246,518	132,779,525	539	191,956,806	779	236,523,654	959
Lafourche	97,596	37,074,400	380	117,731,279	1,206	75,107,267	770
LaSalle	15,021	3,453,475	230	13,785,191	918	8,014,973	534
Lincoln	46,552	21,649,866	465	38,830,302	834	30,538,477	656
Livingston	143,737	30,938,607	215	66,017,599	459	112,672,923	784
Madison	10,635	4,010,560	377	11,703,818	1,101	3,311,513	311
Morehouse	24,227	6,247,097	258	14,829,048	612	10,338,738	427
Natchitoches	37,655	7,958,066	211	35,245,246	936	23,216,845	617

¹Exclusive of Homestead Exemption for all parishes for tax year 2020 (2021 in the parish of Orleans)

²Louisiana 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, 2020, Release Date: May 2021

Property Tax Source: Louisiana Tax Commission, Annual Report 2020

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Property Taxes (Per Capita)	LA Income Tax After Credits ²	LA Income Tax (Per Capita)
	July 1, 2020	FYE 21	FYE 21	2020	2020	FYE 21	FYE 21
Orleans	389,476	\$ 163,741,027	420	\$ 614,635,791	\$ 1,578	\$ 366,069,785	\$ 940
Ouachita	152,439	70,276,889	461	113,095,851	742	109,765,531	720
Plaquemines	23,113	11,118,254	481	67,652,320	2,927	23,828,518	1,031
Pointe Coupee	21,529	4,429,379	206	33,723,635	1,566	15,586,701	724
Rapides	128,567	61,860,659	481	98,581,148	767	95,179,753	740
Red River	8,286	1,767,740	213	25,879,363	3,123	4,968,820	600
Richland	20,014	4,134,373	207	17,856,361	892	10,782,269	539
Sabine	23,803	5,324,070	224	20,133,346	846	13,773,169	579
St. Bernard	47,647	13,046,678	274	56,781,127	1,192	24,043,459	505
St. Charles	52,987	24,764,823	467	200,330,196	3,781	54,158,799	1,022
St. Helena	10,081	616,305	61	7,488,746	743	6,005,875	596
St. James	20,727	13,080,970	631	72,765,697	3,511	18,417,536	889
St. John the Baptist	42,516	27,349,269	643	86,800,502	2,042	29,665,091	698
St. Landry	81,440	19,532,249	240	39,041,916	479	53,528,481	657
St. Martin	52,954	8,347,861	158	42,073,282	795	33,626,348	635
St. Mary	48,330	22,956,204	475	57,999,324	1,200	32,377,798	670
St. Tammany	263,446	112,378,100	427	333,898,777	1,267	314,783,963	1,195
Tangipahoa	136,765	37,502,137	274	56,302,443	412	84,931,036	621
Tensas	4,178	377,657	90	7,229,284	1,730	2,025,799	485
Terrebonne	109,859	35,287,899	321	92,167,837	839	82,699,202	753
Union	22,170	2,917,210	132	13,031,375	588	11,623,797	524
Vermilion	59,378	15,602,655	263	30,543,309	514	38,922,745	656
Vernon	47,894	7,060,582	147	18,445,051	385	20,209,029	422
Washington	45,773	7,168,984	157	23,323,844	510	18,592,054	406
Webster	37,943	10,825,272	285	28,740,275	757	22,633,554	597
West Baton Rouge	26,792	18,574,262	693	55,510,682	2,072	23,666,877	883
West Carroll	10,646	1,518,892	143	4,909,385	461	4,564,413	429
West Feliciana	15,465	3,429,481	222	34,990,933	2,263	11,892,756	769
Winn	13,839	1,959,165	142	6,827,979	493	7,068,559	511

LOUISIANA'S ESTIMATED POPULATION: 4,645,318

¹Exclusive of Homestead Exemption for all parishes for tax year 2020 (2021 in the parish of Orleans)

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

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Residents Population Estimate Base: July 1, 2020, Release Date: May 2021

Property Tax Source: Louisiana Tax Commission, Annual Report 2020

Local Dedications

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

For Fiscal Year Ending June 30, 2021

Tax Dedication	Total
Jefferson Parish - Gretna Tourist Commission Enterprise Account	\$ 91,065
Jefferson Parish - John Alario, Sr. Multipurpose Center West Side of Mississippi	294,145
Jefferson Parish - Kenner City Convention Center	305,204
Jefferson Parish - Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	710,425
Jefferson Parish - Municipal Center East Side of Mississippi	483,300
Jefferson Parish - Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	314,644
Jefferson Parish - Town of Grand Isle Tourist Commission Enterprise Account	104,996
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	2,799,181
Orleans Parish - New Orleans Quality of Life Fund	2,344,843
Orleans Parish - New Orleans Sports Franchise Fund	885,749
TOTAL	\$ 10,333,552

Local Dedications

State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2021

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 190,493	Morehouse Parish Visitor Enterprise Fund	38,673
Allen Parish Capital Improvement Fund	301,349	Natchitoches Parish Historic Development Fund	398,910
Ascension Parish Visitor Enterprise Fund	1,161,102	Natchitoches Parish Visitor Enterprise Fund	134,313
Avoyelles Parish Visitor Enterprise Fund	125,317	Ouachita Parish Visitor Enterprise Fund	1,508,025
Beauregard Parish Community Improvement Fund	184,232	Plaquemines Parish Visitor Enterprise Fund	213,522
Bienville Parish Tour & Economic Development Fund	25,199	Point Coupee Parish Visitor Enterprise Fund	80,825
Bossier Parish Civic Center Fund	1,858,827	Rapides Alexandria/Pineville Area Tourism Fund	462,045
Caddo Shreveport Riverfront & Convention Center Fund	1,801,450	Rapides Alexandria/Pineville Exhibition Hall Fund	316,759
Caddo Shreveport-Bossier City Visitor Enterprise Fund	527,417	Rapides City of Pineville Economic Development Fund	277,226
Calcasieu Parish Higher Education Improvement Fund	2,043,664	Rapides Parish Coliseum Fund	92,410
Calcasieu East of River Lake Charles Civic Center Fund	1,995,078	Rapides Parish Economic Development Fund	277,226
Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7)	1,330,745	Red River Visitor Enterprise Fund	28,869
Caldwell Parish Economic Development Fund	518	Richland Parish Visitor Enterprise Fund	106,171
Cameron Parish Tourist Development Fund	102,800	Sabine Parish Tourism Improvement Fund	210,745
Claiborne Parish Tourism and Economic Development Fund	0	St. Bernard Parish Enterprise Fund	163,407
Claiborne Parish Town of Homer Economic Development Fund	23,177	St. Charles Parish River Parish Convention, Tourist & Visitors Fund	95,868
Concordia Parish Economic Development Fund	159,809	St. Charles Parish Visitor Enterprise Fund	284,728
DeSoto Parish Visitor Enterprise Fund	188,775	St. James Parish Enterprise Fund	47,913
East Baton Rouge Parish Baker Economic Development Fund	35,031	St. James Parish River Parish Convention, Tourist & Visitors Fund	16,132
East Baton Rouge Parish Community Improvement Fund	1,953,920	St. John the Baptist Parish Convention Facility Fund	332,133
East Baton Rouge Parish Enhancement Fund	976,960	St. John the Baptist River Parish Convention, Tourist & Visitors Fund	111,829
East Baton Rouge Parish Riverside Centroplex Fund	947,650	St. Landry Parish City Hall Market Fund	256,954
East Carroll Parish Visitor Enterprise Fund	5,007	St. Landry Parish Tourist Community Fund	253,101
East Feliciana Parish Tourist Commission Fund	0	St. Martin Parish Enterprise Fund	182,494
Evangeline Parish Visitor Enterprise Fund	59,816	St. Mary Parish Visitor Enterprise Fund	396,992
Franklin Parish Visitor Enterprise Fund	36,014	St. Tammany Parish Tourist Commission Fund	1,711,353
Grant Parish Economic Development Fund	7,886	Tangipahoa Parish Economic Development Fund	220,891
Iberia Parish Tourist Commission Fund	322,008	Tangipahoa Parish Tourist Commission Fund	656,045
Iberville Parish Visitor Enterprise Fund	85,855	Tensas Parish Visitor Enterprise Fund	7,314
Jackson Parish Economic Development & Tourism Fund	45,444	Terrebonne Parish Houma Tourist Fund	689,953
Jefferson Davis Parish Visitor Enterprise Fund	237,410	Terrebonne Parish Visitor Enterprise Fund	679,604
Lafayette Parish Visitor Enterprise Fund	3,463,034	Union Parish Visitor Enterprise Fund	36,660
Lafourche Parish Association for Retarded Citizens T & D Fund	367,443	Vermilion Parish Visitor Enterprise Fund	138,347
Lafourche Parish Enterprise Fund	373,039	Vernon Parish Community Improvement Fund	440,366
LaSalle Parish Economic Development Fund	26,405	Washington Parish Economic Development & Tourism Visitor Fund	17,467
Lincoln Parish Municipalities Fund	236,773	Washington Parish Tourist Community Fund	51,876
Lincoln Parish Visitor Enterprise Fund	233,221	Webster Parish Convention & Visitor Bureau Fund	183,186
Livingston Parish Tourism & Economic Development Fund	197,369	West Baton Rouge Parish Visitor Enterprise Fund	582,910
Livingston Parish Tourism Improvement Fund	200,374	West Carroll Parish Visitor Enterprise Fund	19,305
Madison Parish Visitor Enterprise Fund	51,368	West Feliciana Parish St. Francisville Economic Development Fund	177,942
Morehouse Parish Bastrop Municipal Center Fund	38,093	Winn Parish Tourism Fund	61,075
		TOTAL	\$33,881,636

Various Distributions

For Fiscal Year Ending June 30, 2021

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Attakapas Conservation Fund	\$ 0
Aviation Fuels	29,800,000
Community and Family Support System Fund	248,976
Early Childhood Education Fund	279,733
Gasoline/Special Fuels Timed Account	121,017,248
Motor Fuels Inspection Fund	4,138,082
Sports Facility Assistance Fund	6,619,664
Telecommunication Tax for the Deaf	1,000,000
Telephone Company Property Assessment Fund	8,862,518
Tobacco Tax Healthcare Fund	26,565,693
Tobacco Tax Medicaid Match Fund	131,297
Tobacco Tax Regulation Enforcement Fund	553,452
Transportation Network credited to DOTD	390,815
Transportation Trust Fund	484,068,992
TOTAL	\$ 683,676,470
COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)	
TIF, Algiers Economic Development	\$ 620,176
TIF, Bass Pro Shops	1,658,707
TIF, Cabela's	614,868
TIF, City of Broussard District	797,267
TIF, Garrett Road Economic Development District	3,867,913
TIF, Rooms to Go	66,211
TIF, Ruston Cooperative Endeavor	3,807,769
TIF, Tower Drive Economic Development District	1,054,824
TOTAL	\$ 12,487,735
DISTRIBUTION TO LED & LA TOURISM	
LA Economic Development Fund	\$ 12,183,276
LA Economic Marketing Fund	852,251
LA Tourism Promotion District	23,323,870
TOTAL	\$ 36,359,397
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Automobile Rental Tax	\$1,150,308
Consumer Use Tax	21,517,255
Parish & Municipal Beer Tax	4,344,463
Prepaid 911 Charge	11,526,334
Remote Sellers - Local	154,813,835
TOTAL	\$193,352,191
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
Donations of Refunds ¹	\$ 383,785
Garnishment Program	10,229,719
START Contributions	314,097
TOTAL	\$ 10,927,601
SPECIAL TAXING DISTRICTS	
E Morial Exhibition Authority Room Rentals - Orleans only	\$ 6,889,267
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	8,987,441
E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only	72,836
LA Stadium and Expo District - Orleans/Jefferson	12,720,693
TOTAL	\$ 28,680,237

¹See page 26 for complete list of all Donations of Refunds.

Distribution of Local Taxes Collected

Automobile Rental Tax

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 0	Madison Parish	0
Allen Parish	0	Morehouse Parish	751
Ascension Parish	11,426	Natchitoches Parish	1,460
Assumption Parish	0	Orleans Parish	66,494
Avoyelles Parish	1,185	Ouachita Parish	35,552
Beauregard Parish	4	Plaquemines Parish	216
Bienville Parish	0	Pointe Coupee Parish	545
Bossier Parish	15,051	Rapides Parish	30,539
Caddo Parish	52,191	Red River Parish	0
Calcasieu Parish	30,896	Richland Parish	0
Caldwell Parish	0	Sabine Parish	0
Cameron Parish	0	St. Bernard Parish	995
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	5,734
East Baton Rouge Parish	133,205	St. Landry Parish	6,021
East Carroll Parish	0	St. Martin Parish	0
East Feliciana Parish	0	St. Mary Parish	387
Evangeline Parish	0	St. Tammany Parish	30,473
Franklin Parish	0	Tangipahoa Parish	15,235
Grant Parish	0	Tensas Parish	0
Iberia Parish	7,163	Terrebonne Parish	15,881
Iberville Parish	3,374	Union Parish	0
Jackson Parish	0	Vermilion Parish	1
Jefferson Parish	606,020	Vernon Parish	6,066
Jefferson Davis Parish	1,843	Washington Parish	1,553
Lafayette Parish	54,036	Webster Parish	1,405
Lafourche Parish	1,915	West Baton Rouge Parish	0
LaSalle Parish	0	West Carroll Parish	0
Lincoln Parish	4,857	West Feliciana Parish	0
Livingston Parish	7,834	Winn Parish	0
		TOTAL	\$ 1,150,308

Distribution of Local Taxes Collected

Consumer Use Tax

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 287,160	Madison Parish	51,535
Allen Parish	118,230	Morehouse Parish	117,274
Ascension Parish	575,668	Natchitoches Parish	178,506
Assumption Parish	102,969	Orleans Parish	1,805,454
Avoyelles Parish	186,832	Ouachita Parish	713,282
Beauregard Parish	172,014	Plaquemines Parish	108,095
Bienville Parish	61,449	Pointe Coupee Parish	101,307
Bossier Parish	587,271	Rapides Parish	602,865
Caddo Parish	1,121,682	Red River Parish	39,142
Calcasieu Parish	937,861	Richland Parish	93,236
Caldwell Parish	45,990	Sabine Parish	110,967
Cameron Parish	32,174	St. Bernard Parish	215,732
Catahoula Parish	44,365	St. Charles Parish	244,167
Claiborne Parish	73,621	St. Helena Parish	47,384
Concordia Parish	90,373	St. James Parish	97,137
DeSoto Parish	126,685	St. John the Baptist Parish	199,400
East Baton Rouge Parish	2,036,096	St. Landry Parish	382,159
East Carroll Parish	32,493	St. Martin Parish	247,593
East Feliciana Parish	89,140	St. Mary Parish	229,829
Evangeline Parish	154,422	St. Tammany Parish	1,191,817
Franklin Parish	93,069	Tangipahoa Parish	617,710
Grant Parish	103,810	Tensas Parish	20,603
Iberia Parish	327,567	Terrebonne Parish	512,635
Iberville Parish	151,088	Union Parish	103,108
Jackson Parish	73,427	Vermilion Parish	276,262
Jefferson Parish	2,004,212	Vernon Parish	225,609
Jefferson Davis Parish	145,829	Washington Parish	215,090
Lafayette Parish	1,121,036	Webster Parish	179,148
Lafourche Parish	453,042	West Baton Rouge Parish	122,026
LaSalle Parish	68,879	West Carroll Parish	50,709
Lincoln Parish	217,926	West Feliciana Parish	71,386
Livingston Parish	644,445	Winn Parish	65,263
		TOTAL	\$ 21,517,255

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Acadia Parish		\$ 19,357
	Church Point	9,357
	Crowley	21,533
	Estherwood	1,242
	Iota	1,876
	Mermentau	788
	Morse	1,212
	Rayne	14,431
Allen Parish		1,322
	Elizabeth	1,535
	Kinder	8,348
	Oakdale	9,789
	Oberlin	2,713
Ascension Parish		69,069
	Donaldsonville	7,399
	Gonzales	41,961
	Sorrento	3,082
Assumption Parish		20,214
	Napoleonville	1,764
Avoyelles Parish		6,883
	Bunkie	7,808
	Cottonport	4,102
	Evergreen	0
	Hessmer	2,993
	Mansura	3,664
	Marksville	15,943
	Moreauville	2,702
	Plaucheville	1,574
	Simmesport	4,384
Beauregard Parish [no levy]		0
	Deridder	23,306
	Merryville	2,182
Bienville Parish		4,480
	Arcadia	3,536
	Bienville	1,942
	Gibbsland	399
	Ringgold	1,451
Bossier Parish		13,560
	Benton	8,738
	Bossier City	92,128
	Haughton	10,255
	Plain Dealing	2,472

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Caddo Parish		34,658
	Blanchard	6
	Hosston	0
	Oil City	1,232
	Shreveport	205,249
	Vivian	6,290
Calcasieu Parish		76,511
	DeQuincy	4,746
	Iowa	8,583
	Lake Charles	129,235
	Sulphur	36,048
	Vinton	4,574
	Westlake	8,080
Caldwell Parish		7,644
	Columbia	1,672
Cameron Parish		7,932
Catahoula Parish		3,514
	Jonesville	4,243
	Sicily Island	942
Claiborne Parish		5,229
	Athens	344
	Haynesville	2,435
	Homer	6,595
	Lisbon	0
Concordia Parish		5,555
	Clayton	1,237
	Ferriday	4,865
	Ridgecrest	676
	Vidalia	6,655
DeSoto Parish [no levy]		0
	Keatchie	0
	South Mansfield	8,773
East Baton Rouge Parish		161,563
	Baker	7,472
	Baton Rouge	175,649
	Zachary	16,591
East Carroll Parish		7,575
	Lake Providence	1,206
East Feliciana Parish		6,393
	Clinton	3,803
	Jackson	3,641
	Norwood	589
	Slaughter	1,344

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Evangeline Parish		3,990
	Basile	1,407
	Chataignier	345
	Mamou	6,704
	Pine Prairie	1,748
	Turkey Creek	757
	Ville Platte	21,062
Franklin Parish		5,406
	Baskin	332
	Gilbert	1,337
	Winnsboro	9,974
	Wisner	1,284
Grant Parish		6,733
	Colfax	2,912
	Montgomery	645
Iberia Parish		11,760
	Delcambre	2,369
	Jeanerette	5,481
	Loureauxville	2,047
	New Iberia	47,998
Iberville Parish		15,307
	Grosse Tete	1,400
	Maringouin	1,574
	Plaquemine	13,691
	Rosedale	516
	White Castle	2,501
Jackson Parish		2,915
	Chatham	1,177
	East Hodge	0
	Eros	574
	Hodge	0
	Jonesboro	9,964
Jefferson Parish		241,467
	Grand Isle	4,708
	Gretna	39,473
	Harahan	14,916
	Jean Lafitte	3,129
	Kenner	58,586
	Westwego	11,812
Jefferson Davis Parish		6,204
	Elton	1,676
	Fenton	535

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Jennings	18,032
	Lake Arthur	5,617
	Welsh	5,690
Lafayette Parish		25,465
	Broussard	19,081
	Carencro	19,361
	Duson	5,466
	Lafayette	147,393
	Scott	18,356
	Youngsville	20,935
Lafourche Parish		51,731
	Golden Meadow	3,029
	Lockport	1,699
	Thibodaux	31,113
LaSalle Parish		3,498
	Jena	6,443
	Olla	1,315
	Tullos	1,321
	Urania	33
Lincoln Parish		8,334
	Grambling	4,231
	Ruston	27,273
Livingston Parish		22,638
	Albany	4,916
	Denham Springs	59,199
	French Settlement	761
	Livingston	10,230
	Port Vincent	121
	Springfield	6,994
	Walker	19,548
Madison Parish		3,760
	Delta	252
	Tallulah	6,375
Morehouse Parish		8,450
	Bastrop	22,060
	Bonita	221
	Collinston	218
	Mer Rouge	1,499
Natchitoches Parish		11,943
	Campti	1,147
	Clarence	630
	Natchez	20

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Natchitoches	24,023
	Powhatten	0
Orleans Parish [no levy]		0
	New Orleans	313,825
Ouachita Parish		53,048
	Monroe	56,940
	Richwood	1,208
	Sterlington	1,145
	West Monroe	25,686
Plaquemines Parish [no levy]		0
Pointe Coupee Parish		16,013
	Fordorche	33
	Livonia	3,921
	Morganza	1,475
	New Roads	9,451
Rapides Parish		50,234
	Alexandria	61,921
	Boyce	1,798
	Cheneyville	497
	Glenmora	2,732
	Lecompte	2,322
	McNary	0
	Woodworth	1,524
Red River Parish		4,297
	Coushatta	3,472
Richland Parish		9,166
	Delhi	4,730
	Mangham	1,470
	Rayville	4,308
Sabine Parish		13,630
	Many	10,291
	Zwolle	4,872
St. Bernard Parish		43,010
St. Charles Parish		41,521
St. Helena Parish		1,386
	Greensburg	4,854
	Montpelier	0
St. James Parish		19,695
	Gramercy	3,877
	Lutcher	1,058
St. John the Baptist Parish		36,375
St. Landry Parish		14,987

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Arnaudville	4,533
	Cankton	451
	Eunice	24,137
	Grand Coteau	1,846
	Krotz Springs	3,395
	Leonville	1,798
	Melville	942
	Opelousas	38,426
	Palmetto	358
	Port Barre	6,128
	Sunset	5,294
	Washington	2,101
St. Martin Parish		23,969
	Breaux Bridge	23,198
	Henderson	288
	Parks	550
	St. Martinville	13,779
St. Mary Parish		23,578
	Baldwin	2,217
	Berwick	1,515
	Franklin	4,090
	Morgan City	16,934
	Patterson	3,412
St. Tammany Parish		20,208
	Abita Springs	6,548
	Covington	57,876
	Folsom	7,547
	Madisonville	4,132
	Mandeville	33,091
	Pearl River	8,748
	Slidell	76,581
	Sun	291
Tangipahoa Parish		5,927
	Amite	14,154
	Hammond	45,538
	Independence	5,801
	Kentwood	8,701
	Ponchatoula	27,784
	Roseland	2,777
	Tangipahoa	10,218
	Tickfaw	6,002

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Tensas Parish		1,749
	Newellton	1,570
	St. Joseph	1,051
	Waterproof	590
Terrebonne Parish		67,654
	Houma	47,013
Union Parish		12,467
	Bernice	732
	Farmerville	6,632
	Marion	1,388
Vermilion Parish		8,391
	Abbeville	23,732
	Erath	4,780
	Gueydan	2,390
	Kaplan	10,016
	Maurice	3,923
Vernon Parish		9,641
	Leesville	21,378
	New Llano	2,485
Washington Parish		2,661
	Bogalusa	15,886
	Franklinton	14,808
	Varnado	1,731
Webster Parish		22,765
	Cotton Valley	573
	Cullen	1,683
	Dixie Inn	602
	Minden	9,891
	Springhill	5,613
West Baton Rouge Parish		12,314
	Addis	3,226
	Brusly	1,367
	Port Allen	13,127
West Carroll Parish [no levy]		0
West Feliciana Parish		2,455
	St. Francisville	9,104
Winn Parish		7,157
	Winnfield	2,603
Total		\$ 4,344,463

Distribution of Local Taxes Collected

Prepaid 911 Charge

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 153,828	Madison Parish	27,609
Allen Parish	63,335	Morehouse Parish	62,828
Ascension Parish	308,343	Natchitoches Parish	95,626
Assumption Parish	55,162	Orleans Parish	967,073
Avoyelles Parish	100,087	Ouachita Parish	382,097
Beauregard Parish	92,143	Plaquemines Parish	57,905
Bienville Parish	32,920	Pointe Coupee Parish	54,271
Bossier Parish	314,574	Rapides Parish	322,951
Caddo Parish	600,899	Red River Parish	20,969
Calcasieu Parish	502,382	Richland Parish	49,947
Caldwell Parish	24,637	Sabine Parish	59,444
Cameron Parish	17,236	St. Bernard Parish	115,545
Catahoula Parish	23,767	St. Charles Parish	130,797
Claiborne Parish	39,441	St. Helena Parish	25,385
Concordia Parish	48,415	St. James Parish	52,038
DeSoto Parish	67,862	St. John the Baptist Parish	106,822
East Baton Rouge Parish	1,090,715	St. Landry Parish	204,721
East Carroll Parish	17,408	St. Martin Parish	132,630
East Feliciana Parish	47,754	St. Mary Parish	123,127
Evangeline Parish	82,724	St. Tammany Parish	638,394
Franklin Parish	49,858	Tangipahoa Parish	330,874
Grant Parish	55,610	Tensas Parish	11,039
Iberia Parish	175,479	Terrebonne Parish	274,615
Iberville Parish	80,938	Union Parish	55,235
Jackson Parish	39,335	Vermilion Parish	147,987
Jefferson Parish	1,073,635	Vernon Parish	120,864
Jefferson Davis Parish	78,119	Washington Parish	115,223
Lafayette Parish	600,484	Webster Parish	95,973
Lafourche Parish	242,686	West Baton Rouge Parish	65,363
LaSalle Parish	36,898	West Carroll Parish	27,166
Lincoln Parish	116,740	West Feliciana Parish	38,241
Livingston Parish	345,198	Winn Parish	34,964
		TOTAL	\$ 11,526,335

Distribution of Local Taxes Collected

Remote Sellers

For Fiscal Year Ending June 30, 2021

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 1,594,463	Madison Parish	218,895
Allen Parish	666,646	Morehouse Parish	535,214
Ascension Parish	4,780,223	Natchitoches Parish	985,151
Assumption Parish	621,814	Orleans Parish	16,767,002
Avoyelles Parish	887,948	Ouachita Parish	5,777,681
Beauregard Parish	1,432,496	Plaquemines Parish	873,814
Bienville Parish	265,969	Pointe Coupee Parish	604,717
Bossier Parish	4,264,679	Rapides Parish	3,915,626
Caddo Parish	6,284,744	Red River Parish	224,677
Calcasieu Parish	8,613,513	Richland Parish	533,705
Caldwell Parish	281,107	Sabine Parish	691,082
Cameron Parish	11	St. Bernard Parish	1,465,514
Catahoula Parish	341,614	St. Charles Parish	2,090,762
Claiborne Parish	282,975	St. Helena Parish	283,247
Concordia Parish	437,712	St. James Parish	685,927
DeSoto Parish	741,417	St. John the Baptist Parish	1,382,717
East Baton Rouge Parish	17,783,453	St. Landry Parish	2,523,120
East Carroll Parish	206,145	St. Martin Parish	1,173,671
East Feliciana Parish	550,623	St. Mary Parish	1,065,236
Evangeline Parish	867,410	St. Tammany Parish	9,963,032
Franklin Parish	465,022	Tangipahoa Parish	3,317,409
Grant Parish	501,470	Tensas Parish	121,804
Iberia Parish	1,566,325	Terrebonne Parish	3,663,980
Iberville Parish	952,980	Union Parish	632,845
Jackson Parish	327,747	Vermilion Parish	1,580,514
Jefferson Parish	14,794,132	Vernon Parish	1,626,355
Jefferson Davis Parish	1,136,264	Washington Parish	1,175,385
Lafayette Parish	7,690,150	Webster Parish	892,205
Lafourche Parish	3,066,742	West Baton Rouge Parish	1,058,766
LaSalle Parish	344,188	West Carroll Parish	307,596
Lincoln Parish	1,452,724	West Feliciana Parish	425,940
Livingston Parish	4,748,875	Winn Parish	298,660
		TOTAL	\$ 154,813,830

Donations of Refunds

For Fiscal Year Ending June 30, 2021

Donation of Refunds on Individual Income Tax Returns	Total
Alliance for the Advancement of End of Life Care	\$ 4
American Red Cross	24,358
Children's Therapeutic Services at the Emerge Center, Inc.	8,242
Coastal Protection & Restoration Fund	50,047
Dreams Come True	4,066
Friends of Palmetto Island State Park	1,688
Lighthouse for the Blind in New Orleans	18
Louisiana Association of United Way	10,960
Louisiana Cancer and Lung Trust Fund	20,677
Louisiana Center for the Blind	208
Louisiana Coalition Against Domestic Violence	21,387
Louisiana Food Bank Association	80,045
Louisiana Horse Rescue Association	8,248
Louisiana National Guard Honor Guard for Military Funerals	20,069
Louisiana Naval War Memorial Commission	120
Louisiana Pet Overpopulation Advisory Council	7,991
Louisiana State Troopers Charities, Inc.	12,491
Make a Wish Foundation	19,012
Military Family Assistance Fund ¹	69,191
Wildlife Habitat & Natural Heritage Trust Fund	24,963
TOTAL	\$ 383,785

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

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

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

For Fiscal Year Ending June 30, 2021

Name	Type of Tax	Tax Period (s)	Amount Abated/ Compromised	Amount Paid in Compromise
Parks Raymond	Transportation and Communication Utilities Tax	06/2003 - 01/2009	\$13,100.24	\$1,777.00
Frankie Dubois	Individual Income Tax	2006, 2013 - 2015	\$32,886.91	\$1,500.00
Dionne Barnes	Individual Income Tax	2011, 2012, 2014	\$9,338.24	\$100.00
Kathy Hennig Frazier	Individual Income Tax	2014	\$5,666.38	\$2.00
Michael Tennie	Individual Income Tax	1999, 2000, 2001, 2003, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014	\$30,349.39	\$500.00
Drew Reyes	Individual Income Tax	2015 - 2016	\$1,938.22	\$100.00
Terry Hill	Individual Income Tax	2006, 2012, 2013	\$3,985.79	\$500.00
Lone Stark	Individual Income Tax	2018	\$420.67	\$89.00
Simone Smith	Individual Income Tax	2002 - 2005	\$6,448.49	\$3,500.00



DATA BY TAX TYPE



Alcoholic Beverage Tax

Cash Collections After Accrual Adjustments

The alcoholic beverage taxes are levied on low alcohol and malt beverages, liquor, and wine, including wine from out-of-state shippers. Act 13 of the 2016 First Extraordinary Legislative Session increased the tax levied on beverages of high and low alcoholic content effective April 1, 2016.

The tax levies prior to April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages – \$10 per 31-gallon barrel; Sparkling Wine - 42¢ per liter; Liquor - 66¢ per liter; Still Wine (alcoholic content 14% and under) – 3¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) – 6¢ per liter; Still Wine (alcoholic content over 24%) - 42¢ per liter.

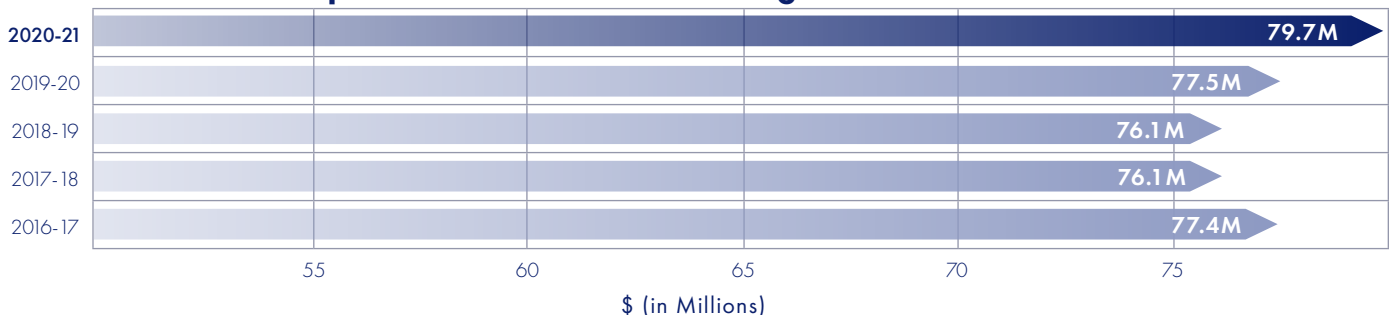
The tax levies after April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%)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

Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	Percent Change
2020-21	\$38,408,782	\$41,302,535	\$79,711,317	2.90%
2019-20	\$38,609,065	\$38,853,122	\$77,462,187	1.82%
2018-19	\$38,393,666	\$37,683,656	\$76,077,322	-0.005% ¹
2017-18	\$39,311,381	\$36,769,825	\$76,081,206	-1.66%
2016-17	\$40,929,683	\$36,438,604	\$77,368,287	21.82%

¹Rounding resulted in doubling percent change, therefore including additional decimal place.

Five-Year Comparison of Alcoholic Beverage Tax Collections



Low Alcoholic Beverage Tax

Beer Tax Reported

For Fiscal Year 2021

Period	State Barrels	Net State Tax Due	P&M ¹ Barrels	Net P&M ¹ Tax Due	Total Tax Due Before Adjustments ²
1st Quarter	856,584	\$ 10,100,066	798,423	\$ 1,173,682	\$ 11,273,748
2nd Quarter	852,492	10,028,430	780,584	1,147,459	11,175,889
3rd Quarter	710,986	8,365,378	659,795	969,899	9,335,277
4th Quarter	835,540	9,862,661	777,853	1,143,444	11,006,105
TOTALS	3,255,602	\$ 38,356,535	3,016,655	\$ 4,434,484	\$ 42,791,019

For Fiscal Year 2020

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

¹ Parish & Municipality

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

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2021

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,433,716	748,127	864,656	7,976,962
2nd Quarter	9,840,015	918,649	1,044,745	8,200,537
3rd Quarter	9,825,431	1,010,867	1,066,816	7,992,279
4th Quarter	10,643,123	898,196	986,550	7,651,276
TOTALS	39,742,285	3,575,839	3,962,767	31,821,054
TAX PER LITER	\$0.80	\$0.55	\$ 0.35	\$ 0.20
GROSS TAX DUE¹	\$ 31,793,828	\$ 1,966,711	\$ 1,386,968	\$ 6,364,211

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

For Fiscal Year 2020

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,795,569	703,813	629,242	7,458,645
2nd Quarter	9,325,618	950,451	858,952	7,920,397
3rd Quarter	9,844,583	1,139,646	954,061	8,233,480
4th Quarter	9,237,603	606,832	710,628	8,236,461
TOTALS	37,203,373	3,400,742	3,152,883	31,848,983
TAX PER LITER	\$0.80	\$ 0.55	\$ 0.35	\$ 0.20
GROSS TAX DUE¹	\$ 29,762,698	\$ 1,870,408	\$ 1,103,509	\$ 6,369,797

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

Corporation Income Tax

Cash Collections After Accrual Adjustments

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

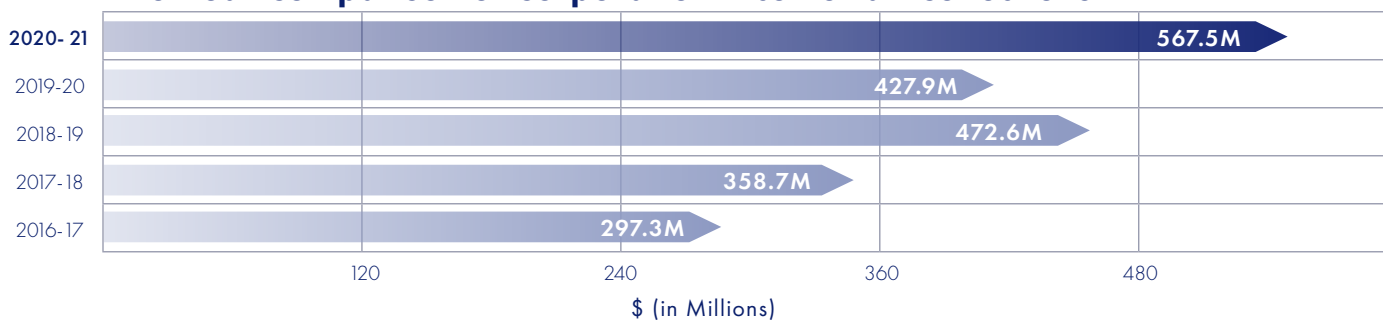
Corporations are taxed on net income computed at the following rates:

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

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2020-21	\$567,462,223	32.63%
2019-20	\$427,855,828	-9.47%
2018-19	\$472,605,188	31.76%
2017-18	\$358,688,119	20.65%
2016-17	\$297,306,285	57.55%

Five-Year Comparison of Corporation Income Tax Collections



Corporation Income Tax

Pass-Through Entity Tax Election

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. As of June 30, 2021, 202 elections have been accepted.

Entities that made the Pass-Through Entity Tax Election are taxed on net income computed at the following rates:

- Two percent of the first \$25,000 of taxable income;
- Four percent of the next \$75,000;
- Six percent of the taxable income over \$100,000.

Received During Fiscal Year 2021

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than 0 - 25,000	21	15.00%	\$ 3,848	\$ 2,677	0.04%
25,001 - 50,000	11	7.86%	439,317	12,073	0.18%
50,001 - 100,000	16	11.43%	1,207,846	40,313	0.61%
100,001 - 500,000	44	31.43%	11,153,317	559,202	8.50%
500,001 - 1,000,000	26	18.57%	19,442,225	1,101,533	16.74%
1,000,001 - 2,000,000	12	8.57%	17,360,156	1,011,608	15.37%
> 2,000,000	10	7.14%	64,641,327	3,853,480	58.56%
TOTALS	140	100%	\$ 114,248,036	\$ 6,580,886	100%

¹This 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.

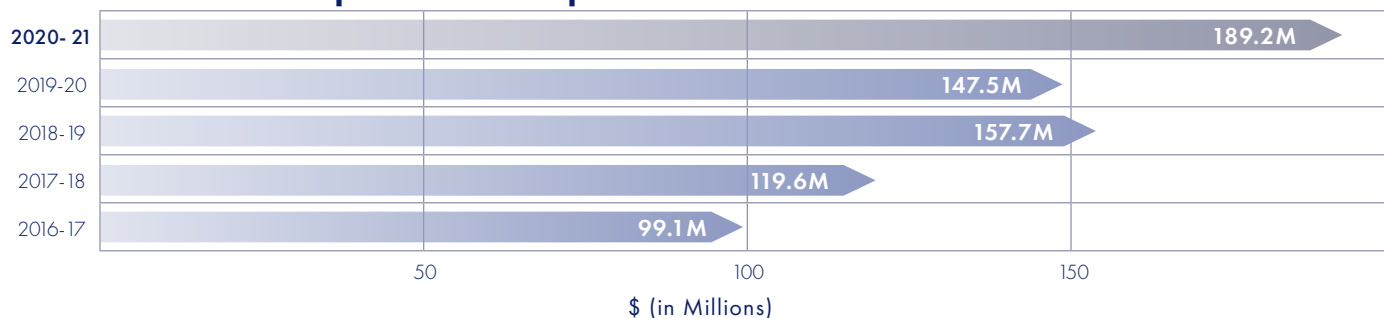
The corporation franchise tax rate is as follows:

- \$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
2020-21	\$189,154,074	28.20%
2019-20	\$147,547,422	-6.41%
2018-19	\$157,659,848	31.86%
2017-18	\$119,562,704	20.63%
2016-17	\$99,118,891	57.58%

Five-Year Comparison of Corporation Franchise Tax Collections



Corporation Income Tax

Liability by Taxable Income Bracket

Received During Fiscal Year 2021

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than 0	21,991	15.60%	\$ (59,986,213,948)	\$ 0	0.00%
0	91,081	64.62%	0	0	0.00%
1 - 25,000	15,786	11.20%	102,886,869	4,083,112	0.50%
25,001 - 50,000	3,128	2.22%	112,386,084	4,810,972	0.59%
50,001 - 100,000	2,554	1.81%	181,220,175	8,888,667	1.10%
100,001 - 500,000	3,963	2.81%	911,075,361	58,684,261	7.24%
500,001 - 1,000,000	955	0.68%	679,487,619	50,265,913	6.20%
1,000,001 - 2,000,000	697	0.49%	980,825,567	74,728,727	9.21%
2,000,001 - 10,000,000	641	0.46%	2,637,068,133	207,600,032	25.59%
> 10,000,000	156	0.11%	5,036,840,806	402,065,258	49.57%
TOTALS	140,952	100%	\$ (49,344,423,334)	\$ 811,126,942	100%

¹This amount is the tax due on the return before any credits or prepayments.

Corporation Franchise Tax

Liability by Taxable Base

Received During Fiscal Year 2021

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability ¹	Percent of Total Liability
less than 0	19,824	14.06%	\$ (14,704,303,179)	\$ 897,988	0.16%
0	52,652	37.36%	0	161,872	0.03%
1 - 25,000	20,823	14.77%	163,065,918	134,678	0.02%
25,001 - 100,000	15,088	10.70%	840,264,151	577,391	0.10%
100,001 - 500,000	17,199	12.20%	4,078,093,987	3,812,298	0.69%
500,001 - 1,000,000	4,944	3.51%	3,505,603,777	6,321,434	1.14%
1,000,001 - 10,000,000	8,069	5.73%	25,063,001,242	58,707,132	10.59%
10,000,001 - 50,000,000	1,711	1.21%	36,632,574,601	93,013,102	16.76%
50,000,001 - 100,000,000	323	0.23%	22,225,230,457	56,299,700	10.14%
100,000,001 - 500,000,000	251	0.18%	52,767,748,002	140,417,910	25.30%
500,000,001 - 1,000,000,000	44	0.03%	30,304,646,494	86,636,181	15.61%
> 1,000,000,000	24	0.02%	38,047,097,155	108,012,778	19.46%
TOTALS	140,952	100%	\$ 198,923,022,605	\$ 554,992,464	100%

¹This amount is the tax due on the return before any credits or prepayments.

Corporation Income & Franchise Tax

Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2021

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas ¹	Negligible	\$ 39,171
Angel Investor ²	Negligible	38,490
Apprenticeship	\$ 21,210	18,201
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	N/A
Brownfields Investor	0	N/A
Cane River Heritage	0	0
Cash Donations to the Dedicated Research Fund	0	N/A
Certain Refunds Issued by Utilities	0	N/A
Contributions to Educational Institutions	732,078	N/A
Conversion of Vehicle to Alternative Fuel ¹	238,508	N/A
Debt Issuance Cost	0	0
Donations of Materials, Equipment, etc.	0	0
Donations to Assist Qualified Playground	0	0
Donations to Public Elementary or Secondary Schools	0	0
Donations to School Tuition Organizations	1,546,007	N/A
Employing 1st Time Nonviolent Offenders	0	N/A
Employing of the Previously Unemployed	0	0
Enterprise Zone	608,370	803,841
Exemption for Manufacturing Establishments	0	0
Hiring Eligible Re-Entrants	0	N/A
Industrial Tax Equalization	585,780	299,270
Insurance Company Premium Tax	70,749,816	N/A
Inventory Tax/Ad Valorem Tax ¹	33,668,056	65,671,088
LA Community Economic Development	0	0
LA Community Development Financial Institution	0	0
Louisiana Basic-Skills Training	0	0
Louisiana Capital Company	0	0
Motion Picture Infrastructure and Investment	18,532,849	N/A
Neighborhood Assistance	0	N/A
New Jobs	46,543	N/A
New Markets ²	Negligible	Negligible
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Purchase of Qualified Recycling Equipment ²	0	Negligible
Rehabilitation of Historic Structures	15,888,822	6,929,276
Research and Development ¹	539,969	1,264,929
Sound Recording	0	N/A
TOTALS	\$ 143,158,008	\$ 75,064,266

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

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

Corporation Income & Franchise Tax

Refundable Credits Claimed on Returns

Received During Fiscal Year 2021

Credit	Amount Claimed Against Corporation Income Tax ¹	Amount Claimed Against Corporation Franchise Tax ¹
Ad Valorem for Natural Gas	\$ 1,771,663	\$ 1,434,262
Ad Valorem for Offshore Vessels	8,994,213	17,168,886
Ad Valorem Tax Paid by Certain Telephone Companies	3,160,977	8,139,281
Conversion of Vehicle to Alternative Fuel	11,624	0
COVID ATC License	Negligible	N/A
Digital Interactive Media and Software	12,619,594	N/A
Inventory Tax/Ad Valorem Tax	105,114,760	50,106,366
LA Citizens Property Insurance Corp. Assessment	144,818	N/A
Milk Producers	39,600	10,800
Musical & Theatrical Productions	2,343,930	N/A
Prison Industry Enhancement Contractors	0	0
Research and Development	0	0
Retention and Modernization	0	1,910,000
School Readiness Business Supported Child Care ¹	129,800	155,750
School Readiness Child Care Provider	2,911,429	631,031
School Readiness Fees & Grants	252,256	99,014
Solar Energy System-Leased	0	0
Technology Commercialization	0	0
Urban Revitalization	0	0
TOTALS	\$ 137,494,664	\$ 79,655,390

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

Corporation Income Tax

S Corporation Exclusion by Net Income Bracket

S Corporation Exclusion for Returns Received During Fiscal Year 2021

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 ¹
less than 0	18,453	13.10%	\$ (1,898,183,615)	\$ (1,799,797,145)	-27.03%	\$ (98,386,470)	\$ 0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	13,463	9.55%	133,986,415	133,158,894	2.00%	740,504	29,425
25,001 - 50,000	6,669	4.73%	243,435,855	242,454,338	3.64%	881,635	36,300
50,001 - 100,000	7,090	5.03%	508,740,743	506,807,338	7.61%	1,829,823	81,438
100,001 - 500,000	10,443	7.41%	2,260,080,878	2,251,404,774	33.81%	8,109,902	447,774
500,001 - 1,000,000	1,608	1.14%	1,111,941,007	1,109,005,442	16.65%	2,862,271	201,145
1,000,001 - 2,000,000	807	0.57%	1,114,635,054	1,105,963,993	16.61%	6,969,086	519,483
2,000,001 - 10,000,000	455	0.32%	1,730,955,283	1,717,248,775	25.79%	13,471,233	1,046,710
> 10,000,000	58	0.04%	1,393,472,609	1,393,472,609	20.92%	0	0
TOTALS	59,046	41.89%	\$ 6,599,064,229	\$ 6,659,719,018	100%	\$ (63,522,016)	\$ 2,362,275

No S Corporation Exclusion for Returns Received During Fiscal Year 2021

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ¹
less than 0	21,590	15.32%	\$ (59,884,992,973)	\$ (59,887,787,348)	\$ 0
0 ²	32,911	23.35%	0	0	0
1 - 25,000	13,751	9.76%	99,130,124	73,941,289	2,930,393
25,001 - 50,000	3,285	2.33%	118,086,322	89,344,174	3,740,626
50,001 - 100,000	2,912	2.07%	207,790,283	156,805,184	7,386,172
100,001 - 500,000	4,494	3.19%	1,033,205,338	795,385,914	49,391,869
500,001 - 1,000,000	1,104	0.78%	780,618,071	609,914,630	44,222,887
1,000,001 - 2,000,000	807	0.57%	1,136,187,619	879,088,262	66,180,379
2,000,001 - 10,000,000	836	0.59%	3,503,152,421	2,571,877,167	201,574,435
> 10,000,000	216	0.15%	7,069,167,670	5,430,541,860	433,337,906
TOTALS	81,906	58.11%	\$ (45,937,655,125)	\$ (49,280,888,868)	\$ 808,764,667
GRAND TOTALS	140,952	100%	\$ (39,338,590,896)	\$ (49,344,410,884)	\$ 811,126,942

¹This 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.

²The 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 2021

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	9,601	40.24%	\$ (10,860,826,570)	\$ 64,941,253,807	\$ 0	\$ 64,941,253,807	67.85%
0	2,552	10.70%	0	10,398,025,895	0	10,398,025,895	10.86%
1 - 25,000	5,750	24.10%	42,682,646	1,124,717,429	18,449,752	1,106,267,677	1.16%
25,001 - 50,000	1,467	6.15%	52,744,046	653,880,656	20,444,803	633,435,853	0.66%
50,001 - 100,000	1,316	5.51%	94,091,393	750,554,707	35,410,223	715,144,484	0.75%
100,001 - 500,000	1,963	8.23%	444,497,951	2,208,824,336	156,737,245	2,052,087,091	2.14%
500,001 - 1,000,000	449	1.88%	320,418,867	1,251,488,288	108,205,286	1,143,283,002	1.19%
1,000,001 - 2,000,000	317	1.33%	444,551,080	2,093,738,466	162,961,717	1,930,776,749	2.02%
2,000,001 - 10,000,000	349	1.46%	1,485,744,346	8,028,967,893	633,739,026	7,395,228,867	7.73%
> 10,000,000	96	0.40%	2,751,282,214	6,485,024,906	1,081,888,568	5,403,136,338	5.64%
TOTALS	23,860	100%	\$ (5,224,814,027)	\$ 97,936,476,383	\$ 2,217,836,620	\$ 95,718,639,763	100%

Net Operating Loss Deducted for Returns Received During Fiscal Year 2021

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 ¹
1 - 25,000	4,992	3.54%	\$ 36,526,347	\$ 18,454,028	\$ 1,084,348,719	\$ 16,248,717	\$ 646,922
25,001 - 50,000	1,213	0.86%	43,587,089	20,444,803	617,988,511	20,767,749	853,453
50,001 - 100,000	1,093	0.77%	78,421,599	35,410,223	677,302,399	38,737,306	1,740,403
100,001 - 500,000	1,691	1.20%	386,078,472	156,737,245	1,997,143,293	206,653,149	12,223,863
500,001 - 1,000,000	397	0.28%	284,194,089	108,205,286	1,069,399,647	158,634,910	11,229,949
1,000,001 - 2,000,000	289	0.20%	405,446,888	162,961,717	1,922,918,845	217,626,288	16,346,753
2,000,001 - 10,000,000	339	0.24%	1,444,405,103	633,739,026	7,390,030,726	718,379,074	56,234,862
> 10,000,000	94	0.07%	2,669,871,905	1,081,888,568	5,399,724,627	1,480,737,008	118,110,211
TOTALS	10,108	7.16%	\$ 5,348,531,492	\$ 2,217,840,896	\$ 20,158,856,767	\$ 2,857,784,201	\$ 217,386,416

No Net Operating Loss Deducted for Returns Received During Fiscal Year 2021

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ¹
less than 0	40,043	28.41%	\$ (61,783,176,588)	\$ (59,986,173,818)	\$ 0
0	32,909	23.35%	0	0	0
1 - 25,000	22,224	15.77%	196,590,192	58,433,076	2,312,896
25,001 - 50,000	8,741	6.20%	317,935,088	69,458,060	2,923,473
50,001 - 100,000	8,909	6.32%	638,109,427	119,897,701	5,727,207
100,001 - 500,000	13,246	9.40%	2,907,207,744	596,842,667	37,615,780
500,001 - 1,000,000	2,315	1.64%	1,608,364,989	454,141,991	33,194,083
1,000,001 - 2,000,000	1,325	0.94%	1,845,375,785	668,431,060	50,353,109
2,000,001 - 10,000,000	952	0.68%	3,789,702,601	1,866,969,326	146,386,283
> 10,000,000	180	0.13%	5,792,768,374	3,949,804,852	315,227,695
TOTALS	130,844	92.84%	\$ (44,687,122,388)	\$ (52,202,195,085)	\$ 593,740,526
GRAND TOTAL	140,952	100%	\$ (39,338,590,896)	\$ (49,344,410,884)	\$ 811,126,942

¹This 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 is also allowed for the amount of federal income taxes paid.

The Louisiana individual income tax rates are:

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

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

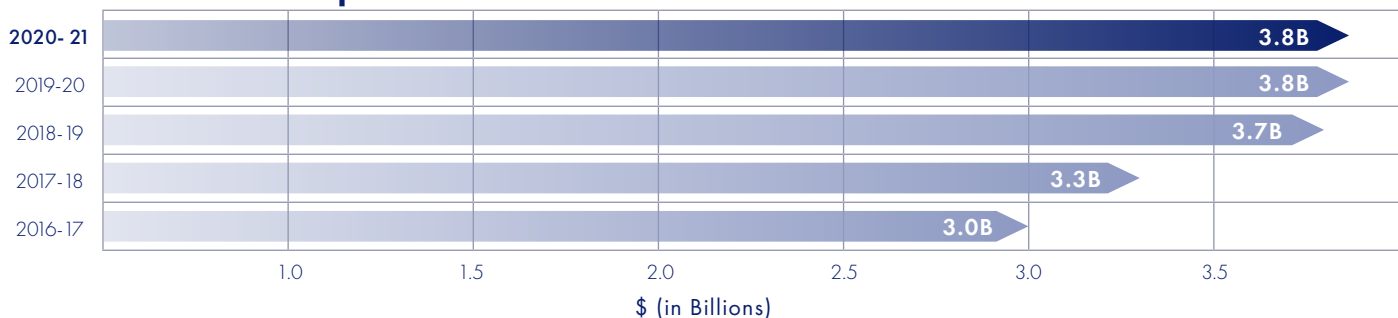
A qualified widow(er) or married persons filing jointly:

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

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2020-21	\$3,778,349,240	-0.51%
2019-20	\$3,797,787,489	2.14%
2018-19	\$3,718,127,354	13.80%
2017-18	\$3,267,344,469	9.02%
2016-17	\$2,997,023,651	6.93%

Five-Year Comparison of Individual Tax Collections



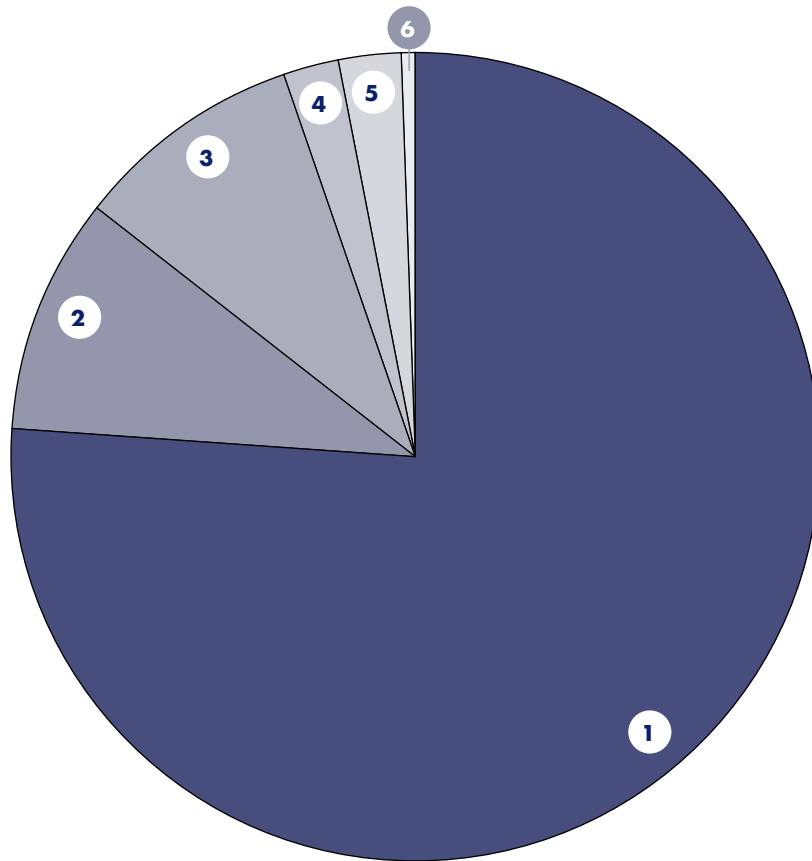
Individual Income Tax

Payments and Credits Reported on Returns

Received During Fiscal Year 2021

Payments/Credit Reported	Amount	Percent of Total
1 Withholding Reported	\$ 3,812,093,246	75.96%
2 Payments Made with Return ¹	469,547,859	9.36%
3 Declaration Payments	449,869,621	8.96%
4 Payments with Extensions	141,295,131	2.82%
5 Credits Carried Forward	130,532,569	2.60%
6 Payments Made with Composite Partnership Returns	14,947,777	0.30%
TOTAL	\$ 5,018,286,203	100%

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



Individual Income Tax

Refundable Credits Claimed on Returns

Received During Fiscal Year 2021

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas ¹	\$ 0
Ad Valorem Tax on Offshore Vessels	5,186,229
Ad Valorem Tax Paid by Certain Telephone Companies	0
Amts Paid-Military Hunting & Fishing License	19,975
Child Care Expenses ²	6,228,976
Conversion of Vehicle to Alternative Fuel ¹	18,655
Covid-19 ATC License	0
Digital Interactive Media & Software ¹	1,628,051
Earned Income Tax	64,757,027
Inventory Tax/Ad Valorem Tax ¹	20,496,850
LA Citizens Property Insurance Corporation Assessment	1,075,222
Milk Producers	613,900

Refundable Credits	Amount Claimed
Musical & Theatrical Productions	35,560
Prison Industry Enhancement Contractors	0
Rehabilitation of Residential or Mixed-Use Property	234,118
Research & Development ¹	0
Retention & Modernization	0
School Readiness Business-Supported Child Care	38,679
School Readiness Child Care ²	785,013
School Readiness Child Care Provider	2,965,513
School Readiness Directors & Staff	15,713,733
School Readiness Fees & Grants	1,184,213
Technology Commercialization	0
Urban Revitalization	0
TOTAL	\$ 120,981,714

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

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

Individual Income Tax

Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2021

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home	\$ 13,849
Ad Valorem Tax on Natural Gas	0
Angel Investor	1,943,743
Apprenticeship ¹	(Negligible)
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	32,025
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Disabilities	321,384
Certain Refunds Issued by Utilities	0
Child Care Expenses	4,339,107
Contributions to Educational Institutions	247,117
Conversion of Vehicle to Alternative Fuel	429,018
Debt Issuance Costs	0
Digital Interactive Media & Software	12,265
Donations of Materials, Equipment, etc. ¹	Negligible
Donations to Assist Qualified Playgrounds ¹	Negligible
Donation to School Tuition Organization	10,128,740
Education	34,825
Educational Expenses-Law Enforcement Degree	0
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Employment-Related Expense-Disabled Dependents ¹	Negligible
Enterprise Zones	8,452,732

Nonrefundable Credits	Amount Claimed
Exemption for Manufacturing Establishments	0
Gasoline & Special Fuels Taxes for Comm. Fisherman ¹	Negligible
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	287,396
Insurance Premium Tax	0
Inventory Tax/ Ad Valorem Tax	3,680,547
LA Community Development Financial Institution ¹	Negligible
LA Community Economic Development	0
Living Organ Donation ¹	Negligible
Louisiana Basic-Skills Training	0
Louisiana Capital Companies	0
Motion Picture Infrastructure & Investment	3,283,893
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	75,832,942
New Jobs ¹	Negligible
New Markets	0
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment ¹	Negligible
Purchase of Bulletproof Vest ¹	Negligible
Rehabilitation of Historic Structures	34,223,129
Research & Development	3,557,652
School Readiness Child Care	627,542
Small-Town Health Professional	862,125
Sound Recording	0
Special Allowable Credits	301,263
TOTAL	\$ 148,611,294

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

Individual Income Tax

Overview of Returns

Returns for Prior Year Tax Periods Received During Fiscal Year 2021

Source of Returns	Total
Number of Returns	470,308
Louisiana Income Tax	\$ 1,446,136,745
Louisiana Income Tax After Credits ¹	\$ 1,332,842,748
Tax Withheld	\$ 945,011,878

¹Louisiana 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 2021

Filing Status	Resident	Non-Resident	Total
Head of Household	421,074	24,824	445,898
Married Filing Jointly	690,573	118,008	808,581
Married Filing Separate	38,283	6,523	44,806
Qualifying Widow(er)	1,243	102	1,345
Single	1,033,386	106,828	1,140,214
TOTALS	2,184,559	256,285	2,440,844

Louisiana Resident Returns Received During Fiscal Year 2021

Source of Returns	Number of Returns	Amount
Federal AGI	2,054,563	\$ 135,542,879,681
Louisiana AGI	2,021,798	\$ 126,906,972,178
Excess Itemized Deductions	147,836	\$ 13,126,259,783
Tax Withheld	1,752,195	\$ 3,562,298,898
Estimated Payments	60,912	\$ 411,246,505
Louisiana Income Tax	1,797,450	\$ 4,041,863,663
Nonrefundable Credits	143,828	\$ 153,152,942
Refundable Credits	567,602	\$ 120,702,754

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2021

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	162,761	7%	\$ 0	\$ 190,508	\$ 1,753	0%	\$ 261,464	\$ 11,876,047	\$ 1,699	0%
1 - 10,000	306,358	14%	1,464,256,510	1,326,662,546	5,294,984	0%	128,427	7,515,923	4,462,697	0%
10,000 - 20,000	330,581	15%	4,974,747,415	4,786,956,405	64,749,753	2%	342,825	30,243,447	49,446,600	1%
20,000 - 30,000	291,025	13%	7,211,246,698	6,886,704,116	150,243,476	4%	2,266,316	29,042,593	125,807,896	3%
30,000 - 40,000	211,903	10%	7,360,835,180	6,901,620,836	180,712,679	4%	2,794,475	10,589,400	169,962,642	5%
40,000 - 50,000	159,586	7%	7,143,313,501	6,600,510,502	190,065,256	5%	2,028,913	3,093,837	186,177,159	5%
50,000 - 60,000	121,645	6%	6,661,272,871	6,080,786,239	186,195,545	5%	2,128,482	1,334,242	183,530,556	5%
60,000 - 80,000	167,663	8%	11,609,761,189	10,472,917,967	349,088,894	9%	4,395,144	1,857,785	343,986,201	9%
80,000 - 100,000	114,112	5%	10,210,252,098	9,139,063,225	319,982,300	8%	4,595,998	1,605,589	314,744,778	8%
100,000 - 150,000	166,206	8%	20,198,380,930	17,751,510,638	669,268,021	16%	10,226,893	2,120,657	657,919,609	17%
150,000 - 200,000	69,681	3%	11,948,724,282	10,137,675,516	433,509,708	11%	6,815,400	1,653,753	425,798,046	11%
200,000 - 500,000	67,139	3%	19,102,795,515	15,301,045,450	748,642,267	18%	18,472,510	5,001,881	727,988,207	19%
500,000 - 1,000,000	11,032	1%	7,432,136,571	5,358,277,275	293,782,383	7%	17,525,935	3,778,033	274,832,783	7%
> 1,000,000	4,867	0%	11,589,249,418	7,708,262,718	450,326,644	11%	81,170,160	10,989,567	361,935,406	10%
TOTALS	2,184,559	100%	\$ 126,906,972,178	\$ 108,452,183,941	\$ 4,041,863,663	100%	\$ 153,152,942	\$ 120,702,754	\$ 3,826,594,279	100%

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2021

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	162,761	7%	\$ 0	\$ 1	\$ 0	\$ 2	\$ 73	\$ 0
1 - 10,000	306,358	14%	4,780	4,330	17	0	25	15
10,000 - 20,000	330,581	15%	15,048	14,480	196	1	91	150
20,000 - 30,000	291,025	13%	24,779	23,664	516	8	100	432
30,000 - 40,000	211,903	10%	34,737	32,570	853	13	50	802
40,000 - 50,000	159,586	7%	44,762	41,360	1,191	13	19	1,167
50,000 - 60,000	121,645	6%	54,760	49,988	1,531	17	11	1,509
60,000 - 80,000	167,663	8%	69,245	62,464	2,082	26	11	2,052
80,000 - 100,000	114,112	5%	89,476	80,089	2,804	40	14	2,758
100,000 - 150,000	166,206	8%	121,526	106,804	4,027	62	13	3,958
150,000 - 200,000	69,681	3%	171,478	145,487	6,221	98	24	6,111
200,000 - 500,000	67,139	3%	284,526	227,901	11,151	275	75	10,843
500,000 - 1,000,000	11,032	1%	673,689	485,703	26,630	1,589	342	24,912
> 1,000,000	4,867	0%	2,381,190	1,583,781	92,527	16,678	2,258	74,365
TOTALS	2,184,559	100%						

Individual Income Tax by Parish

Data from Returns Processed

For Fiscal Year 2021 (Includes both Resident and Nonresident Returns)

L ¹	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	26,256	\$ 1,283,878,965	\$ 109,412,614	\$ 35,579,109	\$ 34,341,449	0.84%	\$ 1,308	43
2	Allen	9,312	460,138,578	38,588,686	12,192,919	11,798,407	0.29%	1,267	45
3	Ascension	61,604	4,730,020,110	531,390,117	144,023,971	139,323,791	3.42%	2,262	2
4	Assumption	9,526	543,505,183	51,957,863	15,596,212	15,109,739	0.37%	1,586	22
5	Avoyelles	17,349	821,774,888	72,779,114	21,365,346	20,440,880	0.50%	1,178	52
6	Beauregard	14,808	894,312,081	80,763,878	24,022,886	23,162,173	0.57%	1,564	24
7	Bienville	6,082	267,733,842	20,988,296	6,699,950	6,446,962	0.16%	1,060	56
8	Bossier	57,232	3,652,465,053	380,180,577	98,206,002	94,562,775	2.32%	1,652	16
9	Caddo	115,534	7,030,505,897	885,918,114	202,106,709	188,429,791	4.63%	1,631	18
10	Calcasieu	89,386	5,671,015,876	607,918,522	164,267,049	160,354,741	3.94%	1,794	10
11	Caldwell	3,938	198,843,857	16,570,794	5,137,722	4,737,064	0.12%	1,203	49
12	Cameron	2,685	186,781,698	20,286,214	5,537,548	5,337,660	0.13%	1,988	8
13	Catahoula	3,770	177,948,226	13,733,274	4,590,686	4,273,539	0.11%	1,134	55
14	Claiborne	5,800	256,126,908	24,651,586	7,317,495	6,760,541	0.17%	1,166	53
15	Concordia	7,529	352,158,392	29,406,092	9,231,690	7,705,928	0.19%	1,023	58
16	DeSoto	13,418	750,957,588	75,257,580	20,841,243	20,278,728	0.50%	1,511	27
17	East Baton Rouge	215,194	15,832,893,891	2,098,832,867	470,286,049	439,754,630	10.80%	2,044	5
18	East Carroll	2,488	100,433,527	8,229,304	2,563,015	2,346,082	0.06%	943	63
19	East Feliciana	9,483	534,016,888	49,002,133	14,122,809	13,679,585	0.34%	1,443	30
20	Evangeline	13,571	651,858,940	55,271,490	18,217,716	17,494,009	0.43%	1,289	44
21	Franklin	8,477	363,429,108	30,531,983	9,530,721	8,855,856	0.22%	1,045	57
22	Grant	8,803	527,990,670	51,374,553	15,319,607	14,524,949	0.36%	1,650	17
23	Iberia	33,078	1,674,862,736	166,455,647	46,247,940	43,958,529	1.08%	1,329	39
24	Iberville	14,899	876,313,651	91,492,135	24,399,063	23,368,293	0.57%	1,568	23
25	Jackson	6,641	334,119,444	26,122,191	8,468,084	8,101,649	0.20%	1,220	47
26	Jefferson	227,434	14,317,734,040	1,750,946,052	420,582,307	397,692,422	9.77%	1,749	13
27	Jefferson Davis	12,765	666,169,066	61,710,687	18,538,285	18,051,400	0.44%	1,414	35
28	Lafayette	119,511	8,123,227,646	1,005,898,502	249,479,242	236,523,654	5.81%	1,979	9
29	Lafourche	43,457	1,596,484,759	280,348,250	77,755,266	75,107,267	1.84%	1,728	14
30	LaSalle	5,538	307,844,623	25,191,314	8,486,558	8,014,973	0.20%	1,447	29
31	Lincoln	19,216	1,168,873,222	129,049,146	32,301,299	30,538,477	0.75%	1,589	21
32	Livingston	65,670	4,019,694,554	376,194,764	115,404,100	112,672,923	2.77%	1,716	15
33	Madison	4,027	155,142,244	12,417,890	3,842,444	3,311,513	0.08%	822	64
34	Morehouse	10,956	467,440,246	36,304,398	11,771,265	10,338,738	0.25%	944	62
35	Natchitoches	16,492	901,497,891	94,565,125	24,317,780	23,216,845	0.57%	1,408	36
36	Orleans	181,191	12,410,655,791	1,820,778,863	396,560,884	366,069,785	8.99%	2,020	6
37	Ouachita	71,045	4,103,906,074	442,139,839	116,056,597	109,765,531	2.70%	1,545	25
38	Plaquemines	10,992	805,448,844	102,564,685	24,442,263	23,828,518	0.58%	2,168	4

¹Use numbers as a legend for map on pages 47 and 48.

Individual Income Tax by Parish

Data from Returns Processed

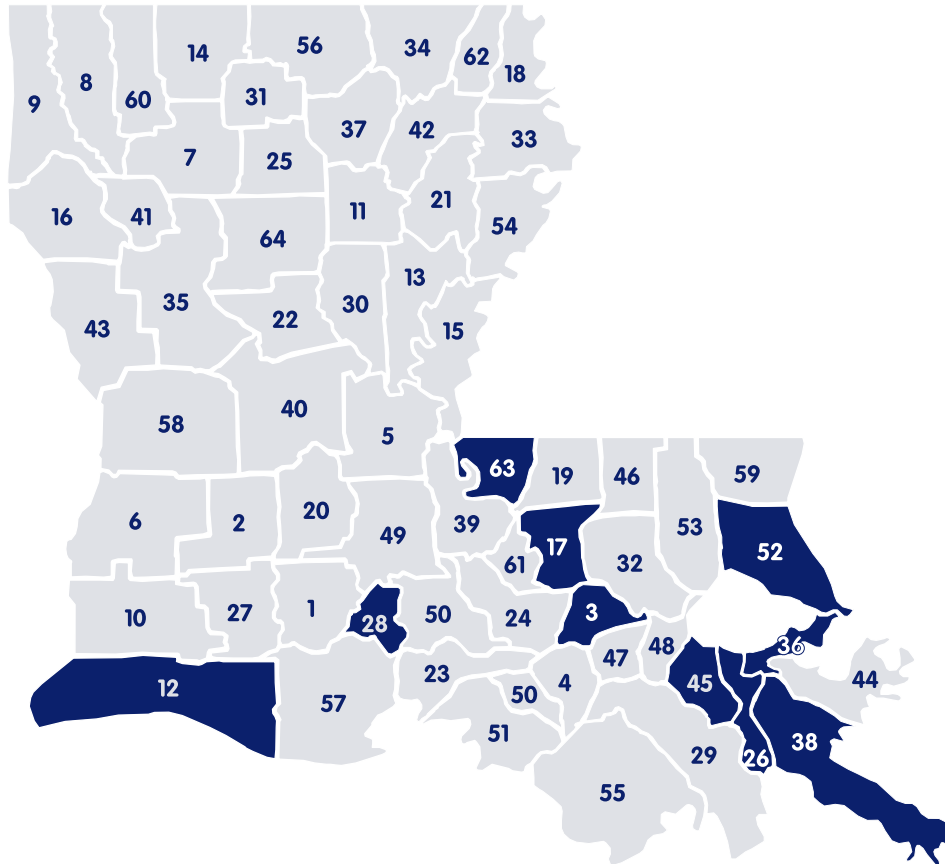
For Fiscal Year 2021 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Number of Returns	Federal AGI	Federal Tax	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
39	Pointe Coupee	10,096	\$ 592,879,120	\$ 62,731,882	\$ 16,735,162	\$ 15,586,701	0.38%	\$ 1,544	26
40	Rapides	59,834	3,577,938,580	388,350,111	99,115,557	95,179,753	2.34%	1,591	20
41	Red River	3,449	195,647,342	22,859,320	5,194,557	4,968,820	0.12%	1,441	31
42	Richland	8,891	445,849,564	41,805,120	11,833,663	10,782,269	0.26%	1,213	48
43	Sabine	9,575	521,566,023	47,646,659	14,284,362	13,773,169	0.34%	1,438	32
44	St. Bernard	19,596	905,765,398	73,931,038	25,047,569	24,043,459	0.59%	1,227	46
45	St. Charles	27,163	1,854,641,420	199,980,032	55,391,556	54,158,799	1.33%	1,994	7
46	St. Helena	5,925	257,346,240	19,554,073	6,498,857	6,005,875	0.15%	1,014	61
47	St. James	10,487	647,933,199	65,592,275	18,756,988	18,417,536	0.45%	1,756	12
48	St. John the Baptist	22,061	1,067,868,401	98,958,851	30,677,966	29,665,091	0.73%	1,345	37
49	St. Landry	39,904	2,002,028,031	187,906,909	55,452,307	53,528,481	1.32%	1,341	38
50	St. Martin	25,514	1,268,431,005	114,821,041	35,208,976	33,626,348	0.83%	1,318	42
51	St. Mary	22,778	1,192,484,740	124,750,745	33,985,875	32,377,798	0.80%	1,421	34
52	St. Tammany	135,185	11,518,984,492	1,564,931,771	333,607,698	314,783,963	7.73%	2,329	1
53	Tangipahoa	59,151	3,237,756,082	325,508,817	90,595,234	84,931,036	2.09%	1,436	33
54	Tensas	1,772	84,070,169	7,864,663	2,156,810	2,025,799	0.05%	1,143	54
55	Terrebonne	50,785	2,901,224,866	311,590,501	86,712,771	82,699,202	2.03%	1,628	19
56	Union	9,864	504,675,750	45,412,677	13,266,623	11,623,797	0.29%	1,178	51
57	Vermilion	26,754	1,417,568,002	128,447,936	40,073,168	38,922,745	0.96%	1,455	28
58	Vernon	16,872	891,001,950	71,696,691	20,985,606	20,209,029	0.50%	1,198	50
59	Washington	18,293	791,886,979	58,392,344	19,833,162	18,592,054	0.46%	1,016	60
60	Webster	17,157	883,310,437	84,395,189	23,722,876	22,633,554	0.56%	1,319	41
61	West Baton Rouge	13,409	846,702,044	85,475,261	24,472,938	23,666,877	0.58%	1,765	11
62	West Carroll	4,478	204,895,383	15,417,196	5,251,629	4,564,413	0.11%	1,019	59
63	West Feliciana	5,383	430,609,140	55,989,584	12,685,882	11,892,756	0.29%	2,209	3
64	Winn	5,319	275,680,527	27,841,690	7,480,486	7,068,559	0.17%	1,329	40
	Intrastate Totals	2,174,852	135,736,949,881	15,907,077,515	3,974,438,109	3,766,007,679	92.53%	1,732	
	Out-of-State	264,906	119,218,315,469	25,512,050,404	315,699,119	302,274,068	7.43%	1,141	
	Foreign	1,086	286,493,647	72,246,059	1,563,727	1,530,246	0.04%	1,409	
	TOTAL	2,440,844	\$ 255,241,758,997	\$ 41,491,373,978	\$ 4,291,700,955	\$ 4,069,811,993	100.00%	\$ 1,667	

¹Use numbers as a legend for the map on pages 47 and 48.

Individual Income Tax by Parish

Top 10 Parishes With Highest Average Tax Liability Per Return



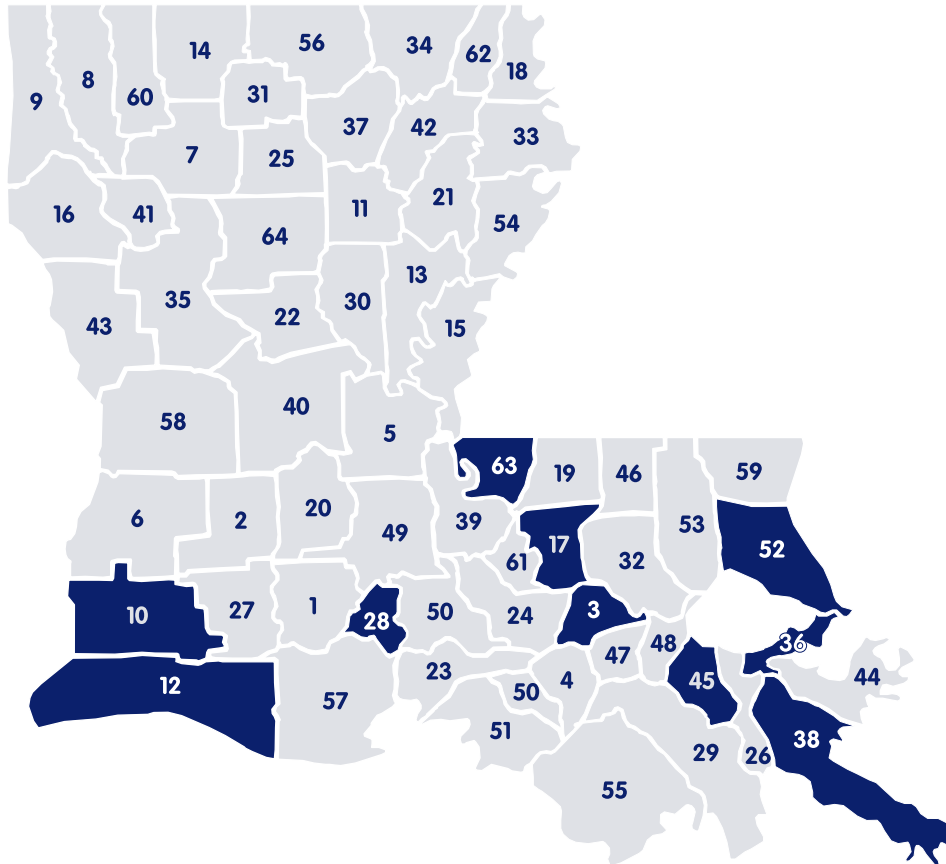
For Fiscal Year 2021

L ¹	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
52	St. Tammany	\$2,468	1	135.08%
63	West Feliciana	\$2,357	2	129.01%
3	Ascension	\$2,338	3	127.97%
38	Plaquemines	\$2,224	4	121.73%
36	Orleans	\$2,189	5	119.81%
17	East Baton Rouge	\$2,185	6	119.59%
28	Lafayette	\$2,088	7	114.29%
12	Cameron	\$2,062	8	112.86%
45	St. Charles	\$2,039	9	111.60%
26	Jefferson	\$1,849	10	101.20%
PARISH AVERAGE		\$1,827		

¹Use numbers as a legend for the map above.

Individual Income Tax by Parish

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



For Fiscal Year 2021

L ¹	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
52	St. Tammany	\$2,329	1	134.47%
3	Ascension	\$2,262	2	130.60%
63	West Feliciana	\$2,209	3	127.54%
38	Plaquemines	\$2,168	4	125.17%
17	East Baton Rouge	\$2,044	5	118.01%
36	Orleans	\$2,020	6	116.63%
45	St. Charles	\$1,994	7	115.13%
12	Cameron	\$1,988	8	114.78%
28	Lafayette	\$1,979	9	114.26%
10	Calcasieu	\$1,794	10	103.58%
PARISH AVERAGE		\$1,732		

¹Use numbers as a legend for the map above.

Individual Income Tax

By Adjusted Gross Income Bracket

For Fiscal Year 2021

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax ¹	LA Income Tax After Credits
Less than 0	10,157	\$ (2,911,813,759)	\$ 107,743	\$ 104,667
Equal 0	137,838	0	3,339,474	2,786,875
1 - 25,000	756,844	10,122,053,645	132,408,527	103,431,759
25,001 - 50,000	568,000	20,517,286,351	435,719,619	409,932,727
50,001 - 75,000	315,821	19,391,275,555	448,607,110	442,406,226
75,001 - 100,000	199,574	17,303,300,648	419,825,236	413,257,027
100,001 - 200,000	319,244	43,548,992,938	1,187,811,083	1,168,495,431
Over 200,000	133,366	147,270,663,619	1,663,882,163	1,529,397,281
TOTALS	2,440,844	\$ 255,241,758,997	\$ 4,291,700,955	\$ 4,069,811,993

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

Individual Income Tax

Priority of Credits by Adjusted Gross Income Bracket

For Fiscal Year 2021

Federal AGI Range	Number of Returns	Priority 1 Nonrefundable Credits	Priority 2 Refundable Credits	Priority 3 Nonrefundable Credits	Priority 4 Refundable Credits
Less than 0	2,021	\$ 11,019	\$ 1,769,809	\$ 120,921	\$ 1,524,285
Equal 0	46,564	17,837	8,085,975	663,417	773,696
1 - 25,000	308,681	702,865	53,953,104	36,188	134,193
25,001 - 50,000	170,805	3,231,672	25,430,172	3,380,031	593,365
50,001 - 75,000	33,973	4,474,455	2,568,808	750,875	293,059
75,001 - 100,000	26,314	5,160,481	2,205,283	427,247	182,718
100,001 - 200,000	60,512	15,369,292	3,264,681	1,883,523	1,073,389
Over 200,000	41,399	51,635,307	5,775,363	69,897,192	18,965,658
TOTALS	690,269	\$ 80,602,928	\$ 103,053,195	\$ 77,159,394	\$ 23,540,363

Petroleum Products Tax

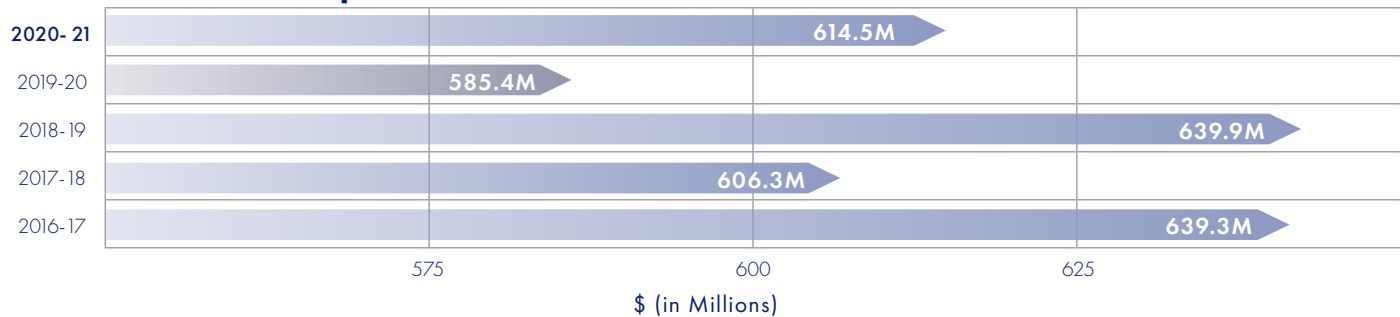
Cash Collections After Accrual Adjustments

The State of Louisiana levies a tax on gasoline fuels used or consumed in the state and on diesel and special fuels used to propel vehicles on Louisiana roads. The current tax rate, 20¢ per gallon for gasoline and diesel fuels, became effective January 1, 1990. Effective January 1, 2016, the tax levied on special fuels (CNG and LNG) is 20¢ per gallon, and LPG is 14.6¢ per gallon.

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2020-21	\$614,544,778	4.99%
2019-20	\$585,352,777	-8.52%
2018-19	\$639,873,336	5.54%
2017-18	\$606,257,150	-5.17%
2016-17	\$639,309,589	1.99%

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Gallons Taxed

Two-Year Comparison

Resource	FY 2019-20	FY 2020-21	Percent Change
Gross Gallons Taxed:			
Gasoline ¹	2,279,923,967	2,309,343,354	1.29%
Highway Diesel	717,920,648	731,187,526	1.85%
TOTALS	2,997,844,615	3,040,530,880	1.42%
Gallons Refunded			
	71,256,045	15,099,670	-78.81%
Net Gallons Taxed:			
Gasoline ¹	2,226,290,830	2,298,030,000	3.22%
Highway Diesel	700,297,740	727,401,210	3.87%
TOTALS	2,926,588,570	3,025,431,210	3.38%

¹Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

Fiscal Year	Amount Collected	Percent Change
2020-21	\$ 463,510,825	4.86%
2019-20	\$ 442,023,575	-8.57%
2018-19	\$ 483,431,361	5.58%
2017-18	\$ 457,894,977	-5.11%
2016-17	\$ 482,560,720	1.55%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	Percent Change
2020-21	\$ 146,416,285	5.18%
2019-20	\$ 139,203,035	-8.47%
2018-19	\$ 152,079,463	5.65%
2017-18	\$ 143,945,933	-5.50%
2016-17	\$ 152,323,010	3.60%

INSPECTION FEE¹

Fiscal Year	Amount Collected	Percent Change
2020-21	\$ 4,617,668	11.91%
2019-20	\$ 4,126,167	-5.42%
2018-19	\$ 4,362,512	-1.22%
2017-18	\$ 4,416,240	-0.22%
2016-17	\$ 4,425,859	-3.71%

¹Includes both Gasoline and Special Fuels inspection fees.

Sales Tax Collections

Cash Collections After Accrual Adjustments

The state sales tax rate decreased from 5% to 4.45% effective July 1, 2018, through June 30, 2025, pursuant to Act 1 of the 2018 Third Extraordinary Session. The 4.45% state sales tax rate is composed of 4.42% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

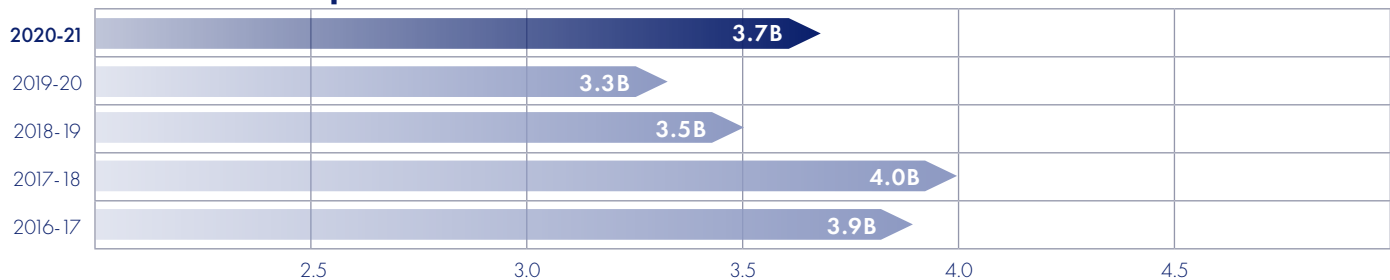
Although many exemptions are provided by statute, several exemptions were partially suspended and subject to a 1% tax rate through March 31, 2016. Beginning April 1, 2016, many sales tax exclusions and exemptions were temporarily suspended at different tax rates through June 30, 2018. After passage of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

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2020-21	\$3,690,121,707	11.08%
2019-20	\$3,322,086,364	-5.27%
2018-19 ¹	\$3,506,752,891	-11.58%
2017-18	\$3,966,046,879	2.08%
2016-17	\$3,885,072,265	29.29%

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

Five-Year Comparison of Sales Tax Collections



\$ (in Billions)

Sales Tax

By Amount Due

For Fiscal Year 2021

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
0 - 99	\$ 5,544,285	0.15%	744,630	58.14%
100 - 199	8,272,778	0.23%	56,791	4.43%
200 - 499	31,822,645	0.89%	95,129	7.43%
500 - 999	66,523,686	1.86%	91,304	7.13%
1,000 - 1,999	139,787,024	3.90%	97,346	7.60%
2,000 - 2,999	125,155,138	3.49%	50,923	3.98%
3,000 - 3,999	112,988,939	3.15%	32,613	2.55%
4,000 - 4,999	95,867,484	2.67%	21,458	1.68%
5,000 - 9,999	335,280,415	9.35%	48,076	3.75%
10,000 - 24,999	399,269,002	11.14%	26,491	2.07%
25,000 - 49,999	274,130,606	7.65%	7,975	0.62%
50,000 - 99,999	284,244,947	7.93%	4,092	0.32%
1,000,000 & Over	1,705,664,190	47.58%	4,016	0.31%
TOTALS	\$ 3,584,551,139	100%	1,280,844	100%

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

For Fiscal Year 2021

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 15,241,225	0.02%	655,524	51.18%
500 - 999	26,167,982	0.03%	36,009	2.81%
1,000 - 1,999	64,503,744	0.08%	44,337	3.46%
2,000 - 2,999	76,430,369	0.09%	30,983	2.42%
3,000 - 3,999	83,562,666	0.10%	24,035	1.88%
4,000 - 4,999	89,919,733	0.11%	20,069	1.57%
5,000 - 9,999	522,800,639	0.65%	71,560	5.59%
10,000 - 24,999	1,993,999,044	2.46%	119,775	9.35%
25,000 - 49,999	3,440,872,403	4.25%	96,003	7.50%
50,000 - 99,999	5,713,830,258	7.06%	80,390	6.28%
100,000 - 249,999	9,903,197,569	12.23%	64,131	5.01%
250,000 - 499,999	6,802,765,750	8.40%	19,765	1.54%
500,000 - 999,999	6,311,339,377	7.79%	9,159	0.72%
1,000,000 & Over	45,924,078,476	56.72%	9,104	0.71%
TOTALS	\$ 80,968,709,235	100%	1,280,844	100%

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/20	FYE 6/21	Percent Change	FYE 2020 Per Capita	FYE 2020 PC Rank	FYE 2021 Per Capita*	FYE 2021 PC Rank
1	Acadia	\$ 13,978,491	\$ 15,730,968	12.54%	\$ 225	35	\$ 254	32
2	Allen	2,852,644	3,803,262	33.32%	111	61	149	54
3	Ascension	80,149,163	83,713,735	4.45%	633	8	651	4
4	Assumption	3,114,430	3,203,711	2.87%	142	51	148	55
5	Avoyelles	6,409,125	7,101,912	10.81%	160	46	178	46
6	Beauregard	8,004,132	8,546,532	6.78%	213	37	226	35
7	Bienville	2,380,899	2,345,083	-1.50%	180	44	181	45
8	Bossier	44,099,457	48,994,455	11.10%	347	23	385	21
9	Caddo	117,166,447	136,408,295	16.42%	488	13	574	8
10	Calcasieu	134,692,222	129,480,190	-3.87%	662	6	637	6
11	Caldwell	1,355,747	1,493,695	10.18%	137	56	152	53
12	Cameron	9,751,041	8,574,725	-12.06%	1,398	1	1,224	1
13	Catahoula	1,419,937	1,554,461	9.47%	150	47	168	47
14	Claiborne	2,810,642	2,894,624	2.99%	179	45	187	44
15	Concordia	8,923,880	8,648,742	-3.08%	463	14	457	17
16	DeSoto	6,994,494	5,675,038	-18.86%	255	29	205	43
17	East Baton Rouge	217,343,270	215,589,044	-0.81%	494	12	490	10
18	East Carroll	938,073	1,022,591	9.01%	137	55	155	52
19	East Feliciana	2,739,368	2,959,387	8.03%	143	50	157	50
20	Evangeline	4,079,143	4,358,433	6.85%	122	59	131	61
21	Franklin	2,992,613	3,299,231	10.25%	150	48	167	48
22	Grant	1,088,406	1,191,471	9.47%	49	64	54	64
23	Iberia	20,151,852	19,850,001	-1.50%	289	25	288	26
24	Iberville	28,344,574	12,890,330	-54.52%	872	2	402	20
25	Jackson	1,779,510	2,055,791	15.53%	113	60	132	59
26	Jefferson	284,133,920	305,948,417	7.68%	657	7	708	2
27	Jefferson Davis	7,964,772	9,640,633	21.04%	254	30	309	25
28	Lafayette	120,905,593	132,779,525	9.82%	495	11	539	9
29	Lafourche	34,319,482	37,074,400	8.03%	352	22	380	22
30	LaSalle	3,443,312	3,453,475	0.30%	231	32	230	34
31	Lincoln	19,357,137	21,649,866	11.84%	414	17	465	15
32	Livingston	27,946,590	30,938,607	10.71%	198	41	215	38

¹Use numbers as a legend for maps on pages 56 and 57.

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

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

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/20	FYE 6/21	Percent Change	FYE 2020 Per Capita	FYE 2020 PC Rank	FYE 2021 Per Capita *	FYE 2021 PC Rank
33	Madison	\$ 3,911,789	\$ 4,010,560	2.52%	\$ 357	21	\$ 377	23
34	Morehouse	5,466,146	6,247,097	14.29%	220	36	258	31
35	Natchitoches	7,584,827	7,958,066	4.92%	199	40	211	40
36	Orleans	199,137,825	163,741,027	-17.78%	510	10	420	19
37	Ouachita	60,703,695	70,276,889	15.77%	396	18	461	16
38	Plaquemines	10,690,079	11,118,254	4.01%	461	15	481	11
39	Pointe Coupee	6,047,154	4,429,379	-26.75%	278	27	206	42
40	Rapides	55,065,477	61,860,659	12.34%	425	16	481	12
41	Red River	1,696,390	1,767,740	4.21%	201	38	213	39
42	Richland	3,746,172	4,134,373	10.36%	186	43	207	41
43	Sabine	4,561,027	5,324,070	16.73%	191	42	224	36
44	St. Bernard	13,166,920	13,046,678	-0.91%	279	26	274	28
45	St. Charles	31,952,367	24,764,823	-22.49%	602	9	467	14
46	St. Helena	1,416,452	616,305	-56.49%	140	54	61	63
47	St. James	16,491,372	13,080,970	-20.68%	782	4	631	7
48	St. John the Baptist	31,958,624	27,349,269	-14.42%	746	5	643	5
49	St. Landry	18,611,100	19,532,249	4.95%	227	34	240	33
50	St. Martin	7,819,672	8,347,861	6.75%	146	49	158	49
51	St. Mary	19,484,480	22,956,204	17.82%	395	19	475	13
52	St. Tammany	96,148,310	112,378,100	16.88%	369	20	427	18
53	Tangipahoa	31,008,932	37,502,137	20.94%	230	33	274	29
54	Tensas	353,756	377,657	6.76%	82	63	90	62
55	Terrebonne	34,079,964	35,287,899	3.54%	309	24	321	24
56	Union	2,768,811	2,917,210	5.36%	125	58	132	60
57	Vermilion	13,935,271	15,602,655	11.97%	234	31	263	30
58	Vernon	5,979,718	7,060,582	18.08%	126	57	147	56
59	Washington	6,462,687	7,168,984	10.93%	140	53	157	51
60	Webster	10,159,580	10,825,272	6.55%	265	28	285	27
61	West Baton Rouge	21,694,755	18,574,262	-14.38%	820	3	693	3
62	West Carroll	1,085,206	1,518,892	39.96%	100	62	143	57
63	West Feliciana	3,122,642	3,429,481	9.83%	201	39	222	37
64	Winn	1,976,961	1,959,165	-0.90%	142	52	142	58
TOTAL PARISHES		\$ 1,949,918,527	\$ 1,998,035,399	2.47%				
TOTAL OUT-OF-STATE		\$ 1,451,386,199	\$ 1,586,607,939	9.32%				
TOTALS		\$ 3,401,304,726	\$ 3,584,643,338	5.39%				

¹Use numbers as a legend for maps on pages 56 and 57.

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

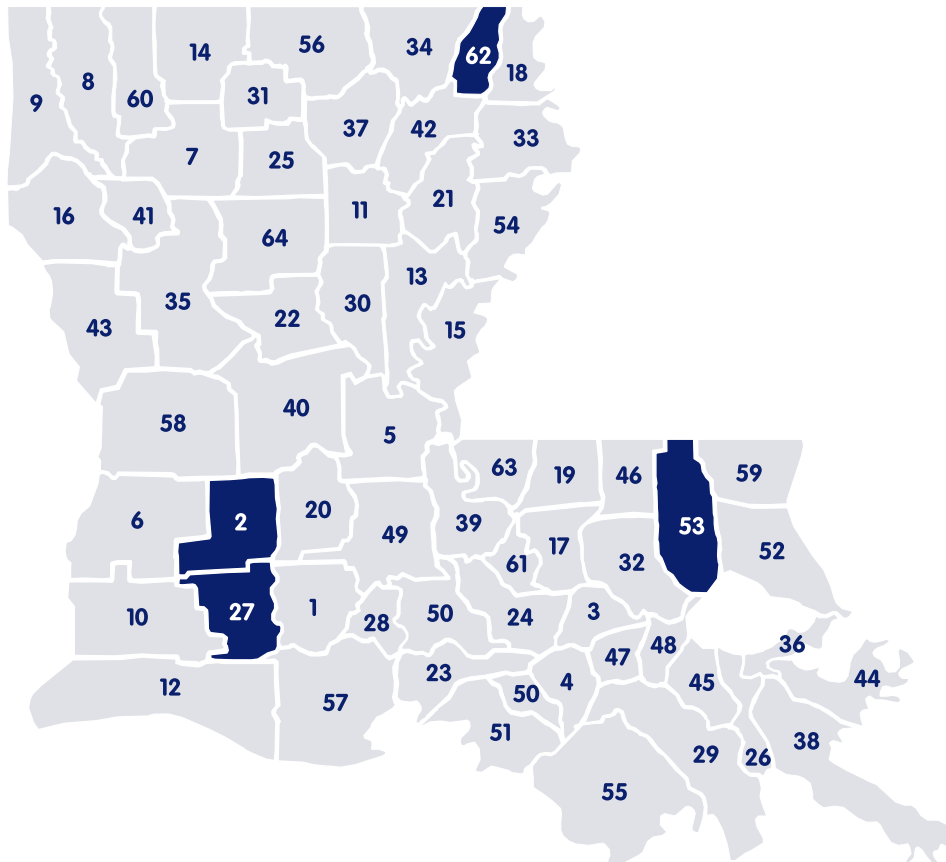
Note: These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

Parishes With an Increase in Gross Tax Reported

This chart shows the percentage change in gross sales and use tax due from Fiscal Year ending June 30, 2020 to Fiscal Year ending June 30, 2021, by parish.

L ¹	Parish	Percent Change	Rank
62	West Carroll	39.96%	1
2	Allen	33.32%	2
27	Jefferson Davis	21.04%	3
53	Tangipahoa	20.94%	4

¹Use numbers as a legend for the map below.



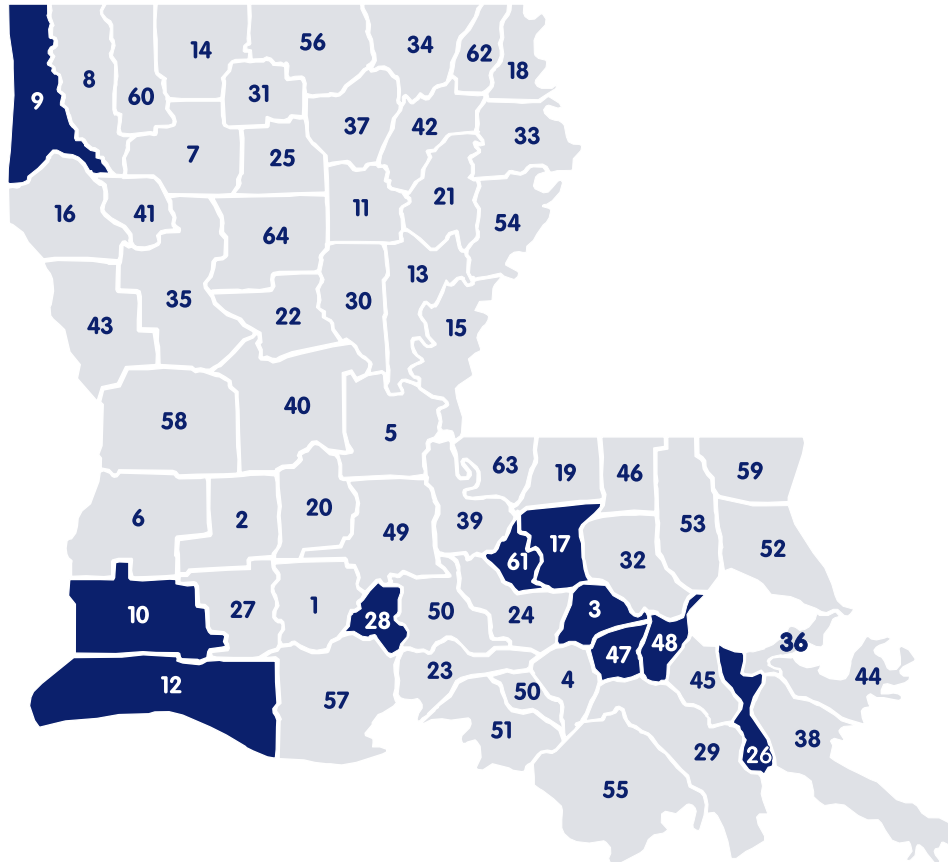
Sales & Use Taxes

Top 10 Parishes

For Fiscal Year 2021

L ¹	Parish	FYE 2021 Per Capita	Rank
12	Cameron	\$1,224	1
26	Jefferson	\$708	2
61	West Baton Rouge	\$693	3
3	Ascension	\$651	4
48	St. John the Baptist	\$643	5
10	Calcasieu	\$637	6
47	St. James	\$631	7
9	Caddo	\$574	8
28	Lafayette	\$539	9
17	East Baton Rouge	\$490	10

¹Use numbers as a legend for the map below.



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

Severance Tax Rates

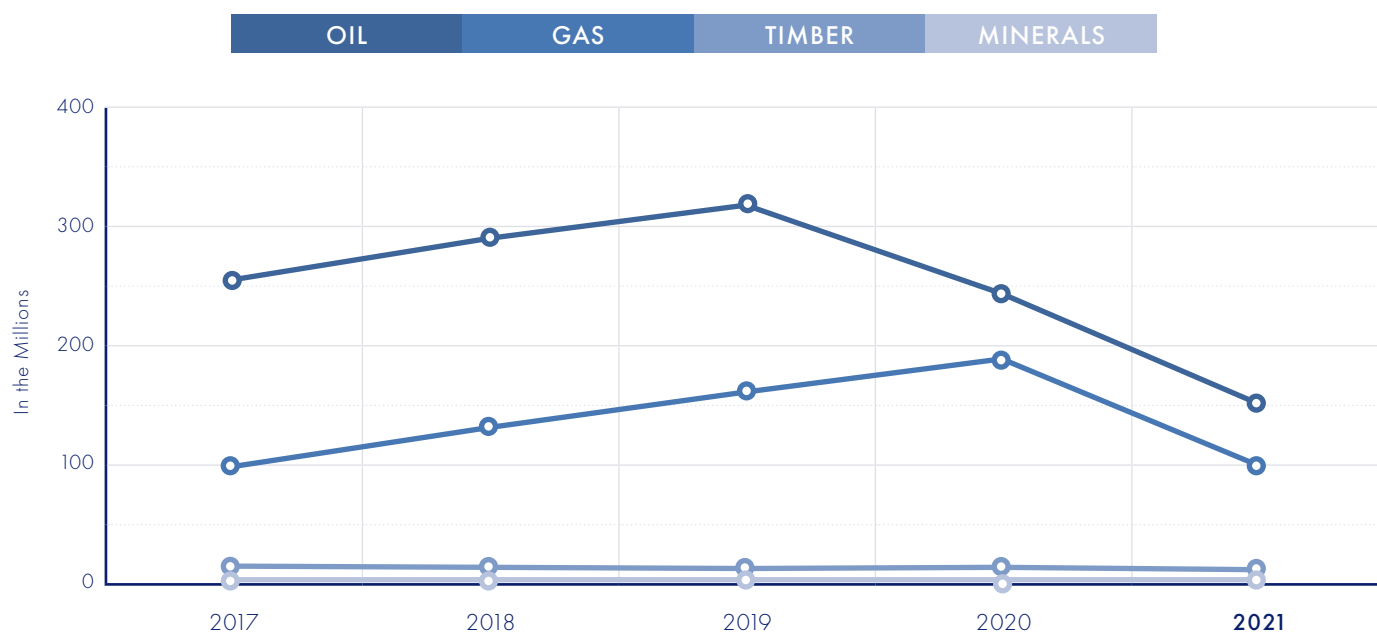
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate is 9.34 cents per mcf for FYE 21, 12.5 cents per mcf for FYE 20, 12.2 cents per mcf for FYE 19, 11.1 cents per mcf for FYE 18, and 9.8 cents per mcf for FYE 17.
3. Timber
 - a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes.
4. Sulphur – \$1.03 per long ton of 2,240 pounds
5. Salt – \$.06 per ton of 2,000 pounds
6. Coal – \$.10 per ton
7. Ores – \$.10 per ton
8. Marble – \$.20 per ton
9. Stone – \$.03 per ton
10. Sand – \$.06 per ton
11. Shells – \$.06 per ton
12. Salt content in brine, when used in the manufacture of other products and not marketed as salt – \$.005 per ton
13. Lignite – \$.12 per ton

Five-Year Comparison

Year	Oil	Gas	Timber	Minerals	Total	Percent Change
2021	\$ 152,361,221	\$ 101,664,950	\$ 12,216,877	\$ 1,359,485	\$ 267,602,533	-40.99%
2020	\$ 245,868,042	\$ 191,749,155	\$ 14,568,743	\$ 1,324,795	\$ 453,510,735	-8.99%
2019	\$ 320,039,193	\$ 163,734,684	\$ 13,439,255	\$ 1,091,647	\$ 498,304,779	12.93%
2018	\$ 292,185,748	\$ 133,475,798	\$ 14,544,255	\$ 1,036,077	\$ 441,241,878	17.89%
2017	\$ 257,307,132	\$ 100,611,436	\$ 14,975,883	\$ 1,401,260	\$ 374,295,711	-17.94%

Note: Amounts represent tax reported on tax returns.

Five-Year Comparison of Severance Tax



Severance Tax

Tax Reported by Parish

For Fiscal Year 2021

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Acadia	\$ 2,666,091	\$ 111,394	\$ 12,291	\$ 0	\$ 2,789,776
Allen	1,120,167	45,866	505,668	13,101	1,684,802
Ascension	54,227	(244)	720	41,657	96,360
Assumption	997,513	98,145	0	27,051	1,122,709
Avoyelles	767,040	64	59,558	0	826,662
Beauregard	3,465,028	79,144	862,957	14,283	4,421,412
Bienville	421,818	1,065,899	618,276	24	2,106,017
Bossier	2,373,878	4,135,051	280,199	145,194	6,934,322
Caddo	2,663,700	14,502,031	258,001	98,647	17,522,379
Calcasieu	3,113,925	231,440	87,247	15,165	3,447,777
Caldwell	0	5,075	313,551	0	318,626
Cameron	4,424,469	924,577	0	0	5,349,046
Catahoula	648,312	0	114,640	128	763,080
Claiborne	3,256,321	323,367	546,465	0	4,126,153
Concordia	1,050,012	(19,535)	24,720	0	1,055,197
DeSoto	811,710	46,146,013	419,163	0	47,376,886
East Baton Rouge	697,045	123,596	24,618	9,105	854,364
East Carroll	0	0	9,529	0	9,529
East Feliciana	531,619	7	170,496	11,625	713,747
Evangeline	2,195,241	103,893	147,020	0	2,446,154
Franklin	72,342	988	10,071	0	83,401
Grant	660,221	0	217,221	0	877,442
Iberia	3,673,011	681,380	130	134,634	4,489,155
Iberville	1,398,914	18,316	391	26,225	1,443,846
Jackson	59,617	148,798	548,828	0	757,243
Jefferson	3,831,220	97,247	47	121,844	4,050,358
Jefferson Davis	1,802,979	222,827	11,073	14,086	2,050,965
Lafayette	743,825	80,510	1,036	0	825,371
Lafourche	15,181,622	1,148,922	85	21	16,330,650
LaSalle	3,179,245	79,281	623,183	0	3,881,709
Lincoln	2,600,374	7,752,568	184,906	0	10,537,848
Livingston	948,497	0	177,385	37,055	1,162,937
Madison	0	0	12,297	0	12,297

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

Severance Tax

Tax Reported by Parish

For Fiscal Year 2021

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Morehouse	\$ 0	\$ 3,093	\$ 87,474	\$ 12,462	\$ 103,029
Natchitoches	7,345	708,865	624,998	29,993	1,371,201
Orleans	0	0	151	18,706	18,857
Ouachita	50,133	82,241	162,361	1,626	296,361
Plaquemines	38,583,121	758,650	0	1,274	39,343,045
Pointe Coupee	1,322,357	332,339	40,293	0	1,694,989
Rapides	111,570	83,157	477,082	15,278	687,087
Red River	74,213	9,716,807	136,469	68,628	9,996,117
Richland	9,181	45,176	20,389	0	74,746
Sabine	27,517	4,536,371	852,278	0	5,416,166
St. Bernard	460,397	7,661	39	0	468,097
St. Charles	3,200,118	222,846	20	61,987	3,484,971
St. Helena	535,639	81	234,938	28,791	799,449
St. James	252,467	88	153	42,636	295,344
St. John the Baptist	116,847	0	0	136	116,983
St. Landry	1,187,748	15,698	46,141	487	1,250,074
St. Martin	8,526,153	1,270,773	1,693	22,623	9,821,242
St. Mary	7,972,091	1,584,855	96	143,946	9,700,988
St. Tammany	0	0	71,760	72,224	143,984
Tangipahoa	626,581	428	113,891	49,701	790,601
Tensas	284,076	840	45,765	0	330,681
Terrebonne	13,349,017	1,637,730	0	0	14,986,747
Union	198,904	62,040	585,504	0	846,448
Vermilion	6,341,518	1,420,526	0	0	7,762,044
Vernon	427,841	48,013	826,280	19,771	1,321,905
Washington	0	25	258,709	14,698	273,432
Webster	2,019,238	917,549	382,925	7,071	3,326,783
West Baton Rouge	911,074	102,478	2,089	32,281	1,047,922
West Carroll	0	0	7,062	0	7,062
West Feliciana	58,235	0	53,395	5,010	116,640
Winn	297,857	0	943,150	311	1,241,318
TOTALS	\$ 152,361,221	\$ 101,664,950	\$ 12,216,877	\$ 1,359,485	\$ 267,602,533

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

Severance Oil Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2021

L ¹	Parish	Oil Bbls	Rank	L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	7,406,739	1	13	Catahoula	159,675	33
29	Lafourche	2,893,637	2	61	West Baton Rouge	148,575	34
55	Terrebonne	2,666,069	3	28	Lafayette	135,282	35
50	St. Martin	1,564,215	4	5	Avoyelles	133,515	36
51	St. Mary	1,531,664	5	58	Vernon	112,873	37
57	Vermilion	1,322,398	6	53	Tangipahoa	110,395	38
9	Caddo	1,282,408	7	54	Tensas	96,344	39
30	LaSalle	1,090,943	8	46	St. Helena	93,970	40
14	Claiborne	825,505	9	49	East Feliciana	91,735	41
26	Jefferson	758,082	10	7	Bienville	85,930	42
12	Cameron	731,054	11	44	St. Bernard	82,656	43
6	Beauregard	660,402	12	40	Rapides	74,501	44
23	Iberia	657,040	13	47	St. James	52,427	45
10	Calcasieu	610,971	14	56	Union	45,610	46
45	St. Charles	582,651	15	43	Sabine	26,871	47
1	Acadia	559,809	16	41	Red River	22,731	48
20	Evangeline	494,108	17	21	Franklin	18,897	49
60	Webster	477,461	18	48	St. John the Baptist	18,251	50
8	Bossier	447,335	19	25	Jackson	12,593	51
27	Jefferson Davis	341,158	20	37	Ouachita	11,813	52
31	Lincoln	331,841	21	63	West Feliciana	10,554	53
24	Iberville	270,089	22	3	Ascension	8,342	54
15	Concordia	270,020	23	35	Natchitoches	6,132	55
39	Pointe Coupee	260,063	24	42	Richland	4,807	56
32	Livingston	240,169	25	34	Morehouse	0	57
64	Winn	235,087	26	11	Caldwell	0	58
22	Grant	230,781	27	59	Washington	0	59
49	St. Landry	228,883	28	18	East Carroll	0	60
2	Allen	220,517	29	33	Madison	0	61
4	Assumption	181,257	30	36	Orleans	0	62
16	DeSoto	169,297	31	52	St. Tammany	0	63
17	East Baton Rouge	162,818	32	62	West Carroll	0	64
STATE TOTAL¹						31,268,950	

¹Use numbers as a legend for the map on page 62.

Note: Over 63 percent of the total taxable barrels were reported by the 8 parishes reporting taxable barrels of one million or more.

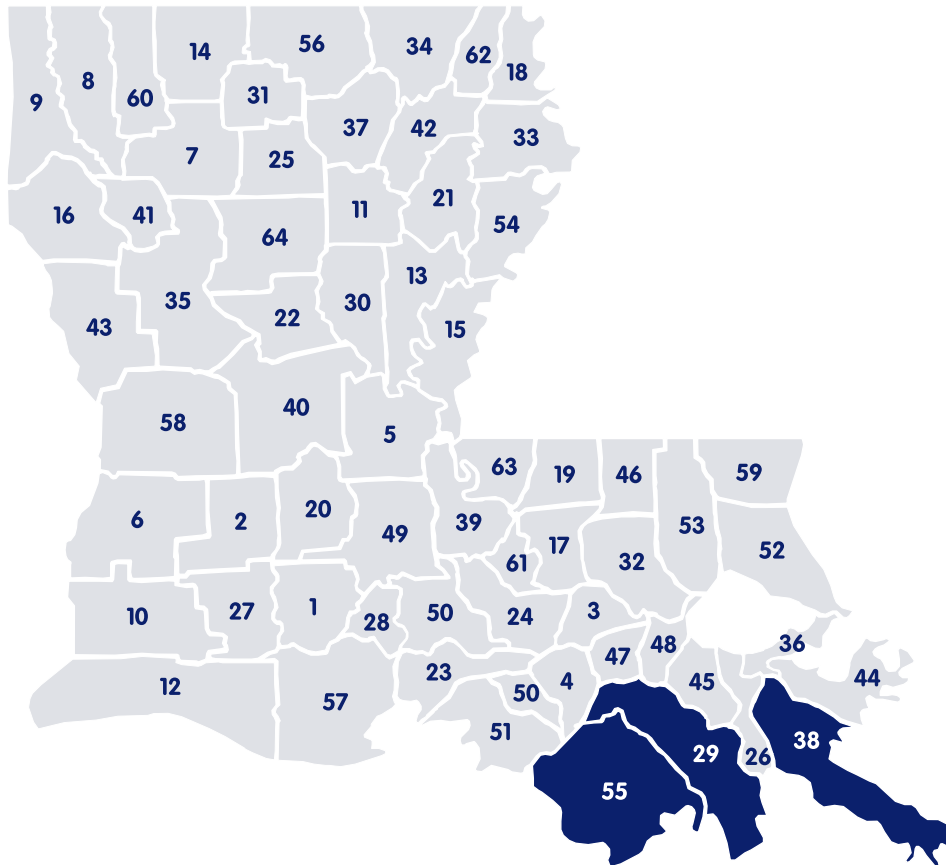
Severance Oil Tax

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2021

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	7,406,739	1
29	Lafourche	2,893,637	2
55	Terrebonne	2,666,069	3

¹Use numbers as a legend for the map below.



Severance Natural Gas Tax

Net Taxable Production by Parish

For Fiscal Year 2021

L ¹	Parish	Gas MCFs ²	Rank
16	DeSoto	513,511,592	1
9	Caddo	197,695,277	2
41	Red River	127,525,715	3
31	Lincoln	82,564,379	4
43	Sabine	47,684,920	5
8	Bossier	41,555,047	6
7	Bienville	35,063,938	7
57	Vermilion	16,972,732	8
55	Terrebonne	16,891,495	9
60	Webster	16,688,214	10
51	St. Mary	15,896,063	11
50	St. Martin	12,886,799	12
29	Lafourche	11,428,141	13
25	Jackson	10,688,647	14
35	Natchitoches	10,138,517	15
12	Cameron	9,203,311	16
38	Plaquemines	8,429,761	17
14	Claiborne	7,261,955	18
23	Iberia	6,949,159	19
39	Point Coupee	3,438,490	20
10	Calcasieu	2,476,045	21
45	St. Charles	2,272,610	22
27	Jefferson Davis	2,015,954	23
56	Union	1,745,348	24
37	Ouachita	1,733,986	25
17	East Baton Rouge	1,225,572	26
20	Evangeline	1,128,514	27
26	Jefferson	1,042,481	28
61	West Baton Rouge	1,034,537	29
1	Acadia	989,428	30
4	Assumption	987,758	31
40	Rapides	919,455	32

L ¹	Parish	Gas MCFs ²	Rank
6	Beauregard	879,269	33
30	LaSalle	821,352	34
28	Lafayette	790,836	35
58	Vernon	772,077	36
2	Allen	502,397	37
42	Richard	454,155	38
34	Morehouse	239,317	39
24	Iberville	227,644	40
44	St. Bernard	221,446	41
49	St. Landry	203,675	42
11	Caldwell	51,844	43
21	Franklin	10,004	44
54	Tensas	8,310	45
47	St. James	1,463	46
46	St. Helena	870	47
59	Washington	777	48
5	Avoyelles	676	49
3	Ascension	0	50
13	Catahoula	0	51
18	East Carroll	0	52
19	East Feliciana	0	53
22	Grant	0	54
32	Livingston	0	55
33	Madison	0	56
36	Orleans	0	57
48	St. John the Baptist	0	58
52	St. Tammany	0	59
53	Tangipahoa	0	60
62	West Carroll	0	61
63	West Feliciana	0	62
64	Winn	0	63
15	Concordia	(1,283,827)	64
STATE TOTAL¹		1,213,948,125	

¹Use numbers as a legend for the map on page 64.

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

Note: Over 95 percent of the net taxable production was reported by the 15 parishes reporting taxable MCFs of 10 million or more.

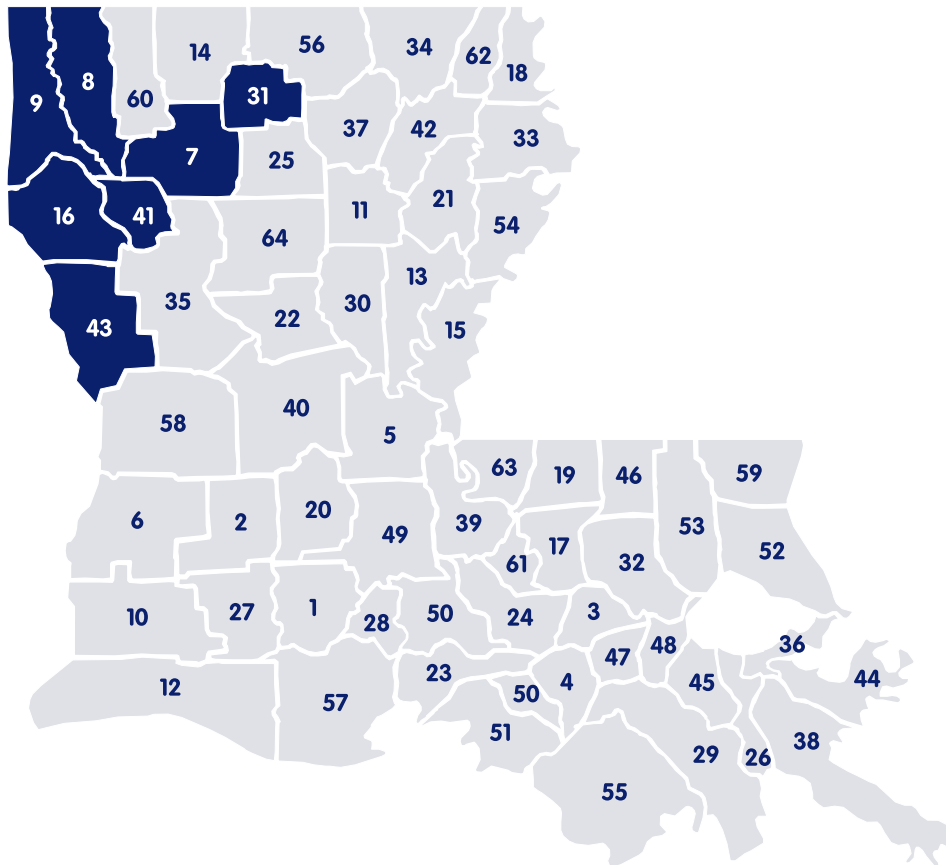
Severance Natural Gas Tax

Parishes Producing Over 25 Million MCFs

For Fiscal Year 2021

L ¹	Parish	Gas MCFs	Rank
16	DeSoto	513,511,592	1
9	Caddo	197,695,277	2
41	Red River	127,525,715	3
31	Lincoln	82,564,379	4
43	Sabine	47,684,920	5
8	Bossier	41,555,047	6
7	Bienville	35,063,938	7

¹Use numbers as a legend for the map below.



Tobacco Tax

Tobacco Tax

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

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

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

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

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

Tax rates on tobacco products are as follows:

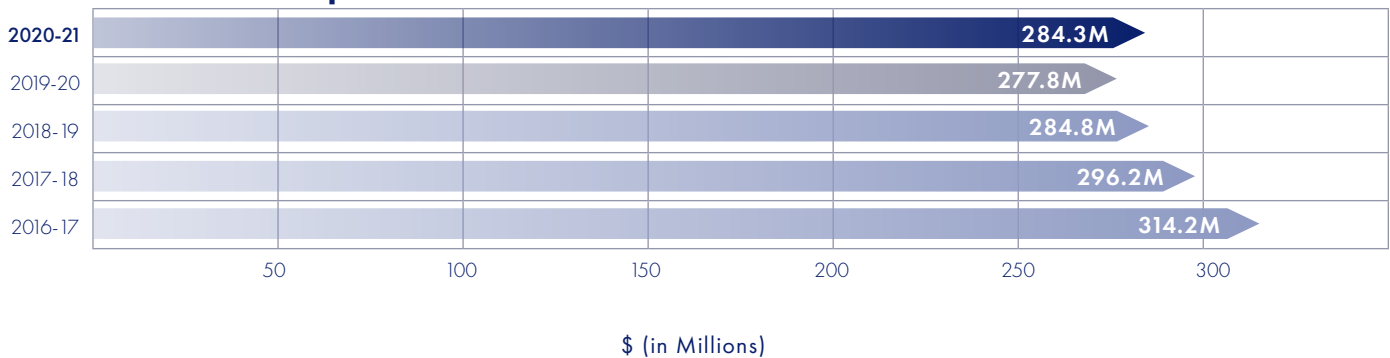
1. Cigarettes:
 - Prior to July 1, 2015: \$0.018 per cigarette (\$0.36 per pack of 20 cigarettes)
 - July 1, 2015 to March 31, 2016: \$0.043 per cigarette (\$0.86 per pack of 20 cigarettes)
 - After April 1, 2016: \$0.054 per cigarette (\$1.08 per pack of 20 cigarettes)
2. Cigars (up to \$120 per thousand): 8% of invoice price
3. Cigars (over \$120 per thousand): 20% of invoice price
4. Smokeless tobacco: 20% of the invoice price
5. Smoking tobacco: 33% of invoice price to wholesaler
6. Vapor products: \$0.05 per milliliter of consumable nicotine liquid solution

Cash Collections After Accrual Adjustments

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2020-21	\$ 284,270,442	2.31%
2019-20	\$ 277,844,451	-2.44%
2018-19	\$ 284,781,649	-3.84%
2017-18	\$ 296,153,731	-5.74%
2016-17	\$ 314,188,309	24.31%

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales¹

For Fiscal Year 2021

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	28,500	62,610,000	0	\$ 67,649,580
2nd Quarter	10,500	59,370,000	0	64,130,940
3rd Quarter	10,500	53,280,000	0	57,553,740
4th Quarter	22,500	52,830,000	0	57,080,700
TOTALS	72,000	228,090,000	0	\$ 246,414,960

For Fiscal Year 2020

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

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

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

Tobacco Tax

Tobacco Tax Reported

For Fiscal Year 2021

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax ¹	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 67,649,580	\$ 3,382,539	\$ 64,277,656	\$ 12,176,858	\$ 76,454,514
2nd Quarter	64,130,940	3,203,307	60,965,291	11,950,958	72,916,249
3rd Quarter	57,553,740	2,867,967	54,708,804	11,156,361	65,865,165
4th Quarter	57,080,700	2,844,315	54,259,478	13,316,492	67,575,970
TOTALS	\$ 246,414,960	\$ 12,298,128	\$ 234,211,229	\$ 48,600,669	\$ 282,811,898

For Fiscal Year 2020

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

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

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

Goals:

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

For Fiscal Year 2021

	Total
Number of participating agencies	114
Number of new accounts	23,322
Amount of debt held by new accounts	\$24,919,246
Total number of all active accounts	788,930
Total dollar amount of all active accounts	\$488,562,912
Amount recovered through Tax Offset Program	\$20,415,255
Self-generated revenue	\$8,663,705
Amount of collections ^{1,2}	\$40,899,760

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

² Includes ODR self-generated

Office of Debt Recovery

Collection Summary

For Fiscal Year 2021

Source of Revenues	Total
4th Judicial District Court, Ouachita Parish - Assistant District Attorney	\$10,829
12th Judicial District Court, Avoyelles Parish - Misdemeanor Probation	33,575
14th Judicial District Court, Calcasieu Parish - Clerk of Court	370,160
14th Judicial District Court, Calcasieu Parish - Public Defender's Office	14,173
15th Judicial District Court, Acadia Parish - Clerk of Court	32,899
31st Judicial District Court, Jefferson Davis Parish - Clerk of Court	10,024
31st Judicial District Court, Jefferson Davis Parish - Public Defender's Office	2,181
33rd Judicial District Court, Allen Parish - Public Defender's Office	2,120
Beauregard Parish - Clerk of Court	3,300
Department of Agriculture & Forestry - State Payroll	173
Department of Children & Family Services - State Payroll	1,244
Department of Culture, Recreation & Tourism, Office of State Parks - State Payroll	150
Department of Education	83,862
Department of Education - State Payroll	310
Department of Education, Louisiana School for Deaf & Visually Impaired - State Payroll	463
Department of Education, Louisiana Special Education Center - State Payroll	560
Department of Education, Recovery School District - State Payroll	8,581
Department of Education, Special School District - State Payroll	53
Department of Environmental Quality	4,916
Department of Health	37,056
Department of Health, Acadiana Area Human Services District	43
Department of Health, Florida Parish Human Service District - State Payroll	3,071
Department of Health, John J Hainkel Jr Home & Rehabilitation - State Payroll	38
Department of Health, Imperial Calcasieu Human Services Authority	33,890
Department of Health, Imperial Calcasieu Human Services Authority - State Payroll	342
Department of Health, Mental Health Area A - State Payroll	248
Department of Health, Northeast Delta Human Services Authority	4,328
Department of Health, Northeast Louisiana War Veterans Home - State Payroll	58
Department of Health, Northwest Louisiana Human Services District	683
Department of Health, Mental Health Advocacy Service - State Payroll	222
Department of Health, Office for Citizens With Developmental Disabilities - State Payroll	3,743
Department of Health, Office of Aging & Adult Services - State Payroll	108
Department of Health, Office of Behavioral Health - State Payroll	3,703
Department of Health, Office of Public Health - State Payroll	304
Department of Public Safety and Corrections, Administration	1,018,879
Department of Public Safety and Corrections, Administration - State Payroll	254

For Fiscal Year 2021

Source of Revenues	Total
Department of Public Safety and Corrections, Adult Probation and Parole - State Payroll	193
Department of Public Safety and Corrections, David Wade Correctional Center - State Payroll	47
Department of Public Safety and Corrections, Dixon Correctional Institute - State Payroll	109
Department of Public Safety and Corrections, Elayn Hunt Correctional Center - State Payroll	231
Department of Public Safety and Corrections, Louisiana Correctional Institute for Women - State Payroll	575
Department of Public Safety and Corrections, Louisiana State Penitentiary - State Payroll	1,197
Department of Public Safety and Corrections, Office of Juvenile Justice - State Payroll	359
Department of Public Safety and Corrections, Office of Motor Vehicles	37,499,312
Department of Public Safety and Corrections, Raymond Laborde Correctional Center - State Payroll	200
Department of Veterans Affairs, Department of Military Affairs - State Payroll	2,619
Division of Administration, Office of Group Benefits	49,101
Division of Administration, Office of Risk Management	7,445
Division of Administration, Office of State Procurement - State Payroll	392
East Baton Rouge Parish Attorney's Office	78,011
Evangeline Parish Police Jury	4,162
Governor's Office of Homeland Security & Emergency Preparedness	63,886
Houma City Court	42,659
Lafayette Consolidated Government	1,439
Lafayette Parish - Clerk of Court	127,886
Lafayette Parish School Board	7,580
Lafayette Parish School System Sales Tax Division	11,058
Lincoln Parish Sales and Use Tax Commission	8,970
Louisiana Community and Technical College System, Central Louisiana Technical Community College	122,256
Louisiana Community and Technical College System, Louisiana Delta Community College	265,077
Louisiana Community and Technical College System, River Parishes Campus	209,028
Louisiana Universities Marine Consortium	225
Louisiana State University Health System, Health Care Services Division - Lallie Kemp Medical Center	656,450
Louisiana State University Health System, Health Sciences Center at Shreveport	765
Monroe - City of - Taxation & Revenue	2,100
Natchitoches Parish - Clerk of Court	2,777
Sabine Parish - Clerk of Court	8,688
State Board of Certified Public Accountants of Louisiana	6,027
Tangipahoa Parish School System Sales and Use Tax	4,366
Union Parish Sales and Use Tax Commission	7,775
Vermilion Parish - Clerk of Court	6,036
Vernon Parish - Clerk of Court	2,371
Vidalia - City of	11,845
TOTAL¹	\$ 40,899,760

¹ Includes ODR self-generated fees

Frontline Workers Rebate Program

Act 12 of the 2020 First Extraordinary Session of the Louisiana Legislature enacted Revised Statute 51:1787(K), which provides a one-time hazard pay rebate of \$250 to essential critical infrastructure workers.

To qualify for the Frontline Workers Rebate, you must:

- Have submitted an application to the Department between July 15 and October 31, 2020.
- Be a resident of Louisiana.
- Have been employed in at least one of the essential critical infrastructure sector jobs listed on Pages 4 - 6 of Revenue Information Bulletin 20-020 on or after March 11, 2020.
- Have been required to provide in-person services outside of your residence substantially dedicated to responding to or mitigating the COVID-19 public health emergency for at least 200 hours between March 22, 2020, through May 14, 2020. To qualify as in-person services, you must have been in contact with customers, patients, or the general public. Call center personnel or individuals whose jobs are conducted exclusively over a phone or utilizing other virtual methods are not eligible for the rebate.
- Have reported an adjusted gross income of \$50,000 or less on a 2019 Louisiana Individual Income Tax Return. If your 2019 return has not been filed, you must have reported an adjusted gross income of \$50,000 or less on your 2018 Louisiana Individual Income Tax Return.

The absence of these requirements would result in a denial of the requested rebate.

Summary of Frontline Workers Applications

For Fiscal Year 2021

Number of Applications Received *	Number of Rebates Issued	Number of Applications Denied	Percentage of Applications Denied
262,591	152,554	78,404	30%

**The Applications Received will not equal the sum of Rebates Issued and Applications Denied due to multiple Applications received per applicant.*

Frontline Workers Rebate Program

Summary of Frontline Workers Rebate by Method of Payment

For Fiscal Year 2021

Payment Method	Number of Accounts	Rebate Requested	Rebate Issued
Direct Deposit	110,737	\$ 27,684,250	\$ 27,520,356
Check	40,554	10,136,413	10,133,423
Other	1,263	315,750	0
TOTALS	152,554	\$ 38,136,413	\$ 37,653,779

Frontline Workers Rebate Program

Frontline Workers Rebates used to offset Child Support Obligations (CSO)

For Fiscal Year 2021

	Total
Total Number of Applications	152,554
Number of Applications used to offset CSO	1,221
Amount of Rebates	\$305,250
Amount of Rebates used to offset CSO	\$293,634

Frontline Workers Rebate Program

Frontline Workers Applications by Job Description

For Fiscal Year 2021

Code	Job / Position	Number of Applications Listed as Primary Job	Total Rebates Issued	Applications by Job as Percentage of Total	Number of Applications Listed as Secondary Job
52	Staff at grocery stores, etc.	35,286	\$ 8,821,500	23.1302%	354
12	Medical assistant/aide	21,818	5,454,500	14.3018%	208
24	Home health providers	11,054	2,763,500	7.2460%	226
33	Law enforcement personnel	10,908	2,727,000	7.1503%	62
21	Long-term care facility personnel	8,913	2,228,250	5.8425%	154
11	Nurse	8,651	2,162,750	5.6708%	36
22	Outpatient care workers	6,465	1,616,250	4.2378%	86
18	Housekeeping staff	5,882	1,470,500	3.8557%	90
19	Food services staff	5,723	1,430,750	3.7515%	131
51	Gas station personnel	5,593	1,398,250	3.6662%	80
14	Pharmacy staff	5,223	1,305,750	3.4237%	34
23	Personal assistance providers	5,193	1,298,250	3.4040%	138
26	Childcare service providers	2,930	732,500	1.9206%	44
42	Sanitation personnel	2,420	605,000	1.5863%	58
20	Janitorial staff	2,285	571,250	1.4978%	106
15	Phlebotomists	2,245	561,250	1.4716%	43
62	Veterinary service staff	1,909	477,250	1.2514%	19
53	Food assistance program staff	1,651	412,750	1.0822%	63
43	Solid waste removal, etc.	1,562	390,500	1.0239%	34
41	Bus drivers	1,465	366,250	0.9603%	37
31	EMS personnel	1,253	313,250	0.8213%	63
32	Fire and rescue personnel	1,121	280,250	0.7348%	57
17	Dialysis direct patient care	875	218,750	0.5736%	6
61	Mortuary service providers	653	163,250	0.4280%	14
13	Medical resident	619	154,750	0.4058%	15
25	Home delivered meal providers	371	92,750	0.2432%	15
16	Respiratory therapists	352	88,000	0.2307%	3
34	Public health epidemiologists	129	32,250	0.0846%	5
	Unavailable	5	1,250	0.0033%	0
TOTAL		152,554	\$ 38,138,500	100.00%	2,181

Frontline Workers Rebate Program

Summary of Frontline Workers Rebate by Method of Payment

For Fiscal Year 2021

L ¹	Parish	Number of Applications	Total Rebates Issued	Parish Percentage of Total Rebate	Parish Rank
1	Acadia	2,233	\$558,250	1.46%	19
2	Allen	671	167,750	0.44%	51
3	Ascension	2,625	656,250	1.72%	17
4	Assumption	779	194,750	0.51%	45
5	Avoyelles	2,224	556,000	1.46%	20
6	Beauregard	728	182,000	0.48%	48
7	Bienville	569	142,250	0.37%	55
8	Bossier	3,154	788,500	2.07%	13
9	Caddo	9,883	2,470,750	6.48%	4
10	Calcasieu	5,350	1,337,500	3.51%	9
11	Caldwell	386	96,500	0.25%	61
12	Cameron	90	22,500	0.06%	65
13	Catahoula	415	103,750	0.27%	60
14	Claiborne	720	180,000	0.47%	49
15	Concordia	765	191,250	0.50%	46
16	DeSoto	1,087	271,750	0.71%	34
17	East Baton Rouge	13,226	3,306,500	8.67%	1
18	East Carroll	559	139,750	0.37%	56
19	East Feliciana	823	205,750	0.54%	41
20	Evangeline	1,746	436,500	1.14%	24
21	Franklin	1,037	259,250	0.68%	35
22	Grant	646	161,500	0.42%	52
23	Iberia	2,822	705,500	1.85%	16
24	Iberville	1,151	287,750	0.75%	33
25	Jackson	742	185,500	0.49%	47
26	Jefferson	11,783	2,945,750	7.73%	2
27	Jefferson Davis	1,037	259,250	0.68%	35
28	Lafayette	7,232	1,808,000	4.74%	5
29	Lafourche	2,882	720,500	1.89%	15
30	LaSalle	545	136,250	0.36%	57
31	Lincoln	1,667	416,750	1.09%	26
32	Livingston	3,010	752,500	1.97%	14
33	Madison	602	150,500	0.39%	54
34	Morehouse	1,490	372,500	0.98%	28
35	Natchitoches	1,458	364,500	0.96%	29
36	Orleans	10,678	2,669,500	7.00%	3
37	Ouachita	6,222	1,555,500	4.08%	6
38	Plaquemines	516	129,000	0.34%	58

Use numbers as a legend for map on page 76.

Frontline Workers Rebate Program

Summary of Frontline Workers Rebate by Method of Payment

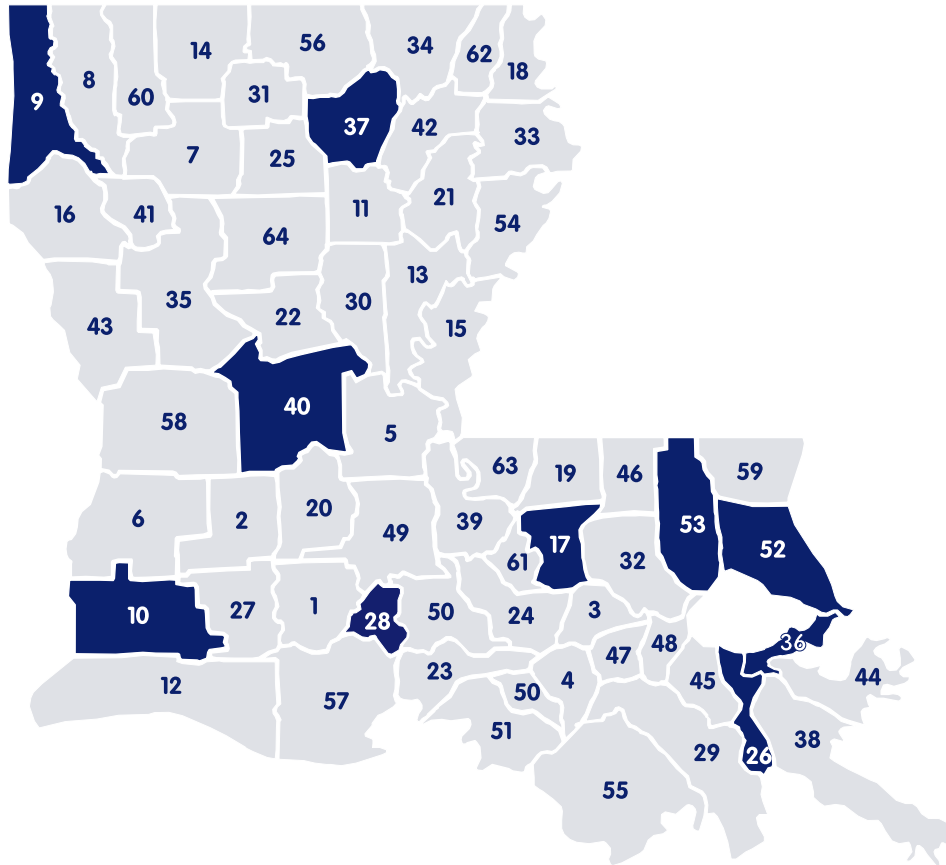
For Fiscal Year 2021

L ¹	Parish	Number of Applications	Total Rebates Issued	Parish Percentage of Total Rebate	Parish Rank
39	Pointe Coupee	955	238,750	0.63%	37
40	Rapides	6,001	1,500,250	3.93%	7
41	Red River	350	87,500	0.23%	63
42	Richland	1,158	289,500	0.76%	32
43	Sabine	815	203,750	0.53%	42
44	St. Bernard	1,389	347,250	0.91%	30
45	St. Charles	1,287	321,750	0.84%	31
46	St. Helena	716	179,000	0.47%	50
47	St. James	836	209,000	0.55%	40
48	St. John the Baptist	1,814	453,500	1.19%	22
49	St. Landry	4,338	1,084,500	2.85%	11
50	St. Martin	2,241	560,250	1.47%	18
51	St. Mary	1,805	451,250	1.18%	23
52	St. Tammany	5,355	1,338,750	3.51%	8
53	Tangipahoa	4,481	1,120,250	2.94%	10
54	Tensas	230	57,500	0.15%	64
55	Terrebonne	3,725	931,250	2.44%	12
56	Union	792	198,000	0.52%	43
57	Vermilion	1,998	499,500	1.31%	21
58	Vernon	929	232,250	0.61%	38
59	Washington	1,729	432,250	1.13%	25
60	Webster	1,551	387,750	1.02%	27
61	West Baton Rouge	792	198,000	0.52%	43
62	West Carroll	430	107,500	0.28%	59
63	West Feliciana	352	88,000	0.23%	62
64	Winn	644	161,000	0.42%	53
65	Parish Not Listed	900	225,000	0.59%	39
	Intrastate Totals	151,166	37,791,500	99.09%	
	Out-of-State	1,388	347,000	0.91%	
	TOTAL	152,554	\$38,138,500	100.00%	

Use numbers as a legend for map on page 76.

Frontline Workers Rebates by Parish

Top 10 Parishes by Rebates Issued



For Fiscal Year 2021

L ¹	Parish	Total Rebates Issued	Parish Rank
17	East Baton Rouge	\$3,306,500	1
26	Jefferson	2,945,750	2
36	Orleans	2,669,500	3
9	Caddo	2,470,750	4
28	Lafayette	1,808,000	5
37	Ouachita	1,555,500	6
40	Rapides	1,500,250	7
52	St. Tammany	1,338,750	8
10	Calcasieu	1,337,500	9
53	Tangipahoa	1,120,250	10
TOTAL		\$20,052,750	

¹ Use numbers as a legend for the map above.



Louisiana Department of Revenue

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