



ANNUAL TAX COLLECTION REPORT

2022 • 2023

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Annual Tax Collection Report:

Fiscal Year Ending June 30, 2023



To the Honorable Jeff Landry, 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, 2022, through June 30, 2023.

During the reporting period, the department's employees and management team continued the proud tradition of customer service that Louisiana's taxpayers deserve and have come to expect.

When natural disasters struck the state, the department supported recovery efforts by providing much-needed tax relief to Louisiana taxpayers. When severe weather caused widespread damage and power outages in June 2023, we provided sales, severance, excise, and withholding tax filing and payment extensions to businesses in 21 parishes. And when a historic saltwater intrusion affected taxpayers living and working along the Mississippi River, the department granted income and franchise tax filing extensions to taxpayers in Jefferson, Orleans, Plaquemines, and St. Bernard parishes.

We administered significant tax and tax-related policy changes, including:

- Lowering of income tax rates for individuals and corporations with modifications to two major individual income tax deductions
- Automatic six-month individual income tax filing extensions, effective for tax years beginning Jan. 1, 2022
- Optional partnership elections to remit tax at the partnership level in lieu of each partner remitting tax

We also participated and provided informative testimony in the House Ways & Means Subcommittee which studied the state's tax structure, including state tax exemptions and credits, prior to the 2023 Regular Session.

Also during the reporting period, the department continued the restoration of full customer service to regions of the state that had been underserved since state budgets cuts forced the closures of our regional offices in 2012. In December 2022, we re-opened our regional office in Monroe, bringing full taxpayer services back to northeast Louisiana. This followed the reopening of offices in Lafayette and Alexandria, and preceded the re-opening of the Shreveport office in November 2023.

The collection of tax revenues to fund public services in Louisiana remains the core mission of the Department of Revenue. During the reporting period, the tax collection program generated nearly \$13 billion, including:

- \$6.1 billion in income and franchise taxes
- \$4.5 billion in sales taxes
- \$1.4 billion in natural resource severance and petroleum product taxes
- \$324 million in liquor and tobacco taxes

The dedicated professionals of the Louisiana Department of Revenue stand ready to continue building on these and other accomplishments for the benefit of our state and its people.

Yours in public service,

A handwritten signature in black ink, appearing to read "Richard Nelson". The signature is fluid and cursive.

Richard Nelson | Secretary
Louisiana Department of Revenue

THE LDR MISSION

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

**BATON ROUGE
HEADQUARTERS**

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Tax Types and Fees Administered by LDR

Taxes

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

Fees

Electric 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



SUMMARY OF COLLECTIONS



Tax Cash Collections

Five-Year Comparison of Major Taxes (In Millions)

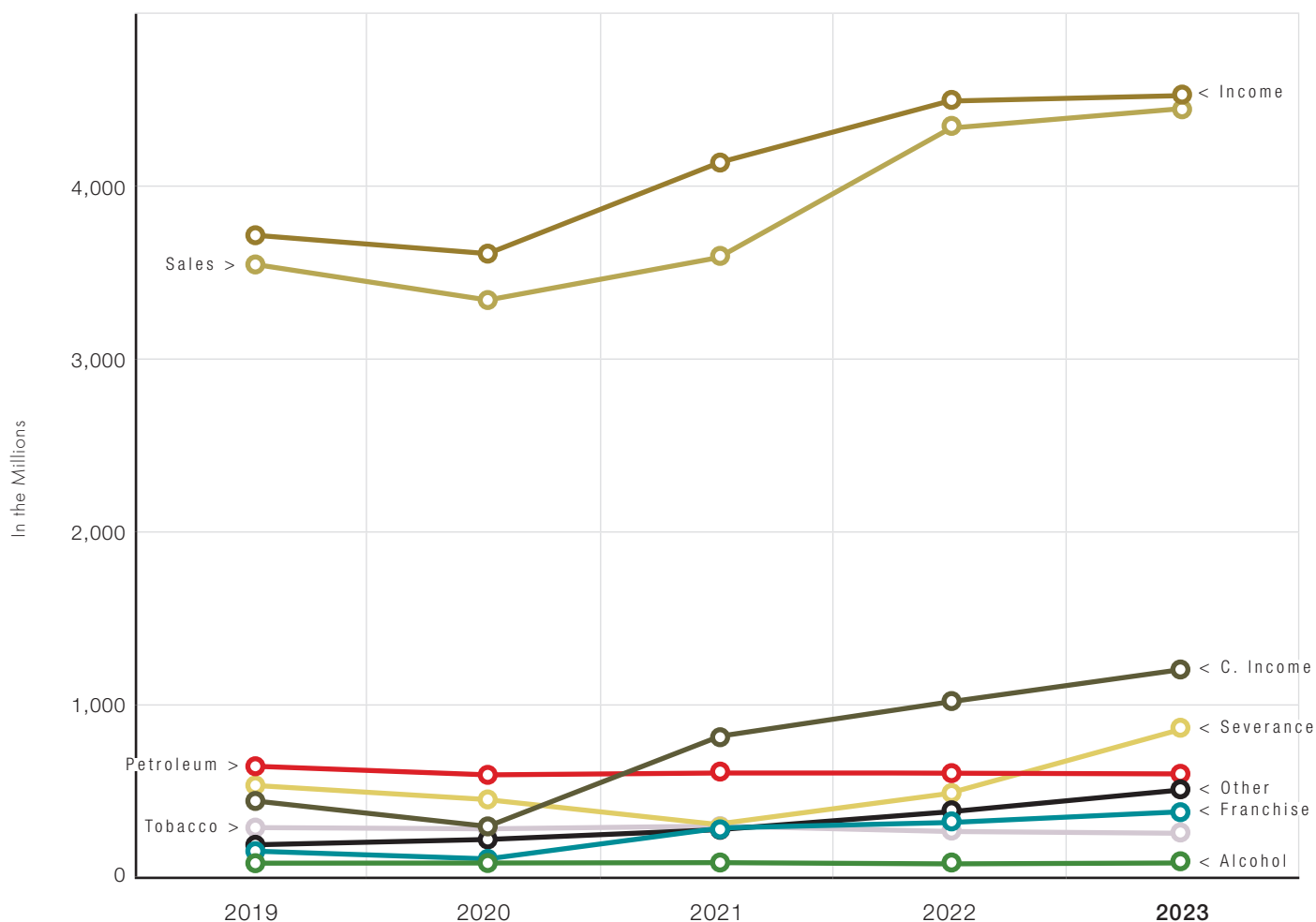
	FY 19	FY 20	FY 21	FY 22	FY 23
Corporation Franchise ¹	\$ 146	\$ 101	\$ 270	\$ 338	\$ 401
Corporation Income ¹	438	290	809	1,015	1,204
Income (including Fiduciary) ¹	3,730	3,623	4,153	4,495	4,556
Liquor/Alcohol	76	77	80	80	78
Other ²	183	214	259	398	502
Petroleum Products	640	590	609	627	603
Sales ^{3,4}	3,560	3,353	3,610	4,377	4,490
Severance	529	447	292	479	877
Tobacco	283	276	287	269	246
TOTALS	\$9,585	\$8,971	\$10,369	\$12,078	\$12,957

¹Tax incurred a rate decrease during FY 22.

²Other includes: Automobile Rental Tax; Consumer Use Tax – Excise; Consumer Use Tax - State & Local⁴; Direct Marketer Sales Tax - State & Local⁴; Electric Cooperative Fee; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Inspection & Supervision Fee; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; Marijuana/Controlled Dangerous Substance Tax; Natural Gas Franchise Tax; New Orleans Exhibition Hall Authority - Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas and Oil; Parish & Municipality Beer; Prepaid 911 Charge; Remote Sellers Tax-Local; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation & Communication Utilities Tax; Transportation Network Fee; and Vapor Tax.

³LA Tourism and Promotion Tax and Remote Sellers Tax - State are included.

⁴Tax incurred a rate decrease during FY 19.



Tax Collections

2022 - 2023 Monthly Cash Collections

Tax	Jul 22	Aug 22	Sep 22	Oct 22	Nov 22	Dec 22
Corporation Franchise Tax	\$ (13,030,482)	\$ 3,297,688	\$ 64,168,781	\$ (5,990,820)	\$ (968,867)	\$ 70,610,872
Hazardous Waste Disposal Tax	543,299	(19,807)	182	388,017	3,366	1,599
Income Taxes						
Corporation	(39,091,445)	9,893,063	192,506,343	(17,972,461)	(2,168,129)	211,832,617
Fiduciary	327,492	181,117	4,394,706	1,009,559	(2,493,091)	(135,305)
Individual, Declaration & Withholding	242,258,412	406,080,049	416,672,176	455,239,829	293,450,782	234,953,700
Liquors – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	3,531,490	2,953,316	3,347,048	3,315,968	3,387,342	3,761,628
Low Alcoholic Content (Beer)	3,325,203	3,132,148	3,511,633	3,632,150	2,846,974	2,279,247
Out-of-State Shippers	19,538	13,003	19,743	15,744	22,258	29,251
Natural Resources – Severance Tax	56,400,362	66,117,696	81,602,518	78,782,724	76,361,267	84,545,269
Petroleum Products						
Gasoline Tax & Inspection Fee	38,911,015	39,314,253	39,783,644	38,734,826	37,997,517	37,533,596
Special Fuels Tax & Inspection Fee	12,350,349	12,068,647	12,688,401	12,131,559	11,890,728	12,161,594
Public Utilities & Carriers						
Inspection & Supervision Fee	418,398	191,258	2,111,549	539,852	133,510	1,043,950
Natural Gas Franchise Tax	466,377	0	0	37,865	0	0
Transportation & Communication Utilities Tax	873,132	1,055,641	732,294	1,170,412	947,553	856,381
Sales Tax^{1,2}	407,057,648	383,649,338	382,798,333	386,631,963	390,917,111	379,034,436
Tobacco Tax	23,239,847	19,572,506	23,186,002	20,913,689	21,275,075	23,951,201
TOTAL STATE TAXES	737,600,635	947,499,916	1,227,523,353	978,580,876	833,603,396	1,062,460,036
Other Taxes³	26,948,853	24,499,857	24,410,085	49,177,227	22,053,799	32,115,533
Hotel/Motel Room Occupancy Taxes						
LA Stadium and Exposition District	5,453,259	4,874,649	3,595,278	2,866,589	3,726,931	5,578,973
New Orleans Exhibition Hall Authority	3,571,099	3,163,870	2,365,337	1,780,465	2,410,431	3,768,164
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	469,524	403,157	449,720	326,294	383,684	494,460
Food and Beverage Tax	1,455,350	1,265,191	1,126,407	1,006,595	1,190,954	1,538,336
Service Contractor Tax	146,268	276,391	139,050	124,277	155,037	248,805
Tour Tax	26,437	28,442	26,374	21,206	24,801	38,416
TOTAL CASH COLLECTIONS	\$775,671,425	\$982,011,473	\$1,259,635,604	\$1,033,883,529	\$863,549,033	\$1,106,242,723

Tax	Jan 23	Feb 23	Mar 23	Apr 23	May 23	Jun 23
Corporation Franchise Tax	\$ 6,004,952	\$ 1,741,932	\$ 13,830,787	\$ 89,260,344	\$ 83,141,240	\$ 88,954,690
Hazardous Waste Disposal Tax	369,554	9,557	1,896	290,267	1,473	440
Income Taxes						
Corporation Income	18,014,857	5,225,797	41,492,361	267,781,031	249,423,719	266,864,069
Fiduciary	2,614,695	903,372	382,556	16,129,173	9,242,655	4,574,390
Individual, Declaration & Withholding	616,866,805	227,466,659	216,387,974	507,823,338	507,638,129	394,296,601
Liquors – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	4,062,639	2,999,354	3,255,729	3,660,162	3,182,060	3,500,417
Low Alcoholic Content (Beer)	2,756,094	2,588,055	2,769,802	3,169,437	2,813,254	3,392,032
Out-of-State Shippers	22,316	21,504	22,946	79,847	66,998	45,936
Natural Resources – Severance Tax	78,396,040	74,840,361	76,979,017	65,340,215	52,963,698	84,451,843
Petroleum Products						
Gasoline Tax & Inspection Fee	38,857,806	33,493,531	33,459,599	41,497,949	37,163,609	41,069,802
Special Fuels Tax & Inspection Fee	12,072,928	10,266,167	11,296,500	12,707,825	11,642,627	13,691,362
Public Utilities & Carriers						
Inspection & Supervision Fee	1,904,113	183,789	2,201,912	541,920	415,133	2,093,962
Natural Gas Franchise Tax	1,197	35,272	0	0	35,783	(1,251)
Transportation & Communication Utilities Tax	980,664	980,799	1,103,067	1,367,313	1,095,396	590,010
Sales Tax^{1,2}	426,866,733	368,488,870	348,241,267	405,836,461	295,297,826	315,679,911
Tobacco	15,954,557	16,620,309	21,039,987	20,848,294	17,383,456	22,181,724
TOTAL STATE TAXES	1,225,745,950	745,865,328	772,465,400	1,436,333,576	1,271,507,056	1,241,385,938
Other Taxes³	36,156,966	28,920,441	22,624,488	33,720,162	25,015,342	29,586,794
Hotel/Motel Room Occupancy Taxes						
LA Stadium and Exposition District	5,000,712	4,970,818	3,762,960	5,928,616	6,542,055	5,623,299
New Orleans Exhibition Hall Authority	3,350,814	3,354,348	2,451,946	3,887,333	4,405,443	3,809,418
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	476,570	419,901	396,192	518,894	535,051	483,690
Food and Beverage Tax	1,316,694	1,455,939	1,261,046	1,565,896	1,686,318	1,513,590
Service Contractor Tax	223,944	210,523	264,716	203,793	576,712	172,996
Tour Tax	28,386	23,731	21,513	23,834	42,619	38,972
TOTAL CASH COLLECTIONS	\$1,272,300,036	\$785,221,029	\$803,248,261	\$1,482,182,104	\$1,310,310,596	\$1,282,614,697

¹LA Tourism and Promotion Tax is included.

²Remote Sellers Tax - State is included.

³Other includes: 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/Consumable Hemp Products Tax; Marijuana & Controlled Dangerous Substance Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas and Oil; Parish & Municipality Beer; Prepaid 911 Charge; Remote Sellers Tax - Local; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation Network Fee; and Vapor Tax.

15 - Year Cash Tax Collection Record

In Millions

Tax	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	
Corporation Franchise Tax¹	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53	
Gift Tax²	1.97	0.21	0.12	(0.03)	0.04	0.08	0.00	
Hazardous Waste Disposal Tax	3.55	3.09	3.20	3.02	2.99	3.46	3.38	
Income Taxes								
Corporation ¹	586.10	435.30	197.73	238.30	287.85	467.81	373.48	
Fiduciary ¹	25.47	9.50	1.59	11.73	13.18	35.38	26.00	
Individual, Declaration & Withholding ¹	3,005.46	2,240.20	2,386.58	2,431.34	2,720.98	2,786.31	2,890.21	
Inheritance Tax²	3.28	1.60	0.90	(0.69)	(0.04)	0.06	0.00	
Liquors – Alcoholic Beverage Taxes								
High Alcoholic Content Liquor/Wine ³	19.39	19.50	20.26	21.44	22.13	22.47	23.64	
Low Alcoholic Content (Beer) ³	37.30	35.60	35.64	35.69	35.06	34.41	33.46	
Out-of-State Shippers ³	0.07	0.15	0.13	0.09	0.13	0.14	0.16	
Natural Resource – Severance Tax	928.02	773.59	764.11	839.87	842.74	826.33	735.04	
Petroleum Products								
Gasoline Tax & Inspection Fee	458.77	453.80	469.14	445.51	448.08	453.02	463.03	
Special Fuels Tax & Inspection Fee	139.97	138.90	143.16	136.85	137.60	141.10	145.33	
Public Utilities & Carriers								
Inspection & Supervision Fee ³	8.86	7.20	8.56	7.74	7.87	8.57	7.95	
Natural Gas Franchise Tax	4.72	1.90	2.00	5.29	1.68	0.66	0.63	
Transportation & Communication Utilities Tax	16.32	11.20	11.15	8.96	7.07	7.69	6.92	
Sales Tax^{3,4}	2,800.07	2,465.10	2,670.21	2,652.04	2,649.39	2,678.52	2,766.44	
Tobacco Tax³	146.48	137.00	144.60	135.28	138.15	139.91	155.83	
TOTAL STATE TAXES	8,381.36	6,878.94	6,924.99	7,050.30	7,410.61	7,761.63	7,755.03	
Other Taxes⁵	43.62	22.76	21.82	25.50	20.34	21.08	15.45	
Hotel/Motel Room Occupancy Taxes								
LA Stadium & Exposition District	27.58	28.90	33.87	37.03	41.71	46.85	48.37	
New Orleans Exhibition Hall Authority	17.07	18.60	21.86	24.04	26.90	30.84	31.65	
New Orleans Exhibition Hall Authority								
Flat Room Occupancy Tax & Food & Beverage Tax	10.55	11.54	12.75	14.30	15.26	16.75	18.45	
Service Contractor Tax	1.25	1.19	1.29	1.21	1.43	2.18	1.18	
Tour Tax	0.06	0.07	0.81	0.13	0.14	0.19	0.17	
TOTAL CASH COLLECTIONS	\$8,481.49	\$6,962.00	\$7,017.39	\$7,152.51	\$7,516.39	\$7,879.52	\$7,870.30	
Tax	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23
Corporation Franchise Tax¹	\$ 48.46	\$ 91.18	\$ 126.67	\$ 145.99	\$ 101.50	\$ 269.82	\$ 338.18	\$ 401.02
Gift Tax²	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Waste Disposal Tax	3.31	2.84	2.76	2.91	2.66	2.13	2.27	1.59
Income Taxes								
Corporation ¹	145.37	273.50	380.01	437.60	289.70	809.46	1,014.54	1,203.80
Fiduciary ¹	9.75	10.67	21.97	13.42	(1.08)	34.48	43.16	37.13
Individual, Declaration & Withholding ¹	2,856.35	2,928.34	3,169.51	3,716.26	3,623.60	4,118.10	4,451.51	4,519.13
Inheritance Tax²	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liquors – Alcoholic Beverage Taxes								
High Alcoholic Content Liquor/Wine ³	26.21	36.18	36.68	37.53	38.16	40.59	41.67	40.96
Low Alcoholic Content (Beer) ³	35.12	41.11	39.61	38.63	38.16	38.58	37.80	36.22
Out-of-State Shippers ³	0.14	0.27	0.31	0.30	0.36	0.42	0.41	0.38
Natural Resources – Severance Tax	445.15	375.72	444.57	529.14	447.44	291.57	479.59	876.78
Petroleum Products								
Gasoline Tax & Inspection Fee	477.15	486.85	459.92	486.65	448.32	462.32	477.15	457.82
Special Fuels Tax & Inspection Fee	148.14	153.94	145.38	153.62	141.75	146.91	149.90	144.97
Public Utilities & Carriers								
Inspection & Supervision Fee ³	8.30	8.66	8.49	8.50	9.23	8.16	10.35	11.78
Natural Gas Franchise Tax	0.36	0.60	0.55	0.78	1.57	1.02	0.39	0.58
Transportation & Communication Utilities Tax	11.81	6.12	7.34	7.73	7.57	6.09	7.12	11.75
Sales Tax^{3,4}	2,905.38	3,883.95	3,946.41	3,559.82	3,352.50	3,610.45	4,376.54	4,490.50
Tobacco Tax³	244.37	310.04	294.55	282.91	276.33	286.84	269.22	246.17
TOTAL STATE TAXES	7,365.37	8,609.97	9,084.73	9,421.79	8,777.77	10,126.94	11,699.80	12,480.58
Other Taxes⁵	18.20	22.27	24.90	47.80	96.48	212.95	286.85	355.23
Hotel/Motel Room Occupancy Taxes								
LA Stadium & Exposition District	49.70	50.72	52.67	54.39	45.58	12.72	45.29	57.92
New Orleans Exhibition Hall Authority	32.89	33.61	35.00	36.37	29.98	6.90	28.61	38.32
New Orleans Exhibition Hall Authority								
Flat Room Occupancy Tax & Food & Beverage Tax	19.33	19.63	20.77	22.28	18.95	8.99	16.96	21.74
Service Contractor Tax	1.88	2.60	2.12	1.97	1.61	0.04	0.80	2.74
Tour Tax	0.28	0.28	0.28	0.32	0.37	0.04	0.18	0.34
TOTAL CASH COLLECTIONS	\$7,487.65	\$8,739.08	\$9,220.47	\$9,584.92	\$8,970.74	\$10,368.58	\$12,078.49	\$12,956.87

¹Taxes incurred a rate decrease during FY 22.

²Gift Tax and Inheritance & Transfer Estate Tax have been repealed and no collections were received after FY 14.

³Taxes incurred a rate increase during FY 16.

⁴LA Tourism and Promotion Tax and Remote Sellers Tax - State are included. Also, the tax incurred a rate decrease during FY 19.

⁵See 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 2021-22	Total Net Collections FY 2022-23	Percent Change
Automobile Rental Tax	\$ 7,656,575	\$ 8,097,580	5.76%
Corporation Franchise Tax¹	352,082,885	411,620,495	16.91%
Electric Cooperative Fee	41,170	40,479	-1.68%
Hazardous Waste Disposal Tax	2,363,735	1,555,313	-34.20%
Income Taxes			
Corporation ¹	1,056,248,656	1,235,599,956	16.98%
Fiduciary ¹	46,808,930	36,112,710	-22.85%
Individual, Declaration & Withholding ¹	4,482,343,667	4,644,285,524	3.61%
Industrial Hemp-Derived CBD Tax/ Consumable Hemp Products Tax	559,837	981,057	75.24%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	41,653,288	40,972,194	-1.64%
Low Alcoholic Content (Beer)	37,678,063	36,348,105	-3.53%
Out-of-State Shippers	398,486	377,108	-5.36%
Marijuana & Controlled Dangerous Substance Tax	0	385	0.00%
Minerals, Oil & Gas			
Surface Mining & Reclamation Fee	50,076	24,535	-51.00%
Oil Spill Contingency Fee	1,561,657	2,597,439	66.33%
Oilfield Site Restoration Fee - Gas	12,230,927	13,186,576	7.81%
Oilfield Site Restoration Fee – Oil	447,944	813,288	81.56%
Natural Resources – Severance Tax	503,271,817	890,030,255	76.85%
Petroleum Products			
Gasoline Tax	472,881,654	455,322,317	-3.71%
Gasoline Inspection Fee	3,050,448	2,657,966	-12.87%
Special Fuels Tax	148,284,756	143,116,237	-3.49%
Special Fuels Inspection Fee	1,667,390	1,592,162	-4.51%
Public Utilities			
Inspection & Supervision Fee	10,574,735	12,131,291	14.72%
Natural Gas Franchise Tax	723,549	110,023	-84.79%
Transportation & Communication Utilities Tax	7,405,473	12,006,180	62.13%
Sales Tax²	4,372,354,014	4,474,028,376	2.33%
Telecommunication Tax for the Deaf	3,358,702	1,698,105	-49.44%
Tobacco Tax	267,512,259	246,070,435	-8.02%
Vapor Tax	0	260,971	100.00%
Other Fees			
Therapeutic Marijuana	1,066,243	2,309,603	116.61%
Transportation Network	1,622,676	2,884,929	77.79%
SUBTOTALS – STATE REVENUES	11,835,899,612	12,676,831,594	7.10%
Other Taxes			
Beer Tax – Parish & Municipalities	4,456,742	4,153,103	-6.81%
Louisiana Tourism & Promotion District Tax	28,366,156	29,174,526	2.85%
Hotel/Motel Room Occupancy Taxes			
Louisiana Stadium & Exposition District	45,294,845	57,924,139	27.88%
New Orleans Exhibition Hall Authority	28,610,725	38,318,668	33.93%
New Orleans Exhibition Hall Authority			
Flat Room Occupancy Tax	4,370,815	5,357,137	22.57%
Food & Beverage Tax	12,588,611	16,382,316	30.14%
Service Contractor Tax	804,423	2,742,512	240.93%
Tour Tax	175,168	344,731	96.80%
Consumer Use Tax – State & Local ³	39,699	(9,160)	-123.07%
Consumer Use Tax – Excise	4,310	4,982	15.59%
Direct Marketer Sales Tax – State & Local	14,889,687	9,821,073	-34.04%
Prepaid 911 Charge	10,354,768	9,427,097	-8.96%
Remote Sellers Tax – Local	227,989,264	290,890,665	27.59%
SUBTOTAL – OTHER TAXES	377,945,213	464,531,789	22.88%
GRAND TOTALS	\$12,213,844,825	\$13,141,363,383	7.59%

¹Taxes incurred a rate decrease during FY 22.

²Remote Sellers Tax - State is included.

³Does not include collections of \$548,660 from individual income tax returns received during FY 2021-22 or \$458,790 received during FY 2022-23.

Tax Collections

Cash Collections After Accrual Adjustments
For Fiscal Year Ending June 30, 2023

State Revenues	Net Cash Collections	Less 2021-22 Accruals	Plus 2022-23 Accruals	Total Net Collections
Automobile Rental Tax	\$ 7,863,094	\$ 691,576	\$ 926,062	\$ 8,097,580
Corporation Franchise Tax	401,021,117	(13,030,482)	(2,431,104)	411,620,495
Electric Cooperative Fee	43,535	4,071	1,015	40,479
Hazardous Waste Disposal Tax	1,589,843	543,299	508,769	1,555,313
Income Taxes				
Corporation	1,203,801,822	(39,091,445)	(7,293,311)	1,235,599,956
Fiduciary	37,131,319	327,492	(691,117)	36,112,710
Individual, Declaration & Withholding	4,519,134,454	242,258,412	367,409,482	4,644,285,524
Industrial Hemp-Derived CBD Tax/Consumable-Hemp Products Tax	939,687	55,602	96,972	981,057
Liquors – Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	40,957,153	3,531,490	3,546,531	40,972,194
Low Alcoholic Content (Beer)	36,216,029	3,325,203	3,457,279	36,348,105
Out-of-State Shippers	379,084	19,537	17,561	377,108
Marijuana & Controlled Dangerous Substance Tax	245	0	140	385
Minerals, Oil & Gas				
Surface Mining & Reclamation Fee	24,535	0	0	24,535
Oil Spill Contingency Fee	2,318,165	35,604	314,878	2,597,439
Oilfield Site Restoration Fee – Gas	12,751,456	(300,312)	134,808	13,186,576
Oilfield Site Restoration Fee – Oil	824,448	14,588	3,428	813,288
Natural Resources – Severance Tax	876,781,010	56,400,362	69,649,607	890,030,255
Petroleum Products				
Gasoline Tax	454,830,515	38,472,696	38,964,498	455,322,317
Gasoline Inspection Fee	2,986,632	438,319	109,653	2,657,966
Special Fuels Tax	143,277,763	12,166,784	12,005,258	143,116,237
Special Fuels Inspection Fee	1,690,924	183,565	84,803	1,592,162
Public Utilities & Carriers				
Inspection & Supervision Fee	11,779,346	418,398	770,343	12,131,291
Natural Gas Franchise Tax	575,243	466,377	1,157	110,023
Transportation & Communication Utilities Tax	11,752,662	873,132	1,126,650	12,006,180
Sales Tax¹	4,461,319,852	403,612,169	416,320,693	4,474,028,376
Telecommunication Tax for the Deaf	2,540,066	1,440,859	598,898	1,698,105
Tobacco Tax	246,166,647	23,239,847	23,143,635	246,070,435
Vapor Tax	228,035	0	32,936	260,971
Other Fees				
Therapeutic Marijuana Fee	2,276,549	111,889	144,943	2,309,603
Transportation Network Fee	2,504,126	0	380,803	2,884,929
SUBTOTALS – STATE REVENUES	\$12,483,705,356	\$736,209,032	\$929,335,270	\$12,676,831,594
Other Taxes				
Beer Taxes – Parish & Municipalities	4,174,431	446,647	425,319	4,153,103
Louisiana Tourism & Promotion District Tax	29,180,045	2,445,477	2,439,958	29,174,526
Hotel/Motel Room Occupancy Taxes				
Louisiana Stadium & Exposition District	57,924,139	0	0	57,924,139
New Orleans Exhibition Hall Authority	38,318,668	0	0	38,318,668
New Orleans Exhibition Hall Authority				
Flat Room Occupancy Tax	5,357,137	0	0	5,357,137
Food & Beverage Tax	16,382,316	0	0	16,382,316
Service Contractor Tax	2,742,512	0	0	2,742,512
Tour Tax	344,731	0	0	344,731
Consumer Use Tax – State & Local ²	(8,216)	0	(944)	(9,160)
Consumer Use Tax – Excise	6,414	1,432	0	4,982
Direct Marketer Sales Tax – State & Local	18,425,215	2,673,480	(5,930,662)	9,821,073
Prepaid 911 Charge	9,427,097	0	0	9,427,097
Remote Sellers Tax- Local	290,890,665	0	0	290,890,665
SUBTOTAL – OTHER TAXES	\$473,165,154	\$5,567,036	\$(3,066,329)	\$464,531,789
GRAND TOTALS	\$12,956,870,510	\$741,776,068	\$926,268,941	\$13,141,363,383

¹Remote Sellers Tax - State is included.

²Does not include local and state net cash collections of \$552,606 or total net collections of \$548,660 after accrual adjustments from individual income tax returns.

Tax Collections

Cash Collections

Five-Year Comparison

Tax Collections	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
Major State Taxes					
Corporation					
Franchise Tax ¹	\$ 145,989,974	\$ 101,496,306	\$ 269,819,024	\$ 338,179,185	\$ 401,021,117
Income Tax ¹	437,595,564	289,702,484	809,457,073	1,014,537,554	1,203,801,822
Individual, Declaration & Withholding Tax¹	3,716,262,030	3,623,602,077	4,118,109,186	4,451,505,130	4,519,134,454
Natural Resources – Severance Tax	529,143,030	447,438,627	291,569,325	479,594,342	876,781,010
Petroleum Products					
Gasoline Tax	484,094,722	445,258,166	459,606,000	474,281,741	454,830,515
Inspection Fees (Gas/Special Fuels)	3,886,208	4,752,114	4,138,081	4,575,541	4,677,557
Special Fuels Tax	152,286,189	140,059,548	145,480,242	148,186,078	143,277,764
Sales Tax^{2,3}	3,559,824,562	3,352,500,731	3,610,449,188	4,376,542,652	4,490,499,897
Miscellaneous State Taxes & Fees⁴	414,087,081	396,843,315	439,626,319	440,654,089	418,861,265
Other Taxes⁵	141,755,966	169,082,802	220,308,229	350,439,509	443,985,109
GRAND TOTALS	\$9,584,925,326	\$8,970,736,170	\$10,368,562,667	\$12,078,495,821	\$12,956,870,510

¹Tax incurred a rate decrease during FY 22.

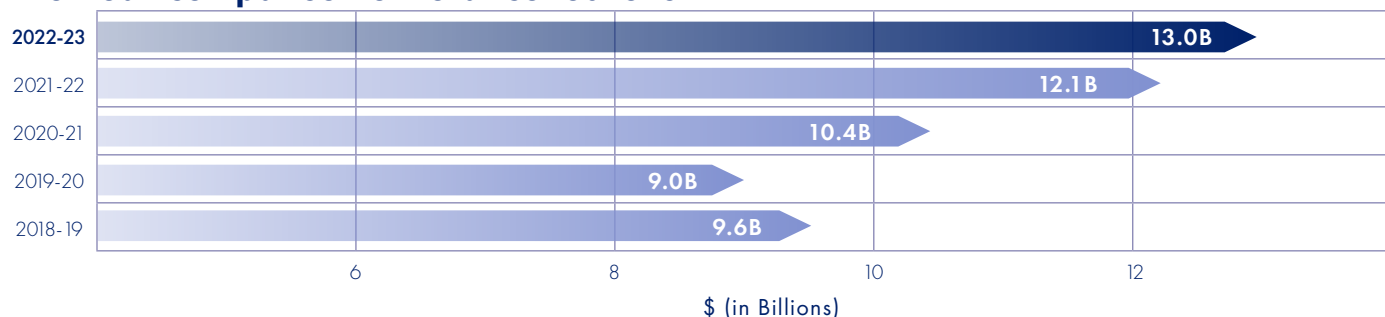
²LA Tourism and Promotion Tax and Remote Sellers Tax - State are included.

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/Consumable Hemp Products Tax; Marijuana & Controlled Dangerous Substance Tax; Oilfield Site Restoration Fee - Gas and Oil; Public Utilities Taxes; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Tobacco Tax; Transportation Network Fee; and Vapor Tax.

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 - Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Parish & Municipalities Beer Tax; Prepaid 911 Charge; and Remote Sellers Tax - Local.

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2023

Tax/Fee Type	Calculated Collections Before Refunds ¹	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 7,871,194	\$ (8,100)	\$ 7,863,094
Consumer Use Tax – Excise	6,414	0	6,414
Consumer Use Tax – State & Local²	4,928	(13,144)	(8,216)
Corporation Franchise Tax	536,330,396	(135,309,277)	401,021,119
Direct Marketer Sales Tax – State & Local	27,066,238	(8,641,023)	18,425,215
Electric Cooperative Fee	43,535	0	43,535
Hazardous Waste Disposal Tax	1,624,963	(35,120)	1,589,843
Income Taxes			
Corporation	1,609,729,656	(405,927,835)	1,203,801,821
Declaration, Individual	525,547,535	(9,426,296)	516,121,239
Fiduciary	49,035,222	(11,903,903)	37,131,319
Individual	950,236,702	(544,177)	949,692,525
Withholding, Individual	3,801,664,720	(748,344,029)	3,053,320,691
Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax	969,239	(29,552)	939,687
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	41,077,043	(119,890)	40,957,153
Low Alcoholic Content (State Beer Tax)	36,275,588	(59,560)	36,216,028
Parish & Municipal Beer Tax	4,053,632	0	4,053,632
Out-of-State Shippers	418,696	(39,612)	379,084
Marijuana & Controlled Dangerous Substance Tax	245	0	245
Minerals, Oil & Gas			
Oil Spill Contingency Fee	2,318,165	0	2,318,165
Oilfield Site Restoration Fee – Gas	12,850,178	(98,721)	12,751,457
Oilfield Site Restoration Fee – Oil	846,090	(21,642)	824,448
Surface Mining & Reclamation Fee	24,535	0	24,535
Natural Resources – Severance Tax	916,903,974	(40,122,965)	876,781,009
Petroleum Products			
Gasoline & Inspection Fee	477,105,255	(19,288,108)	457,817,147
Special Fuels & Inspection Fee	145,375,077	(406,388)	144,968,689
Prepaid 911 Charge	9,427,097	0	9,427,097
Public Utilities & Carriers			
Inspection & Supervision Fees	11,926,912	(147,567)	11,779,345
Natural Gas Franchise Tax	575,243	0	575,243
Transportation & Communication Utilities Tax	11,926,820	(174,159)	11,752,661
Sales Tax^{3,4}	4,739,547,518	(249,047,519)	4,490,499,999
Telecommunication Tax for the Deaf	2,580,108	(40,042)	2,540,066
Tobacco Tax	246,553,986	(387,338)	246,166,648
Vapor Tax	228,055	(20)	228,035
Other Fees			
Therapeutic Marijuana Fee	2,276,549	0	2,276,549
Transportation Network Fee	2,504,126	0	2,504,126
TOTALS	\$14,174,925,634	\$(1,630,135,987)	\$12,544,789,647

¹Includes adjustments for returned checks.

²Does not include collections of \$458,790 from Individual Income Tax Returns.

³LA Tourism and Promotion Tax in the amount of \$29,180,045 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, 2022	FYE 23	FYE 23	2022	2022	FYE 23	FYE 23
Acadia	56,744	\$16,155,570	\$285	\$33,618,131	\$592	\$34,686,487	\$611
Allen	22,320	3,445,109	154	19,696,481	882	11,988,872	537
Ascension	130,458	98,480,928	755	184,704,662	1,416	141,217,380	1,082
Assumption	20,604	4,279,453	208	21,581,084	1,047	14,996,020	728
Avoyelles	38,751	7,600,418	196	13,113,266	338	20,882,928	539
Beauregard	36,570	43,684,477	1,195	40,943,785	1,120	24,054,334	658
Bienville	12,641	4,625,124	366	40,136,893	3,175	7,664,116	606
Bossier	129,276	63,965,001	495	130,993,040	1,013	99,256,926	768
Caddo	229,025	144,045,808	629	266,647,176	1,164	203,425,811	888
Calcasieu	202,418	148,203,298	732	295,359,982	1,459	193,367,025	955
Caldwell	9,554	1,727,057	181	9,377,899	982	4,619,497	484
Cameron	4,902	20,747,455	4,232	64,981,868	13,256	7,458,215	1,521
Catahoula	8,566	1,912,691	223	4,996,451	583	4,046,724	472
Claiborne	13,744	4,085,057	297	9,653,027	702	6,096,729	444
Concordia	18,116	12,747,055	704	16,817,334	928	6,936,927	383
DeSoto	26,853	7,667,478	286	82,670,059	3,079	26,503,822	987
E Baton Rouge	450,544	276,439,058	614	594,380,343	1,319	445,689,433	989
East Carroll	6,990	1,047,839	150	7,231,255	1,035	2,539,657	363
East Feliciana	19,135	3,318,417	173	13,246,090	692	13,232,485	692
Evangeline	31,986	7,601,633	238	19,640,810	614	17,195,144	538
Franklin	19,308	3,348,370	173	12,243,345	634	8,438,790	437
Grant	22,000	1,337,616	61	10,325,350	469	11,798,198	536
Iberia	68,327	23,758,199	348	43,951,323	643	44,576,746	652
Iberville	29,506	21,096,491	715	98,015,619	3,322	23,271,000	789
Jackson	14,839	4,743,146	320	19,488,069	1,313	7,946,985	536
Jefferson	425,884	388,621,769	913	501,451,530	1,177	398,779,325	936
Jefferson Davis	32,026	10,805,225	337	28,510,270	890	18,207,410	569
Lafayette	247,866	170,055,049	686	209,172,227	844	257,751,383	1,040
Lafourche	95,870	47,747,919	498	111,121,703	1,159	80,594,164	841
LaSalle	14,729	2,903,167	197	13,815,613	938	8,136,791	552
Lincoln	48,129	27,058,361	562	43,186,689	897	32,452,886	674
Livingston	148,425	35,884,568	242	74,682,509	503	112,981,056	761
Madison	9,478	4,661,315	492	11,565,364	1,220	3,026,847	319
Morehouse	24,446	6,543,547	268	14,772,553	604	10,241,173	419
Natchitoches	36,663	9,977,937	272	35,677,183	973	24,927,193	680
Orleans	369,749	264,237,452	715	668,485,992	1,808	365,701,004	989
Ouachita	157,702	79,408,569	504	120,816,076	766	107,623,930	682
Plaquemines	22,516	18,324,793	814	62,482,513	2,775	22,333,792	992
Pointe Coupee	20,151	4,985,941	247	29,516,670	1,465	15,342,335	761
Rapides	127,189	74,338,481	584	123,902,410	974	111,617,764	878
Red River	7,420	2,295,829	309	26,564,356	3,580	6,987,906	942

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, 2022	FYE 23	FYE 23	2022	2022	FYE 23	FYE 23
Richland	19,826	4,107,199	207	18,971,395	957	10,300,218	520
Sabine	21,985	5,372,574	244	21,342,249	971	15,820,297	720
St. Bernard	44,479	22,544,572	507	56,644,964	1,274	24,137,373	543
St. Charles	50,998	36,340,980	713	213,741,215	4,191	51,586,157	1,012
St. Helena	10,822	667,605	62	8,356,435	772	5,779,011	534
St. James	19,423	19,030,266	980	72,704,583	3,743	17,422,069	897
St. John the Baptist	39,864	35,352,377	887	96,480,959	2,420	25,717,540	645
St. Landry	81,773	22,535,320	276	42,063,353	514	53,779,754	658
St. Martin	51,236	9,287,986	181	43,875,535	856	35,190,728	687
St. Mary	47,789	32,498,142	680	58,379,779	1,222	30,758,304	644
St. Tammany	273,263	130,044,007	476	353,122,850	1,292	329,037,148	1,204
Tangipahoa	137,048	42,688,972	311	62,012,715	452	88,640,797	647
Tensas	3,846	516,533	134	7,417,946	1,929	1,970,703	512
Terrebonne	104,786	44,533,295	425	99,094,619	946	88,061,897	840
Union	20,721	3,620,436	175	12,234,492	590	10,794,046	521
Vermilion	56,952	18,466,090	324	30,993,778	544	40,737,254	715
Vernon	47,247	8,119,513	172	20,789,078	440	20,422,225	432
Washington	45,025	8,358,580	186	24,321,960	540	18,622,848	414
Webster	35,643	15,034,416	422	28,458,134	798	26,399,151	741
West Baton Rouge	28,034	23,752,919	847	65,854,527	2,349	24,564,919	876
West Carroll	9,475	1,683,252	178	4,955,577	523	4,494,219	474
West Feliciana	15,381	4,617,602	300	34,428,705	2,238	11,729,177	763
Winn	13,205	2,261,595	171	6,954,634	527	7,232,820	548

LOUISIANA'S ESTIMATED POPULATION: 4,590,241

¹Exclusive of Homestead Exemption for all parishes for tax year 2022 (2023 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, 2022, Release Date: March 2023

Property Tax Source: Louisiana Tax Commission, Annual Report 2022

Local Dedications

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

For Fiscal Year Ending June 30, 2023

Tax Dedication	Total
Jefferson Parish - Gretna Tourist Commission Enterprise Account	\$ 162,406
Jefferson Parish - John Alario, Sr. Multipurpose Center West Side of Mississippi	506,258
Jefferson Parish - Kenner City Convention Center	549,408
Jefferson Parish - Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,199,663
Jefferson Parish - Municipal Center East Side of Mississippi	822,005
Jefferson Parish - Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	532,926
Jefferson Parish - Town of Grand Isle Tourist Commission Enterprise Account	79,783
Orleans Parish - Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish - New Orleans Metropolitan Convention and Visitors Bureau Fund	12,796,778
Orleans Parish - New Orleans Quality of Life Fund	7,041,831
Orleans Parish - New Orleans Sports Franchise Fund	11,192,550
TOTAL	\$ 36,883,608

Local Dedications

State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2023

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 94,323	Morehouse Parish Bastrop Municipal Center Fund	36,090
Allen Parish Capital Improvement Fund	197,691	Natchitoches Parish Historic Development Fund	531,187
Ascension Parish Visitor Enterprise Fund	1,528,298	Natchitoches Parish Visitor Enterprise Fund	178,851
Avoyelles Parish Visitor Enterprise Fund	102,870	Ouachita Parish Visitor Enterprise Fund	1,949,585
Beauregard Parish Community Improvement Fund	196,923	Plaquemines Parish Visitor Enterprise Fund	337,768
Bienville Parish Tour & Economic Development Fund	29,917	Point Coupee Parish Visitor Enterprise Fund	109,106
Bossier Parish Civic Center Fund	2,607,553	Rapides Parish Coliseum Fund	85,211
Caddo Shreveport Riverfront & Convention Center Fund	2,815,402	Rapides Parish Economic Development Fund	426,048
Caddo Shreveport-Bossier City Visitor Enterprise Fund	781,405	Rapides City of Pineville Economic Development Fund	255,629
Calcasieu Parish Higher Education Improvement Fund	1,895,160	Rapides Alexandria/Pineville Area Tourism Fund	255,628
Calcasieu East of River Lake Charles Civic Center Fund	1,845,934	Rapides Alexandria/Pineville Exhibition Hall Fund	276,588
Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7)	1,162,055	Red River Visitor Enterprise Fund	38,518
Caldwell Parish Economic Development Fund	1,386	Richland Parish Visitor Enterprise Fund	125,655
Cameron Parish Tourist Development Fund	91,133	Sabine Parish Tourism Improvement Fund	245,136
Claiborne Parish Tourism and Economic Development Fund	0	St. Bernard Parish Enterprise Fund	359,297
Claiborne Parish Town of Homer Economic Development Fund	24,955	St. Charles Parish Visitor Enterprise Fund	321,888
Concordia Parish Economic Development Fund	193,971	St. Charles Parish River Parish Convention, Tourist & Visitors Fund	108,380
DeSoto Parish Visitor Enterprise Fund	291,321	St. James Parish Enterprise Fund	29,094
East Baton Rouge Parish Baker Economic Development Fund	23,512	St. James Parish River Parish Convention, Tourist & Visitors Fund	9,796
East Baton Rouge Parish Riverside Centroplex Fund	1,430,205	St. John the Baptist Parish Convention Facility Fund	287,007
East Baton Rouge Parish Community Improvement Fund	2,948,877	St. John the Baptist River Parish Convention, Tourist & Visitors Fund	96,636
East Baton Rouge Parish Enhancement Fund	1,474,439	St. Landry Parish Tourist Community Fund	245,661
East Carroll Parish Visitor Enterprise Fund	6,463	St. Landry Parish City Hall Market Fund	249,401
East Feliciana Parish Tourist Commission Fund	9,389	St. Martin Parish Enterprise Fund	399,350
Evangeline Parish Visitor Enterprise Fund	56,489	St. Mary Parish Visitor Enterprise Fund	488,573
Franklin Parish Visitor Enterprise Fund	41,089	St. Tammany Parish Tourist Commission Fund	2,773,866
Grant Parish Economic Development Fund	8,935	Tangipahoa Parish Tourist Commission Fund	905,863
Iberia Parish Tourist Commission Fund	443,749	Tangipahoa Parish Economic Development Fund	305,004
Iberville Parish Visitor Enterprise Fund	117,404	Tensas Parish Visitor Enterprise Fund	9,944
Jackson Parish Economic Development & Tourism Fund	73,584	Terrebonne Parish Houma Tourist Fund	666,222
Jefferson Davis Parish Visitor Enterprise Fund	157,798	Terrebonne Parish Visitor Enterprise Fund	656,229
Lafayette Parish Visitor Enterprise Fund	3,697,760	Union Parish Visitor Enterprise Fund	50,242
Lafourche Parish Enterprise Fund	336,688	Vermilion Parish Visitor Enterprise Fund	138,424
Lafourche Parish Association for Retarded Citizens T & D Fund	331,638	Vernon Parish Community Improvement Fund	446,579
LaSalle Parish Economic Development Fund	21,505	Washington Parish Tourist Community Fund	68,311
Lincoln Parish Visitor Enterprise Fund	295,956	Washington Parish Economic Development & Tourism Visitor Fund	23,001
Lincoln Parish Municipalities Fund	291,517	Webster Parish Convention & Visitor Bureau Fund	210,692
Livingston Parish Tourism & Economic Development Fund	293,298	West Baton Rouge Parish Visitor Enterprise Fund	681,897
Livingston Parish Tourism Improvement Fund	297,765	West Carroll Parish Visitor Enterprise Fund	26,386
Madison Parish Visitor Enterprise Fund	23,546	West Feliciana Parish St. Francisville Economic Development Fund	221,499
Morehouse Parish Visitor Enterprise Fund	36,639	Winn Parish Tourism Fund	47,401
		TOTAL	\$40,956,184

Various Distributions

For Fiscal Year Ending June 30, 2023

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Attakapas Conservation Fund	\$ 0
Aviation Fuels	29,800,000
Community and Family Support System Fund	2,276,549
Early Childhood Education Fund	939,687
Gasoline/Special Fuels Timed Account	119,621,656
Motor Fuels Inspection Fund	4,677,557
Sports Facility Assistance Fund	5,112,718
Telecommunication Tax for the Deaf	2,000,000
Telephone Company Property Assessment Fund	8,274,416
Tobacco Tax Healthcare Fund	25,809,502
Tobacco Tax Regulation Enforcement Fund	516,930
Transportation Network credited to DOTD	2,504,126
Transportation Trust Fund	478,486,624
TOTAL	\$680,019,765
COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)	
TIF, Algiers Economic Development	\$ 683,794
TIF, Cabela's	749,986
TIF, City of Broussard District	361,820
TIF, Enterprise Blvd Economic Development District	5,098
TIF, Garrett Road Economic Development District	4,731,014
TIF, Harveston Economic Development District	0
TIF, I-10 Corridor Economic Development District	0
TIF, Lakefront Economic Development District	544
TIF, Rooms to Go	82,989
TIF, Ruston Cooperative Endeavor	5,321,844
TIF, Tower Drive Economic Development District	1,157,208
TOTAL	\$ 13,094,297
DISTRIBUTION TO LED & LA TOURISM	
LA Economic Development Fund	\$ 15,102,790
LA Economic Marketing Fund	1,645,245
LA Tourism Promotion District	29,180,045
TOTAL	\$45,928,080
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Automobile Rental Tax	\$ 1,537,519
Consumer Use Tax	13,005,141
Parish & Municipal Beer Tax	4,053,632
Prepaid 911 Charge	9,427,097
Remote Sellers Tax - Local	290,890,665
TOTAL	\$318,914,054
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
Donations of Refunds ¹	\$ 318,749
Garnishment Program	17,410,836
START Contributions	157,483
TOTAL	\$17,887,068
SPECIAL TAXING DISTRICTS	
E Morial Exhibition Authority Room Rentals - Orleans only	\$38,318,668
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	21,739,453
E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only	3,087,243
LA Stadium and Expo District - Orleans/Jefferson	57,924,139
TOTAL	\$121,069,503

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, 2023

Distribution of Local Taxes Collected		Total	Distribution of Local Taxes Collected		Total
Acadia Parish		\$ 0	Madison Parish		0
Allen Parish		0	Morehouse Parish		1,184
Ascension Parish		13,059	Natchitoches Parish		2,744
Assumption Parish		0	Orleans Parish		84,467
Avoyelles Parish		1,384	Ouachita Parish		41,260
Beauregard Parish		7	Plaquemines Parish		645
Bienville Parish		0	Pointe Coupee Parish		842
Bossier Parish		14,128	Rapides Parish		33,625
Caddo Parish		79,034	Red River Parish		0
Calcasieu Parish		33,138	Richland Parish		0
Caldwell Parish		0	Sabine Parish		0
Cameron Parish		0	St. Bernard Parish		1,927
Catahoula Parish		0	St. Charles Parish		0
Claiborne Parish		0	St. Helena Parish		10
Concordia Parish		0	St. James Parish		0
DeSoto Parish		0	St. John the Baptist Parish		4,732
East Baton Rouge Parish		151,394	St. Landry Parish		5,719
East Carroll Parish		0	St. Martin Parish		0
East Feliciana Parish		17	St. Mary Parish		1,602
Evangeline Parish		0	St. Tammany Parish		32,399
Franklin Parish		0	Tangipahoa Parish		11,694
Grant Parish		20	Tensas Parish		0
Iberia Parish		6,470	Terrebonne Parish		12,676
Iberville Parish		2,618	Union Parish		0
Jackson Parish		0	Vermilion Parish		0
Jefferson Parish		965,899	Vernon Parish		3,824
Jefferson Davis Parish		1,805	Washington Parish		2,681
Lafayette Parish		73,615	Webster Parish		1,958
Lafourche Parish		3,880	West Baton Rouge Parish		0
LaSalle Parish		0	West Carroll Parish		0
Lincoln Parish		6,471	West Feliciana Parish		0
Livingston Parish		9,164	Winn Parish		0
			TOTAL		\$1,606,092

Distribution of Local Taxes Collected

Consumer Use Tax

For Fiscal Year Ending June 30, 2023

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 161,123	Madison Parish	27,560
Allen Parish	63,807	Morehouse Parish	70,383
Ascension Parish	361,038	Natchitoches Parish	104,136
Assumption Parish	58,188	Orleans Parish	1,060,232
Avoyelles Parish	110,351	Ouachita Parish	446,535
Beauregard Parish	102,893	Plaquemines Parish	65,540
Bienville Parish	35,933	Pointe Coupee Parish	57,251
Bossier Parish	363,218	Rapides Parish	361,840
Caddo Parish	655,572	Red River Parish	21,274
Calcasieu Parish	577,356	Richland Parish	55,702
Caldwell Parish	26,918	Sabine Parish	62,255
Cameron Parish	14,288	St. Bernard Parish	124,476
Catahoula Parish	24,764	St. Charles Parish	147,043
Claiborne Parish	39,482	St. Helena Parish	30,690
Concordia Parish	51,683	St. James Parish	55,524
DeSoto Parish	75,710	St. John the Baptist Parish	118,389
East Baton Rouge Parish	1,274,910	St. Landry Parish	230,825
East Carroll Parish	20,306	St. Martin Parish	144,956
East Feliciana Parish	54,388	St. Mary Parish	135,653
Evangeline Parish	90,605	St. Tammany Parish	757,654
Franklin Parish	55,316	Tangipahoa Parish	380,298
Grant Parish	62,539	Tensas Parish	11,371
Iberia Parish	193,992	Terrebonne Parish	305,741
Iberville Parish	83,880	Union Parish	59,318
Jackson Parish	41,839	Vermilion Parish	160,886
Jefferson Parish	1,219,748	Vernon Parish	135,076
Jefferson Davis Parish	90,970	Washington Parish	126,937
Lafayette Parish	686,827	Webster Parish	101,768
Lafourche Parish	274,230	West Baton Rouge Parish	78,165
LaSalle Parish	41,721	West Carroll Parish	26,983
Lincoln Parish	135,428	West Feliciana Parish	43,577
Livingston Parish	410,147	Winn Parish	37,935
		TOTAL	\$12,844,018

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2023

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Acadia Parish		\$ 15,967
	Church Point	8,302
	Crowley	17,470
	Estherwood	1,165
	Iota	1,605
	Mermentau	487
	Morse	971
	Rayne	12,270
Allen Parish		1,425
	Elizabeth	1,125
	Kinder	7,025
	Oakdale	8,173
	Oberlin	2,302
Ascension Parish		67,499
	Donaldsonville	5,594
	Gonzales	37,366
	Sorrento	2,772
Assumption Parish		18,730
	Napoleonville	1,451
Avoyelles Parish		6,313
	Bunkie	7,029
	Cottonport	3,406
	Evergreen	0
	Hessmer	2,567
	Mansura	3,452
	Marksville	14,169
	Moreauville	2,286
	Plaucheville	1,627
	Simmesport	3,758
Beauregard Parish [no levy]		0
	Deridder	20,202
	Merryville	2,063
Bienville Parish		3,183
	Arcadia	4,927
	Bienville	1,708
	Gibsland	232
	Ringgold	1,610
Bossier Parish		13,839
	Benton	6,571
	Bossier City	90,290
	Haughton	9,376
	Plain Dealing	2,388

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Caddo Parish		29,985
	Blanchard	467
	Hosston	0
	Oil City	1,170
	Shreveport	186,659
	Vivian	4,891
Calcasieu Parish		61,982
	DeQuincy	4,489
	Iowa	6,739
	Lake Charles	114,314
	Sulphur	31,050
	Vinton	5,017
	Westlake	7,756
Caldwell Parish		7,141
	Columbia	1,206
Cameron Parish		6,925
Catahoula Parish		3,115
	Jonesville	3,771
	Sicity Island	932
Claiborne Parish		3,030
	Athens	267
	Haynesville	2,809
	Homer	5,962
	Lisbon	0
Concordia Parish		4,845
	Clayton	712
	Ferriday	4,387
	Ridgecrest	549
	Vidalia	6,072
DeSoto Parish [no levy]		0
	Keatchie	0
	South Mansfield	3,428
East Baton Rouge Parish		156,007
	Baker	5,642
	Baton Rouge	161,369
	Zachary	15,872
East Carroll Parish		5,536
	Lake Providence	1,228
East Feliciana Parish		5,601
	Clinton	3,870
	Jackson	3,211
	Norwood	439
	Slaughter	1,607

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2023

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Evangeline Parish		3,521
	Basile	1,364
	Chataignier	296
	Mamou	5,838
	Pine Prairie	1,627
	Turkey Creek	700
	Ville Platte	18,742
Franklin Parish		5,595
	Baskin	603
	Gilbert	1,149
	Winnsboro	8,743
	Wisner	1,244
Grant Parish		6,822
	Colfax	2,251
	Montgomery	573
Iberia Parish		9,950
	Delcambre	2,110
	Jeanerette	3,925
	Loureauxville	1,485
	New Iberia	40,177
Iberville Parish		14,651
	Grosse Tete	1,431
	Maringouin	1,352
	Plaquemine	12,237
	Rosedale	385
	White Castle	2,322
Jackson Parish		1,643
	Chatham	1,242
	East Hodge	0
	Eros	349
	Hodge	0
	Jonesboro	9,717
Jefferson Parish		239,327
	Grand Isle	4,593
	Gretna	38,443
	Harahan	12,111
	Jean Lafitte	3,167
	Kenner	57,386
	Westwego	11,376
Jefferson Davis Parish		5,689
	Elton	1,211
	Fenton	575

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Jennings	15,793
	Lake Arthur	4,914
	Welsh	4,343
Lafayette Parish		20,871
	Broussard	17,041
	Carencro	16,910
	Duson	4,684
	Lafayette	127,567
	Scott	14,829
	Youngsville	18,758
Lafourche Parish		49,296
	Golden Meadow	3,564
	Lockport	1,626
	Thibodaux	30,729
LaSalle Parish		2,963
	Jena	6,154
	Olla	1,118
	Tullos	950
	Urania	64
Lincoln Parish		7,670
	Grambling	3,825
	Ruston	25,687
Livingston Parish		18,491
	Albany	4,493
	Denham Springs	59,636
	French Settlement	550
	Livingston	9,156
	Port Vincent	82
	Springfield	6,862
	Walker	17,950
Madison Parish		3,208
	Delta	126
	Tallulah	5,353
Morehouse Parish		8,736
	Bastrop	18,668
	Bonita	104
	Collinston	20
	Mer Rouge	1,463
Natchitoches Parish		9,635
	Campti	1,081
	Clarence	702
	Natchez	25

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2023

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Natchitoches	24,471
	Powhatten	0
Orleans Parish [no levy]		0
	New Orleans	369,185
Ouachita Parish		49,760
	Monroe	47,859
	Richwood	888
	Sterlington	1,648
	West Monroe	23,902
Plaquemines Parish [no levy]		0
Pointe Coupee Parish		14,737
	Fordorche	36
	Livonia	3,880
	Morganza	1,164
	New Roads	8,210
Rapides Parish		46,589
	Alexandria	53,825
	Boyce	1,683
	Cheneyville	263
	Glenmora	2,889
	Lecompte	2,109
	McNary	0
	Woodworth	1,333
Red River Parish		2,233
	Coushatta	4,871
Richland Parish		8,351
	Delhi	3,373
	Mangham	1,282
	Rayville	3,912
Sabine Parish		11,745
	Many	9,187
	Zwolle	4,803
St. Bernard Parish		42,413
St. Charles Parish		40,153
St. Helena Parish		1,313
	Greensburg	4,193
	Montpelier	0
St. James Parish		18,209
	Gramercy	3,440
	Lutcher	1,029
St. John the Baptist Parish		32,479
St. Landry Parish		12,468

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Arnaudville	3,941
	Cankton	504
	Eunice	21,464
	Grand Coteau	1,713
	Krotz Springs	2,924
	Leonville	1,434
	Melville	542
	Opelousas	32,008
	Palmetto	266
	Port Barre	5,244
	Sunset	4,217
	Washington	1,729
St. Martin Parish		19,639
	Breaux Bridge	20,128
	Henderson	424
	Parks	505
	St. Martinville	11,329
St. Mary Parish		22,916
	Baldwin	2,041
	Berwick	1,718
	Franklin	3,737
	Morgan City	17,674
	Patterson	3,222
St. Tammany Parish		16,609
	Abita Springs	6,191
	Covington	54,412
	Folsom	7,358
	Madisonville	3,862
	Mandeville	33,652
	Pearl River	7,543
	Slidell	71,286
	Sun	264
Tangipahoa Parish		2,378
	Amite	12,364
	Hammond	44,080
	Independence	5,597
	Kentwood	8,264
	Ponchatoula	26,921
	Roseland	2,178
	Tangipahoa	13,185
	Tickfaw	6,083

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2023

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Tensas Parish		1,667
	Newellton	1,584
	St. Joseph	943
	Waterproof	546
Terrebonne Parish		68,752
	Houma	46,912
Union Parish		11,705
	Bernice	769
	Farmerville	6,324
	Marion	1,084
Vermilion Parish		6,747
	Abbeville	19,917
	Erath	4,082
	Gueydan	2,127
	Kaplan	7,966
	Maurice	3,529
Vernon Parish		8,224
	Leesville	18,809
	New Llano	2,130
Washington Parish		2,191
	Bogalusa	13,423
	Franklinton	13,852
	Varnado	1,376
Webster Parish		15,871
	Cotton Valley	471
	Cullen	1,372
	Dixie Inn	88
	Minden	13,633
	Springhill	5,386
West Baton Rouge Parish		11,067
	Addis	2,925
	Brusly	1,787
	Port Allen	12,816
West Carroll Parish [no levy]		0
West Feliciana Parish		1,752
	St. Francisville	8,512
Winn Parish		5,080
	Winnfield	2,425
Total		\$4,053,641

Distribution of Local Taxes Collected

Prepaid 911 Charge

For Fiscal Year Ending June 30, 2023

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 119,119	Madison Parish	20,399
Allen Parish	47,663	Morehouse Parish	50,533
Ascension Parish	261,547	Natchitoches Parish	75,729
Assumption Parish	42,624	Orleans Parish	774,292
Avoyelles Parish	80,284	Ouachita Parish	319,922
Beauregard Parish	75,185	Plaquemines Parish	47,350
Bienville Parish	26,126	Pointe Coupee Parish	42,075
Bossier Parish	261,973	Rapides Parish	261,926
Caddo Parish	476,972	Red River Parish	15,787
Calcasieu Parish	416,957	Richland Parish	40,439
Caldwell Parish	19,632	Sabine Parish	45,961
Cameron Parish	11,369	St. Bernard Parish	91,931
Catahoula Parish	18,153	St. Charles Parish	106,835
Claiborne Parish	29,368	St. Helena Parish	21,777
Concordia Parish	37,705	St. James Parish	40,724
DeSoto Parish	55,203	St. John the Baptist Parish	85,939
East Baton Rouge Parish	915,808	St. Landry Parish	166,782
East Carroll Parish	14,366	St. Martin Parish	105,701
East Feliciana Parish	39,134	St. Mary Parish	98,265
Evangeline Parish	66,163	St. Tammany Parish	545,376
Franklin Parish	40,079	Tangipahoa Parish	276,160
Grant Parish	45,287	Tensas Parish	8,305
Iberia Parish	140,459	Terrebonne Parish	221,970
Iberville Parish	61,926	Union Parish	43,521
Jackson Parish	30,663	Vermilion Parish	117,640
Jefferson Parish	882,392	Vernon Parish	97,725
Jefferson Davis Parish	65,257	Washington Parish	92,243
Lafayette Parish	498,494	Webster Parish	74,617
Lafourche Parish	198,592	West Baton Rouge Parish	56,059
LaSalle Parish	30,305	West Carroll Parish	20,096
Lincoln Parish	97,197	West Feliciana Parish	31,534
Livingston Parish	295,830	Winn Parish	27,652
		TOTAL	\$ 9,427,097

Distribution of Local Taxes Collected

Remote Sellers

For Fiscal Year Ending June 30, 2023

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 2,808,137	Madison Parish	368,141
Allen Parish	1,035,686	Morehouse Parish	942,690
Ascension Parish	9,300,303	Natchitoches Parish	1,785,566
Assumption Parish	1,189,272	Orleans Parish	38,124,279
Avoyelles Parish	1,501,680	Ouachita Parish	10,536,211
Beauregard Parish	2,166,745	Plaquemines Parish	1,971,145
Bienville Parish	496,620	Pointe Coupee Parish	1,136,065
Bossier Parish	8,082,497	Rapides Parish	7,009,078
Caddo Parish	11,970,392	Red River Parish	620,074
Calcasieu Parish	14,598,505	Richland Parish	807,944
Caldwell Parish	492,374	Sabine Parish	1,199,288
Cameron Parish	787	St. Bernard Parish	2,765,399
Catahoula Parish	536,681	St. Charles Parish	4,134,191
Claiborne Parish	547,668	St. Helena Parish	446,890
Concordia Parish	734,178	St. James Parish	967,418
DeSoto Parish	1,833,005	St. John the Baptist Parish	2,409,170
East Baton Rouge Parish	31,254,253	St. Landry Parish	4,229,115
East Carroll Parish	299,750	St. Martin Parish	2,122,319
East Feliciana Parish	1,109,813	St. Mary Parish	2,213,626
Evangeline Parish	1,831,518	St. Tammany Parish	19,187,308
Franklin Parish	749,350	Tangipahoa Parish	6,776,094
Grant Parish	814,791	Tensas Parish	197,003
Iberia Parish	2,731,319	Terrebonne Parish	6,892,447
Iberville Parish	1,751,896	Union Parish	1,186,434
Jackson Parish	601,101	Vermilion Parish	2,841,893
Jefferson Parish	27,750,213	Vernon Parish	2,455,945
Jefferson Davis Parish	1,847,525	Washington Parish	2,111,686
Lafayette Parish	13,746,020	Webster Parish	1,686,869
Lafourche Parish	5,895,548	West Baton Rouge Parish	1,996,587
LaSalle Parish	639,075	West Carroll Parish	534,506
Lincoln Parish	2,639,134	West Feliciana Parish	800,143
Livingston Parish	8,960,837	Winn Parish	518,468
		TOTAL	\$ 290,890,665

Donations of Refunds

For Fiscal Year Ending June 30, 2023

Donation of Refunds on Individual Income Tax Returns	Total
American Red Cross	\$ 15,130
American Rose Society	5
Children's Therapeutic Services at the Emerge Center, Inc.	141
Coastal Protection & Restoration Fund	29,358
Dreams Come True	7,929
Extra Mile	60
Friends of Palmetto Island State Park	74
Louisiana Association of United Way	3,372
Louisiana Cancer and Lung Trust Fund	11,756
Louisiana Center for the Blind	0
Louisiana Coalition Against Domestic Violence	6,414
Louisiana Food Bank Association	60,266
Louisiana Horse Rescue Association	3,546
Louisiana National Guard Honor Guard for Military Funerals	11,590
Louisiana Pet Overpopulation Advisory Council	0
Louisiana State Troopers Charities, Inc	7,074
Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	8,031
Maddie's Footprints	4,254
Make a Wish Foundation	13,100
Military Family Assistance Fund ¹	79,946
Sexual Trauma Awareness and Response (STAR)	37,174
Southeastern Louisiana University Foundation	2,045
University of New Orleans Foundation	2,826
Wildlife Habitat & Natural Heritage Trust Fund	14,658
TOTAL	\$303,619

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

Offers in Compromise

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, 2023

Name	Type of Tax	Tax Period (s)	Amount Abated/ Compromised	Amount Paid in Compromise
Allen Turner, Jr.	Income Tax	2016	\$2,346.34	\$2,316.00
Barry Flint	Income Tax	2009, 2012	\$1,677.15	\$200.00
Bonne E. Graves	Income Tax	2011	\$4,199.82	\$100.00
Brian Thomas	Income Tax	2015	\$2,726.10	\$100.00
Chad Desselle	Income Tax	2018	\$3,282.08	\$4,025.00
Eddie Rogers Terrell	Income Tax	2017	\$4,440.76	\$500.00
Frank Stephens	Income Tax	2013, 2014	\$5,107.79	\$8,500.00
Fredrick Floyd III	Income Tax	2013 - 2015	\$15,915.58	\$3,100.00
James Kellet	Income Tax	2018 - 2021	\$2,531.35	\$500.00
John Fuller	Income Tax	2018, 2019	\$18,384.43	\$100.00
Keith Denson	Income Tax	2009 - 2011	\$3,644.49	\$3,800.00
Kevin Harris	Income Tax	2014 - 2020	\$8,802.55	\$25.00
Kevin Kelly	Income Tax	2007 - 2014	\$20,918.95	\$2,000.00
Lauren White	Income Tax	2015 - 2020	\$16,606.11	\$5,660.00
Linda Kehoe	Income Tax	2016 - 2019	\$6,112.83	\$8,000.00
Sandra Adan	Income Tax	2006, 2007	\$2,687.66	\$1.00
Shanna Sanchez	Income Tax	2016 - 2020	\$4,673.68	\$500.00

Office of Debt Recovery

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 2023

	Total
Number of participating agencies	132
Number of new accounts	129,693
Amount of debt held by new accounts	\$89,917,091
Total number of all active accounts ¹	945,159
Total dollar amount of all active accounts ¹	\$598,097,823
Amount recovered through Tax Offset Program	\$36,044,367
Self-generated revenue	\$10,263,700
Amount of collections ^{2,3}	\$52,214,984

¹Active on last day of FY 2023

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

³Includes ODR self-generated

Office of Debt Recovery

Collection Summary

For Fiscal Year 2023

Source of Revenues	Total
12th Judicial District Court, Avoyelles Parish – Misdemeanor Probation	\$ 24,258
14th Judicial District Court, Calcasieu Parish – Clerk of Court	538,674
14th Judicial District Court, Calcasieu Parish – Public Defender's Office	13,780
15th Judicial District Court, Acadia Parish – Clerk of Court	75,330
31st Judicial District Court, Jefferson Davis Parish – Clerk of Court	15,369
31st Judicial District Court, Jefferson Davis Parish – Public Defender's Office	5,510
33rd Judicial District Court, Allen Parish – Public Defender's Office	7,663
4th Judicial District Court, Ouachita Parish – Assistant District Attorney	12,269
Ascension Parish – Sales and Use Tax Authority	7,440
Bastrop City Court	4,241
Beauregard Parish – Clerk of Court	10,838
Board of Regents – State Payroll	675
Bossier City Parish Sales and Use Tax Division	17,887
Bossier Parish – Sheriffs Office	7,777
Breaux Bridge – City of	4,272
Cypress Black Bayou Recreation and Water Conservation District	4,704
Department of Children & Family Services – State Payroll	14,171
Department of Education	93,954
Department of Education, Louisiana Special Education Center – State Payroll	592
Department of Education, Recovery School District – State Payroll	32,570
Department of Education, Special School District – State Payroll	80
Department of Environmental Quality	25,459
Department of Health, Acadiana Area Human Services District	41,870
Department of Health, Central Louisiana Human Service District	1,662
Department of Health, Imperial Calcasieu Human Services Authority	35,198
Department of Health, Mental Health Area A – State Payroll	525
Department of Health, Mental Health Area B – State Payroll	39
Department of Health, Northeast Delta Human Services Authority	16,624
Department of Health, Northwest Louisiana Human Services District	4,397
Department of Health, Northwest Louisiana War Veterans Home	1,822
Department of Health, Office for Citizens With Developmental Disabilities – State Payroll	2,235
Department of Health, Office of Behavioral Health – State Payroll	8,932
Department of Health, Office of Public Health – State Payroll	1,904
Department of Health, Office of Secretary	40,590
Department of Public Safety and Corrections, Administration	3,087,493
Department of Public Safety and Corrections, Administration – State Payroll	505
Department of Public Safety and Corrections, David Wade Correctional Center – State Payroll	425
Department of Public Safety and Corrections, Dixon Correctional Institute - State Payroll	483
Department of Public Safety and Corrections, Elayn Hunt Correctional Center – State Payroll	1,633
Department of Public Safety and Corrections, Louisiana Correctional Institute for Women – State Payroll	2,095
Department of Public Safety and Corrections, Louisiana State Penitentiary – State Payroll	2,433
Department of Public Safety and Corrections, Office of Juvenile Justice – State Payroll	2,326
Department of Public Safety and Corrections, Office of Motor Vehicles	45,213,149
Department of Public Safety and Corrections, Raymond Laborde Correctional Center – State Payroll	199
Department of Veterans Affairs, Department of Military Affairs	798
Department of Veterans Affairs, Department of Military Affairs – State Payroll	1,438
Department of Veterans Affairs, Southeast Louisiana Veterans Home	552

Office of Debt Recovery

Collection Summary

For Fiscal Year 2023

Source of Revenues	Total
Department of Wildlife & Fisheries – State Payroll	1,511
Department of Wildlife & Fisheries, Management and Finance – State Payroll	401
Division of Administration, Administrative Services – State Payroll	34
Division of Administration, Office of General Services, Louisiana Property Assistance Agency - State Payroll	52
Division of Administration, Office of Group Benefits	21,588
Division of Administration, Office of Risk Management	9,783
Division of Administration, Office of Technology Services – State Payroll	1,378
East Baton Rouge Parish Attorney's Office	45,237
Evangeline Parish - Police Jury	3,598
Governor's Office of Homeland Security & Emergency Preparedness	163,084
Governor's Office of Homeland Security & Emergency Preparedness – State Payroll	197
Houma City Court	9,446
Lafayette Consolidated Government	6,855
Lafayette Parish – Clerk of Court	252,403
Lafayette Parish School Board	11,589
Lafayette Parish School System – Sales Tax Division	27,599
Lafayette – City of – Lafayette Utilities System	250,173
Lincoln Parish Sales and Use Tax Commission	20,756
Louisiana Community and Technical College System, Central Louisiana Technical Community College	161,681
Louisiana Community and Technical College System, Louisiana Delta Community College	322,146
Louisiana Community and Technical College System, River Parishes Campus	129,899
Louisiana Department of Wildlife and Fisheries Management & Finance	483
Louisiana Physical Therapy Board	259
Louisiana State Board of Certified Public Accountants of Louisiana	3,680
Louisiana State Board of Social Work Examiners	227
Louisiana State Civil Service - State Payroll	574
Louisiana State University Health System, Health Care Services Division – Lallie Kemp Medical Center	1,098,788
Louisiana State University Health System, Health Sciences Center at Shreveport	1,678
Louisiana Workforce Commission, Support & Training – State Payroll	1,981
Monroe – City of – Taxation and Revenue	3,300
Natchitoches Parish – Clerk of Court	5,702
Sabine Parish – Clerk of Court	13,669
Scott – City of – Utilities	55
Scott – City of – Police Department	1,243
St. Martin Parish – Clerk of Court	47,404
St. Tammany Parish – Clerk of Court	2,749
Tangipahoa Parish – School System Sales and Use Tax	7,706
Terrebonne Parish – Clerk of Court	14,676
Union Parish – Sales and Use Tax Commission	9,965
Vermilion Parish – Clerk of Court	27,643
Vernon Parish – Sales Tax Department	25,426
Vidalia – City of	11,358
West Baton Rouge Justice of the Peace Court	270
Zachary – City of	32,274
TOTAL¹	\$ 52,140,022

¹ Includes ODR self-generated fees

Voluntary Disclosure Agreement Program

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

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

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

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

For Fiscal Year 2023

Tax Type	Number Executed	Amount Assessed	Amount Collected	Penalties Waived
Sales	52	\$826,327	\$775,512	\$194,479
Income ¹	31	\$4,535,360	\$4,619,446	\$522,906
TOTALS	83	\$5,361,687	\$5,394,958	\$717,385

Note: Not all amounts are collected during FY 2023.

¹ Includes Individual Income, Corporation Income, Franchise Taxes, and Composite Partnership Tax



DATA BY TAX TYPE



Alcoholic Beverage Tax

Cash Collections After Accrual Adjustments

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

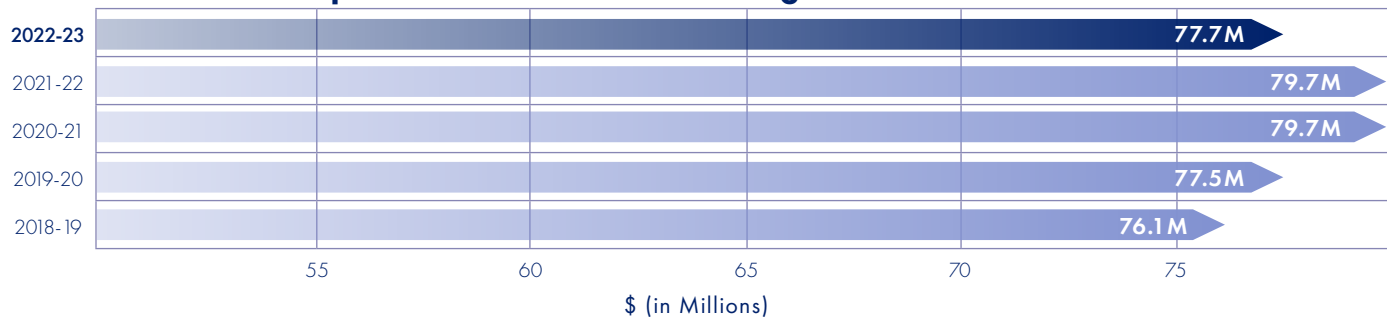
The tax rates are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) - 35¢ per liter; Still 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
2022-23	\$36,348,105	\$41,349,302	\$77,697,407	-2.73%
2021-22	\$37,678,063	\$42,051,774	\$79,729,837	0.02%
2020-21	\$38,408,782	\$41,302,535	\$79,711,317	2.90%
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

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 2023

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	814,661	\$9,677,634	763,438	\$1,122,880	\$10,800,514
2nd Quarter	757,695	9,018,563	706,975	1,039,267	10,057,829
3rd Quarter	675,495	7,983,428	629,435	925,565	8,908,993
4th Quarter	799,123	9,452,472	742,696	1,091,774	10,544,246
TOTALS	3,046,974	\$36,132,097	2,842,544	\$4,179,486	\$40,311,582

For Fiscal Year 2022

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	831,311	\$9,846,000	777,715	\$1,143,241	\$10,989,240
2nd Quarter	815,813	9,656,255	760,086	1,117,335	10,773,590
3rd Quarter	726,397	8,572,463	674,816	991,980	9,564,443
4th Quarter	845,306	9,988,436	786,729	1,156,491	11,144,927
TOTALS	3,218,827	\$38,063,154	2,999,346	\$4,409,047	\$42,472,200

¹ Parish & Municipality

² This 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 2023

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,981,319	788,484	966,493	6,636,647
2nd Quarter	10,367,359	1,081,151	1,286,737	7,018,213
3rd Quarter	10,281,303	1,132,540	1,221,367	6,912,558
4th Quarter	10,358,346	928,844	1,200,049	6,867,187
TOTALS	40,988,327	3,931,019	4,674,646	27,434,605
TAX PER LITER	\$0.80	\$0.55	\$0.35	\$0.20
GROSS TAX DUE¹	\$32,790,662	\$2,162,060	\$1,636,126	\$5,486,921

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

For Fiscal Year 2022

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,936,637	831,105	957,590	7,038,046
2nd Quarter	9,994,503	1,012,979	1,102,914	7,248,936
3rd Quarter	10,582,735	1,147,961	1,178,544	7,275,759
4th Quarter	10,973,473	1,011,537	1,081,561	7,249,408
TOTALS	41,487,348	4,003,582	4,320,609	28,812,149
TAX PER LITER	\$0.80	\$0.55	\$0.35	\$0.20
GROSS TAX DUE¹	\$33,189,878	\$2,201,970	\$1,512,213	\$5,762,430

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

Corporation Income Tax

Cash Collections After Accrual Adjustments

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

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

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

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

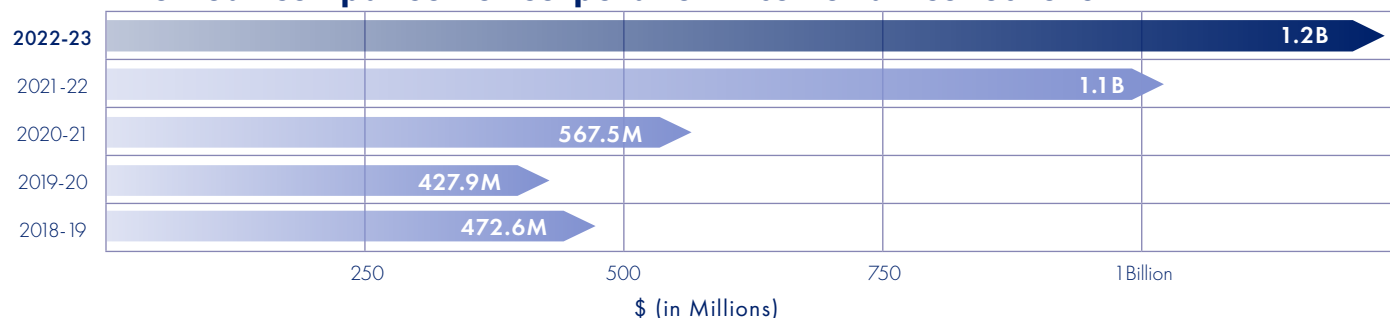
- 3.5 percent on the first \$50,000 of net income;
- 5.5 percent on the next \$100,000;
- 7.5 percent on the excess over \$150,000.

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2022-23	\$1,235,599,956	16.98%
2021-22	\$1,056,248,656	86.14% ¹
2020-21	\$567,462,223	32.63%
2019-20	\$427,855,828	-9.47%
2018-19	\$472,605,188	31.76%

¹FY 22 tax rate decreased effective January 1, 2022.

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, 2023, 715 elections have been accepted.

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

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

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

- 1.85 percent on the first \$25,000 of taxable income;
- 3.5 percent on the next \$75,000;
- 4.25 percent on the excess over \$100,000.

Received During Fiscal Year 2023

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than or equal to 0	43	7.26%	\$ (22,294,462)	\$ 0	0.00%
1 -25,000	31	5.24%	341,887	6,445	0.01%
25,001 - 50,000	20	3.38%	708,808	17,583	0.04%
50,001 - 100,000	36	6.08%	2,466,159	75,009	0.15%
100,001 - 500,000	211	35.64%	51,117,354	2,188,604	4.26%
500,001 - 1,000,000	89	15.03%	58,446,019	2,798,782	5.45%
1,000,001 - 2,000,000	70	11.82%	89,532,565	4,198,899	8.18%
2,000,001 - 5,000,000	51	8.62%	143,888,862	7,429,692	14.47%
> 5,000,000	41	6.93%	639,175,579	34,622,537	67.44%
TOTALS	592	100%	\$ 963,382,771	\$ 51,337,551	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.

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

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

For periods beginning on or after January 1, 2023, the corporation franchise tax rate is \$2.75 per each \$1,000 of taxable base over \$300,000.

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2022-23	\$411,620,495	18.74%
2021-22	\$352,082,885	83.26 ¹
2020-21	\$189,154,074	28.20%
2019-20	\$147,547,422	-6.41%
2018-19	\$157,659,848	31.86%

¹FY 22 tax rate decreased effective January 1, 2022.

Five-Year Comparison of Corporation Franchise Tax Collections



Corporation Income Tax

Liability by Taxable Income Bracket

Received During Fiscal Year 2023

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than 0	20,089	14.36%	\$ (23,957,720,679)	\$ 0	0.00%
0	90,717	64.82%	0	0	0.00%
1 - 25,000	14,795	10.57%	101,546,698	3,859,019	0.30%
25,001 - 50,000	3,080	2.20%	111,888,011	4,534,358	0.35%
50,001 - 100,000	2,915	2.08%	208,134,970	9,824,527	0.75%
100,001 - 500,000	4,897	3.50%	1,137,219,643	70,760,874	5.43%
500,001 - 1,000,000	1,303	0.93%	928,350,331	66,615,966	5.12%
1,000,001 - 2,000,000	878	0.63%	1,216,373,003	89,905,646	6.90%
2,000,001 - 10,000,000	1,003	0.72%	4,212,293,071	319,236,051	24.51%
> 10,000,000	267	0.19%	9,391,336,443	737,563,943	56.64%
TOTALS	139,944	100%	\$ (6,650,578,509)	\$1,302,300,384	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 2023

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability ¹	Percent of Total Liability
less than 0	16,704	11.94%	\$(36,860,617,945)	\$ 461,040	0.08%
0	56,231	40.18%	0	136,804	0.02%
1 - 25,000	17,988	12.85%	147,680,013	38,090	0.01%
25,001 - 100,000	14,405	10.29%	806,207,556	113,073	0.02%
100,001 - 500,000	17,709	12.65%	4,227,675,928	1,291,781	0.22%
500,001 - 1,000,000	5,325	3.81%	3,762,221,470	5,438,003	0.92%
1,000,001 - 10,000,000	8,937	6.39%	28,011,213,500	64,487,244	10.91%
10,000,001 - 50,000,000	1,944	1.39%	41,319,036,417	105,614,577	17.87%
50,000,001 - 100,000,000	324	0.23%	22,304,249,397	57,914,044	9.80%
100,000,001 - 500,000,000	303	0.22%	61,822,343,594	158,744,733	26.87%
500,000,001 - 1,000,000,000	47	0.03%	32,223,107,325	82,729,682	14.00%
> 1,000,000,000	27	0.02%	44,441,583,153	113,928,159	19.28%
TOTALS	139,944	100%	\$202,204,700,408	\$590,897,230	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 2023

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas ¹	\$ 452,370	\$ 337,894
Angel Investor	25,965	54,654
Apprenticeship ²	0	Negligible
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	N/A
Brownfields Investor	0	N/A
Cane River Heritage	0	0
Cash Donations to the Dedicated Research Fund	0	N/A
Certain Refunds Issued by Utilities	0	N/A
Contributions to Educational Institutions	0	N/A
Conversion of Vehicle to Alternative Fuel ¹	17,263	N/A
Debt Issuance Cost	0	0
Digital Interactive Media & Software ¹	0	N/A
Donations of Materials, Equipment, etc.	0	0
Donations to Assist Qualified Playground	0	0
Donation to Qualified Foster Care Charitable Organization	0	N/A
Donations to Public Elementary or Secondary Schools	0	0
Donations to School Tuition Organizations	3,463,255	N/A
Employing 1st Time Nonviolent Offenders	0	N/A
Employing of the Previously Unemployed	0	0
Enterprise Zone	67,948	435,511
Exemption for Manufacturing Establishments	0	0
Hiring Eligible Re-Entrants	0	N/A
Industrial Tax Equalization	1,309,022	461,097
Insurance Company Premium Tax	53,724,877	N/A
Inventory Tax/Ad Valorem Tax ¹	41,841,753	66,548,612
LA Community Economic Development	0	0
LA Community Development Financial Institution	0	0
Louisiana Basic-Skills Training	0	0
Louisiana Capital Company	0	0
Louisiana Import	0	N/A
Louisiana Work Opportunity	0	0
Motion Picture Infrastructure and Investment	2,465,856	N/A
Neighborhood Assistance	0	N/A
New Jobs ²	Negligible	N/A
New Markets	0	0
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	27,110,506	4,276,716
Research and Development ¹	1,229,292	1,544,255
Sound Recording	0	N/A
Youth Jobs ²	Negligible	Negligible
TOTALS	\$131,708,107	\$73,658,739

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 2023

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem for Natural Gas	\$ 1,754,595	\$ 4,042,415
Ad Valorem for Offshore Vessels	4,529,126	4,027,467
Ad Valorem Tax Paid by Certain Telephone Companies	8,850,025	1,547,415
Conversion of Vehicle to Alternative Fuel	0	N/A
COVID ATC License ¹	Negligible	N/A
Digital Interactive Media and Software	11,066,100	N/A
Inventory Tax/Ad Valorem Tax	104,230,774	40,463,667
LA Citizens Property Insurance Corp. Assessment	(8,638)	N/A
Milk Producers	25,200	0
Musical & Theatrical Productions	482,403	N/A
Prison Industry Enhancement Contractors	0	0
Research and Development	0	0
Retention and Modernization	2,040,000	262,000
School Readiness Business Supported Child Care	443,901	25,333
School Readiness Child Care Provider	4,106,750	1,206,014
School Readiness Fees & Grants	366,001	121,328
Technology Commercialization	0	0
TOTAL	\$137,886,237	\$51,695,639

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 2023

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	17,110	12.23%	\$(1,803,537,852)	\$(1,693,438,894)	-16.49%	\$(110,098,958)	\$ 0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	12,061	8.62%	123,556,616	122,847,774	1.20%	651,079	24,008
25,001 - 50,000	6,467	4.62%	236,399,665	235,462,144	2.29%	866,911	32,456
50,001 - 100,000	7,178	5.13%	519,518,380	516,951,312	5.03%	2,185,789	88,116
100,001 - 500,000	11,714	8.37%	2,585,242,401	2,574,837,015	25.08%	9,702,411	496,681
500,001 - 1,000,000	1,992	1.42%	1,378,263,054	1,369,957,081	13.34%	6,929,330	447,627
1,000,001 - 2,000,000	947	0.68%	1,316,261,368	1,303,424,164	12.69%	10,623,524	761,079
2,000,001 - 10,000,000	764	0.55%	2,985,458,367	2,979,313,629	29.02%	5,893,913	333,128
> 10,000,000	108	0.08%	2,858,777,456	2,858,777,456	27.84%	0	0
TOTALS	58,341	41.70%	\$10,199,939,455	\$10,268,131,681	100%	\$(73,246,001)	\$2,183,095

No S Corporation Exclusion for Returns Received During Fiscal Year 2023

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ¹
less than 0	19,722	14.09%	\$(23,847,619,523)	\$(23,847,619,523)	\$ 0
0 ²	33,254	23.76%	0	0	0
1 - 25,000	12,691	9.07%	94,674,248	71,816,629	2,704,505
25,001 - 50,000	3,268	2.34%	118,557,160	89,795,219	3,548,383
50,001 - 100,000	3,079	2.20%	220,201,650	168,864,881	7,638,330
100,001 - 500,000	5,419	3.87%	1,256,709,942	972,940,660	58,014,256
500,001 - 1,000,000	1,554	1.11%	1,104,415,947	844,546,903	59,165,939
1,000,001 - 2,000,000	1,040	0.74%	1,452,986,269	1,126,237,938	82,283,122
2,000,001 - 10,000,000	1,210	0.86%	5,227,203,099	3,974,218,299	299,664,416
> 10,000,000	366	0.26%	13,104,184,870	10,021,866,486	787,098,338
TOTALS	81,603	58.30%	\$(1,268,686,338)	\$(6,577,332,508)	\$1,300,117,289
GRAND TOTALS	139,944	100%	\$ 8,931,253,117	\$(6,650,578,509)	\$1,302,300,384

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 2023

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	9,287	35.69%	\$ (11,344,045,680)	\$ 78,049,318,425	\$ 0	\$ 78,049,318,425	61.67%
0	2,689	10.33%	0	15,248,560,118	0	15,248,560,118	12.05%
1 - 25,000	5,931	22.79%	46,157,604	2,220,113,334	18,744,581	2,201,368,753	1.74%
25,001 - 50,000	1,729	6.65%	62,836,096	664,526,952	22,927,507	641,599,445	0.51%
50,001 - 100,000	1,675	6.44%	120,029,446	787,259,285	39,672,099	747,587,186	0.59%
100,001 - 500,000	2,776	10.67%	625,080,155	3,727,665,062	203,446,438	3,524,218,624	2.78%
500,001 - 1,000,000	737	2.83%	524,758,178	2,639,559,988	184,572,902	2,454,987,086	1.94%
1,000,001 - 2,000,000	478	1.84%	674,242,054	2,742,873,824	222,694,393	2,520,179,431	1.99%
2,000,001 - 10,000,000	535	2.06%	2,307,903,718	7,629,952,950	794,792,215	6,835,160,735	5.40%
> 10,000,000	182	0.70%	6,332,394,553	16,350,298,919	2,004,703,776	14,345,595,143	11.33%
TOTALS	26,019	100%	\$ (650,643,876)	\$130,060,128,857	\$3,491,553,911	\$126,568,574,946	100%

Net Operating Loss Deducted for Returns Received During Fiscal Year 2023

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	4,844	3.46%	\$ 36,807,945	\$ 18,744,581	\$ 2,070,910,675	\$ 16,847,309	\$ 642,426
25,001 - 50,000	1,320	0.94%	47,707,110	22,927,507	616,520,529	22,829,806	898,170
50,001 - 100,000	1,283	0.92%	91,882,661	39,672,099	719,653,647	47,778,164	2,087,631
100,001 - 500,000	2,213	1.58%	504,264,637	203,446,438	3,444,999,953	273,407,801	15,839,205
500,001 - 1,000,000	648	0.46%	462,086,933	184,572,902	2,364,160,165	254,174,507	17,664,210
1,000,001 - 2,000,000	415	0.30%	589,012,538	222,694,393	2,491,002,676	332,261,065	24,746,647
2,000,001 - 10,000,000	501	0.36%	2,187,446,869	794,792,215	6,811,094,160	1,254,799,563	97,644,265
> 10,000,000	174	0.12%	6,022,731,909	2,004,703,776	14,340,604,369	3,671,331,749	293,007,437
TOTALS	11,398	8.14%	\$9,941,940,602	\$3,491,553,911	\$32,858,946,174	\$5,873,429,964	\$452,529,991

No Net Operating Loss Deducted for Returns Received During Fiscal Year 2023

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ¹
less than 0	36,832	26.32%	\$ (25,651,157,375)	\$ (23,957,718,481)	\$ 0
0	33,254	23.76%	0	0	0
1 - 25,000	19,908	14.23%	181,422,919	55,620,399	2,086,087
25,001 - 50,000	8,415	6.01%	307,249,715	67,832,324	2,682,669
50,001 - 100,000	8,974	6.41%	647,837,369	123,272,506	5,638,815
100,001 - 500,000	14,920	10.66%	3,337,687,706	709,235,270	42,671,732
500,001 - 1,000,000	2,898	2.07%	2,020,592,068	597,301,726	41,949,356
1,000,001 - 2,000,000	1,572	1.13%	2,180,235,099	804,600,397	58,297,554
2,000,001 - 10,000,000	1,473	1.05%	6,025,214,597	2,725,312,649	202,353,279
> 10,000,000	300	0.22%	9,940,230,417	6,350,534,737	494,090,901
TOTALS	128,546	91.86%	\$ (1,010,687,485)	\$ (12,524,008,473)	\$ 849,770,393
GRAND TOTAL	139,944	100%	\$ 8,931,253,117	\$ (6,650,578,509)	\$ 1,302,300,384

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 through tax year 2021.

Effective January 1, 2022, the Louisiana individual income tax rates are:

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

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

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

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

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

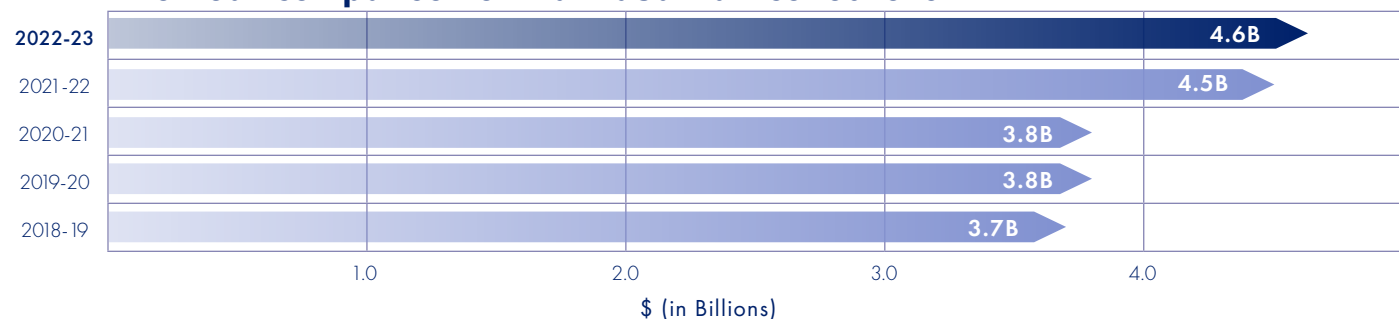
- 2% of the first \$25,000 of taxable income;
- 4% of the next \$75,000;
- 6% of the taxable income over \$100,000.

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2022-23	\$4,644,285,524	3.61%
2021-22	\$4,482,343,667	18.63% ¹
2020-21	\$3,778,349,240	-0.51%
2019-20	\$3,797,787,489	2.14%
2018-19	\$3,718,127,354	13.80%

¹FY 22 tax rate decreased effective January 1, 2022.

Five-Year Comparison of Individual Tax Collections



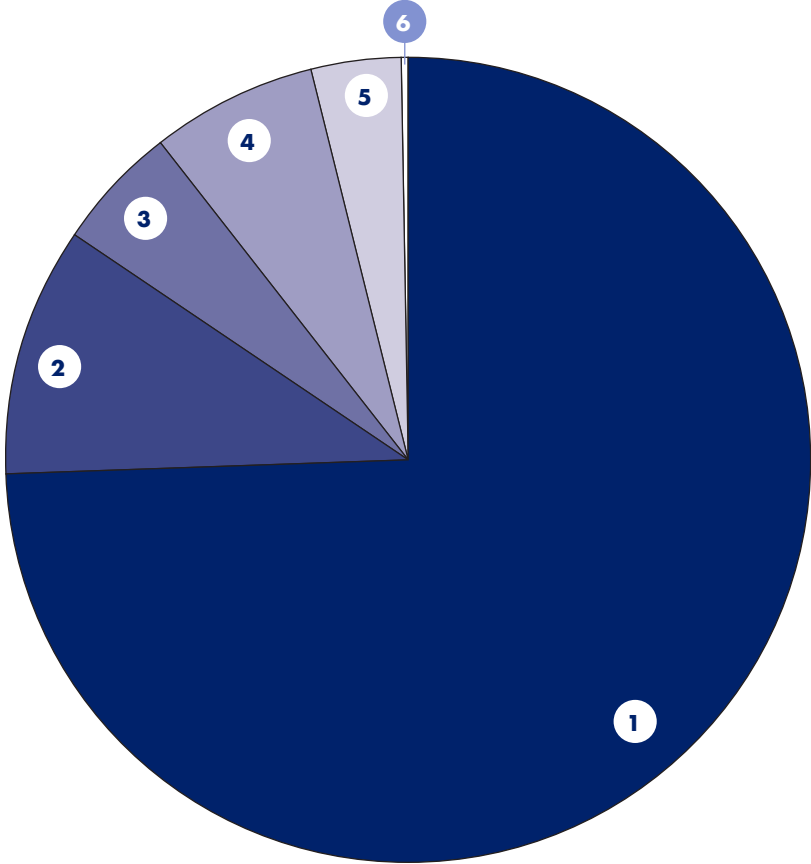
Individual Income Tax

Payments and Credits Reported on Returns

Received During Fiscal Year 2023

Payments/Credit Reported	Amount	Percent of Total
1 Withholding Reported	\$3,534,727,485	74.52%
2 Payments Made with Return ¹	478,131,811	10.08%
3 Declaration Payments	242,362,880	5.11%
4 Payments with Extensions	306,998,581	6.47%
5 Credits Carried Forward	174,045,938	3.67%
6 Payments Made with Composite Partnership Returns	7,028,427	0.15%
TOTAL	\$4,743,295,122	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 2023

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas ¹	0
Ad Valorem Tax on Offshore Vessels	2,011,323
Ad Valorem Tax Paid by Certain Telephone Companies	0
Amts Paid-Military Hunting & Fishing License ²	Negligible
Child Care Expenses ³	8,197,378
Conversion of Vehicle to Alternative Fuel ¹	0
Covid-19 ATC License ²	Negligible
Digital Interactive Media & Software ^{1,2}	Negligible
Earned Income Tax	66,045,533
Inventory Tax/Ad Valorem Tax ¹	22,943,059
LA Citizens Property Insurance Corporation Assessment	14,943
Milk Producers	417,600
Musical & Theatrical Productions	0

Refundable Credits	Amount Claimed
Pregnancy Related Death ²	Negligible
Prison Industry Enhancement Contractors	0
Rehabilitation of Residential or Mixed-Use Property	91,067
Research & Development ¹	0
Retention & Modernization	0
School Readiness Business-Supported Child Care	265,914
School Readiness Child Care ³	831,440
School Readiness Child Care Provider	5,275,286
School Readiness Directors & Staff	15,974,743
School Readiness Fees & Grants	1,257,343
Stillborn Child	36,085
Technology Commercialization	0
TOTAL	\$123,361,714

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

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

³Credits 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 2023

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home	\$ 0
Ad Valorem Tax on Natural Gas	0
Angel Investor	1,684,698
Apprenticeship ¹	Negligible
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	0
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Disabilities	16,695
Certain Refunds Issued by Utilities	0
Child Care Expenses	5,325,909
Contributions to Educational Institutions ¹	Negligible
Conversion of Vehicle to Alternative Fuel	201,210
Debt Issuance Costs	0
Digital Interactive Media & Software	42,292
Donations of Materials, Equipment, etc.	0
Donations to Assist Qualified Playgrounds ¹	Negligible
Donation to Qualified Foster Care Charitable Organization	0
Donation to School Tuition Organization	15,389,522
Education ¹	Negligible
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Employment-Related Expense-Disabled Dependents ¹	Negligible
Enterprise Zones	2,748,993
Exemption for Manufacturing Establishments	0

Nonrefundable Credits	Amount Claimed
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	434,839
Insurance Premium Tax	0
Inventory Tax/ Ad Valorem Tax	5,329,202
LA Community Development Financial Institution	0
LA Community Economic Development	0
Living Organ Donation	0
Louisiana Basic-Skills Training	0
Louisiana Capital Companies	0
Louisiana Import	0
Louisiana Work Opportunity	0
Motion Picture Infrastructure & Investment	1,205,358
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	129,816,933
New Jobs	0
New Markets ¹	Negligible
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment	40,952
Purchase of Bulletproof Vest ¹	Negligible
Rehabilitation of Historic Structures	53,302,636
Research & Development	8,465,543
School Readiness Child Care	607,802
Small-Town Health Professional ¹	Negligible
Sound Recording	0
Special Allowable Credits ¹	Negligible
Youth Jobs ¹	Negligible
TOTAL	\$224,612,584

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

Returns for Prior Year Tax Periods Received During Fiscal Year 2023

Source of Returns	Total
Number of Returns	286,957
Louisiana Income Tax	\$1,398,028,551
Louisiana Income Tax After Credits ¹	\$1,228,937,906
Tax Withheld	\$ 669,964,500

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 2023

Filing Status	Resident	Non-Resident	Total
Head of Household	397,607	24,303	421,910
Married Filing Jointly	597,173	108,621	705,794
Married Filing Separate	31,606	5,763	37,369
Qualifying Widow(er)	1,326	110	1,436
Single	858,858	99,603	958,461
TOTALS	1,886,570	238,400	2,124,970

Louisiana Resident Returns Received During Fiscal Year 2023

Source of Returns	Number of Returns	Amount
Federal AGI	1,795,124	\$142,244,717,776
Louisiana AGI	1,754,381	\$130,081,766,353
Excess Itemized Deductions	46,174	\$ 1,868,629,576
Tax Withheld	1,552,210	\$ 3,285,612,971
Estimated Payments	15,093	\$ 214,353,910
Louisiana Income Tax	1,613,740	\$ 4,231,463,868
Nonrefundable Credits	118,230	\$ 208,357,199
Refundable Credits	458,383	\$ 120,381,929

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

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2023

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	132,189	7%	\$ 0	\$ 901,434	\$ 49,882	0%	\$ 189,668	\$ 9,255,473	\$ 268	0%
1 - 10,000	208,496	11%	1,027,343,520	1,012,459,969	3,875,167	0%	101,866	5,149,805	3,058,026	0%
10,000 - 20,000	285,459	15%	4,279,285,028	4,251,380,267	51,634,540	1%	241,609	35,347,067	35,847,536	1%
20,000 - 30,000	238,835	13%	5,920,116,784	5,870,981,744	117,511,002	3%	2,043,468	27,276,467	95,598,874	2%
30,000 - 40,000	186,387	10%	6,475,909,573	6,408,653,743	154,420,830	4%	3,190,041	11,637,601	142,851,445	4%
40,000 - 50,000	141,705	7%	6,347,613,638	6,261,920,803	165,781,672	4%	2,215,367	3,592,437	161,340,901	4%
50,000 - 60,000	111,635	6%	6,114,080,747	6,019,966,447	170,322,602	4%	2,348,943	1,258,093	167,413,745	4%
60,000 - 80,000	155,824	8%	10,789,575,077	10,603,171,942	321,286,324	7%	4,737,466	1,535,795	315,894,787	8%
80,000 - 100,000	104,698	6%	9,366,093,570	9,183,287,068	289,734,080	7%	4,671,541	1,493,194	284,368,058	7%
100,000 - 150,000	157,639	8%	19,211,650,070	18,777,364,351	628,830,320	15%	10,666,455	2,346,849	616,903,547	16%
150,000 - 200,000	71,599	4%	12,294,998,056	11,920,311,859	434,392,302	10%	7,161,499	1,381,847	426,496,372	11%
200,000 - 500,000	73,147	4%	20,843,977,344	19,585,394,194	798,583,237	19%	18,096,160	4,840,758	777,973,216	20%
500,000 - 1,000,000	12,487	1%	8,473,935,690	7,348,362,474	340,538,702	8%	17,018,162	2,513,310	321,946,318	8%
> 1,000,000	6,470	0%	18,937,187,256	14,138,595,658	754,503,208	18%	135,674,954	12,753,233	608,070,522	15%
TOTALS	1,886,570	100%	\$130,081,766,353	\$121,382,751,953	\$4,231,463,868	100%	\$208,357,199	\$120,381,929	\$3,957,763,615	100%

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2023

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	132,189	7%	\$ 0	\$ 7	\$ 0	\$ 1	\$ 70	\$ 0
1 - 10,000	208,496	11%	4,927	4,856	19	0	25	15
10,000 - 20,000	285,459	15%	14,991	14,893	181	1	124	126
20,000 - 30,000	238,835	13%	24,787	24,582	492	9	114	400
30,000 - 40,000	186,387	10%	34,744	34,384	828	17	62	766
40,000 - 50,000	141,705	7%	44,795	44,190	1,170	16	25	1,139
50,000 - 60,000	111,635	6%	54,768	53,925	1,526	21	11	1,500
60,000 - 80,000	155,824	8%	69,242	68,046	2,062	30	10	2,027
80,000 - 100,000	104,698	6%	89,458	87,712	2,767	45	14	2,716
100,000 - 150,000	157,639	8%	121,871	119,116	3,989	68	15	3,913
150,000 - 200,000	71,599	4%	171,720	166,487	6,067	100	19	5,957
200,000 - 500,000	73,147	4%	284,960	267,754	10,918	247	66	10,636
500,000 - 1,000,000	12,487	1%	678,621	588,481	27,271	1,363	201	25,783
> 1,000,000	6,470	0%	2,926,922	2,185,254	116,616	20,970	1,971	93,983
TOTALS	1,886,570	100%						

Individual Income Tax by Parish

Data from Returns Processed

For Fiscal Year 2023 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Number of Returns	Federal AGI	Federal Tax ²	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	23,846	\$ 1,312,997,628	\$ 25,986,430	\$ 36,011,705	\$ 34,686,487	0.81%	\$1,455	43
2	Allen	8,237	470,243,004	10,591,549	12,483,716	11,988,872	0.28%	\$1,455	44
3	Ascension	55,685	4,750,782,977	132,465,591	144,320,968	141,217,380	3.32%	\$2,536	4
4	Assumption	8,499	559,563,305	5,836,800	15,406,715	14,996,020	0.35%	\$1,764	28
5	Avoyelles	15,086	826,261,729	17,890,630	21,873,125	20,882,928	0.49%	\$1,384	49
6	Beauregard	13,321	918,064,176	18,087,295	24,947,897	24,054,334	0.56%	\$1,806	24
7	Bienville	5,070	296,552,614	4,500,528	7,912,682	7,664,116	0.18%	\$1,512	40
8	Bossier	50,707	3,788,883,348	112,673,849	104,342,465	99,256,926	2.33%	\$1,957	19
9	Caddo	96,704	7,462,298,400	499,115,005	218,177,426	203,425,811	4.78%	\$2,104	14
10	Calcasieu	82,015	6,678,744,261	351,925,516	198,260,923	193,367,025	4.54%	\$2,358	10
11	Caldwell	3,376	201,636,834	4,698,560	5,025,600	4,619,497	0.11%	\$1,368	51
12	Cameron	2,489	254,215,525	19,348,731	7,828,515	7,458,215	0.17%	\$2,996	1
13	Catahoula	3,268	171,175,007	3,017,831	4,356,001	4,046,724	0.10%	\$1,238	55
14	Claiborne	4,950	268,597,949	5,443,527	6,784,806	6,096,729	0.14%	\$1,232	56
15	Concordia	6,536	339,968,250	7,937,303	8,681,849	6,936,927	0.16%	\$1,061	63
16	DeSoto	11,688	908,038,528	23,700,848	27,061,255	26,503,822	0.62%	\$2,268	11
17	East Baton Rouge	183,516	16,514,016,648	1,135,539,020	488,957,929	445,689,433	10.46%	\$2,429	6
18	East Carroll	2,103	104,676,688	3,563,694	2,805,725	2,539,657	0.06%	\$1,208	57
19	East Feliciana	8,220	528,516,888	12,590,131	13,714,112	13,232,485	0.31%	\$1,610	34
20	Evangeline	12,116	660,257,632	10,426,236	17,914,747	17,195,144	0.40%	\$1,419	45
21	Franklin	7,422	362,097,170	5,267,549	9,198,089	8,438,790	0.20%	\$1,137	60
22	Grant	7,819	473,040,507	9,359,269	12,332,505	11,798,198	0.28%	\$1,509	41
23	Iberia	28,548	1,743,194,464	77,121,452	47,761,381	44,576,746	1.05%	\$1,561	38
24	Iberville	12,959	870,496,624	22,563,181	24,026,534	23,271,000	0.55%	\$1,796	25
25	Jackson	5,720	325,925,659	4,141,469	8,342,036	7,946,985	0.19%	\$1,389	48
26	Jefferson	190,106	14,270,135,939	778,866,867	426,083,917	398,779,325	9.36%	\$2,098	15
27	Jefferson Davis	11,431	685,671,466	19,709,299	18,756,306	18,207,410	0.43%	\$1,593	36
28	Lafayette	107,563	9,105,770,048	587,185,184	276,878,349	257,751,383	6.05%	\$2,396	7
29	Lafourche	38,566	2,528,019,978	114,256,060	84,546,741	80,594,164	1.89%	\$2,090	16
30	LaSalle	4,923	316,446,715	4,285,262	8,675,626	8,136,791	0.19%	\$1,653	33
31	Lincoln	16,601	1,217,612,021	62,679,147	34,106,613	32,452,886	0.76%	\$1,955	20
32	Livingston	59,090	4,087,086,193	88,102,642	116,412,283	112,981,056	2.65%	\$1,912	21
33	Madison	3,278	144,262,910	3,314,243	3,577,314	3,026,847	0.07%	\$923	64
34	Morehouse	9,359	467,524,900	12,336,371	11,716,465	10,241,173	0.24%	\$1,094	62
35	Natchitoches	14,343	949,874,696	27,051,749	26,016,054	24,927,193	0.58%	\$1,738	30
36	Orleans	147,533	12,866,284,566	1,047,959,204	403,489,717	365,701,004	8.59%	\$2,479	5
37	Ouachita	61,383	4,140,734,174	183,217,623	115,825,842	107,623,930	2.53%	\$1,753	29
38	Plaquemines	9,354	768,218,755	33,649,635	22,919,937	22,333,792	0.52%	\$2,388	9

¹Use numbers as a legend for map on pages 51 and 52.

Individual Income Tax by Parish

Data from Returns Processed

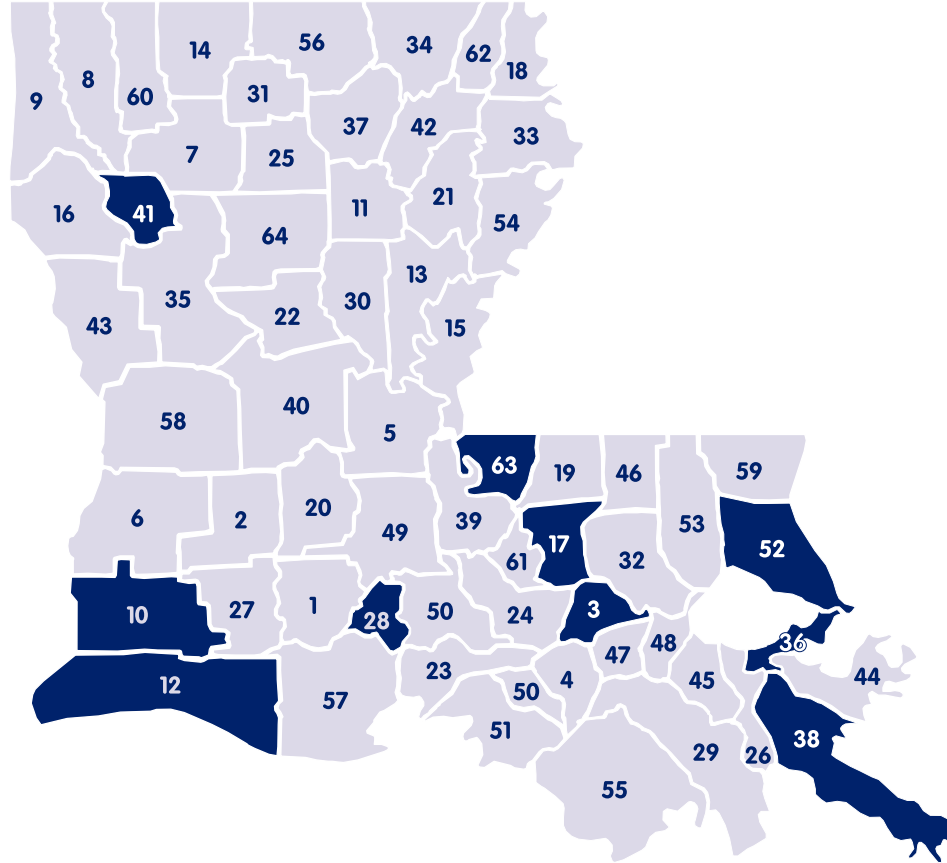
For Fiscal Year 2023 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Number of Returns	Federal AGI	Federal Tax ²	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
39	Pointe Coupee	8,691	\$ 583,733,964	\$ 17,013,757	\$ 16,453,882	\$ 15,342,335	0.36%	\$1,765	27
40	Rapides	52,383	4,057,472,353	247,021,025	117,655,196	111,617,764	2.62%	\$2,131	13
41	Red River	2,922	234,453,315	4,869,740	7,206,045	6,987,906	0.16%	\$2,391	8
42	Richland	7,671	384,897,859	9,311,259	11,049,184	10,300,218	0.24%	\$1,343	52
43	Sabine	8,532	579,726,970	11,584,009	16,349,164	15,820,297	0.37%	\$1,854	23
44	St. Bernard	17,119	912,818,784	16,976,639	25,275,679	24,137,373	0.57%	\$1,410	47
45	St. Charles	22,958	1,857,052,321	57,227,717	53,227,042	51,586,157	1.21%	\$2,247	12
46	St. Helena	5,187	264,173,956	6,916,027	6,377,812	5,779,011	0.14%	\$1,114	61
47	St. James	9,146	629,538,244	9,565,021	17,798,214	17,422,069	0.41%	\$1,905	22
48	St. John the Baptist	18,225	990,055,463	18,320,292	26,638,447	25,717,540	0.60%	\$1,411	46
49	St. Landry	35,737	2,066,401,523	57,783,019	56,208,925	53,779,754	1.26%	\$1,505	42
50	St. Martin	22,437	1,336,889,743	38,986,199	37,196,128	35,190,728	0.83%	\$1,568	37
51	St. Mary	20,160	1,158,136,218	33,410,645	32,123,522	30,758,304	0.72%	\$1,526	39
52	St. Tammany	118,774	11,828,269,510	744,246,879	357,515,759	329,037,148	7.72%	\$2,770	2
53	Tangipahoa	52,753	3,469,053,860	140,887,858	98,785,539	88,640,797	2.08%	\$1,680	31
54	Tensas	1,511	82,122,187	1,731,340	2,124,595	1,970,703	0.05%	\$1,304	53
55	Terrebonne	44,735	3,152,672,998	145,599,406	92,888,414	88,061,897	2.07%	\$1,969	18
56	Union	8,366	477,837,141	9,899,385	12,382,459	10,794,046	0.25%	\$1,290	54
57	Vermilion	24,400	1,517,377,803	38,747,794	42,174,533	40,737,254	0.96%	\$1,670	32
58	Vernon	14,839	900,979,256	12,937,671	21,237,356	20,422,225	0.48%	\$1,376	50
59	Washington	15,828	792,021,356	16,929,219	19,857,250	18,622,848	0.44%	\$1,177	58
60	Webster	14,742	986,261,972	56,378,729	28,311,393	26,399,151	0.62%	\$1,791	26
61	West Baton Rouge	12,032	886,234,295	26,113,634	25,237,052	24,564,919	0.58%	\$2,042	17
62	West Carroll	3,946	204,786,557	2,398,946	5,137,536	4,494,219	0.11%	\$1,139	59
63	West Feliciana	4,528	428,931,125	23,849,605	12,535,683	11,729,177	0.28%	\$2,590	3
64	Winn	4,494	276,618,760	4,285,699	7,585,848	7,232,820	0.17%	\$1,609	35
	Intrastate Totals	1,885,546	142,396,405,709	7,239,396,794	4,166,866,527	3,901,793,865	91.60%	\$2,069	
	Out-of-State	238,507	197,272,479,392	39,010,009,134	370,814,364	356,100,318	8.36%	\$1,493	
	Foreign	917	321,825,213	50,441,023	1,746,790	1,569,978	0.04%	\$1,712	
	TOTAL	2,124,970	\$339,990,710,314	\$46,299,846,951	\$4,539,427,681	\$4,259,464,161	100.00%	\$2,004	

¹Use numbers as a legend for the map on pages 51 and 52.

Individual Income Tax by Parish

Top 10 Parishes With Highest Average Tax Liability Per Return



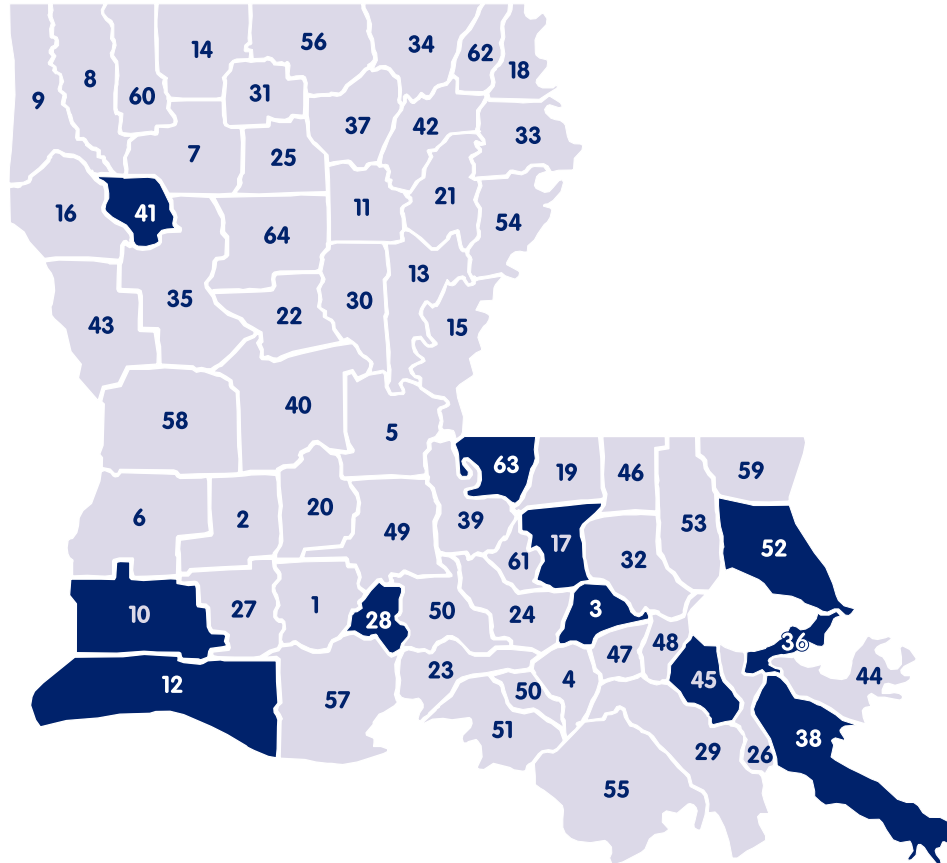
For Fiscal Year 2023

L ¹	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
12	Cameron	\$3,145	1	142.33%
52	St. Tammany	\$3,010	2	136.21%
63	West Feliciana	\$2,768	3	125.28%
36	Orleans	\$2,735	4	123.76%
17	East Baton Rouge	\$2,664	5	120.57%
3	Ascension	\$2,592	6	117.28%
28	Lafayette	\$2,574	7	116.48%
41	Red River	\$2,466	8	111.59%
38	Plaquemines	\$2,450	9	110.88%
10	Calcasieu	\$2,417	10	109.39%
PARISH AVERAGE		\$2,210		

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 2023

L ¹	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
12	Cameron	\$2,996	1	144.80%
52	St. Tammany	\$2,770	2	133.87%
63	West Feliciana	\$2,590	3	125.18%
3	Ascension	\$2,536	4	122.55%
36	Orleans	\$2,479	5	119.79%
17	East Baton Rouge	\$2,429	6	117.36%
28	Lafayette	\$2,396	7	115.80%
41	Red River	\$2,391	8	115.57%
38	Plaquemines	\$2,388	9	115.38%
10	Calcasieu	\$2,358	10	113.94%
PARISH AVERAGE		\$2,069		

¹Use numbers as a legend for the map above.

Individual Income Tax

By Adjusted Gross Income Bracket

For Fiscal Year 2023

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax ¹	LA Income Tax After Credits
Less than 0	6,715	\$ (1,590,334,136)	\$ 207,053	\$ 206,055
Equal 0	96,460	0	1,748,725	1,727,526
1 - 25,000	594,102	8,305,788,009	101,111,953	72,886,681
25,001 - 50,000	489,231	17,758,010,476	363,532,145	337,639,777
50,001 - 75,000	289,199	17,773,397,198	406,866,473	400,143,415
75,001 - 100,000	184,186	15,964,831,745	379,229,021	372,702,084
100,001 - 200,000	316,510	43,533,865,504	1,155,104,065	1,135,091,658
Over 200,000	148,567	238,245,151,518	2,131,628,246	1,939,066,965
TOTALS	2,124,970	\$ 339,990,710,314	\$ 4,539,427,681	\$ 4,259,464,161

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 2023

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	706	\$ 3,832	\$ 745,767	\$ 89,276	\$ 1,367,259
Equal 0	40,370	9,444	6,350,709	17,241	568,945
1 - 25,000	273,254	479,615	56,287,522	111,812	110,621
25,001 - 50,000	146,347	2,814,655	26,247,533	4,077,172	191,734
50,001 - 75,000	22,985	4,925,864	2,570,185	719,788	147,250
75,001 - 100,000	15,031	5,355,655	1,713,545	321,391	191,974
100,001 - 200,000	37,502	16,626,726	3,354,448	1,346,363	661,985
Over 200,000	20,947	83,540,890	5,818,910	92,684,739	18,443,323
TOTALS	557,142	\$ 113,756,681	\$ 103,088,619	\$ 99,367,782	\$ 21,683,091

Petroleum Products Tax

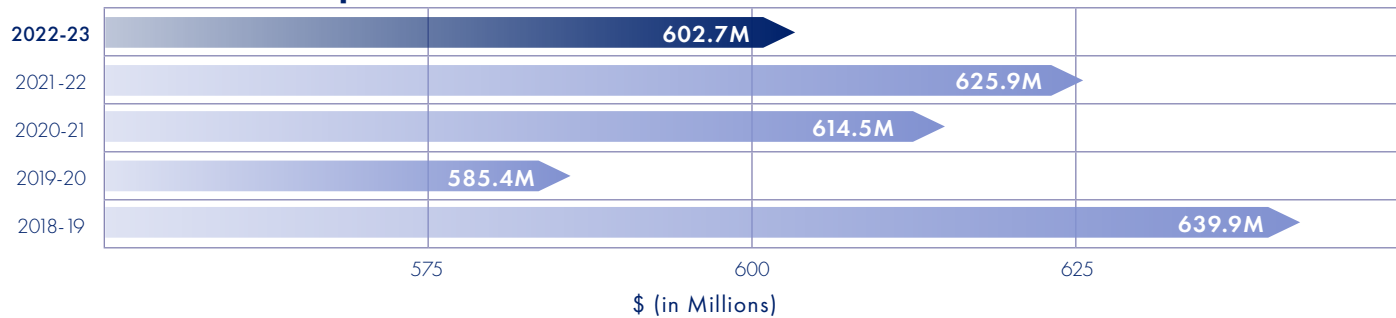
Cash Collections After Accrual Adjustments

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
2022-23	\$ 602,688,682	-3.70%
2021-22	\$ 625,884,248	1.85%
2020-21	\$ 614,544,778	4.99%
2019-20	\$ 585,352,777	-8.52%
2018-19	\$ 639,873,336	5.54%

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Gallons Taxed

Two-Year Comparison

Resource	FY 2021-22	FY 2022-23	Percent Change
Gross Gallons Taxed:			
Gasoline ¹	2,432,950,070	2,340,481,389	-3.80%
Highway Diesel	779,619,365	748,532,486	-3.99%
TOTALS	3,212,569,435	3,089,013,875	-3.85%
Gallons Refunded	100,230,340	98,472,480	-1.75%
Net Gallons Taxed:			
Gasoline ¹	2,371,408,700	2,274,152,575	-4.10%
Highway Diesel	740,930,395	716,388,820	-3.31%
TOTALS	3,112,339,095	2,990,541,395	-3.91%

¹Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

Fiscal Year	Amount Collected	Percent Change
2022-23	\$ 455,322,317	-3.71%
2021-22	\$ 472,881,654	2.02%
2020-21	\$ 463,510,825	4.86%
2019-20	\$ 442,023,575	-8.57%
2018-19	\$ 483,431,361	5.58%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	Percent Change
2022-23	\$ 143,116,237	-3.49%
2021-22	\$ 148,284,756	1.28%
2020-21	\$ 146,416,285	5.18%
2019-20	\$ 139,203,035	-8.47%
2018-19	\$ 152,079,463	5.65%

INSPECTION FEE¹

Fiscal Year	Amount Collected	Percent Change
2022-23	\$ 4,250,128	-9.91%
2021-22	\$ 4,717,838	2.17%
2020-21	\$ 4,617,668	11.91%
2019-20	\$ 4,126,167	-5.42%
2018-19	\$ 4,362,512	-1.22%

¹Includes both Gasoline and Special Fuels inspection fees.

State Sales Tax Collections

Cash Collections After Accrual Adjustments

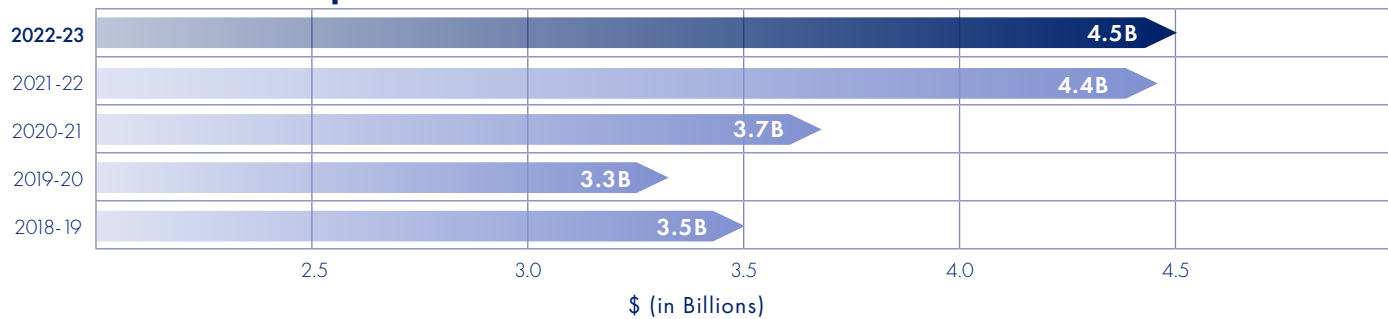
The 4.45% state sales tax rate is composed of 4.42% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

Although many exemptions are provided by statute, 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
2022-23	\$4,503,203,004	2.33%
2021-22	\$4,400,720,170	18.50%
2020-21	\$3,713,826,912	11.79%
2019-20	\$3,322,086,364	-5.27%
2018-19	\$3,506,752,891	-11.58%

Five-Year Comparison of Sales Tax Collections



State Sales Tax

By Amount Due

For Fiscal Year 2023

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
0 - 99	\$ 5,754,347	0.13%	840,689	59.70%
100 - 199	8,382,240	0.19%	57,668	4.10%
200 - 499	31,942,643	0.71%	95,670	6.79%
500 - 999	66,587,598	1.48%	91,384	6.49%
1,000 - 1,999	145,512,930	3.24%	100,711	7.15%
2,000 - 2,999	135,540,577	3.02%	55,185	3.92%
3,000 - 3,999	122,305,068	2.73%	35,287	2.51%
4,000 - 4,999	106,170,870	2.37%	23,739	1.69%
5,000 - 9,999	372,006,038	8.29%	53,324	3.79%
10,000 - 24,999	502,782,923	11.21%	33,190	2.36%
25,000 - 49,999	376,614,300	8.40%	10,795	0.77%
50,000 - 99,999	355,663,375	7.93%	5,120	0.36%
100,000 & Over	2,256,318,440	50.30%	5,325	0.38%
TOTALS	\$ 4,485,581,349	100%	1,408,087	100%

State Sales Tax

Gross Sales of Tangible Personal Property by Brackets

For Fiscal Year 2023

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 16,175,688	0.02%	747,659	53.10%
500 - 999	27,714,398	0.03%	38,182	2.71%
1,000 - 1,999	67,093,266	0.07%	46,204	3.28%
2,000 - 2,999	77,396,663	0.08%	31,360	2.23%
3,000 - 3,999	85,122,900	0.08%	24,482	1.74%
4,000 - 4,999	89,539,310	0.09%	19,994	1.42%
5,000 - 9,999	526,858,718	0.52%	72,191	5.13%
10,000 - 24,999	1,986,181,865	1.96%	119,371	8.48%
25,000 - 49,999	3,621,479,665	3.57%	100,594	7.14%
50,000 - 99,999	6,203,871,008	6.12%	87,332	6.20%
100,000 - 249,999	11,080,006,975	10.93%	71,626	5.09%
250,000 - 499,999	8,627,738,069	8.51%	25,037	1.78%
500,000 - 999,999	8,469,974,290	8.36%	12,144	0.86%
1,000,000 & Over	60,451,881,117	59.66%	11,911	0.85%
TOTALS	\$101,331,033,932	100%	1,408,087	100%

State Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/22	FYE 6/23	Percent Change	FYE 2022 Per Capita	FYE 2022 PC Rank	FYE 2023 Per Capita *	FYE 2023 PC Rank
1	Acadia	\$ 16,499,796	\$ 16,155,570	-2.09%	\$288	32	\$285	38
2	Allen	3,713,413	3,445,109	-7.23%	164	57	154	60
3	Ascension	96,588,743	98,480,928	1.96%	752	5	755	8
4	Assumption	3,866,021	4,279,453	10.69%	187	50	208	47
5	Avoyelles	7,579,838	7,600,418	0.27%	193	48	196	50
6	Beauregard	9,914,923	43,684,477	340.59%	271	36	1,195	2
7	Bienville	3,240,647	4,625,124	42.72%	254	41	366	28
8	Bossier	56,276,459	63,965,001	13.66%	436	22	495	23
9	Caddo	132,546,728	144,045,808	8.68%	569	15	629	16
10	Calcasieu	149,193,176	148,203,298	-0.66%	727	7	732	9
11	Caldwell	1,442,108	1,727,057	19.76%	151	59	181	53
12	Cameron	11,014,115	20,747,455	88.37%	2,168	1	4,232	1
13	Catahoula	1,949,411	1,912,691	-1.88%	221	46	223	46
14	Claiborne	3,867,517	4,085,057	5.62%	276	35	297	36
15	Concordia	11,935,363	12,747,055	6.80%	650	9	704	13
16	DeSoto	7,010,542	7,667,478	9.37%	260	38	286	37
17	East Baton Rouge	249,668,950	276,439,058	10.72%	551	16	614	17
18	East Carroll	1,026,607	1,047,839	2.07%	142	61	150	61
19	East Feliciana	3,227,824	3,318,417	2.81%	167	54	173	56
20	Evangeline	4,708,890	7,601,633	61.43%	146	60	238	45
21	Franklin	3,448,837	3,348,370	-2.91%	175	52	173	57
22	Grant	1,300,315	1,337,616	2.87%	58	64	61	64
23	Iberia	22,025,506	23,758,199	7.87%	319	28	348	29
24	Iberville	18,556,106	21,096,491	13.69%	622	11	715	10
25	Jackson	3,634,012	4,743,146	30.52%	244	43	320	32
26	Jefferson	369,136,884	388,621,769	5.28%	851	4	913	4
27	Jefferson Davis	10,411,106	10,805,225	3.79%	322	27	337	30
28	Lafayette	159,540,107	170,055,049	6.59%	653	8	686	14
29	Lafourche	45,064,766	47,747,919	5.95%	462	21	498	22
30	LaSalle	4,201,002	2,903,167	-30.89%	283	33	197	49
31	Lincoln	24,664,834	27,058,361	9.70%	512	18	562	19
32	Livingston	34,341,164	35,884,568	4.49%	235	45	242	44

¹Use numbers as a legend for maps on pages 60 and 61.

* 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.

State Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/22	FYE 6/23	Percent Change	FYE 2022 Per Capita	FYE 2022 PC Rank	FYE 2023 Per Capita *	FYE 2023 PC Rank
33	Madison	4,202,775	4,661,315	10.91%	429	23	492	24
34	Morehouse	6,371,641	6,543,547	2.70%	255	40	268	41
35	Natchitoches	9,583,981	9,977,937	4.11%	259	39	272	40
36	Orleans	223,867,104	264,237,452	18.03%	594	14	715	11
37	Ouachita	77,166,385	79,408,569	2.91%	486	20	504	21
38	Plaquemines	14,148,991	18,324,793	29.51%	607	12	814	7
39	Pointe Coupee	4,951,315	4,985,941	0.70%	243	44	247	42
40	Rapides	69,509,660	74,338,481	6.95%	540	17	584	18
41	Red River	2,107,600	2,295,829	8.93%	279	34	309	34
42	Richland	4,264,008	4,107,199	-3.68%	215	47	207	48
43	Sabine	5,429,231	5,372,574	-1.04%	245	42	244	43
44	St. Bernard	16,964,111	22,544,572	32.90%	383	24	507	20
45	St. Charles	31,288,126	36,340,980	16.15%	598	13	713	12
46	St. Helena	1,050,784	667,605	-36.47%	96	63	62	63
47	St. James	16,882,680	19,030,266	12.72%	855	2	980	3
48	St. John the Baptist	35,838,681	35,352,377	-1.36%	851	3	887	5
49	St. Landry	23,776,360	22,535,320	-5.22%	290	31	276	39
50	St. Martin	9,665,570	9,287,986	-3.91%	188	49	181	52
51	St. Mary	30,960,086	32,498,142	4.97%	642	10	680	15
52	St. Tammany	135,841,877	130,044,007	-4.27%	504	19	476	25
53	Tangipahoa	42,299,829	42,688,972	0.92%	313	29	311	33
54	Tensas	445,020	516,533	16.07%	110	62	134	62
55	Terrebonne	40,962,512	44,533,295	8.72%	377	26	425	26
56	Union	3,508,754	3,620,436	3.18%	166	55	175	55
57	Vermilion	17,382,651	18,466,090	6.23%	304	30	324	31
58	Vernon	7,713,317	8,119,513	5.27%	161	58	172	58
59	Washington	8,145,121	8,358,580	2.62%	180	51	186	51
60	Webster	13,850,060	15,034,416	8.55%	383	25	422	27
61	West Baton Rouge	20,706,748	23,752,919	14.71%	745	6	847	6
62	West Carroll	1,595,393	1,683,252	5.51%	166	56	178	54
63	West Feliciana	4,199,098	4,617,602	9.97%	271	37	300	35
64	Winn	2,285,656	2,261,595	-1.05%	169	53	171	59
TOTAL PARISHES		\$2,358,560,835	\$2,565,346,901	8.77%				
TOTAL OUT-OF-STATE		\$1,804,206,512	\$1,920,234,448	6.43%				
TOTALS		\$4,162,767,347	\$4,485,581,349	7.75%				

¹Use numbers as a legend for maps on pages 60 and 61.

* 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.

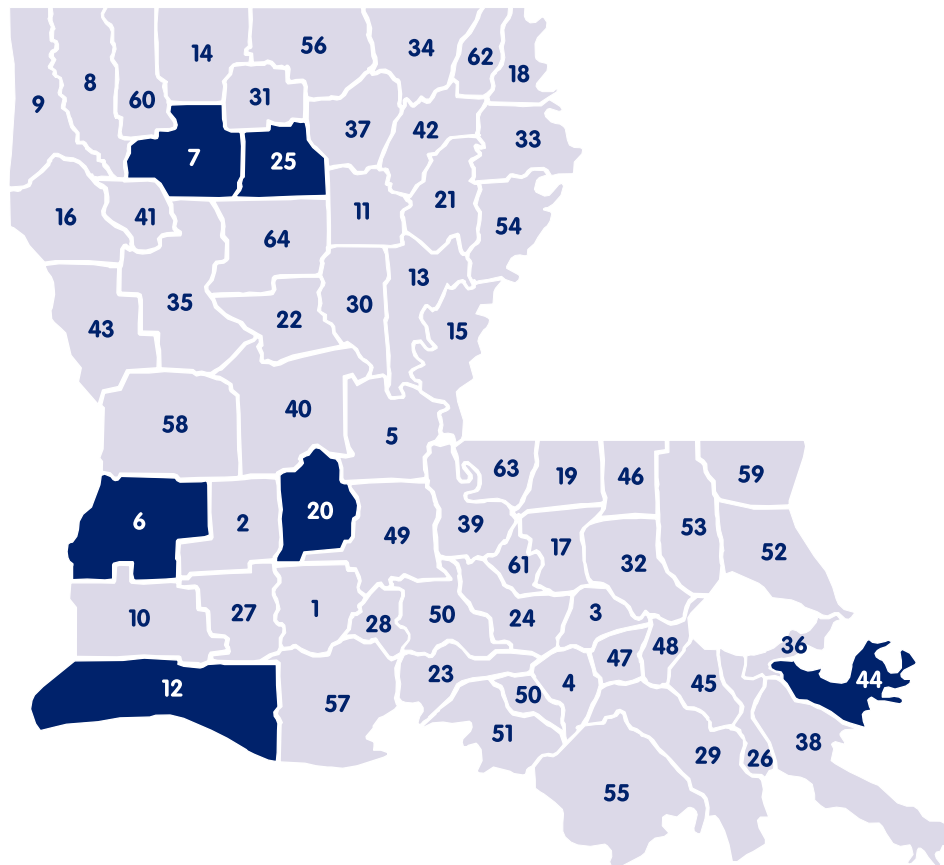
State Sales & Use Taxes

Parishes With More Than 30% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year ending June 30, 2022 to Fiscal Year ending June 30, 2023, by parish.

L ¹	Parish	Percent Change	Rank
6	Beauregard	340.59%	1
12	Cameron	88.37%	2
20	Evangeline	61.43%	3
7	Bienville	42.72%	4
44	St. Bernard	32.90%	5
25	Jackson	30.52%	6

¹Use numbers as a legend for the map below.



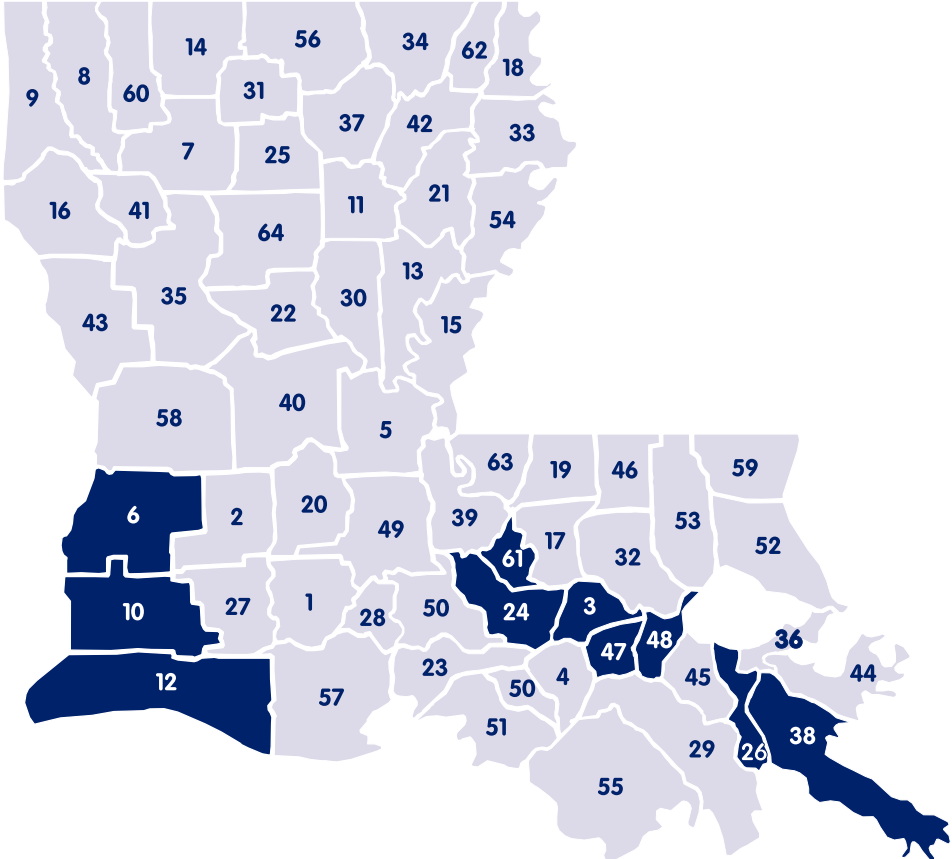
State Sales & Use Taxes

Top 10 Parishes

For Fiscal Year 2023

L ¹	Parish	FYE 2023 Per Capita	Rank
12	Cameron	\$4,232	1
6	Beauregard	\$1,195	2
47	St. James	\$980	3
26	Jefferson	\$913	4
48	St. John the Baptist	\$887	5
61	West Baton Rouge	\$847	6
38	Plaquemines	\$814	7
3	Ascension	\$755	8
10	Calcasieu	\$732	9
24	Iberville	\$715	10

¹Use numbers as a legend for the map below.



Severance Tax

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

Severance Tax Rates

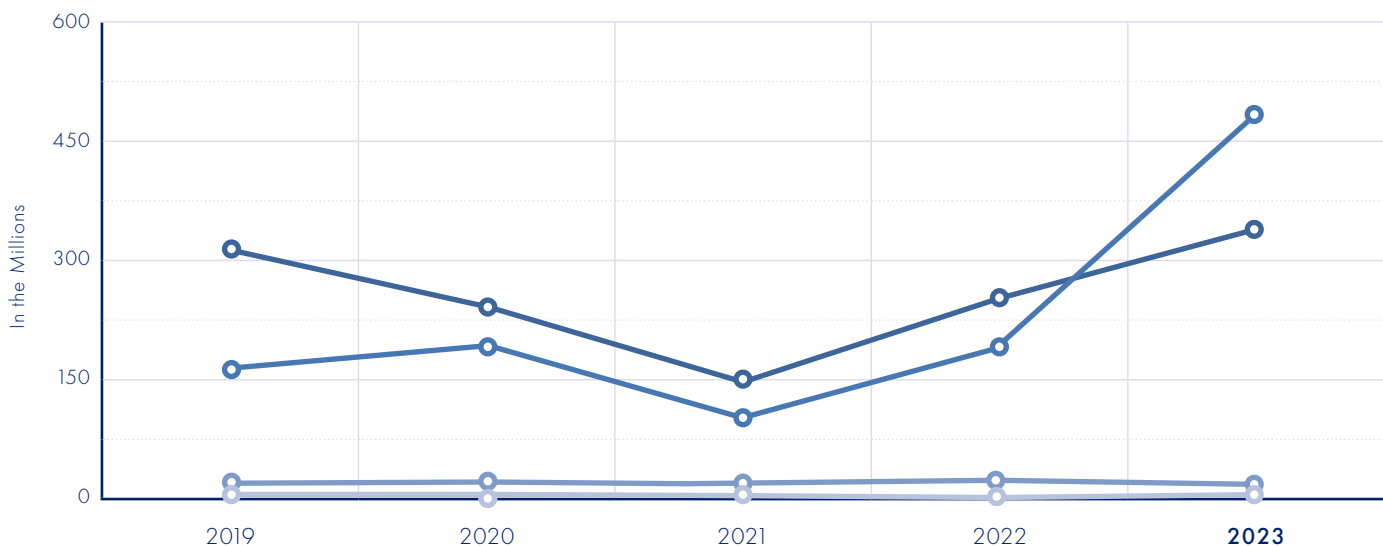
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate is 17.7 cents per mcf for FYE 23, 9.1 cents per mcf for FYE 22, 9.34 cents per mcf for FYE 21, 12.5 cents per mcf for FYE 20, and 12.2 cents per mcf for FYE 19.
3. Timber
 - a. Trees and timber – 2.25 percent of 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
2023	\$ 342,142,327	\$ 485,749,453	\$ 12,861,661	\$ 1,266,828	\$ 842,020,269	82.35%
2022	\$ 254,433,227	\$ 192,441,540	\$ 13,692,731	\$ 1,186,383	\$ 461,753,881	72.55%
2021	\$ 152,361,221	\$ 101,664,950	\$ 12,216,877	\$ 1,359,485	\$ 267,602,533	-40.99%
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%

Note: Amounts represent tax reported on tax returns.

Five-Year Comparison of Severance Tax



Severance Tax

Tax Reported by Parish

For Fiscal Year 2023

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Acadia	\$ 6,125,992	\$199,067	\$ 3,113	\$ 0	\$ 6,328,172
Allen	1,914,139	81,580	537,433	4,179	2,537,331
Ascension	39,542	4,892	1,890	13,681	60,005
Assumption	776,471	1,483	0	17,858	795,812
Avoyelles	964,932	47	36,867	4,103	1,005,949
Beauregard	10,803,085	178,344	616,966	71,689	11,670,084
Bienville	469,788	34,517,150	592,751	0	35,579,689
Bossier	5,505,137	33,391,998	332,287	247,996	39,477,418
Caddo	5,802,385	94,348,582	228,145	105,083	100,484,195
Calcasieu	9,097,910	586,008	116,205	19,779	9,819,902
Caldwell	0	6,461	415,469	0	421,930
Cameron	11,523,648	1,218,459	10	0	12,742,117
Catahoula	1,097,713	(2)	68,029	15	1,165,755
Claiborne	7,012,548	844,919	525,152	0	8,382,619
Concordia	1,925,708	33,462	10,056	0	1,969,226
DeSoto	1,326,892	181,421,890	462,769	0	183,211,551
East Baton Rouge	2,139,464	219,493	15,472	12,033	2,386,462
East Carroll	0	0	16,968	0	16,968
East Feliciana	1,150,405	7,447	142,134	16,677	1,316,663
Evangeline	3,665,330	108,100	167,319	0	3,940,749
Franklin	186,969	344	27,882	0	215,195
Grant	1,642,569	(2)	309,579	0	1,952,146
Iberia	6,895,278	597,582	0	96,454	7,589,314
Iberville	3,990,202	22,467	1,077	30,329	4,044,075
Jackson	153,377	1,326,278	696,831	0	2,176,486
Jefferson	7,279,355	119,732	69	80,144	7,479,300
Jefferson Davis	3,035,711	397,944	13,687	8,916	3,456,258
Lafayette	1,276,258	134,174	247	0	1,410,679
Lafourche	37,779,914	2,207,339	0	95	39,987,348
LaSalle	6,799,130	79,629	564,244	0	7,443,003
Lincoln	4,379,641	10,945,733	218,353	0	15,543,727
Livingston	2,451,438	(4)	172,371	15,945	2,639,750
Madison	(395)	(31)	27,499	0	27,073

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

Severance Tax

Tax Reported by Parish

For Fiscal Year 2023

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Morehouse	0	2,406	103,366	8,154	113,926
Natchitoches	17,981	18,030,293	665,682	54,220	18,768,176
Orleans	0	13,468	0	31,697	45,165
Ouachita	107,046	93,989	220,768	1,523	423,326
Plaquemines	90,533,430	1,846,951	0	1,673	92,382,054
Pointe Coupee	3,898,402	514,714	40,333	0	4,453,449
Rapides	630,520	92,067	476,578	15,464	1,214,629
Red River	115,662	51,251,184	153,952	18,000	51,538,798
Richland	7,241	(250,636)	13,969	0	(229,426)
Sabine	471,916	40,293,288	992,823	0	41,758,027
St. Bernard	1,270,801	9,935	(305)	18,944	1,299,375
St. Charles	5,137,875	191,075	13	45,358	5,374,321
St. Helena	1,107,271	122	244,696	19,906	1,371,995
St. James	1,256,273	2,010	(13)	10,446	1,268,716
St. John the Baptist	143,561	0	30	4,129	147,720
St. Landry	3,521,780	15,592	44,470	1,342	3,583,184
St. Martin	17,325,438	1,617,889	6,375	26,062	18,975,764
St. Mary	15,399,602	2,286,254	79	143,666	17,829,601
St. Tammany	0	0	90,737	53,736	144,473
Tangipahoa	947,576	4	109,146	35,038	1,091,764
Tensas	477,881	20,703	46,557	177	545,318
Terrebonne	30,154,303	2,115,274	0	0	32,269,577
Union	253,443	60,741	737,125	0	1,051,309
Vermilion	13,587,541	1,995,060	22	0	15,582,623
Vernon	1,100,396	86,759	927,085	9,732	2,123,972
Washington	490,522	50	438,749	5,726	935,047
Webster	3,936,518	1,777,862	221,371	6,075	5,941,826
West Baton Rouge	2,369,449	681,860	6,307	2,626	3,060,242
West Carroll	0	(1)	8,762	0	8,761
West Feliciana	80,596	0	66,076	4,719	151,391
Winn	588,767	(25)	929,473	0	1,518,215
TOTALS	\$342,142,327	\$485,749,453	\$12,865,100	\$1,263,389	\$842,020,269

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

Severance Oil Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2023

L ¹	Parish	Oil Bbls	Rank	L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	8,570,004	1	13	Catahoula	171,185	33
29	Lafourche	3,435,001	2	16	DeSoto	148,737	34
55	Terrebonne	2,713,264	3	28	Lafayette	120,798	35
50	St. Martin	1,919,412	4	5	Avoyelles	114,123	36
51	St. Mary	1,438,909	5	47	St. James	113,544	37
9	Caddo	1,337,544	6	58	Vernon	108,930	38
30	LaSalle	1,262,128	7	46	St. Helena	104,386	39
57	Vermilion	1,227,998	8	19	East Feliciana	103,969	40
12	Cameron	1,117,958	9	54	Tensas	89,873	41
6	Beauregard	960,172	10	53	Tangipahoa	88,197	42
10	Calcasieu	831,863	11	4	Assumption	71,218	43
14	Claiborne	738,380	12	43	Sabine	52,759	44
23	Iberia	637,986	13	7	Bienville	40,594	45
8	Bossier	621,817	14	56	Union	34,802	46
1	Acadia	617,473	15	21	Franklin	23,687	47
26	Jefferson	610,074	16	41	Red River	19,842	48
45	St. Charles	468,984	17	48	St. John the Baptist	16,068	49
31	Lincoln	397,729	18	25	Jackson	14,579	50
39	Pointe Coupee	376,290	19	37	Ouachita	10,781	51
60	Webster	362,573	20	63	West Feliciana	7,204	52
24	Iberville	361,320	21	35	Natchitoches	6,925	53
20	Evangeline	319,841	22	3	Ascension	6,795	54
44	St. Bernard	318,280	23	42	Richland	5,643	55
27	Jefferson Davis	306,301	24	40	Rapides	2,427	56
49	St. Landry	293,216	25	11	Caldwell	0	57
15	Concordia	240,534	26	18	East Carroll	0	58
32	Livingston	235,885	27	33	Madison	0	59
64	Winn	232,470	28	34	Morehouse	0	60
61	West Baton Rouge	220,900	29	36	Orleans	0	61
17	East Baton Rouge	195,651	30	52	St. Tammany	0	62
22	Grant	188,555	31	59	Washington	0	63
2	Allen	172,728	32	62	West Carroll	0	64
STATE TOTAL¹						34,208,306	

¹Use numbers as a legend for the map on page 66.

Note: Over 67 percent of the total taxable barrels were reported by the 9 parishes reporting taxable barrels of one million or more.

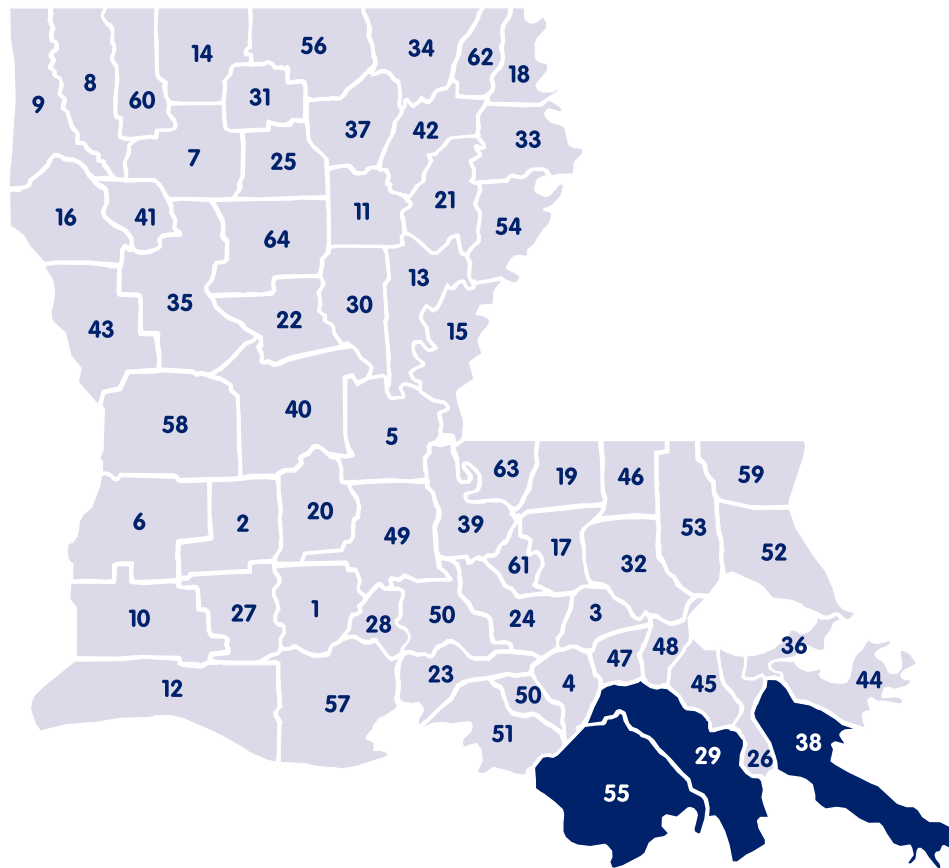
Severance Oil Tax

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2023

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	8,570,004	1
29	Lafourche	3,435,001	2
55	Terrebonne	2,713,264	3

¹Use numbers as a legend for the map below.



Severance Natural Gas Tax

Net Taxable Production by Parish

For Fiscal Year 2023

L ¹	Parish	Gas MCFs ²	Rank	L ¹	Parish	Gas MCFs ²	Rank
16	DeSoto	1,053,577,147	1	30	LaSalle	707,538	33
9	Caddo	506,729,728	2	58	Vernon	697,105	34
41	Red River	271,786,016	3	40	Rapides	611,953	35
43	Sabine	215,181,694	4	2	Allen	547,135	36
7	Bienville	199,004,238	5	15	Concordia	232,484	37
8	Bossier	162,026,506	6	34	Morehouse	189,093	38
35	Natchitoches	107,323,209	7	24	Iberville	165,207	39
31	Lincoln	73,609,874	8	54	Tensas	149,631	40
60	Webster	17,439,259	9	49	St. Landry	144,853	41
25	Jackson	14,764,797	10	36	Orleans	76,090	42
29	Lafourche	13,752,204	11	44	St. Bernard	68,536	43
55	Terrebonne	13,619,181	12	19	East Feliciana	67,478	44
51	St. Mary	13,508,838	13	11	Caldwell	40,075	45
57	Vermilion	13,197,481	14	47	St. James	21,148	46
38	Plaquemines	10,270,610	15	4	Assumption	20,792	47
50	St. Martin	10,235,316	16	21	Franklin	3,031	48
14	Claiborne	8,441,916	17	46	St. Helena	787	49
12	Cameron	7,823,882	18	59	Washington	336	50
23	Iberia	4,078,379	19	5	Avoyelles	88	51
10	Calcasieu	3,916,524	20	53	Tangipahoa	21	52
39	Pointe Coupee	3,515,511	21	13	Catahoula	0	53
61	West Baton Rouge	3,109,931	22	18	East Carroll	0	54
27	Jefferson Davis	2,711,870	23	22	Grant	0	55
37	Ouachita	1,626,474	24	32	Livingston	0	56
45	St. Charles	1,493,733	25	33	Madison	0	57
17	East Baton Rouge	1,453,691	26	48	St. John the Baptist	0	58
56	Union	1,185,732	27	52	St. Tammany	0	59
1	Acadia	1,128,302	28	62	West Carroll	0	60
6	Beauregard	1,012,965	29	63	West Feliciana	0	61
28	Lafayette	869,286	30	64	Winn	0	62
26	Jefferson	865,282	31	3	Ascension	(3,498)	63
20	Evangeline	745,347	32	42	Richland	(4,545,217)	64
STATE TOTAL¹						2,739,199,589	

¹Use numbers as a legend for the map on page 68.

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

Note: Over 98 percent of the net taxable production was reported by the 16 parishes reporting taxable MCFs of 10 million or more.

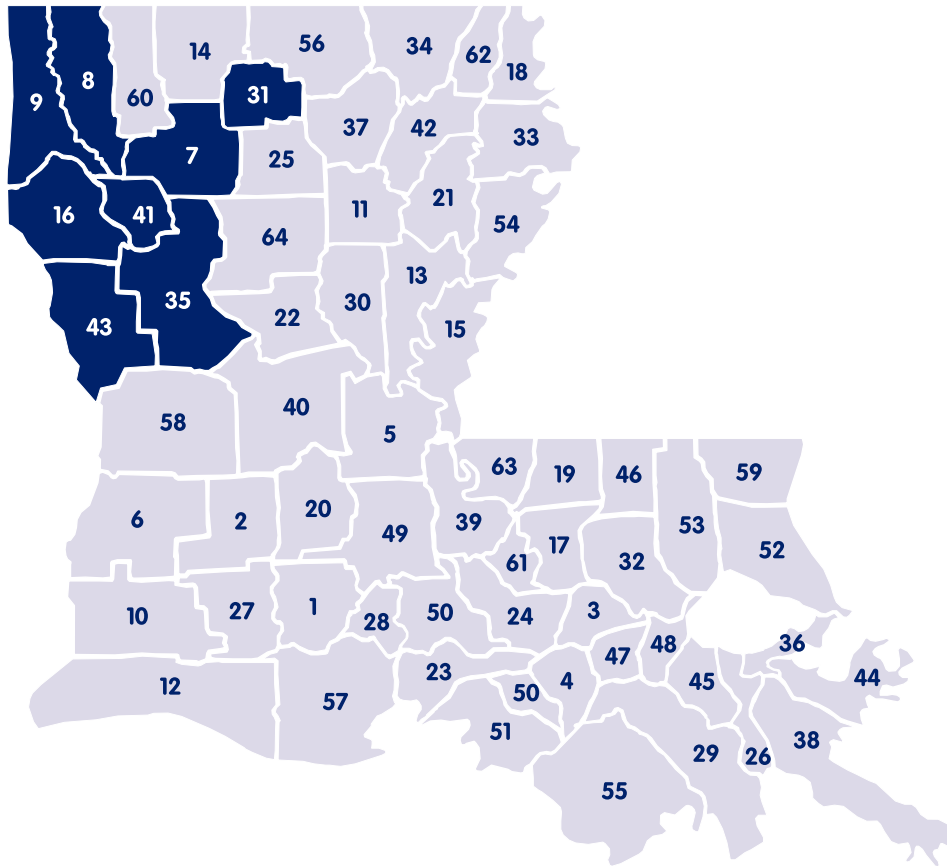
Severance Natural Gas Tax

Parishes Producing Over 25 Million MCFs

For Fiscal Year 2023

L ¹	Parish	Gas MCFs	Rank
16	DeSoto	1,053,577,147	1
9	Caddo	506,729,728	2
41	Red River	271,786,016	3
43	Sabine	215,181,694	4
7	Bienville	199,004,238	5
8	Bossier	162,026,506	6
35	Natchitoches	107,323,209	7
31	Lincoln	73,609,874	8

¹Use numbers as a legend for the map below.



Tobacco Tax

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

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

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

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

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

Tax rates on tobacco products are as follows:

1. Cigarettes: \$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

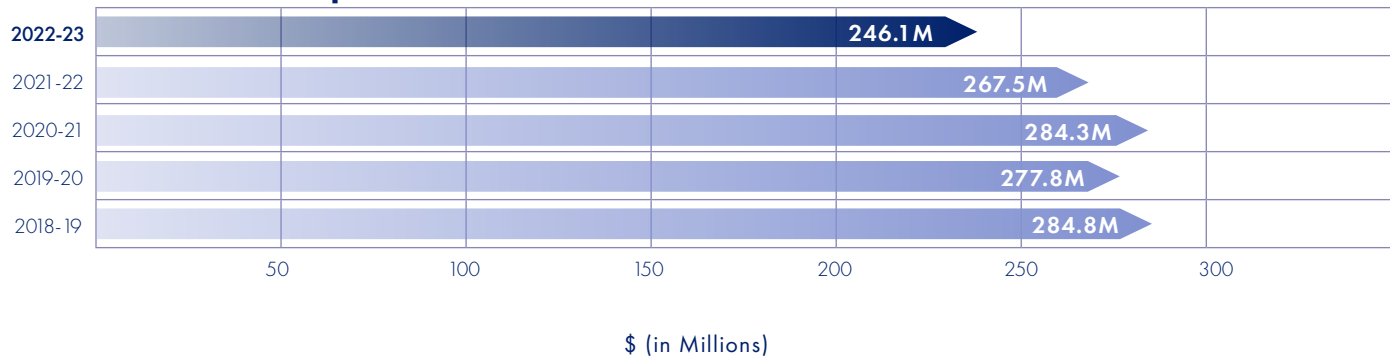
Tobacco Tax

Cash Collections After Accrual Adjustments

Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2022-23	\$ 246,070,435	-8.02%
2021-22	\$ 267,512,259	-5.90%
2020-21	\$ 284,270,442	2.31%
2019-20	\$ 277,844,451	-2.44%
2018-19	\$ 284,781,649	-3.84%

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales¹

For Fiscal Year 2023

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	4,500	51,870,000	0	\$ 56,024,460
2nd Quarter	21,000	52,440,000	0	56,657,880
3rd Quarter	10,500	39,930,000	0	43,135,740
4th Quarter	15,000	46,110,000	0	49,815,000
TOTALS	51,000	190,350,000	0	\$205,633,080

For Fiscal Year 2022

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	13,500	55,530,000	0	\$ 59,986,980
2nd Quarter	18,000	58,410,000	0	63,102,240
3rd Quarter	12,000	47,040,000	0	50,816,160
4th Quarter	21,000	49,800,000	0	53,806,680
TOTALS	64,500	210,780,000	0	\$227,712,060

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 2023

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	\$ 56,024,460	\$ 2,801,223	\$ 53,244,850	\$ 12,825,438	\$ 66,070,288
2nd Quarter	56,657,880	2,832,894	53,858,235	12,477,738	66,335,973
3rd Quarter	43,135,740	2,034,072	41,184,909	12,568,164	53,753,073
4th Quarter	49,815,000	2,490,750	47,337,718	13,077,585	60,415,303
TOTALS	\$205,633,080	\$10,158,939	\$195,625,712	\$ 50,948,925	\$246,574,637

For Fiscal Year 2022

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	\$ 59,986,980	\$ 2,871,500	\$ 57,123,998	\$ 13,358,574	\$ 70,482,572
2nd Quarter	63,102,240	3,054,240	60,070,675	13,405,202	73,475,877
3rd Quarter	50,816,160	2,397,610	48,437,671	12,430,187	60,867,859
4th Quarter	53,806,680	2,539,161	51,324,140	13,798,639	65,122,779
TOTALS	\$227,712,060	\$10,862,511	\$ 216,956,484	\$ 52,992,602	\$269,949,087

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



Louisiana Department of Revenue

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