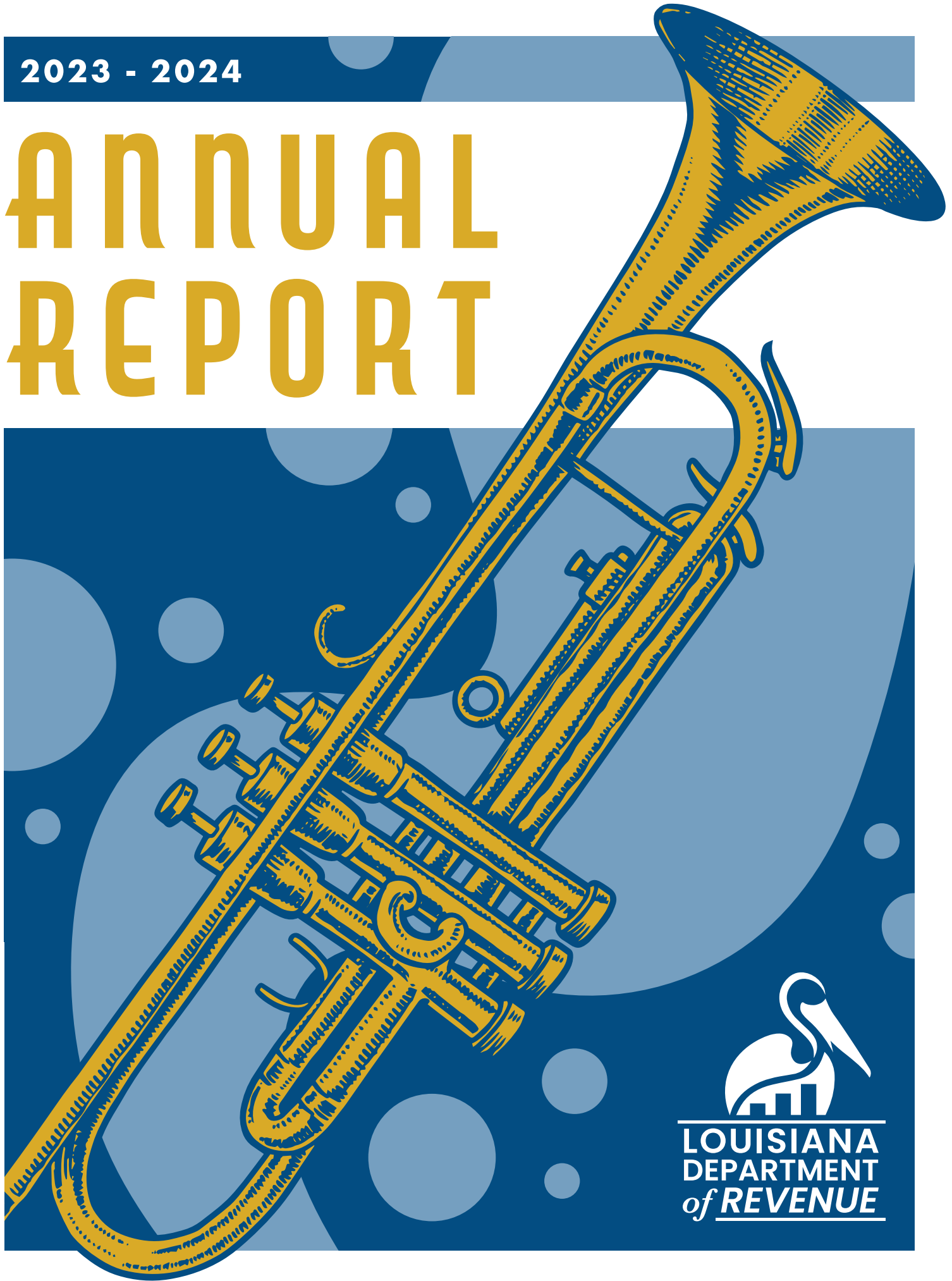


2023 - 2024

ANNUAL REPORT



LOUISIANA
DEPARTMENT
of REVENUE

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Annual Tax Collection Report:

Fiscal Year Ending June 30, 2024



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, 2023, through June 30, 2024.

During the reporting period, the Department achieved meaningful success in the administration of laws and regulations governing taxation, alcohol, tobacco, charitable gaming, and state debt collection in Louisiana. The Department also undertook significant tax reform measures that were passed in November 2024.

Act 11 of the 2024 Third Extraordinary Session of the Louisiana Legislature repealed graduated state individual income tax brackets and established a flat individual rate of 3%. It also increased the individual standard deduction from \$4,500 to \$12,500.

Act 5 eliminated the three brackets for state corporation income tax and established a flat rate of 5.5%, along with a new corporation standard deduction of \$20,000.

Act 6 repealed the corporation franchise tax for tax periods beginning on or after January 1, 2026.

Act 10 expanded the sales tax base to include the taxation of a wide range of digital products.

The goal of these reforms is to allow taxpayers to keep more of their hard-earned money, simplify complex tax structure, and foster greater economic growth.

While participating in the historic reform to the tax code, the Department of Revenue's primary mission remained the fair collection of tax revenues to fund public services for the people of our state.

During the reporting period, the tax collection program generated more than \$12.6 billion, including the following:

- \$6.2 billion in income and franchise taxes
- \$4.5 billion in sales taxes
- \$1.4 billion in natural resource severance and petroleum product taxes
- \$321 million in taxes on alcoholic beverages, tobacco, industrial hemp-derived CBD and consumable hemp products, therapeutic marijuana, and vapor products

The committed professionals of the Louisiana Department of Revenue look forward to building on these and other accomplishments for the people of our state in the years to come.

Yours in public service,

A handwritten signature in black ink, appearing to read "Richard Nelson".

Richard Nelson | Secretary
Louisiana Department of Revenue

THE LDR MISSION

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

BATON ROUGE HEADQUARTERS

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Summary of Collections

Tax Types and Fees Administered by LDR

Taxes

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

Fees

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

Tax Cash Collections

Five-Year Comparison of Major Taxes (In Millions)

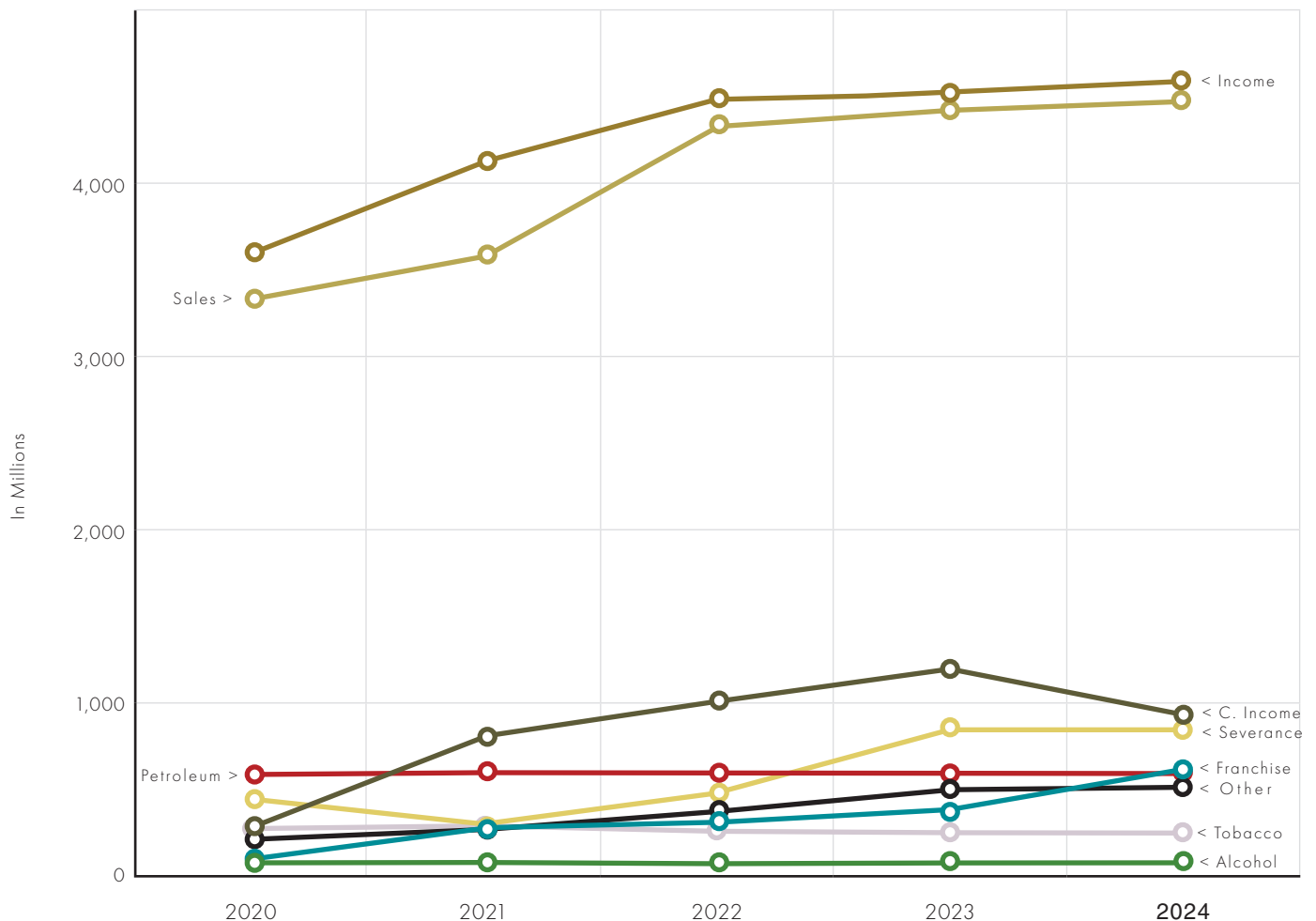
	FY 20	FY 21	FY 22	FY 23	FY 24
Corporation Franchise ²	\$ 101	\$ 270	\$ 338	\$ 401	\$ 644
Corporation Income ²	290	809	1,015	1,204	967
Income (including Fiduciary) ²	3,623	4,153	4,495	4,556	4,684
Liquor/Alcohol	77	80	80	78	77
Other ^{1,3}	214	259	398	502	521
Petroleum Products	590	609	627	603	602
Sales ⁴	3,353	3,610	4,377	4,490	4,524
Severance	447	292	479	877	836
Tobacco	276	287	269	246	235
TOTALS	\$8,971	\$10,369	\$12,078	\$12,957	\$13,090

¹Tax incurred a rate increase during FY 24

²Tax incurred a rate decrease during FY 22

³Other includes the following: Automobile Rental Tax; Consumer Use Tax - Excise; Consumer Use Tax - State & Local; Direct Marketer Sales Tax - State & Local; Electric and Hybrid Vehicle Road Usage Fee; Electric Cooperative Fee; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Inspection & Supervision Fee; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; Marijuana/Controlled Dangerous Substance Tax; Natural Gas Franchise Tax; New Orleans Exhibition Hall Authority - Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee - Gas and Oil; Parish & Municipal Beer; Prepaid 911 Charge; Remote Sellers Tax-Local; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation & Communication Utilities Tax; Transportation Network Fee; and Vapor Tax¹.

⁴LA Tourism and Promotion Tax and Remote Sellers Tax - State are included



Tax Collections

2023-2024 Monthly Cash Collections

Tax	Jul 23	Aug 23	Sep 23	Oct 23	Nov 23	Dec 23
Corporation Franchise Tax	\$ (2,431,104)	\$ 4,867,054	\$ 109,412,909	\$ 13,133,371	\$ 11,910,585	\$ 113,661,221
Hazardous Waste Disposal Tax	508,769	1,280	(719)	254,339	114,274	2,396
Income Taxes						
Corporation	(7,293,311)	14,601,163	163,290,148	17,123,914	18,513,781	172,042,585
Fiduciary	(691,117)	(4,598)	3,773,682	(184,695)	(263,770)	736,966
Individual, Declaration & Withholding	367,468,855	318,648,518	338,920,075	519,771,867	317,424,194	265,062,314
Liquors – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	3,546,531	2,746,758	3,296,001	3,098,613	3,336,132	3,700,008
Low Alcoholic Content (Beer)	3,457,279	2,676,418	3,390,110	4,999,429	2,941,859	2,780,819
Out-of-State Shippers	17,561	8,270	12,802	9,185	22,844	24,383
Natural Resources – Severance Tax	69,649,607	62,948,490	77,708,805	76,363,738	76,311,905	80,466,463
Petroleum Products						
Gasoline Tax & Inspection Fee	39,074,151	38,616,696	41,130,883	33,220,949	41,074,480	36,456,764
Special Fuels Tax & Inspection Fee	12,090,059	12,083,896	13,541,898	10,561,735	12,853,638	12,096,108
Public Utilities & Carriers						
Inspection & Supervision Fee	770,344	149,105	1,683,899	499,001	160,695	1,514,733
Natural Gas Franchise Tax	1,157	33,116	0	1,279	33,104	0
Transportation & Communication Utilities Tax	1,126,651	1,154,219	842,435	1,213,336	969,349	903,708
Sales Tax ^{1,2}	418,760,651	366,355,809	368,115,490	379,138,542	358,507,471	351,296,088
Tobacco Tax	23,143,635	19,481,228	19,022,505	20,844,356	20,471,984	22,032,824
TOTAL STATE TAXES	929,199,718	844,367,422	1,144,140,923	1,080,048,959	864,382,525	1,062,777,380
Other Taxes ³	23,720,793	30,845,907	28,661,257	28,474,444	34,272,233	35,057,812
Hotel/Motel Room Occupancy Taxes						
LA Stadium and Exposition District	5,593,256	4,056,811	3,315,288	2,424,560	3,429,533	5,394,918
New Orleans Exhibition Hall Authority	3,743,533	2,662,850	2,126,276	1,463,292	2,194,822	3,607,176
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	484,053	416,668	371,998	313,267	375,331	474,160
Food and Beverage Tax	1,526,716	1,236,534	1,121,301	1,044,289	1,233,571	1,481,007
Service Contractor Tax	258,227	275,918	95,050	83,856	70,785	144,663
Tour Tax	32,673	16,132	27,639	18,101	24,335	39,701
TOTAL CASH COLLECTIONS	\$964,558,969	\$883,878,242	\$1,179,859,732	\$1,113,870,768	\$905,983,135	\$1,108,976,817

Tax	Jan 24	Feb 24	Mar 24	Apr 24	May 24	Jun 24
Corporation Franchise Tax	\$ 22,057,891	\$ 9,963,230	\$ 19,868,794	\$ 153,108,694	\$ 92,398,373	\$ 96,137,191
Hazardous Waste Disposal Tax	248,378	190,881	439	372,051	(27,603)	(211)
Income Taxes						
Corporation	34,964,673	15,168,557	30,470,198	224,350,249	139,113,362	144,389,063
Fiduciary	3,598,052	522,336	635,674	10,749,595	6,759,780	3,309,185
Individual, Declaration & Withholding	642,012,734	247,696,838	122,474,743	650,631,352	517,506,740	347,506,282
Liquors – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	3,809,028	3,143,672	3,460,216	3,262,873	3,312,764	3,450,332
Low Alcoholic Content (Beer)	2,694,016	2,285,910	2,681,853	2,405,462	3,030,413	3,435,262
Out-of-State Shippers	17,056	12,472	29,317	95,269	43,607	35,487
Natural Resources – Severance Tax	79,464,427	70,819,726	59,820,546	62,412,446	60,878,779	58,769,930
Petroleum Products						
Gasoline Tax & Inspection Fee	39,770,692	35,341,205	35,033,602	37,785,822	38,203,615	39,874,248
Special Fuels Tax & Inspection Fee	12,592,222	11,162,198	11,696,772	11,699,483	11,995,818	13,732,225
Public Utilities & Carriers						
Inspection & Supervision Fee	805,631	142,510	1,710,306	576,120	404,177	1,866,293
Natural Gas Franchise Tax	33,842	3,577	0	10,265	28,056	0
Transportation & Communication Utilities Tax	801,935	1,260,410	708,012	1,264,162	3,763,549	852,004
Sales Tax ^{1,2}	404,599,345	363,444,804	366,889,890	384,729,657	372,367,527	390,260,983
Tobacco Tax	17,389,362	17,454,070	17,826,411	20,837,130	20,307,753	16,383,575
TOTAL STATE TAXES	1,264,859,284	778,612,396	673,306,773	1,564,290,630	1,270,086,710	1,120,001,849
Other Taxes ³	37,727,893	32,573,609	28,753,860	32,892,522	33,021,652	30,963,825
Hotel/Motel Room Occupancy Taxes						
LA Stadium and Exposition District	4,540,795	4,267,238	4,174,573	6,228,657	5,837,179	6,241,364
New Orleans Exhibition Hall Authority	3,018,289	2,873,378	2,762,430	4,140,969	3,969,467	4,119,058
New Orleans Exhibition Hall Authority						
Flat Room Occupancy Tax	425,424	415,842	420,446	480,082	498,126	535,890
Food and Beverage Tax	1,342,092	1,471,212	1,365,852	1,646,819	1,605,799	1,681,065
Service Contractor Tax	225,896	125,203	65,511	225,025	190,118	240,352
Tour Tax	28,246	25,189	22,490	27,810	41,318	33,711
TOTAL CASH COLLECTIONS	\$1,312,167,919	\$820,364,067	\$710,871,936	\$1,609,932,514	\$1,315,250,368	\$1,163,817,115

¹LA Tourism and Promotion Tax is included

²Remote Sellers Tax - State is included

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

15 - Year Tax Cash Collection Record

In Millions

Tax	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
Corporation Franchise Tax ²	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53	\$ 48.46
Gift Tax ³	0.21	0.12	(0.03)	0.04	0.08	0.00	0.00
Hazardous Waste Disposal Tax	3.09	3.20	3.02	2.99	3.46	3.38	3.31
Income Taxes							
Corporation ²	435.30	197.73	238.30	287.85	467.81	373.48	145.37
Fiduciary ²	9.50	1.59	11.73	13.18	35.38	26.00	9.75
Individual, Declaration & Withholding ²	2,240.20	2,386.58	2,431.34	2,720.98	2,786.31	2,890.21	2,856.35
Inheritance Tax ³	1.60	0.90	(0.69)	(0.04)	0.06	0.00	0.00
Liquors – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine) ⁴	19.50	20.26	21.44	22.13	22.47	23.64	26.21
Low Alcoholic Content (Beer) ⁴	35.60	35.64	35.69	35.06	34.41	33.46	35.12
Out-of-State Shippers ⁴	0.15	0.13	0.09	0.13	0.14	0.16	0.14
Natural Resource – Severance Tax	773.59	764.11	839.87	842.74	826.33	735.04	445.15
Petroleum Products							
Gasoline Tax & Inspection Fee	453.80	469.14	445.51	448.08	453.02	463.03	477.15
Special Fuels Tax & Inspection Fee	138.90	143.16	136.85	137.60	141.10	145.33	148.14
Public Utilities & Carriers							
Inspection & Supervision Fee ⁴	7.20	8.56	7.74	7.87	8.57	7.95	8.30
Natural Gas Franchise Tax	1.90	2.00	5.29	1.68	0.66	0.63	0.36
Transportation & Communication Utilities Tax	11.20	11.15	8.96	7.07	7.69	6.92	11.81
Sales Tax^{4,5}	2,465.10	2,670.21	2,652.04	2,649.39	2,678.52	2,766.44	2,905.38
Tobacco Tax⁴	137.00	144.60	135.28	138.15	139.91	155.83	244.37
TOTAL STATE TAXES	6,878.94	6,924.99	7,050.30	7,410.61	7,761.63	7,755.03	7,365.37
Other Taxes⁶	22.76	21.82	25.50	20.34	21.08	15.45	18.20
Hotel/Motel Room Occupancy Taxes							
LA Stadium & Exposition District	28.90	33.87	37.03	41.71	46.85	48.37	49.70
New Orleans Exhibition Hall Authority	18.60	21.86	24.04	26.90	30.84	31.65	32.89
New Orleans Exhibition Hall Authority							
Flat Room Occupancy Tax & Food & Beverage Tax	11.54	12.75	14.30	15.26	16.75	18.45	19.33
Service Contractor Tax	1.19	1.29	1.21	1.43	2.18	1.18	1.88
Tour Tax	0.07	0.81	0.13	0.14	0.19	0.17	0.28
TOTAL CASH COLLECTIONS	\$6,962.00	\$7,017.39	\$7,152.51	\$7,516.39	\$7,879.52	\$7,870.30	\$7,487.65

Tax	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24
Corporation Franchise Tax ²	\$ 91.18	\$ 126.67	\$ 145.99	\$ 101.50	\$ 269.82	\$ 338.18	\$ 401.02	\$ 644.09
Gift Tax ³	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hazardous Waste Disposal Tax	2.84	2.76	2.91	2.66	2.13	2.27	1.59	1.66
Income Taxes								
Corporation ²	273.50	380.01	437.60	289.70	809.46	1,014.54	1,203.80	966.73
Fiduciary ²	10.67	21.97	13.42	(1.08)	34.48	43.16	37.13	28.94
Individual, Declaration & Withholding ²	2,928.34	3,169.51	3,716.26	3,623.60	4,118.10	4,451.51	4,519.13	4,655.12
Inheritance Tax ³	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) ⁴	36.18	36.68	37.53	38.16	40.59	41.67	40.96	40.16
Low Alcoholic Content (Beer) ⁴	41.11	39.61	38.63	38.16	38.58	37.80	36.22	36.78
Out-of-State Shippers ⁴	0.27	0.31	0.30	0.36	0.42	0.41	0.38	0.33
Natural Resources – Severance Tax	375.72	444.57	529.14	447.44	291.57	479.59	876.78	835.61
Petroleum Products								
Gasoline Tax & Inspection Fee	486.85	459.92	486.65	448.32	462.32	477.15	457.82	455.58
Special Fuels Tax & Inspection Fee	153.94	145.38	153.62	141.75	146.91	149.90	144.97	146.11
Public Utilities & Carriers								
Inspection & Supervision Fee ⁴	8.66	8.49	8.50	9.23	8.16	10.35	11.78	10.28
Natural Gas Franchise Tax	0.60	0.55	0.78	1.57	1.02	0.39	0.58	0.14
Transportation & Communication Utilities Tax	6.12	7.34	7.73	7.57	6.09	7.12	11.75	14.86
Sales Tax^{4,5}	3,883.95	3,946.41	3,559.82	3,352.50	3,610.45	4,376.54	4,490.50	4,524.47
Tobacco Tax⁴	310.04	294.55	282.91	276.33	286.84	269.22	246.17	235.19
TOTAL STATE TAXES	8,609.97	9,084.73	9,421.79	8,777.77	10,126.94	11,699.80	12,480.58	12,596.05
Other Taxes⁶	22.27	24.90	47.80	96.48	212.95	286.85	355.23	376.97
Hotel/Motel Room Occupancy Taxes								
LA Stadium & Exposition District	50.72	52.67	54.39	45.58	12.72	45.29	57.92	55.50
New Orleans Exhibition Hall Authority	33.61	35.00	36.37	29.98	6.90	28.61	38.32	36.68
New Orleans Exhibition Hall Authority								
Flat Room Occupancy Tax & Food & Beverage Tax	19.63	20.77	22.28	18.95	8.99	16.96	21.74	21.97
Service Contractor Tax	2.60	2.12	1.97	1.61	0.04	0.80	2.74	2.00
Tour Tax	0.28	0.28	0.32	0.37	0.04	0.18	0.34	0.34
TOTAL CASH COLLECTIONS	\$8,739.08	\$9,220.47	\$9,584.92	\$8,970.74	\$10,368.58	\$12,078.49	\$12,956.87	\$13,089.51

¹Taxes incurred a rate increase during FY 24

²Taxes incurred a rate decrease during FY 22

³Gift Tax and Inheritance & Transfer Estate Tax have been repealed, and no collections were received after FY 14

⁴Taxes incurred a rate increase during FY 16

⁵LA Tourism and Promotion Tax and Remote Sellers Tax - State are included. Also, the tax incurred a rate decrease during FY 19

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

Tax Collections

Cash Collections After Accrual Adjustments

Two-Year Comparison

State Revenues	Total Net Collections FY 2022-23	Total Net Collections FY 2023-24	Percent Change
Automobile Rental Tax	\$ 8,097,580	\$ 8,525,343	5.28%
Corporation Franchise Tax	411,620,495	654,738,170	59.06%
Electric and Hybrid Vehicle Road Usage Fee	0	284,371	100.00%
Electric Cooperative Fee	40,479	40,710	0.57%
Hazardous Waste Disposal Tax	1,555,313	1,526,230	-1.87%
Income Taxes			
Corporation	1,235,599,956	986,355,979	-20.17%
Fiduciary	36,112,710	29,993,971	-16.94%
Individual, Declaration & Withholding	4,644,285,524	4,729,169,826	1.83%
Consumable Hemp Products Tax	981,057	1,057,140	7.76%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	40,972,194	39,696,699	-3.11%
Low Alcoholic Content (Beer)	36,348,105	36,124,088	-0.62%
Out-of-State Shippers	377,108	331,794	-12.02%
Marijuana & Controlled Dangerous Substance Tax	385	70	100.00%
Minerals, Oil & Gas			
Surface Mining & Reclamation Fee	24,535	53,840	119.44%
Oil Spill Contingency Fee	2,597,439	2,229,990	-14.15%
Oilfield Site Restoration Fee - Gas	13,186,576	12,717,284	-3.56%
Oilfield Site Restoration Fee – Oil	813,288	901,327	10.83%
Natural Resources – Severance Tax	890,030,255	829,417,973	-6.81%
Petroleum Products			
Gasoline Tax	455,322,317	451,215,593	-0.90%
Gasoline Inspection Fee	2,657,966	3,006,969	13.13%
Special Fuels Tax	143,116,237	143,924,728	0.56%
Special Fuels Inspection Fee	1,592,162	1,711,886	7.52%
Public Utilities			
Inspection & Supervision Fee	12,131,291	10,152,808	-16.31%
Natural Gas Franchise Tax	110,023	152,806	38.89%
Transportation & Communication Utilities Tax	12,006,180	15,067,231	25.50%
Sales Tax²	4,474,028,376	4,436,531,560	-0.87%
Telecommunication Tax for the Deaf	1,698,105	3,603,684	112.22%
Tobacco Tax	246,070,435	233,496,853	-7.47%
Vapor Tax¹	260,971	267,253	2.41%
Other Fees			
Therapeutic Marijuana	2,309,603	3,602,620	55.98%
Transportation Network	2,884,929	4,245,460	47.16%
SUBTOTALS – STATE REVENUES	12,676,831,594	12,640,144,256	-0.29%
Other Taxes			
Beer Tax – Parish & Municipalities	4,153,103	3,936,005	-5.23%
Louisiana Tourism & Promotion District Tax	29,174,526	28,300,168	-3.00%
Hotel/Motel Room Occupancy Taxes			
Louisiana Stadium & Exposition District	57,924,139	55,504,171	-4.18%
New Orleans Exhibition Hall Authority	38,318,668	36,681,540	-4.27%
New Orleans Exhibition Hall Authority			
Flat Room Occupancy Tax	5,357,137	5,211,288	-2.72%
Food & Beverage Tax	16,382,316	16,756,256	2.28%
Service Contractor Tax	2,742,512	2,000,604	-27.05%
Tour Tax	344,731	337,346	-2.14%
Consumer Use Tax – State & Local ³	(9,160)	38,887	-524.53%
Consumer Use Tax – Excise	4,982	4,257	-14.55%
Direct Marketer Sales Tax – State & Local	9,821,073	9,622,511	-2.02%
Prepaid 911 Charge	9,427,097	7,977,918	-15.37%
Remote Sellers Tax – Local	290,890,665	323,705,194	11.28%
SUBTOTAL – OTHER TAXES	464,531,789	490,076,145	5.50%
GRAND TOTALS	\$ 12,213,844,825	\$ 13,130,220,401	-0.08%

¹Tax incurred a rate increase during FY 24

²Remote Sellers Tax - State is included

³Does not include collections of \$458,790 from individual income tax returns received during FY 2022-23 or \$494,979 received during FY 2023-24

Tax Collections

Cash Collections After Accrual Adjustments

Fiscal Year Ending June 30, 2024

State Revenues	Net Cash Collections	Less 2023-24 Accruals	Plus 2023-24 Accruals	Total Net Collections
Automobile Rental Tax	\$ 8,743,131	\$ 926,062	\$ 708,274	\$ 8,525,343
Corporation Franchise Tax	644,088,209	(2,431,104)	8,218,857	654,738,170
Electric and Hybrid Vehicle Road Usage Fee	278,123	0	6,248	284,371
Electric Cooperative Fee	41,725	1,015	0	40,710
Hazardous Waste Disposal Tax	1,664,274	508,769	370,725	1,526,230
Income Taxes				
Corporation	966,734,382	(7,293,311)	12,328,286	986,355,979
Fiduciary	28,941,090	(691,117)	361,764	29,993,971
Individual, Declaration & Withholding	4,655,124,512	367,409,482	441,454,796	4,729,169,826
ConsumableHemp Products Tax	1,054,786	96,972	99,326	1,057,140
Liquors – Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	40,162,928	3,546,531	3,080,302	39,696,699
Low Alcoholic Content (Beer)	36,778,830	3,457,279	2,802,537	36,124,088
Out-of-State Shippers	328,253	17,561	21,102	331,794
Marijuana & Controlled Dangerous Substance Tax	210	140	0	70
Minerals, Oil & Gas				
Surface Mining & Reclamation Fee	52,004	0	1,836	53,840
Oil Spill Contingency Fee	2,252,647	314,878	292,221	2,229,990
Oilfield Site Restoration Fee – Gas	12,692,914	134,808	159,178	12,717,284
Oilfield Site Restoration Fee – Oil	907,462	3,428	(2,707)	901,327
Natural Resources – Severance Tax	835,614,862	69,649,607	63,452,718	829,417,973
Petroleum Products				
Gasoline Tax	452,741,021	38,964,498	37,439,070	451,215,593
Gasoline Inspection Fee	2,842,086	109,653	274,536	3,006,969
Special Fuels Tax	144,493,473	12,005,257	11,436,512	143,924,728
Special Fuels Inspection Fee	1,612,579	84,802	184,109	1,711,886
Public Utilities & Carriers				
Inspection & Supervision Fee	10,282,814	770,344	640,338	10,152,808
Natural Gas Franchise Tax	144,396	1,157	9,567	152,806
Transportation & Communication Utilities Tax	14,859,770	1,126,651	1,334,112	15,067,231
Sales Tax¹	4,495,800,946	416,320,693	357,051,307	4,436,531,560
Telecommunication Tax for the Deaf	3,562,949	598,898	639,633	3,603,684
Tobacco Tax	235,194,833	23,143,635	21,445,655	233,496,853
Vapor Tax	272,673	32,936	27,516	267,253
Other Fees				
Therapeutic Marijuana Fee	3,285,472	144,943	462,090	3,602,610
Transportation Network Fee	3,865,962	380,803	760,302	4,245,460
SUBTOTALS – STATE REVENUES	\$12,604,419,316	\$929,335,260	\$ 965,060,210	\$12,640,144,256
Other Taxes				
Beer Taxes – Parish & Municipalities	4,053,464	425,319	307,860	3,936,005
Louisiana Tourism & Promotion District Tax	28,665,311	2,439,958	2,074,815	28,300,168
Hotel/Motel Room Occupancy Taxes				
Louisiana Stadium & Exposition District	55,504,171	0	0	55,504,171
New Orleans Exhibition Hall Authority	36,681,540	0	0	36,681,540
New Orleans Exhibition Hall Authority				
Flat Room Occupancy Tax	5,211,288	0	0	5,211,288
Food & Beverage Tax	16,756,256	0	0	16,756,256
Service Contractor Tax	2,000,604	0	0	2,000,604
Tour Tax	337,346	0	0	337,346
Consumer Use Tax – State & Local ²	40,085	(944)	(2,142)	38,887
Consumer Use Tax – Excise	4,229	0	28	4,257
Direct Marketer Sales Tax – State & Local	4,174,860	(5,930,662)	(483,011)	9,622,511
Prepaid 911 Charge	7,977,918	0	0	7,977,918
Remote Sellers Tax- Local	323,705,194	0	0	323,705,194
SUBTOTAL – OTHER TAXES	\$485,112,266	\$ (3,066,329)	\$1,897,550	\$490,076,145
GRAND TOTALS	\$13,089,531,582	\$926,268,931	\$966,957,760	\$13,130,220,401

¹Remote Sellers Tax - State is included

²Does not include local and state net cash collections of \$494,979 or total net collections of \$488,371 after accrual adjustments from individual income tax returns

Tax Collections

Five-Year Comparison of Total Cash Collections

Five-Year Comparison

Tax Collections	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Major State Taxes					
Corporation					
Franchise Tax ²	\$ 101,496,306	\$ 269,819,024	\$ 338,179,185	\$ 401,021,117	\$ 644,088,209
Income Tax ²	289,702,484	809,457,073	1,014,537,554	1,203,801,822	966,734,382
Individual, Declaration & Withholding Tax ²	3,623,602,077	4,118,109,186	4,451,505,130	4,519,134,454	4,655,124,512
Natural Resources – Severance Tax	447,438,627	291,569,325	479,594,342	876,781,010	835,614,862
Petroleum Products					
Gasoline Tax	445,258,166	459,606,000	474,281,741	454,830,515	452,741,021
Inspection Fees (Gas/Special Fuels)	4,752,114	4,138,081	4,575,541	4,677,557	4,454,665
Special Fuels Tax	140,059,548	145,480,242	148,186,078	143,277,764	144,493,473
Sales Tax ³	3,352,500,731	3,610,449,188	4,376,542,652	4,490,499,897	4,524,466,257
Miscellaneous State Taxes & Fees ^{1,4}	396,843,315	439,626,319	440,654,089	418,861,265	405,367,246
Other Taxes ⁵	169,082,802	220,308,229	350,439,509	443,985,109	456,446,955
GRAND TOTALS	\$ 8,970,736,170	\$10,368,562,667	\$12,078,495,821	\$12,956,870,510	\$13,089,531,582

¹Tax incurred a rate increase during FY 24

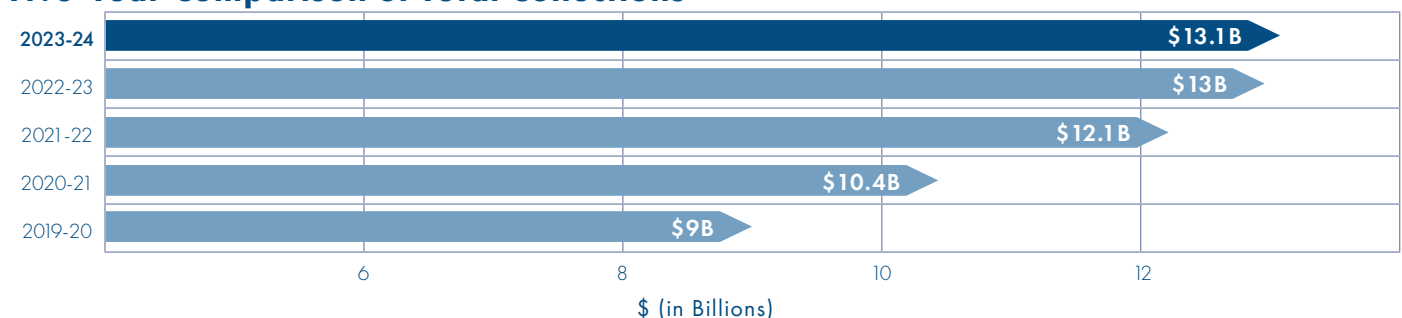
²Tax incurred a rate decrease during FY 22

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

⁴Miscellaneous State Taxes and Fees includes the following: Alcoholic Beverage Taxes; Automobile Rental Tax; Electric and Hybrid Vehicle Road Usage Fee; Electric Cooperative Fee; Fiduciary Tax; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Marijuana & Controlled Dangerous Substance Tax; Oilfield Site Restoration Fee - Gas and Oil; Public Utilities Taxes; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Tobacco Tax; Transportation Network Fee; and Vapor Tax¹.

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

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

Fiscal Year Ending June 30, 2024

Tax/Fee Type	Calculated Collections Before Refunds ¹	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$8,763,598	\$ (20,467)	\$ 8,743,131
Consumer Use Tax - Excise	4,229	0	4,229
Consumer Use Tax - State & Local²	58,740	(18,655)	40,085
Corporation Franchise Tax	880,448,545	(236,360,336)	644,088,209
Direct Marketer Sales Tax - State & Local	19,895,427	(15,720,567)	4,174,860
Electric and Hybrid Vehicle Road Usage Fee	278,123	0	278,123
Electric Cooperative Fee	41,725	0	41,725
Hazardous Waste Disposal Tax	2,038,348	(374,074)	1,664,274
Income Taxes			
Corporation	1,333,139,096	(366,404,714)	966,734,382
Declaration, Individual	450,509,111	(12,727,244)	437,781,867
Fiduciary	36,005,587	(7,064,497)	28,941,090
Individual	921,335,549	(358,527)	920,977,022
Withholding, Individual	3,946,724,360	(650,358,737)	3,296,365,623
Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax	1,092,161	(37,375)	1,054,786
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	40,422,306	(259,378)	40,162,928
Low Alcoholic Content (State Beer Tax)	37,143,648	(364,818)	36,778,830
Parish & Municipal Beer	4,053,464	0	4,053,464
Out-of-State Shippers	361,192	(32,939)	328,253
Marijuana & Controlled Dangerous Substance Tax	210	0	210
Minerals, Oil & Gas			
Oil Spill Contingency Fee	2,252,647	0	2,252,647
Oilfield Site Restoration Fee – Gas	12,760,848	(67,934)	12,692,914
Oilfield Site Restoration Fee – Oil	913,208	(5,746)	907,462
Surface Mining & Reclamation Fee	52,004	0	52,004
Natural Resources – Severance Tax	892,808,889	(57,194,027)	835,614,862
Petroleum Products			
Gasoline & Inspection Fee	472,211,600	(16,628,493)	455,583,107
Special Fuels & Inspection Fee	146,477,285	(371,233)	146,106,052
Prepaid 911 Charge	7,977,918	0	7,977,918
Public Utilities & Carriers			
Inspection & Supervision Fees	10,620,759	(337,945)	10,282,814
Natural Gas Franchise Tax	144,396	0	144,396
Transportation & Communication Utilities Tax	15,209,927	(350,157)	14,859,770
Sales Tax^{3,4}	4,730,754,457	(206,288,200)	4,524,466,257
Telecommunication Tax for the Deaf	3,565,657	(2,708)	3,562,949
Tobacco Tax	235,551,967	(357,134)	235,194,833
Vapor Tax	272,673	0	272,673
Other Fees			
Therapeutic Marijuana Fee	3,285,472	0	3,285,472
Transportation Network Fee	3,865,962	0	3,865,962
TOTALS	\$14,221,041,088	\$(1,571,705,905)	\$12,649,335,183

¹Includes adjustments for returned checks

²Does not include collections of \$494,979 from Individual Income Tax Returns

³LA Tourism and Promotion Tax in the amount of \$28,665,311 is included.

⁴Remote Sellers Tax - State is included

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	State Gross Sales Tax Due	State Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Local Property Taxes (Per Capita)	LA Income Tax After Credits ²	LA Income Tax (Per Capita)
	July 1, 2023	FYE 24	FYE 24	2023	2023	FYE 24	FYE 24
Acadia	56,489	\$15,760,234	\$279	\$35,865,239	\$635	\$37,077,863	\$656
Allen	22,112	2,991,321	135	20,946,828	947	12,171,936	550
Ascension	131,632	96,710,983	735	212,423,797	1,614	147,884,868	1,123
Assumption	20,160	4,025,799	200	23,045,583	1,143	15,812,281	784
Avoyelles	38,408	8,293,840	216	13,624,520	355	21,388,690	557
Beauregard	36,827	10,395,687	282	44,374,843	1,205	24,772,932	673
Bienville	12,366	4,718,625	382	49,003,386	3,963	7,090,651	573
Bossier	129,795	54,839,268	423	148,879,544	1,147	107,037,032	825
Caddo	226,386	141,038,683	623	292,852,254	1,294	204,182,630	902
Calcasieu	203,761	141,619,953	695	337,595,326	1,657	185,984,705	913
Caldwell	9,389	1,661,257	177	10,067,153	1,072	4,810,794	512
Cameron	4,768	4,224,498	886	73,086,978	15,329	5,358,951	1,124
Catahoula	8,414	1,413,020	168	5,286,180	628	4,473,174	532
Claiborne	13,670	3,069,226	225	9,439,196	691	6,731,725	492
Concordia	17,688	7,085,405	401	17,712,432	1,001	7,274,578	411
DeSoto	27,114	6,491,220	239	105,082,973	3,876	26,919,301	993
E Baton Rouge	448,467	279,780,449	624	639,867,710	1,427	468,474,385	1,045
East Carroll	6,829	1,055,130	155	7,637,216	1,118	2,219,737	325
East Feliciana	19,229	3,103,475	161	18,584,725	966	14,335,566	746
Evangeline	31,754	7,682,761	242	21,243,615	669	18,865,918	594
Franklin	19,285	3,383,050	175	12,764,984	662	9,239,452	479
Grant	21,911	1,303,147	59	11,683,072	533	11,791,640	538
Iberia	67,659	24,499,077	362	45,027,281	666	46,030,459	680
Iberville	29,617	23,593,095	797	115,842,271	3,911	25,803,279	871
Jackson	14,746	4,296,811	291	20,955,186	1,421	8,497,419	576
Jefferson	421,777	360,853,917	856	543,153,114	1,288	410,222,843	973
Jefferson Davis	31,553	11,877,876	376	29,310,524	929	19,333,636	613
Lafayette	249,750	164,461,216	659	227,020,951	909	275,205,391	1,102
Lafourche	95,056	50,027,602	526	106,458,158	1,120	84,361,904	887
LaSalle	14,800	3,352,957	227	14,618,442	988	9,036,271	611
Lincoln	47,962	29,710,963	619	44,535,956	929	33,378,351	696
Livingston	150,145	37,232,919	248	77,674,303	517	121,802,400	811
Madison	9,246	4,768,709	516	12,079,857	1,306	3,110,434	336
Morehouse	23,955	11,212,056	468	16,682,726	696	10,735,786	448
Natchitoches	36,291	9,708,402	268	39,975,853	1,102	24,704,576	681
Orleans	364,136	271,355,556	745	725,783,416	1,993	357,207,434	981
Ouachita	157,568	80,841,763	513	131,048,051	832	110,356,201	700
Plaquemines	22,386	19,908,999	889	61,689,303	2,756	23,304,637	1,041
Pointe Coupee	20,000	4,781,208	239	25,179,224	1,259	18,001,613	900
Rapides	126,260	70,081,828	555	131,475,050	1,041	95,651,128	758

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	State Gross Sales Tax Due	State Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Local Property Taxes (Per Capita)	LA Income Tax After Credits ²	LA Income Tax (Per Capita)
	July 1, 2023	FYE 24	FYE 24	2023	2023	FYE 24	FYE 24
Red River	7,356	\$1,752,072	\$238	\$31,872,073	\$4,333	\$5,578,419	\$758
Richland	19,712	3,934,894	200	20,613,073	1,046	10,758,270	546
Sabine	21,906	6,005,404	274	28,261,896	1,290	15,560,246	710
St. Bernard	44,463	15,250,073	343	70,087,283	1,576	25,574,611	575
St. Charles	50,620	33,046,943	653	249,900,331	4,937	52,588,739	1,039
St. Helena	10,774	8,595,874	798	8,569,173	795	6,331,725	588
St. James	19,191	19,467,623	1,014	74,193,386	3,866	17,692,294	922
St. John the Baptist	39,592	39,925,546	1,008	118,360,071	2,989	26,420,770	667
St. Landry	81,464	21,932,939	269	46,296,945	568	56,745,977	697
St. Martin	51,057	9,587,108	188	47,031,816	921	36,772,123	720
St. Mary	47,055	34,287,823	729	62,673,991	1,332	31,110,554	661
St. Tammany	275,583	126,692,063	460	367,535,103	1,334	332,926,301	1,208
Tangipahoa	138,064	42,651,097	309	66,198,865	479	90,091,443	653
Tensas	3,764	541,448	144	7,454,210	1,980	1,888,190	502
Terrebonne	103,616	42,255,129	408	101,764,323	982	88,129,563	851
Union	20,650	3,600,570	174	12,592,969	610	11,385,878	551
Vermilion	56,992	16,840,524	295	32,424,515	569	42,373,870	744
Vernon	46,250	7,348,313	159	22,347,518	483	21,878,435	473
Washington	44,865	7,839,930	175	25,522,306	569	20,305,935	453
Webster	35,238	14,160,624	402	30,385,022	862	24,872,236	706
W Baton Rouge	28,266	23,692,603	838	72,213,478	2,555	25,154,425	890
West Carroll	9,323	1,682,476	180	5,053,415	542	4,796,501	514
West Feliciana	15,371	3,944,731	257	35,934,338	2,338	13,109,714	853
Winn	13,216	2,057,713	156	7,266,880	550	8,898,997	673
LOUISIANA'S ESTIMATED POPULATION: 4,573,749							

¹Exclusive of Homestead Exemption for all parishes for tax year 2023 (2024 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, 2023, Release Date: March 2024

Property Tax Source: Louisiana Tax Commission, Annual Report 2023

Local Dedications

Jefferson Parish/Orleans Parish

Fiscal Year Ending June 30, 2024

Tax Dedication	Total
Jefferson Parish - Gretna Tourist Commission Enterprise Account	\$ 153,760
Jefferson Parish - John Alario, Sr. Multipurpose Center West Side of Mississippi	488,451
Jefferson Parish - Kenner City Convention Center	522,851
Jefferson Parish - Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,145,808
Jefferson Parish - Municipal Center East Side of Mississippi	772,129
Jefferson Parish - Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	507,167
Jefferson Parish - Town of Grand Isle Tourist Commission Enterprise Account	104,736
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	12,049,847
Orleans Parish - New Orleans Quality of Life Fund	6,878,846
Orleans Parish - New Orleans Sports Franchise Fund	10,585,059
TOTAL	\$ 35,208,653

State Hotel/Motel Sales Tax Collections

Fiscal Year Ending June 30, 2024

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 90,994	Morehouse Parish Bastrop Municipal Center Fund	\$ 40,165
Allen Parish Capital Improvement Fund	135,497	Natchitoches Parish Historic Development Fund	179,182
Ascension Parish Visitor Enterprise Fund	1,693,642	Natchitoches Parish Visitor Enterprise Fund	532,170
Avoyelles Parish Visitor Enterprise Fund	119,607	Ouachita Parish Visitor Enterprise Fund	2,047,621
Beauregard Parish Community Improvement Fund	165,469	Plaquemines Parish Visitor Enterprise Fund	393,362
Bienville Parish Tour & Economic Development Fund	34,140	Point Coupee Parish Visitor Enterprise Fund	95,005
Bossier Parish Civic Center Fund	2,668,052	Rapides Parish Coliseum Fund	92,795
Caddo Shreveport Riverfront & Convention Center Fund	2,933,942	Rapides Parish Economic Development Fund	463,966
Caddo Shreveport-Bossier City Visitor Enterprise Fund	807,205	Rapides City of Pineville Economic Development Fund	278,380
Calcasieu Parish Higher Education Improvement Fund	1,742,843	Rapides Alexandria/Pineville Area Tourism Fund	278,380
Calcasieu East of River Lake Charles Civic Center Fund	1,223,371	Rapides Alexandria/Pineville Exhibition Hall Fund	298,772
Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7)	1,832,685	Red River Visitor Enterprise Fund	27,916
Caldwell Parish Economic Development Fund	266	Richland Parish Visitor Enterprise Fund	117,429
Cameron Parish Tourist Development Fund	423,027	Sabine Parish Tourism Improvement Fund	280,885
Claiborne Parish Tourism and Economic Development Fund	0	St. Bernard Parish Enterprise Fund	318,497
Claiborne Parish Town of Homer Economic Development Fund	25,804	St. Charles Parish Visitor Enterprise Fund	330,867
Concordia Parish Economic Development Fund	206,200	St. Charles Parish River Parish Convention, Tourist & Visitors Fund	111,403
DeSoto Parish Visitor Enterprise Fund	239,496	St. James Parish Enterprise Fund	46,614
East Baton Rouge Parish Baker Economic Development Fund	3,189,234	St. James Parish River Parish Convention, Tourist & Visitors Fund	15,695
East Baton Rouge Parish Riverside Centroplex Fund	1,594,617	St. John the Baptist Parish Convention Facility Fund	310,124
East Baton Rouge Parish Community Improvement Fund	1,546,779	St. John the Baptist River Parish Convention, Tourist & Visitors Fund	104,419
East Baton Rouge Parish Enhancement Fund	31,651	St. Landry Parish Tourist Community Fund	266,099
East Carroll Parish Visitor Enterprise Fund	9,511	St. Landry Parish City Hall Market Fund	262,108
East Feliciana Parish Tourist Commission Fund	7,892	St. Martin Parish Enterprise Fund	467,016
Evangeline Parish Visitor Enterprise Fund	53,306	St. Mary Parish Visitor Enterprise Fund	634,770
Franklin Parish Visitor Enterprise Fund	45,254	St. Tammany Parish Tourist Commission Fund	2,512,905
Grant Parish Economic Development Fund	8,033	Tangipahoa Parish Tourist Commission Fund	866,839
Iberia Parish Tourist Commission Fund	386,815	Tangipahoa Parish Economic Development Fund	291,865
Iberville Parish Visitor Enterprise Fund	130,077	Tensas Parish Visitor Enterprise Fund	11,682
Jackson Parish Economic Development & Tourism Fund	75,661	Terrebonne Parish Houma Tourist Fund	648,700
Jefferson Davis Parish Visitor Enterprise Fund	160,951	Terrebonne Parish Visitor Enterprise Fund	638,971
Lafayette Parish Visitor Enterprise Fund	3,704,898	Union Parish Visitor Enterprise Fund	56,741
Lafourche Parish Enterprise Fund	319,590	Vermilion Parish Visitor Enterprise Fund	131,557
Lafourche Parish Association for Retarded Citizens T & D Fund	314,794	Vernon Parish Community Improvement Fund	375,640
LaSalle Parish Economic Development Fund	22,669	Washington Parish Tourist Community Fund	57,184
Lincoln Parish Visitor Enterprise Fund	347,329	Washington Parish Economic Development & Tourism Visitor Fund	19,254
Lincoln Parish Municipalities Fund	342,119	Webster Parish Convention & Visitor Bureau Fund	260,760
Livingston Parish Tourism & Economic Development Fund	261,531	West Baton Rouge Parish Visitor Enterprise Fund	751,386
Livingston Parish Tourism Improvement Fund	257,608	West Carroll Parish Visitor Enterprise Fund	21,660
Madison Parish Visitor Enterprise Fund	21,430	West Feliciana Parish St. Francisville Economic Development Fund	204,094
Morehouse Parish Visitor Enterprise Fund	40,777	Winn Parish Tourism Fund	39,650
		TOTAL	\$42,097,295

Various Distributions

Fiscal Year Ending June 30, 2024

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Attakapas Conservation Fund	\$ 0
Aviation Fuel	12,500,000
Community and Family Support System Fund	3,285,472
Early Childhood Education Fund	1,054,786
Gasoline/Special Fuels Timed Account	119,446,899
Louisiana State Police Salary Fund	5,373,900
Motor Fuels Inspection Fund	4,454,665
Sports Facility Assistance Fund	5,237,600
Telecommunication Tax for the Deaf	1,000,000
Telephone Company Property Assessment Fund	6,962,289
Tobacco Tax Healthcare Fund	19,697,090
Tobacco Tax Regulation Enforcement Fund	408,049
Transportation Network credited to DOTD	3,865,962
Transportation Trust Fund	477,787,595
TOTAL	\$661,074,307
COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)	
TIF, Algiers Economic Development District	\$ 741,251
TIF, Cabela's	174,703
TIF, City of Broussard District	0
TIF, Enterprise Blvd Economic Development District	0
TIF, Garrett Road Economic Development District	5,059,937
TIF, Harveston Economic Development District	0
TIF, I-10 Corridor Economic Development District	0
TIF, Lakefront Economic Development District	225
TIF, Rooms to Go	6,133
TIF, Ruston Cooperative Endeavor	5,779,280
TIF, Tower Drive Economic Development District	1,048,307
TOTAL	\$12,809,836
DISTRIBUTION TO LED & LA TOURISM	
LA Economic Development Fund	\$ 14,222,808
LA Economic Marketing Fund	1,685,335
LA Tourism Promotion District	28,665,311
TOTAL	\$44,573,454
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Automobile Rental Tax	\$ 1,702,340
Consumer Use Tax	9,198,519
Parish & Municipal Beer Tax	3,972,398
Prepaid 911 Charge	7,977,918
Remote Sellers Tax - Local	323,705,194
TOTAL	\$346,556,369
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
Donations of Refunds ¹	\$ 259,467
Garnishment Program	17,799,898
START Contributions	152,458
TOTAL	\$18,211,823
SPECIAL TAXING DISTRICTS	
E Morial Exhibition Authority Room Rentals - Orleans only	\$36,681,540
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	21,967,544
E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only	2,337,950
LA Stadium and Expo District - Orleans/Jefferson	55,504,171
TOTAL	\$116,491,205

¹See page 25 for complete list of all Donations of Refunds

Distribution of Local Taxes Collected

Automobile Rental Tax

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 0	Madison Parish	\$ 0
Allen Parish	0	Morehouse Parish	1,433
Ascension Parish	14,527	Natchitoches Parish	3,283
Assumption Parish	0	Orleans Parish	86,423
Avoyelles Parish	1,699	Ouachita Parish	45,191
Beauregard Parish	933	Plaquemines Parish	1,519
Bienville Parish	0	Pointe Coupee Parish	1,120
Bossier Parish	16,966	Rapides Parish	39,799
Caddo Parish	92,165	Red River Parish	0
Calcasieu Parish	37,035	Richland Parish	0
Caldwell Parish	0	Sabine Parish	0
Cameron Parish	0	St. Bernard Parish	2,667
Catahoula Parish	0	St. Charles Parish	0
Claiborne Parish	0	St. Helena Parish	0
Concordia Parish	0	St. James Parish	0
DeSoto Parish	0	St. John the Baptist Parish	4,791
East Baton Rouge Parish	172,064	St. Landry Parish	6,454
East Carroll Parish	0	St. Martin Parish	0
East Feliciana Parish	24	St. Mary Parish	1,973
Evangeline Parish	0	St. Tammany Parish	37,687
Franklin Parish	0	Tangipahoa Parish	13,293
Grant Parish	0	Tensas Parish	0
Iberia Parish	6,057	Terrebonne Parish	13,476
Iberville Parish	2,925	Union Parish	0
Jackson Parish	0	Vermilion Parish	4
Jefferson Parish	979,623	Vernon Parish	3,740
Jefferson Davis Parish	1,786	Washington Parish	3,034
Lafayette Parish	87,369	Webster Parish	2,085
Lafourche Parish	4,481	West Baton Rouge Parish	0
LaSalle Parish	0	West Carroll Parish	0
Lincoln Parish	6,889	West Feliciana Parish	0
Livingston Parish	9,828	Winn Parish	0
		TOTAL	\$1,702,343

Distribution of Local Taxes Collected

Consumer Use Tax

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 113,711	Madison Parish	\$ 18,993
Allen Parish	44,728	Morehouse Parish	48,988
Ascension Parish	261,429	Natchitoches Parish	73,470
Assumption Parish	41,289	Orleans Parish	740,951
Avoyelles Parish	77,654	Ouachita Parish	316,024
Beauregard Parish	73,284	Plaquemines Parish	45,121
Bienville Parish	25,332	Pointe Coupee Parish	40,381
Bossier Parish	259,060	Rapides Parish	254,878
Caddo Parish	458,950	Red River Parish	14,869
Calcasieu Parish	405,631	Richland Parish	39,730
Caldwell Parish	19,146	Sabine Parish	44,056
Cameron Parish	9,823	St. Bernard Parish	89,133
Catahoula Parish	17,166	St. Charles Parish	102,196
Claiborne Parish	27,542	St. Helena Parish	21,687
Concordia Parish	36,303	St. James Parish	38,922
DeSoto Parish	53,812	St. John the Baptist Parish	79,885
East Baton Rouge Parish	902,858	St. Landry Parish	163,867
East Carroll Parish	14,007	St. Martin Parish	102,673
East Feliciana Parish	38,345	St. Mary Parish	95,766
Evangeline Parish	64,098	St. Tammany Parish	547,600
Franklin Parish	38,692	Tangipahoa Parish	274,635
Grant Parish	44,086	Tensas Parish	7,707
Iberia Parish	136,923	Terrebonne Parish	209,984
Iberville Parish	59,128	Union Parish	41,523
Jackson Parish	29,736	Vermilion Parish	114,128
Jefferson Parish	853,441	Vernon Parish	94,680
Jefferson Davis Parish	64,178	Washington Parish	90,227
Lafayette Parish	496,706	Webster Parish	71,426
Lafourche Parish	192,117	West Baton Rouge Parish	56,178
LaSalle Parish	29,516	West Carroll Parish	18,987
Lincoln Parish	96,447	West Feliciana Parish	30,822
Livingston Parish	297,433	Winn Parish	26,462
		TOTAL	\$9,084,809

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Acadia Parish		\$ 16,928
	Church Point	10,153
	Crowley	19,311
	Estherwood	1,276
	Iota	1,828
	Mermentau	661
	Morse	1,060
	Rayne	13,388
Allen Parish		1,393
	Elizabeth	1,132
	Kinder	6,608
	Oakdale	7,980
	Oberlin	2,326
Ascension Parish		65,956
	Donaldsonville	5,351
	Gonzales	36,346
	Sorrento	2,795
Assumption Parish		18,552
	Napoleonville	1,516
Avoyelles Parish		6,096
	Bunkie	6,828
	Cottonport	3,378
	Evergreen	0
	Hessmer	2,458
	Mansura	3,591
	Marksville	14,072
	Moreauville	2,324
	Plaucheville	1,564
	Simmesport	3,238
Beauregard Parish [no levy]		0
	Deridder	19,628
	Merryville	1,762
Bienville Parish		2,677
	Arcadia	4,897
	Bienville	1,765
	Gibbsland	257
	Ringgold	1,435
Bossier Parish		11,839
	Benton	6,032
	Bossier City	87,763
	Haughton	10,062
	Plain Dealing	2,089

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Caddo Parish		\$ 27,176
	Blanchard	443
	Hosston	0
	Oil City	981
	Shreveport	178,898
	Vivian	4,892
Calcasieu Parish		60,511
	DeQuincy	4,324
	Iowa	6,627
	Lake Charles	108,503
	Sulphur	28,808
	Vinton	4,693
	Westlake	7,471
Caldwell Parish		7,103
	Columbia	1,534
Cameron Parish		6,293
Catahoula Parish		3,047
	Jonesville	3,711
	Sicily Island	870
Claiborne Parish		3,200
	Athens	257
	Haynesville	2,684
	Homer	6,074
	Lisbon	0
Concordia Parish		4,479
	Clayton	635
	Ferriday	4,336
	Ridgecrest	513
	Vidalia	5,992
DeSoto Parish [no levy]		0
	Keatchie	0
	South Mansfield	3,341
East Baton Rouge Parish		149,353
	Baker	5,534
	Baton Rouge	160,363
	Zachary	16,200
East Carroll Parish		4,123
	Lake Providence	1,387
East Feliciana Parish		5,134
	Clinton	3,557
	Jackson	3,217
	Norwood	390
	Slaughter	1,718

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Evangeline Parish		
	Basile	1,451
	Chataignier	316
	Mamou	5,548
	Pine Prairie	1,701
	Turkey Creek	531
	Ville Platte	18,554
Franklin Parish		
	Baskin	479
	Gilbert	1,099
	Winnsboro	7,868
	Wisner	1,250
Grant Parish		
	Colfax	2,188
	Montgomery	476
Iberia Parish		
	Delcambre	2,256
	Jeanerette	4,335
	Loureauxville	1,680
	New Iberia	43,753
Iberville Parish		
	Grosse Tete	1,560
	Maringouin	1,315
	Plaquemine	12,263
	Rosedale	366
	White Castle	2,626
Jackson Parish		
	Chatham	887
	East Hodge	0
	Eros	458
	Hodge	0
	Jonesboro	9,516
Jefferson Parish		
	Grand Isle	4,663
	Gretna	37,802
	Harahan	12,149
	Jean Lafitte	3,003
	Kenner	55,389
	Westwego	10,631
Jefferson Davis Parish		
	Elton	985
	Fenton	476

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Jennings	\$ 15,327
	Lake Arthur	4,724
	Welsh	4,227
Lafayette Parish		
	Broussard	18,022
	Carencro	18,532
	Duson	5,102
	Lafayette	145,202
	Scott	16,690
	Youngsville	20,356
Lafourche Parish		
	Golden Meadow	3,107
	Lockport	1,536
	Thibodaux	30,485
LaSalle Parish		
	Jena	6,068
	Olla	1,025
	Tullos	813
	Urania	71
Lincoln Parish		
	Grambling	3,582
	Ruston	24,561
Livingston Parish		
	Albany	4,124
	Denham Springs	58,690
	French Settlement	834
	Livingston	7,768
	Port Vincent	187
	Springfield	6,104
	Walker	17,053
Madison Parish		
	Delta	177
	Tallulah	5,380
Morehouse Parish		
	Bastrop	18,261
	Bonita	161
	Collinston	17
	Mer Rouge	1,328
Natchitoches Parish		
	Campti	1,537
	Clarence	717
	Natchez	20

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Natchitoches	\$ 23,817
	Powhatten	0
Orleans Parish [no levy]		0
	New Orleans	343,592
Ouachita Parish		48,206
	Monroe	45,692
	Richwood	817
	Sterlington	1,746
	West Monroe	22,525
Plaquemines Parish [no levy]		0
Pointe Coupee Parish		13,684
	Fordorche	53
	Livonia	3,899
	Morganza	1,296
	New Roads	8,328
Rapides Parish		46,133
	Alexandria	51,586
	Boyce	1,809
	Cheneyville	274
	Glenmora	3,045
	Lecompte	2,141
	McNary	0
	Woodworth	1,304
Red River Parish		2,074
	Coushatta	5,916
Richland Parish		7,845
	Delhi	3,516
	Mangham	1,323
	Rayville	4,085
Sabine Parish		11,165
	Many	9,027
	Zwolle	4,456
St. Bernard Parish		38,848
St. Charles Parish		36,836
St. Helena Parish		553
	Greensburg	4,429
	Montpelier	0
St. James Parish		17,650
	Gramercy	3,481
	Lutcher	1,090
St. John the Baptist Parish		31,157
St. Landry Parish		13,205

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Arnaudville	\$ 4,490
	Cankton	517
	Eunice	20,870
	Grand Coteau	1,650
	Krotz Springs	3,104
	Leonville	1,427
	Melville	729
	Opelousas	36,173
	Palmetto	359
	Port Barre	5,920
	Sunset	4,378
	Washington	1,774
St. Martin Parish		21,549
	Breaux Bridge	22,761
	Henderson	440
	Parks	459
	St. Martinville	12,212
St. Mary Parish		23,862
	Baldwin	1,927
	Berwick	1,691
	Franklin	3,086
	Morgan City	17,561
	Patterson	3,157
St. Tammany Parish		16,651
	Abita Springs	6,418
	Covington	51,829
	Folsom	7,269
	Madisonville	3,497
	Mandeville	32,288
	Pearl River	6,915
	Slidell	66,914
	Sun	252
Tangipahoa Parish		3,130
	Amite	12,344
	Hammond	42,035
	Independence	5,429
	Kentwood	8,155
	Ponchatoula	24,905
	Roseland	2,135
	Tangipahoa	12,799
	Tickfaw	5,690
	Newellton	470

Distribution of Local Taxes Collected

Parish & Municipal Beer Tax

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	St. Joseph	\$ 879
	Waterproof	546
Terrebonne Parish		64,808
	Houma	44,209
Union Parish		11,147
	Bernice	811
	Farmerville	6,393
	Marion	1,070
Vermilion Parish		7,374
	Abbeville	21,820
	Erath	4,293
	Gueydan	2,337
	Kaplan	8,335
	Maurice	4,020
Vernon Parish		8,172
	Leesville	18,200
	New Llano	1,810
Washington Parish		2,238
	Bogalusa	12,580
	Franklinton	14,274
	Varnado	1,210
Webster Parish		14,045
	Cotton Valley	603
	Cullen	1,213
	Dixie Inn	77
	Minden	13,885
	Springhill	6,049
West Baton Rouge Parish		10,353
	Addis	3,030
	Brusly	2,120
	Port Allen	13,635
West Carroll Parish [no levy]		0
West Feliciana Parish		1,438
	St. Francisville	8,824
Winn Parish		4,440
	Winnfield	3,079
Total		\$3,972,377

Distribution of Local Taxes Collected

Prepaid 911 Charge

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 98,737	Madison Parish	\$ 16,615
Allen Parish	38,924	Morehouse Parish	42,702
Ascension Parish	225,128	Natchitoches Parish	63,792
Assumption Parish	35,803	Orleans Parish	644,687
Avoyelles Parish	67,473	Ouachita Parish	274,006
Beauregard Parish	63,437	Plaquemines Parish	39,434
Bienville Parish	22,004	Pointe Coupee Parish	35,074
Bossier Parish	224,085	Rapides Parish	221,349
Caddo Parish	399,399	Red River Parish	12,953
Calcasieu Parish	352,400	Richland Parish	34,387
Caldwell Parish	16,585	Sabine Parish	38,228
Cameron Parish	8,608	St. Bernard Parish	77,002
Catahoula Parish	14,987	St. Charles Parish	89,085
Claiborne Parish	24,010	St. Helena Parish	18,814
Concordia Parish	31,569	St. James Parish	33,865
DeSoto Parish	46,611	St. John the Baptist Parish	70,253
East Baton Rouge Parish	782,689	St. Landry Parish	141,994
East Carroll Parish	12,238	St. Martin Parish	89,030
East Feliciana Parish	33,294	St. Mary Parish	83,153
Evangeline Parish	55,609	St. Tammany Parish	471,844
Franklin Parish	33,674	Tangipahoa Parish	236,737
Grant Parish	38,275	Tensas Parish	6,776
Iberia Parish	118,864	Terrebonne Parish	183,682
Iberville Parish	51,368	Union Parish	36,136
Jackson Parish	25,770	Vermilion Parish	98,924
Jefferson Parish	742,486	Vernon Parish	82,360
Jefferson Davis Parish	55,697	Washington Parish	78,169
Lafayette Parish	428,018	Webster Parish	62,129
Lafourche Parish	167,076	West Baton Rouge Parish	48,478
LaSalle Parish	25,600	West Carroll Parish	16,511
Lincoln Parish	83,480	West Feliciana Parish	26,735
Livingston Parish	256,059	Winn Parish	23,056
		TOTAL	\$7,977,917

Distribution of Local Taxes Collected

Remote Sellers

Fiscal Year Ending June 30, 2024

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 3,128,118	Madison Parish	\$ 438,637
Allen Parish	1,142,704	Morehouse Parish	1,057,712
Ascension Parish	10,368,270	Natchitoches Parish	1,991,720
Assumption Parish	1,252,178	Orleans Parish	42,901,656
Avoyelles Parish	1,616,615	Ouachita Parish	11,519,086
Beauregard Parish	2,356,211	Plaquemines Parish	2,621,803
Bienville Parish	540,696	Pointe Coupee Parish	1,222,701
Bossier Parish	8,890,649	Rapides Parish	7,792,538
Caddo Parish	13,166,465	Red River Parish	539,317
Calcasieu Parish	15,528,174	Richland Parish	1,000,707
Caldwell Parish	537,918	Sabine Parish	1,518,953
Cameron Parish	373	St. Bernard Parish	3,016,770
Catahoula Parish	635,743	St. Charles Parish	4,476,024
Claiborne Parish	562,675	St. Helena Parish	511,097
Concordia Parish	836,970	St. James Parish	1,017,772
DeSoto Parish	2,772,993	St. John Parish	2,614,040
East Baton Rouge Parish	35,994,544	St. Landry Parish	4,853,502
East Carroll Parish	392,591	St. Martin Parish	2,434,412
East Feliciana Parish	1,145,741	St. Mary Parish	2,463,886
Evangeline Parish	1,883,865	St. Tammany Parish	20,288,544
Franklin Parish	894,520	Tangipahoa Parish	7,690,244
Grant Parish	917,555	Tensas Parish	243,496
Iberia Parish	3,041,351	Terrebonne Parish	7,500,006
Iberville Parish	2,161,029	Union Parish	1,227,601
Jackson Parish	663,291	Vermilion Parish	3,143,969
Jefferson Parish	30,083,331	Vernon Parish	2,972,353
Jefferson Davis Parish	1,927,144	Washington Parish	2,360,184
Lafayette Parish	16,041,731	Webster Parish	1,914,435
Lafourche Parish	5,850,481	West Baton Rouge Parish	2,312,501
LaSalle Parish	612,852	West Carroll Parish	593,366
Lincoln Parish	2,926,135	West Feliciana Parish	896,391
Livingston Parish	10,127,123	Winn Parish	569,734
		TOTAL	\$323,705,193

Fiscal Year Ending June 30, 2024

Donation of Refunds on Individual Income Tax Returns	Total
American Red Cross	\$ 15,449
American Rose Society	0
Children's Therapeutic Services at the Emerge Center, Inc.	23
Coastal Protection & Restoration Fund	34,976
Dreams Come True	1,865
Extra Mile	0
Friends of Palmetto Island State Park	6
Louisiana Association of United Way	3,866
Louisiana Cancer and Lung Trust Fund	12,719
Louisiana Center for the Blind	0
Louisiana Coalition Against Domestic Violence	6,733
Louisiana Food Bank Association	58,549
Louisiana Horse Rescue Association	1,643
Louisiana National Guard Honor Guard for Military Funerals	11,583
Louisiana Naval War Memorial	54
Louisiana Pet Overpopulation Advisory Council	5,656
Louisiana State Troopers Charities, Inc	6,198
Louisiana State University Agricultural Center Grant Walker Educational Center(4-H Camp Grant Walker)	2,468
Maddie's Footprints	4,747
Make a Wish Foundation	9,555
Military Family Assistance Fund ¹	64,734
Sexual Trauma Awareness and Response (STAR)	11,888
Southeastern Louisiana University Foundation	2,879
University of New Orleans Foundation	2,476
Wildlife Habitat & Natural Heritage Trust Fund	1,400
TOTAL	\$ 259,467

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.

Fiscal Year Ending June 30, 2024

Name	Type of Tax	Tax Period (s)	Amount Abated/ Compromised	Amount Paid in Compromise
Andrew (Marietta) Mosley	Income	1999 - 2003	\$29,283.49	\$1,000.00
Angelina Modisette	Income	2019	\$1,282.67	\$240.00
Chad Edward Umphrey	Income	2017, 2018	\$5,973.98	\$7,323.00
Daniel Hopper	Income	2017	\$19,896.10	\$1.00
David Morland	Income	2013 - 2019, 2021	\$4,034.68	\$4,546.00
Doris Vanzant	Income	2015, 2016	\$4,166.99	\$1,000.00
Elizabeth McGee	Income	2017	\$5,270.78	\$1,000.00
Haywood Hillyer	Income	2016, 2017	\$16,955.66	\$1,000.00
Jacques LeBourgeois	Income	2004 - 2006, 2011 - 2014	\$6,320.15	\$1.00
James Dyess	Income	2009 - 2019	\$150,893.16	\$1,172.00
Laura Waltzer	Income	2019	\$9,785.99	\$1,514.81
Natalie Barton	Income	2012, 2014, 2015	\$8,494.67	\$1.00
Rickey Hebert	Income	2015, 2016	\$16,911.76	\$100.00
Ryan Cortez	Income	2017	\$120,745.09	\$14,500.00
Sandy Arabie	Income	2018 - 2020	\$53,725.28	\$30,000.00
Steven Windham	Income	2013, 2014	\$26,926.77	\$3,000.00
Truman Fear III	Income	2008, 2013	\$36,630.56	\$23,202.63
Wayne Hill	Income	2016 - 2022	\$30,711.88	\$1.00

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

Goals:

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

Fiscal Year 2024

	Total
Number of participating agencies	198
Number of participating agencies with active debt	143
Number of new accounts	395,847
Amount of debt held by new accounts	\$263,492,697
Total number of all active accounts ¹	315,470
Total dollar amount of all active accounts ¹	\$246,148,887
Amount recovered through Tax Offset Program	\$29,803,139
Self-generated revenue	\$17,437,658
Amount of collections ^{2,3}	\$89,588,982

¹Active on last day of FY 2024

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

³Includes ODR self-generated revenue

Office of Debt Recovery

Collection Summary Fiscal Year 2024

Source of Revenues	Total
12th Judicial District Court, Avoyelles Parish – Misdemeanor Probation	\$ 59,672
14th Judicial District Court, Calcasieu Parish – Clerk of Court	500,876
14th Judicial District Court, Calcasieu Parish – Public Defender's Office	8,121
15th Judicial District Court, Acadia Parish – Clerk of Court	62,421
31st Judicial District Court, Jefferson Davis Parish – Clerk of Court	25,789
31st Judicial District Court, Jefferson Davis Parish – Public Defender's Office	3,642
33rd Judicial District Court, Allen Parish – Public Defender's Office	6,005
4th Judicial District Court, Ouachita Parish – Assistant District Attorney	21,886
Ascension Parish – Clerk of Court	58
Ascension Parish – Sales and Use Tax Authority	4,592
Bastrop City Court	9,559
Beauregard Parish – Clerk of Court	14,988
Bossier City Parish Sales and Use Tax Division	32,195
Bossier Parish – Sheriffs Office	70,578
Breaux Bridge – City of	7,287
Calcasieu Parish – Sheriffs Office	27,876
Carencro, City of – Mayors Court	5,917
Cypress Black Bayou Recreation and Water Conservation District	1,551
Department of Agriculture & Forestry – State Payroll	5
Department of Children & Family Services – State Payroll	4,654
Department of Education	47,865
Department of Education, Recovery School District – State Payroll	8,355
Department of Education, School for Deaf & Visually Impaired – State Payroll	72
Department of Education, Special School District – State Payroll	629
Department of Education, State Activities – State Payroll	538
Department of Education, Board of Regents – State Payroll	3,412
Department of Environmental Quality	33,015
Department of Health, Acadiana Area Human Services District	44,788
Department of Health, Bureau of Engineering	6,227
Department of Health, Capital Area Human Services District - State Payroll	463
Department of Health, Central Louisiana Human Service District	27,818
Department of Health, Hammond Developmental Center - State Payroll	4
Department of Health, Imperial Calcasieu Human Services Authority	52,881
Department of Health, Mental Health Area A – State Payroll	1,279
Department of Health, Northeast Delta Human Services Authority	14,135
Department of Health, Northwest Louisiana Human Services District	6,742
Department of Health, Office for Citizens With Developmental Disabilities – State Payroll	3,108
Department of Health, Office of Aging & Adult Services – State Payroll	276
Department of Health, Office of Behavioral Health – State Payroll	3,121
Department of Health, Office of Public Health – State Payroll	686
Department of Health, Office of Secretary	63,157
Department of Public Safety and Corrections, Administration	2,951,364
Department of Public Safety and Corrections, Administration – State Payroll	385
Department of Public Safety and Corrections, Adult Probation and Parole – State Payroll	452
Department of Public Safety and Corrections, Allen Correctional Center – State Payroll	101
Department of Public Safety and Corrections, David Wade Correctional Center – State Payroll	533
Department of Public Safety and Corrections, Elayn Hunt Correctional Center – State Payroll	2,208
Department of Public Safety and Corrections, Louisiana Correctional Institute for Women – State Payroll	2,338
Department of Public Safety and Corrections, Louisiana State Penitentiary – State Payroll	3,606
Department of Public Safety and Corrections, Office of Juvenile Justice – State Payroll	465
Department of Public Safety and Corrections, Office of Motor Vehicles	82,094,783
Department of Public Safety and Corrections, Raymond Laborde Correctional Center – State Payroll	248
Department of Treasury – Louisiana	30,033

Fiscal Year 2024

Source of Revenues	Total
Department of Veterans Affairs, Department of Military Affairs	\$ 4
Department of Veterans Affairs, Department of Military Affairs – State Payroll	921
Department of Veterans Affairs, Louisiana War Veterans Home – State Payroll	59
Department of Veterans Affairs, Southeast Louisiana Veterans Home	630
Department of Wildlife & Fisheries – State Payroll	146
Department of Wildlife & Fisheries, Management and Finance – State Payroll	283
Division of Administration, Office of General Services, Louisiana Property Assistance Agency – State Payroll	18
Division of Administration, Office of Group Benefits	28,541
Division of Administration, Office of Risk Management	40,358
East Baton Rouge Parish Attorney's Office	34,037
Evangeline Parish – Police Jury	2,510
Franklin, City of	15
Governor's Office of Homeland Security & Emergency Preparedness	101,246
Governor's Office of Homeland Security & Emergency Preparedness – State Payroll	317
Houma City Court	673
Lafayette Consolidated Government	4,433
Lafayette Parish – Clerk of Court	274,530
Lafayette Parish School Board	15,740
Lafayette Parish School System – Sales Tax Division	42,448
Lafayette – City of – Lafayette Utilities System	450,547
LaSalle Parish – Clerk of Court	997
Lincoln Parish Sales and Use Tax Commission	76,362
Louisiana Community and Technical College System, Central Louisiana Technical Community College	167,418
Louisiana Community and Technical College System, Louisiana Delta Community College	319,090
Louisiana Community and Technical College System, River Parishes Campus	294,795
Louisiana Secretary of State – State Payroll	252
Louisiana State Board of Certified Public Accountants	1,100
Louisiana State Board of Physical Therapy	663
Louisiana State Board of Social Work Examiners	2,238
Louisiana State University Health System, Health Care Services Division – Lallie Kemp Medical Center	1,162,310
Louisiana State University Health System, Health Sciences Center at Shreveport	988
Louisiana Workforce Commission, Support & Training – State Payroll	4,897
Monroe – City of – Taxation and Revenue	3,025
Natchitoches Parish – Clerk of Court	5,373
Pineville, City of – City Court	2,708
Sabine Parish – Clerk of Court	17,676
Scott – City of – Police Department	44,471
Scott, City of – Utilities	3,342
St. Charles Parish – School Board	1,868
St. Landry Parish – School Board	1,271
St. Martin Parish – Clerk of Court	43,944
St. Tammany Parish – Clerk of Court	17,335
Tangipahoa Parish – School System Sales and Use Tax	14,979
Terrebonne Parish – Clerk of Court	12,022
Turkey Creek, Village of – Police Department	29,670
Union Parish – Sales and Use Tax Commission	5,300
Vermilion Parish – Clerk of Court	34,808
Vernon Parish – Sales Tax Department	11,250
Vidalia – City of	8,317
Zachary – City of	30,297
TOTAL¹	\$ 89,588,981

¹ Includes ODR self-generated revenue

Voluntary Disclosure Agreement Program

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

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

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

Inquiries regarding VDAs, the signing of agreements, making of payments, and waiver of penalties typically cross multiple fiscal years. The information below represents the agreements finalized and waivers of penalties during the 2023-2024 fiscal year, the number of accounts associated with those waivers, and the amount collected on those accounts.

Fiscal Year 2024

Tax Type	Number Executed	Amount Assessed	Amount Collected	Penalties Waived
Withholding	2	\$9,513	\$9,559	\$876
Excise	1	\$187,964	\$165,000	\$0
Sales	66	\$3,739,553	\$7,850,009	\$571,007
Income ¹	56	\$5,922,990	\$10,340,515	\$859,882
TOTALS	125	\$9,860,020	\$18,365,083	\$1,431,765

Note: Not all amounts are collected during FY 2024.

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.

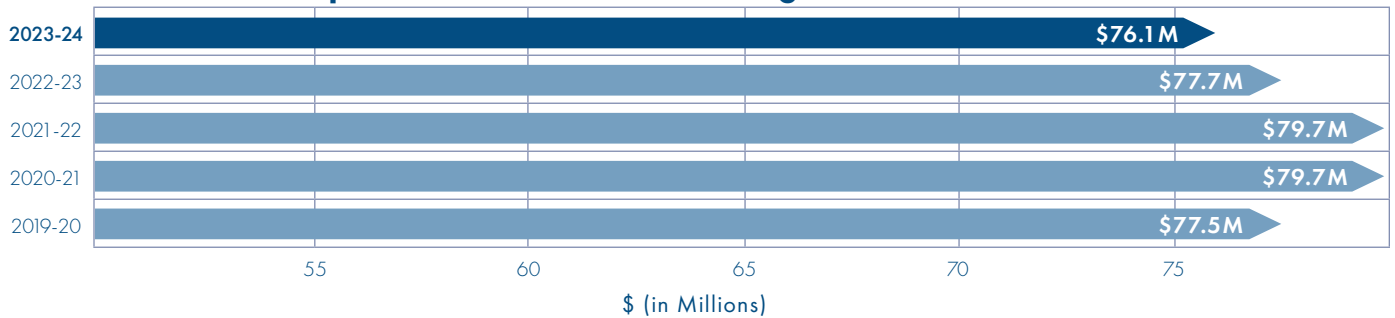
The tax rates are as follows: Low alcoholic content (6% and under) and Malt beverages - \$12.50 per 31-gallon barrel; Sparkling wine - \$.55 per liter; Liquor - \$.80 per liter; Still wine (alcoholic content 14% and under) - \$.20 per liter; Still wine (alcoholic content over 14% but not over 24%) - \$.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
2023-24	\$36,124,088	\$40,028,493	\$76,152,581	-1.99%
2022-23	\$36,348,105	\$41,349,302	\$77,697,407	-2.73%
2021-22	\$37,678,063	\$42,051,774	\$79,729,837	0.02%
2020-21	\$38,408,782	\$41,302,535	\$79,711,317	2.90%
2019-20	\$38,609,065	\$38,853,122	\$77,462,187	1.82%

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

Five-Year Comparison of Alcoholic Beverage Tax Collections



Low Alcoholic Beverage Tax

Beer Tax Reported

Fiscal Year 2024

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	794,805	\$9,461,133	739,309	\$1,086,784	\$10,547,917
2nd Quarter	708,747	8,550,788	668,592	982,832	9,533,620
3rd Quarter	669,214	8,019,911	602,023	884,961	8,904,872
4th Quarter	780,064	8,948,483	740,574	1,088,644	10,037,127
TOTALS	2,952,829	\$34,980,315	2,750,498	\$4,043,221	\$3,902,536

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

¹ Parish & Municipal

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

Fiscal Year 2024

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,809,989	724,013	969,102	6,203,486
2nd Quarter	10,187,561	1,032,389	1,158,231	6,643,884
3rd Quarter	10,484,155	1,106,127	1,265,574	6,278,855
4th Quarter	10,112,187	901,496	1,101,939	6,505,428
TOTALS	40,593,892	3,764,025	4,494,846	25,631,653
TAX PER LITER	\$0.80	\$0.55	\$0.35	\$0.20
GROSS TAX DUE¹	\$32,475,114	\$2,070,214	\$1,573,196	\$5,216,311

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

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	2162,060	\$1,636,126	\$5,486,921

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

Consumable Hemp Products Tax

Cash Collections After Accrual Adjustments

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

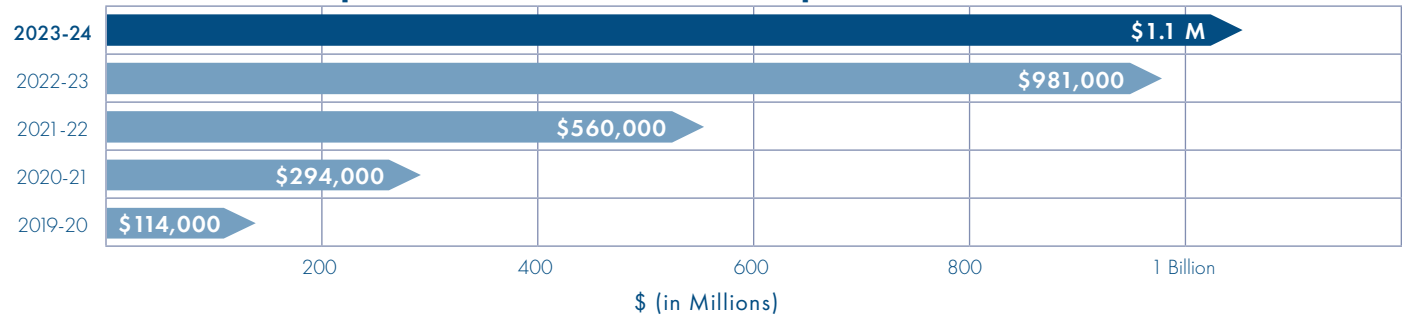
The excise tax is in addition to any other state and local sales tax due on the retail sale.

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

Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change	
	2023-24	\$1,057,140	7.76%	
	2022-23	\$981,057	75.24%	
	2021-22	\$559,837	90.61%	
	2020-21	\$293,706	157.93%	
	2019-20	\$113,869	N/A	

Five-Year Comparison of Consumable Hemp Products Tax Collections



Corporation Income Tax

Cash Collections After Accrual Adjustments

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

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

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

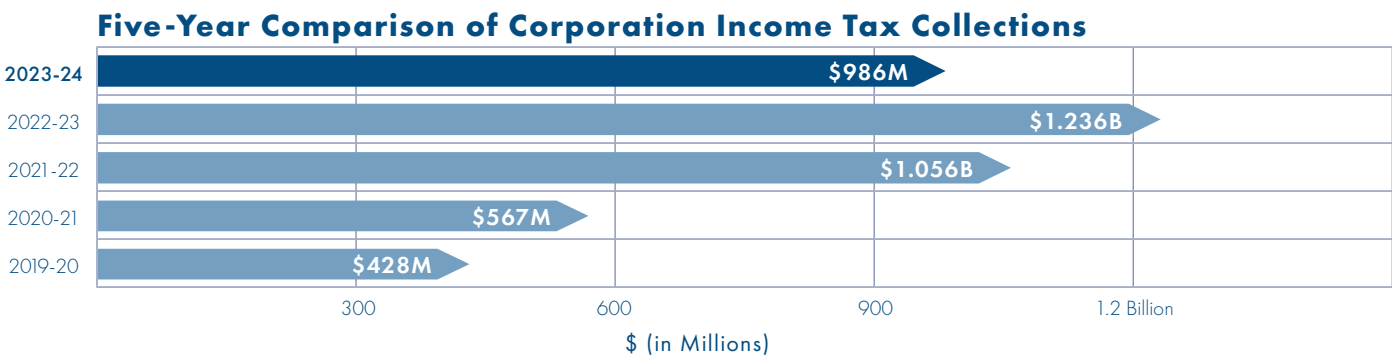
For periods beginning prior to January 1, 2022, corporations are taxed on net income computed at the following rates:

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

Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$986,355,979	-20.17%
	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%

¹FY 22 tax rate decreased effective January 1, 2022



Louisiana Revised Statute 47:287.732.2 allows Subchapter S Corporations and other flow-through entities taxed as partnerships for federal income tax purposes to elect to pay Louisiana income tax at the entity level. Once the election is made, it is effective for the entire taxable year for which it was made as well as all subsequent taxable years until the election is terminated. As of June 30, 2024, 619 elections have been accepted.

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

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

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

Received During Fiscal Year 2024

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	108	9.20%	\$ (28,776,435)	\$ 0	0.00%
1 -25,000	58	4.94%	602,383	11,144	0.02%
25,001 - 50,000	42	3.58%	1,459,634	33,873	0.05%
50,001 - 100,000	86	7.33%	6,025,893	175,629	0.24%
100,001 - 500,000	379	32.28%	104,887,581	4,021,813	5.58%
500,001 - 1,000,000	175	14.91%	126,499,474	5,172,799	7.17%
1,000,001 - 2,000,000	144	12.27%	194,447,886	8,096,635	11.23%
2,000,001 - 5,000,000	110	9.37%	335,926,444	14,149,000	19.62%
> 5,000,000	72	6.13%	953,941,826	40,458,825	56.10%
TOTALS	1,174	100%	\$1,695,014,686	\$72,119,718	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 on or after January 1, 2023, the corporation franchise tax rate is \$2.75 per each \$1,000 of taxable base over \$300,000.

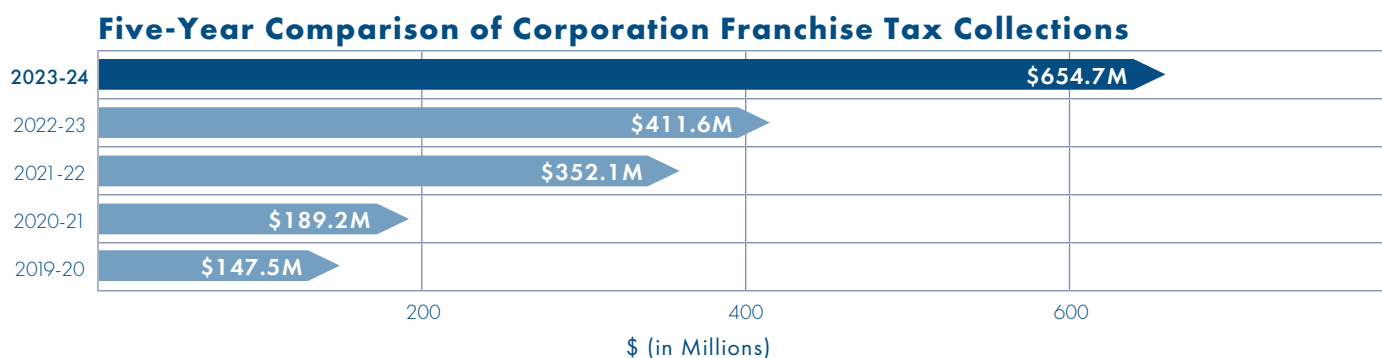
For periods beginning prior to January 1, 2023, the corporation franchise tax rate is as follows:

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

Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$654,738,170	59.06%
	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%

¹FY 22 tax rate decreased effective January 1, 2022



Corporation Income Tax

Liability by Taxable Income Bracket

Received During Fiscal Year 2024

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability ¹	Percent of Total Liability
less than 0	20,163	13.98%	\$ (18,703,425,618)	\$ 0	0.00%
0	92,441	64.12%	0	0	0.00%
1 - 25,000	15,266	10.59%	105,742,261	3,680,260	0.22%
25,001 - 50,000	3,339	2.32%	119,839,256	4,186,003	0.26%
50,001 - 100,000	3,226	2.24%	230,660,148	9,411,839	0.57%
100,001 - 500,000	5,474	3.80%	1,284,040,203	72,634,477	4.43%
500,001 - 1,000,000	1,532	1.06%	1,096,081,735	72,275,544	4.40%
1,000,001 - 2,000,000	1,100	0.76%	1,528,721,153	104,171,820	6.35%
2,000,001 - 10,000,000	1,273	0.88%	5,383,172,901	379,987,930	23.16%
> 10,000,000	363	0.25%	13,511,219,196	994,440,591	60.61%
TOTALS	144,177	100.00%	\$4,556,051,235	\$1,640,788,464	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 2024

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability ¹	Percent of Total Liability
less than 0	16,173	11.22%	\$ (14,137,572,569)	\$ 848,292	0.14%
0	60,892	42.23%	0	167,555	0.03%
1 - 25,000	18,878	13.09%	148,606,888	107,019	0.02%
25,001 - 100,000	14,215	9.86%	794,937,068	28,548	0.00%
100,001 - 500,000	17,198	11.93%	4,121,700,517	1,155,745	0.18%
500,001 - 1,000,000	5,209	3.61%	3,683,615,074	5,079,368	0.81%
1,000,001 - 10,000,000	8,924	6.19%	28,111,993,571	59,737,016	9.55%
10,000,001 - 50,000,000	1,945	1.35%	42,295,995,457	101,324,420	16.19%
50,000,001 - 100,000,000	350	0.24%	23,880,311,566	58,789,727	9.40%
100,000,001 - 500,000,000	309	0.22%	67,153,830,542	169,372,796	27.07%
500,000,001 - 1,000,000,000	44	0.03%	30,705,411,923	78,206,849	12.50%
> 1,000,000,000	40	0.03%	61,892,919,422	150,872,187	24.11%
TOTALS	144,177	100.00%	\$248,651,749,459	\$625,689,522	100%

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

Corporation Income Tax

S Corporation Exclusion by Net Income Bracket

S Corporation Exclusion for Returns Received During Fiscal Year 2024

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	16,894	11.72%	\$ (1,805,357,739)	\$ (1,717,197,676)	-17.79%	\$ (88,160,063)	0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	12,042	8.35%	120,410,373	119,712,146	1.24%	596,309	20,944
25,001 - 50,000	6,321	4.38%	230,853,975	229,979,909	2.38%	810,955	28,380
50,001 - 100,000	7,302	5.06%	527,300,883	525,535,987	5.45%	1,637,727	60,316
100,001 - 500,000	12,184	8.45%	2,678,512,323	2,665,707,589	27.62%	11,669,600	582,839
500,001 - 1,000,000	2,065	1.43%	1,433,159,420	1,425,447,091	14.77%	7,280,501	475,382
1,000,001 - 2,000,000	952	0.66%	1,315,350,497	1,302,292,368	13.49%	12,321,057	860,541
2,000,001 - 10,000,000	753	0.52%	2,927,984,328	2,876,395,400	29.80%	45,014,527	3,287,699
> 10,000,000	107	0.07%	2,224,444,913	2,223,581,869	23.04%	851,663	59,875
TOTALS	58,620	40.66%	\$9,652,658,973	\$9,651,454,683	100%	\$ (7,977,724)	\$5,375,976

No S Corporation Exclusion for Returns Received During Fiscal Year 2024

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ¹
less than 0	19,809	13.74%	\$ (18,615,248,974)	\$ (18,615,248,974)	0
0 ²	34,706	24.07%	0	0	0
1 - 25,000	13,444	9.32%	100,632,242	81,524,650	2,821,789
25,001 - 50,000	3,388	2.35%	121,856,964	99,921,139	3,466,608
50,001 - 100,000	3,420	2.37%	245,150,089	201,428,251	8,042,386
100,001 - 500,000	5,987	4.15%	1,399,511,763	1,168,693,262	64,041,863
500,001 - 1,000,000	1,682	1.17%	1,196,039,989	1,020,037,843	66,054,799
1,000,001 - 2,000,000	1,224	0.85%	1,692,093,054	1,419,795,300	95,332,567
2,000,001 - 10,000,000	1,453	1.01%	6,134,572,877	5,145,059,235	361,143,193
> 10,000,000	444	0.31%	17,591,030,412	14,042,818,253	1,034,509,283
TOTALS	85,557	59.34%	\$9,865,638,416	\$4,564,028,959	\$1,635,412,488
GRAND TOTALS	144,177	100%	\$19,518,297,389	\$4,556,051,235	\$1,640,788,464

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 2024

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	8,945	33.32%	\$ (7,327,101,777)	\$ 55,685,681,754	\$ 0	\$ 55,685,681,754	54.82%
0	2,958	11.02%	0	11,988,592,828	0	11,988,592,828	11.80%
1 - 25,000	6,229	23.20%	48,129,092	1,238,163,921	18,811,721	1,219,352,200	1.20%
25,001 - 50,000	1,721	6.41%	61,998,229	506,625,574	21,375,235	485,250,339	0.48%
50,001 - 100,000	1,803	6.72%	129,151,123	892,904,860	42,560,516	850,344,344	0.84%
100,001 - 500,000	3,054	11.38%	696,902,241	3,660,475,748	223,161,535	3,437,314,213	3.38%
500,001 - 1,000,000	747	2.78%	524,930,266	2,400,855,155	168,478,593	2,232,376,562	2.20%
1,000,001 - 2,000,000	540	2.01%	747,968,215	3,032,385,948	260,575,002	2,771,810,946	2.73%
2,000,001 - 10,000,000	618	2.30%	2,695,387,656	8,231,459,202	937,630,952	7,293,828,250	7.18%
> 10,000,000	231	0.86%	8,983,134,554	19,090,139,224	3,469,150,151	15,620,989,073	15.38%
TOTALS	26,846	100%	\$6,560,499,599	\$106,727,284,214	\$5,141,743,705	\$101,585,540,509	100.00%

Net Operating Loss Deducted for Returns Received During Fiscal Year 2024

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	4,985	3.46%	\$ 37,673,348	\$ 18,811,721	\$ 1,118,483,962	\$ 18,473,127	\$ 643,719
25,001 - 50,000	1,297	0.90%	46,918,456	21,375,235	454,941,043	25,161,322	884,140
50,001 - 100,000	1,340	0.93%	95,777,681	42,560,516	809,435,215	52,324,479	2,023,261
100,001 - 500,000	2,402	1.67%	556,643,981	223,161,535	3,211,287,211	323,742,209	17,397,164
500,001 - 1,000,000	642	0.45%	451,859,432	168,478,593	2,194,450,416	279,939,001	18,539,657
1,000,001 - 2,000,000	492	0.34%	680,661,818	260,575,002	2,745,090,357	415,460,150	28,977,820
2,000,001 - 10,000,000	591	0.41%	2,591,904,535	937,630,952	7,174,019,205	1,619,335,491	119,577,571
> 10,000,000	228	0.16%	8,932,584,335	3,469,150,151	15,612,253,610	5,409,961,040	405,702,300
TOTALS	11,977	8.31%	\$13,394,023,586	\$5,141,743,705	\$33,319,961,019	\$8,144,396,819	\$593,745,632

No Net Operating Loss Deducted for Returns Received During Fiscal Year 2024

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability ¹
less than 0	36,703	25.46%	\$(20,420,606,713)	\$(18,703,409,037)	\$ 0
0	34,706	24.07%	0	0	0
1 - 25,000	20,501	14.22%	183,369,267	63,647,832	2,199,014
25,001 - 50,000	8,412	5.83%	305,792,483	75,570,772	2,610,848
50,001 - 100,000	9,382	6.51%	676,673,291	150,741,499	6,079,441
100,001 - 500,000	15,769	10.94%	3,521,380,105	856,620,653	47,227,538
500,001 - 1,000,000	3,105	2.15%	2,177,339,977	747,379,343	47,990,524
1,000,001 - 2,000,000	1,684	1.17%	2,326,781,733	1,016,656,207	67,215,288
2,000,001 - 10,000,000	1,615	1.12%	6,470,652,670	3,570,738,271	244,853,321
> 10,000,000	323	0.22%	10,882,890,990	8,633,708,876	628,866,858
TOTALS	132,200	91.69%	\$6,124,273,803	\$(3,588,345,584)	\$1,047,042,832
GRAND TOTAL	144,177	100%	\$19,518,297,389	\$4,556,051,235	\$1,640,788,464

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 as follows:

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

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

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

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

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

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

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

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

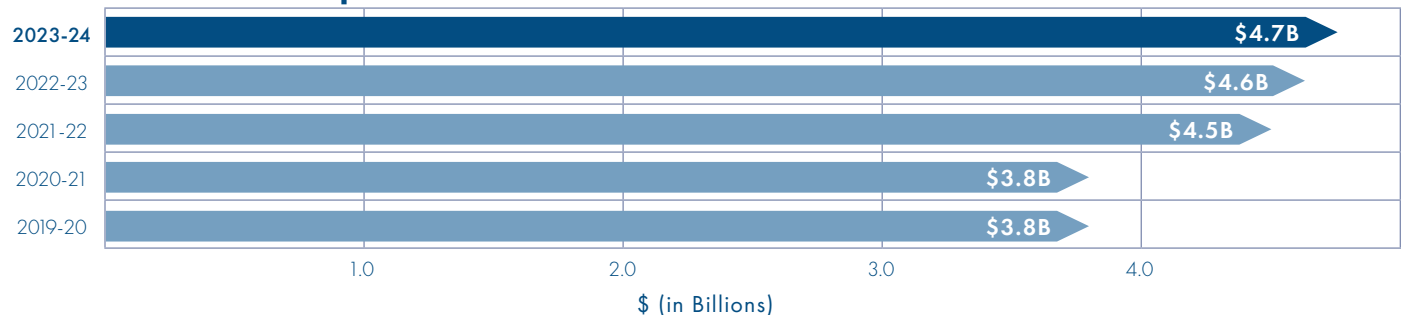
- 2% of the first \$25,000 of taxable income
- 4% of the next \$75,000
- 6% of the taxable income over \$100,000

Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$4,729,169,826	1.83%
	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%

¹FY 22 tax rate decreased effective January 1, 2022

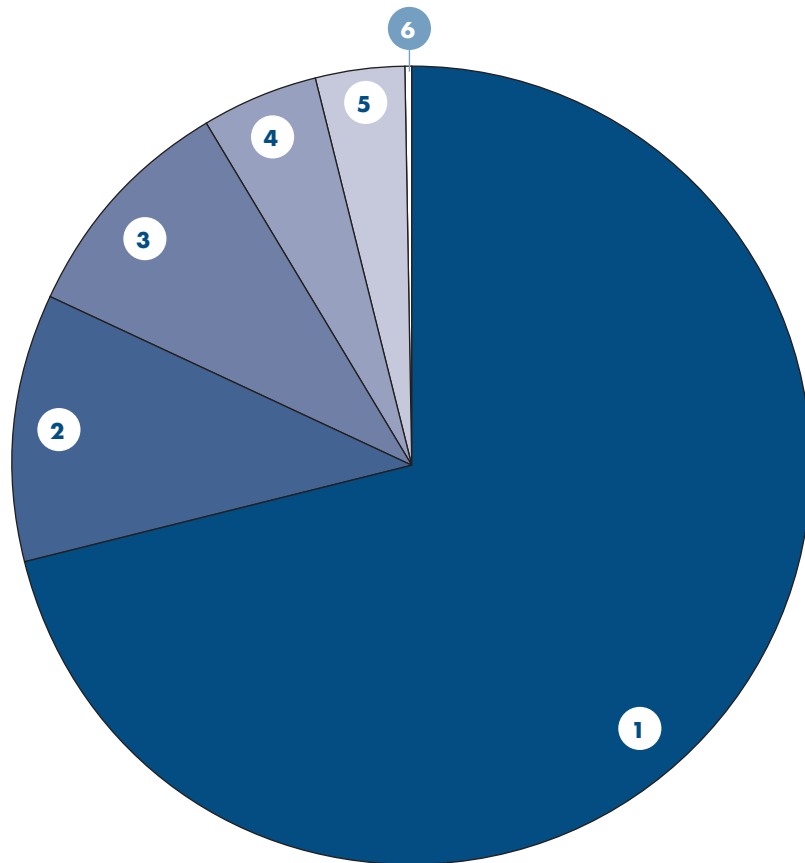
Five-Year Comparison of Individual Tax Collections



Received During Fiscal Year 2024

Payments/Credit Reported	Amount	Percent of Total
1 Withholding Reported	\$3,593,417,665	71.20%
2 Payments Made with Return ¹	478,445,684	9.48%
3 Declaration Payments	547,723,865	10.85%
4 Payments with Extensions	233,659,583	4.63%
5 Credits Carried Forward	187,611,881	3.72%
6 Payments Made with Composite Partnership Returns	6,189,654	0.12%
TOTAL	\$5,047,048,332	100%

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



Individual Income Tax

Overview of Returns

Returns for Prior Year Tax Periods Received During Fiscal Year 2024

	Source of Returns	Total
	Number of Returns	272,665
	Louisiana Income Tax	\$ 1,353,188,541
	Louisiana Income Tax After Credits ¹	\$1,203,907,094
	Tax Withheld	\$ 615,131,341

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 2024

	Filing Status	Resident	Non-Resident	Total
	Head of Household	404,528	23,503	428,031
	Married Filing Jointly	587,179	106,242	693,421
	Married Filing Separate	33,001	5,671	38,672
	Qualifying Widow(er)	1,239	129	1,368
	Single	846,121	96,374	942,495
	TOTALS	1,872,068	231,919	2,103,987

Louisiana Resident Returns Received During Fiscal Year 2024

	Source of Returns	Number of Returns	Amount
	Federal AGI	1,774,852	\$ 144,514,663,974
	Louisiana AGI	1,735,439	\$ 131,180,421,131
	Excess Itemized Deductions	20,799	\$ 9,504,480,951
	Tax Withheld	1,550,435	\$ 3,356,693,655
	Estimated Payments	55,141	\$ 490,202,107
	Louisiana Income Tax	1,612,125	\$ 4,302,743,869
	Nonrefundable Credits	116,633	\$ 189,243,553
	Refundable Credits	453,310	\$ 129,646,871

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 2024

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	136,629	7%	\$ 0	\$ 15,020	\$ 3	0%	\$ 136,941	\$ 8,890,662	\$ 3	0%
1 - 10,000	182,802	10%	889,623,470	883,773,714	3,330,455	0%	14,422	4,006,219	2,716,476	0%
10,000 - 20,000	258,392	14%	3,905,240,867	3,890,844,505	47,739,209	1%	177,202	31,956,024	33,043,674	1%
20,000 - 30,000	240,505	13%	5,963,717,592	5,939,570,480	118,334,284	3%	1,701,595	31,050,517	93,123,391	2%
30,000 - 40,000	190,979	10%	6,638,011,763	6,605,369,969	158,526,375	4%	2,691,890	15,025,834	144,794,581	4%
40,000 - 50,000	144,037	8%	6,450,115,773	6,411,654,354	168,930,731	4%	1,912,317	5,232,013	163,505,365	4%
50,000 - 60,000	115,189	6%	6,311,898,047	6,270,490,673	176,935,679	4%	2,194,797	2,044,465	173,842,370	4%
60,000 - 80,000	160,856	9%	11,130,246,267	11,052,024,205	333,896,298	8%	4,389,170	1,710,628	328,738,213	8%
80,000 - 100,000	106,917	6%	9,557,916,689	9,494,456,525	297,730,965	7%	4,551,520	1,364,057	292,483,113	7%
100,000 - 150,000	162,169	9%	19,796,935,281	19,684,261,603	650,409,907	15%	10,710,007	3,459,102	638,162,947	16%
150,000 - 200,000	76,239	4%	13,086,710,431	13,013,838,523	460,707,455	11%	7,623,788	2,206,030	452,051,317	11%
200,000 - 500,000	78,307	4%	22,257,236,246	22,069,801,131	846,251,484	19%	18,553,356	4,433,651	825,358,403	20%
500,000 - 1,000,000	12,798	1%	8,647,513,084	8,512,483,257	350,261,381	8%	16,017,991	4,576,403	332,778,146	8%
> 1,000,000	6,249	0%	16,545,255,621	16,051,285,799	689,689,643	16%	118,568,557	13,691,266	559,215,068	14%
TOTALS	1,872,068	100%	\$131,180,421,131	\$129,879,869,758	\$4,302,743,869	100%	\$189,243,553	\$129,646,871	\$4,039,813,067	100%

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2024

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	136,629	7%	\$ 0	\$ 0	\$ 0	\$ 1	\$ 65	\$ 0
1 - 10,000	182,802	10%	4,867	4,835	18	0	22	15
10,000 - 20,000	258,392	14%	15,114	15,058	185	1	124	128
20,000 - 30,000	240,505	13%	24,797	24,696	492	7	129	387
30,000 - 40,000	190,979	10%	34,758	34,587	830	14	79	758
40,000 - 50,000	144,037	8%	44,781	44,514	1,173	13	36	1,135
50,000 - 60,000	115,189	6%	54,796	54,437	1,536	19	18	1,509
60,000 - 80,000	160,856	9%	69,194	68,708	2,076	27	11	2,044
80,000 - 100,000	106,917	6%	89,396	88,802	2,785	43	13	2,736
100,000 - 150,000	162,169	8%	122,076	121,381	4,011	66	21	3,935
150,000 - 200,000	76,239	4%	171,654	170,698	6,043	100	29	5,929
200,000 - 500,000	78,307	4%	284,230	281,837	10,807	237	57	10,540
500,000 - 1,000,000	12,798	1%	675,693	665,142	27,368	1,252	358	26,002
> 1,000,000	6,249	0%	2,647,665	2,568,617	110,368	18,974	2,191	89,489
TOTALS	1,872,068	100%						

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2024 (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	23,452	\$ 1,391,265,481	\$ 3,751,817	\$ 38,400,262	\$ 37,077,863	0.85%	\$ 1,581	40
2	Allen	8,209	482,442,204	764,204	12,879,945	12,171,936	0.28%	1,483	47
3	Ascension	55,891	4,977,895,639	21,226,476	152,068,235	147,884,868	3.34%	2,646	3
4	Assumption	8,336	569,828,299	1,056,460	16,300,857	15,812,281	0.36%	1,897	25
5	Avoyelles	15,018	869,255,420	5,716,574	22,517,022	21,388,690	0.49%	1,424	52
6	Beauregard	13,134	945,128,545	2,322,806	25,598,709	24,772,932	0.57%	1,886	26
7	Bienville	5,016	288,834,611	661,298	7,511,472	7,090,651	0.16%	1,414	53
8	Bossier	50,849	4,033,544,403	20,975,831	111,691,770	107,037,032	2.46%	2,105	17
9	Caddo	96,394	7,481,006,430	36,011,936	219,875,602	204,182,630	4.68%	2,118	15
10	Calcasieu	82,350	6,523,304,202	35,733,641	191,047,222	185,984,705	4.27%	2,258	10
11	Caldwell	3,360	209,022,788	410,464	5,221,535	4,810,794	0.11%	1,432	50
12	Cameron	2,466	189,752,996	842,752	5,449,649	5,358,951	0.12%	2,173	13
13	Catahoula	3,139	178,624,463	420,175	4,764,695	4,473,174	0.10%	1,425	51
14	Claiborne	4,858	273,262,226	628,164	7,531,355	6,731,725	0.15%	1,386	54
15	Concordia	6,194	367,108,750	990,179	9,059,762	7,274,578	0.17%	1,174	61
16	DeSoto	11,780	924,772,963	3,304,865	27,501,350	26,919,301	0.62%	2,285	9
17	East Baton Rouge	181,479	16,739,974,624	138,584,222	511,781,209	468,474,385	10.75%	2,581	4
18	East Carroll	2,065	98,746,320	161,742	2,454,654	2,219,737	0.05%	1,075	63
19	East Feliciana	8,062	560,758,575	1,289,285	14,958,969	14,335,566	0.33%	1,778	31
20	Evangeline	11,954	715,359,199	2,954,169	19,657,203	18,865,918	0.43%	1,578	41
21	Franklin	7,338	392,878,092	704,728	10,131,023	9,239,452	0.21%	1,259	58
22	Grant	7,737	477,447,649	1,184,221	12,384,178	11,791,640	0.27%	1,524	43
23	Iberia	28,433	1,804,398,340	7,537,785	49,382,554	46,030,459	1.06%	1,619	38
24	Iberville	12,938	943,830,038	4,264,412	26,729,821	25,803,279	0.59%	1,994	22
25	Jackson	5,698	340,650,321	522,261	8,899,480	8,497,419	0.19%	1,491	45
26	Jefferson	187,446	14,813,838,054	78,367,960	438,759,092	410,222,843	9.41%	2,188	12
27	Jefferson Davis	11,356	727,245,497	2,074,285	19,870,197	19,333,636	0.44%	1,703	35
28	Lafayette	109,092	9,743,271,687	76,091,084	301,644,071	275,205,391	6.31%	2,523	6
29	Lafourche	38,277	2,936,257,053	24,217,645	90,335,894	84,361,904	1.94%	2,204	11
30	LaSalle	4,925	340,936,978	272,780	9,557,970	9,036,271	0.21%	1,835	28
31	Lincoln	16,706	1,249,259,586	3,505,106	35,091,881	33,378,351	0.77%	1,998	20
32	Livingston	59,970	4,332,871,652	15,737,086	125,353,695	121,802,400	2.79%	2,031	18
33	Madison	3,244	154,492,282	568,011	3,735,359	3,110,434	0.07%	959	64
34	Morehouse	9,245	494,260,867	3,240,876	12,846,714	10,735,786	0.25%	1,161	62

¹Use numbers as a legend for map on pages 48 and 49

Individual Income Tax by Parish

Data from Returns Processed

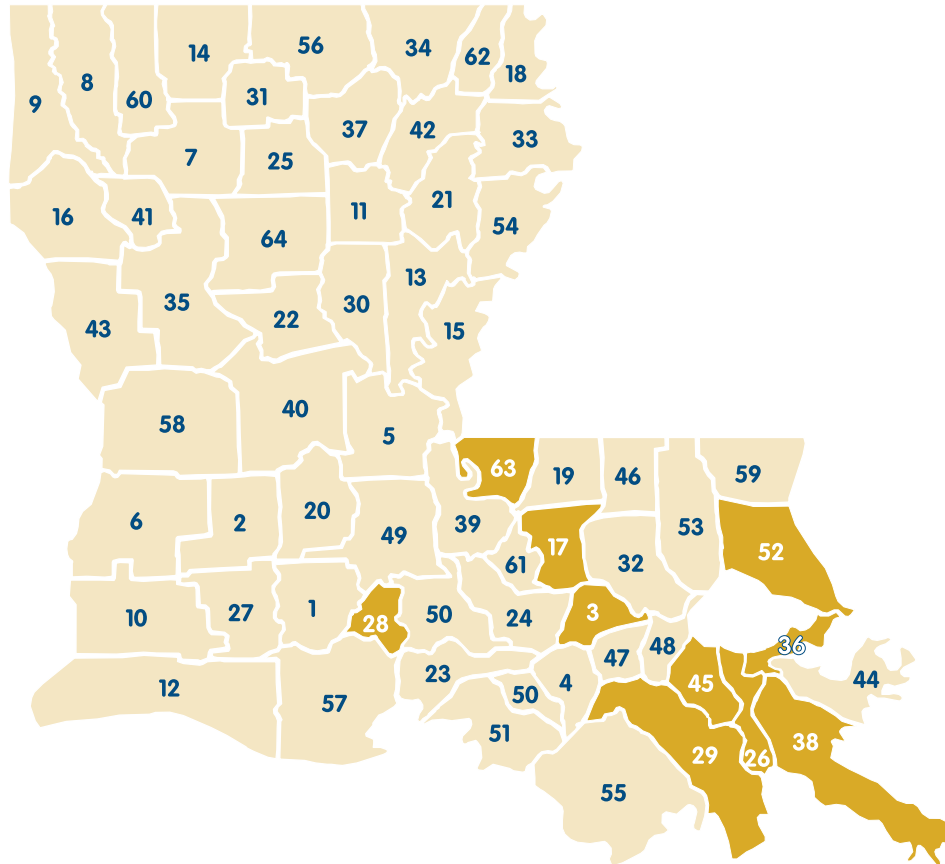
Fiscal Year 2024 (Includes both Resident and Nonresident Returns)

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
35	Natchitoches	14,102	\$ 979,878,719	\$ 5,637,987	\$ 25,983,144	\$ 24,704,576	0.57%	\$1,752	32
36	Orleans	142,656	12,077,433,237	73,991,293	385,210,049	357,207,434	8.19%	2,504	7
37	Ouachita	60,506	4,163,548,537	24,823,706	117,718,996	110,356,201	2.53%	1,824	29
38	Plaquemines	9,221	792,466,919	2,301,016	23,907,693	23,304,637	0.53%	2,527	5
39	Pointe Coupee	8,472	657,595,532	3,116,047	19,357,130	18,001,613	0.41%	2,125	14
40	Rapides	51,638	3,605,888,369	36,575,065	99,943,020	95,651,128	2.19%	1,852	27
41	Red River	2,894	199,629,657	1,410,987	5,755,533	5,578,419	0.13%	1,928	24
42	Richland	7,495	434,279,902	653,500	11,467,226	10,758,270	0.25%	1,435	49
43	Sabine	8,575	578,697,670	911,661	16,155,328	15,560,246	0.36%	1,815	30
44	St. Bernard	17,166	969,055,873	2,425,284	26,778,869	25,574,611	0.60%	1,490	46
45	St. Charles	22,689	1,842,844,567	9,182,701	53,812,481	52,588,739	1.22%	2,318	8
46	St. Helena	5,080	270,553,288	802,448	6,857,084	6,331,725	0.14%	1,246	60
47	St. James	8,926	648,491,541	978,226	18,084,963	17,692,294	0.41%	1,982	23
48	St. John the Baptist	17,681	1,011,357,948	6,070,341	27,569,192	26,420,770	0.61%	1,494	44
49	St. Landry	35,650	2,143,166,389	6,507,493	59,222,902	56,745,977	1.30%	1,592	39
50	St. Martin	22,267	1,394,610,482	4,309,858	38,666,233	36,772,123	0.85%	1,651	37
51	St. Mary	19,799	1,185,327,797	2,989,532	32,630,002	31,110,554	0.71%	1,571	42
52	St. Tammany	118,949	11,951,397,147	67,163,861	353,991,630	332,926,301	7.68%	2,799	2
53	Tangipahoa	52,790	3,468,168,565	15,256,425	95,110,014	90,091,443	2.07%	1,707	34
54	Tensas	1,448	83,255,008	36,479	2,010,792	1,888,190	0.04%	1,304	56
55	Terrebonne	43,974	3,135,944,948	9,548,269	91,860,894	88,129,563	2.02%	2,004	19
56	Union	8,384	493,492,774	962,625	12,863,992	11,385,878	0.26%	1,358	55
57	Vermilion	24,429	1,562,256,383	3,462,853	43,879,437	42,373,870	0.97%	1,735	33
58	Vernon	15,005	952,487,646	5,877,440	22,683,609	21,878,435	0.50%	1,458	48
59	Washington	15,739	842,522,889	1,538,651	21,649,657	20,305,935	0.47%	1,290	57
60	Webster	14,712	946,886,430	1,968,509	26,487,699	24,872,236	0.57%	1,691	36
61	West Baton Rouge	11,935	909,201,705	2,900,543	25,924,024	25,154,425	0.58%	2,108	16
62	West Carroll	3,821	217,720,882	728,263	5,609,125	4,796,501	0.11%	1,255	59
63	West Feliciana	4,467	468,706,184	2,528,795	14,061,427	13,109,714	0.30%	2,935	1
64	Winn	4,460	343,281,688	21,117,166	9,359,963	8,898,997	0.20%	1,995	21
Intrastate Totals		1,871,341	144,901,674,910	811,872,324	4,245,605,514	3,991,587,787	91.57%	2,133	
Out-of-State		231,713	140,096,328,873	632,773,737	380,231,381	366,474,201	8.40%	1,582	
Foreign		933	357,169,681	280,431	1,701,281	1,529,725	0.03%	1,640	
TOTAL		2,103,987	\$285,355,173,464	\$1,444,926,492	\$4,627,538,176	\$4,359,591,713	100.00%	\$2,072	

¹Use numbers as a legend for the map on pages 48 and 49

Individual Income Tax by Parish

Top 10 Parishes With Highest Average Tax Liability Per Return



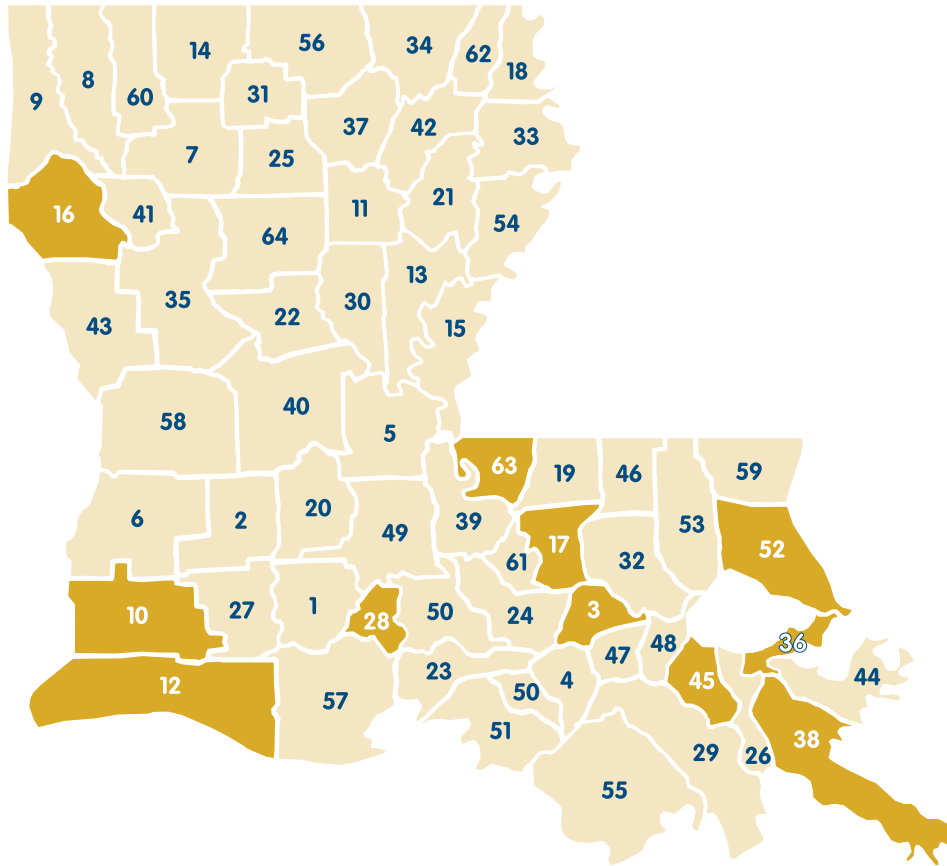
Fiscal Year 2024

L ¹	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
63	West Feliciana	\$3,148	1	138.74%
52	St. Tammany	\$2,976	2	131.16%
17	East Baton Rouge	\$2,820	3	124.28%
28	Lafayette	\$2,765	4	121.86%
3	Ascension	\$2,721	5	119.92%
36	Orleans	\$2,700	6	119.00%
38	Plaquemines	\$2,593	7	114.28%
45	St. Charles	\$2,372	8	104.54%
29	Lafourche	\$2,360	9	104.01%
26	Jefferson	\$2,341	10	103.17%
PARISH AVERAGE		\$2,269		

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



Fiscal Year 2024

L ¹	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
63	West Feliciana	\$2,935	1	137.59%
52	St. Tammany	\$2,799	2	131.22%
3	Ascension	\$2,646	3	124.05%
17	East Baton Rouge	\$2,581	4	121.02%
38	Plaquemines	\$2,527	5	118.49%
28	Lafayette	\$2,523	6	118.27%
36	Orleans	\$2,504	7	117.39%
45	St. Charles	\$2,318	8	108.66%
16	DeSoto	\$2,285	9	107.13%
10	Calcasieu	\$2,258	10	105.88%
PARISH AVERAGE		\$2,133		

¹Use numbers as a legend for the map above

Individual Income Tax

By Adjusted Gross Income Bracket

Fiscal Year 2024

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax ¹	LA Income Tax After Credits
Less than 0	6,457	\$ (1,311,048,681)	\$ 221,555	\$ 219,688
Equal 0	102,317	0	2,239,541	2,208,391
1 - 25,000	535,910	7,680,991,851	96,044,783	67,093,415
25,001 - 50,000	490,996	17,851,647,045	368,605,741	338,351,192
50,001 - 75,000	294,838	18,117,221,132	420,193,294	413,495,110
75,001 - 100,000	187,261	16,233,681,702	387,575,249	381,235,349
100,001 - 200,000	329,301	45,479,773,267	1,203,889,938	1,183,045,319
Over 200,000	156,907	181,302,907,148	2,148,768,075	1,973,943,249
TOTALS	2,103,987	\$ 285,355,173,464	\$ 4,627,538,176	\$ 4,359,591,713

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

Fiscal Year 2024

Federal AGI Range	Number of Returns	PRIORITY 1 Nonrefundable Credits	PRIORITY 2 Refundable Credits	PRIORITY 3 Nonrefundable Credits	PRIORITY 4 Refundable Credits
Less than 0	6,457	\$ 1,096	\$ 814,376	\$ 113,942	\$ 274,691
Equal 0	102,317	7,272	7,323,341	9,657	253,585
1 - 25,000	535,910	364,756	53,967,553	11,817	101,200
25,001 - 50,000	490,996	2,396,191	32,749,420	3,431,412	120,448
50,001 - 75,000	294,838	4,493,447	3,508,038	645,254	90,258
75,001 - 100,000	187,261	5,178,686	1,554,454	342,920	197,007
100,001 - 200,000	329,301	16,926,923	4,829,927	1,268,485	1,342,849
Over 200,000	156,907	77,900,372	9,354,166	79,405,005	17,705,677
TOTALS	2,103,987	\$107,268,743	\$114,101,275	\$85,228,492	\$20,085,715

Petroleum Products Tax

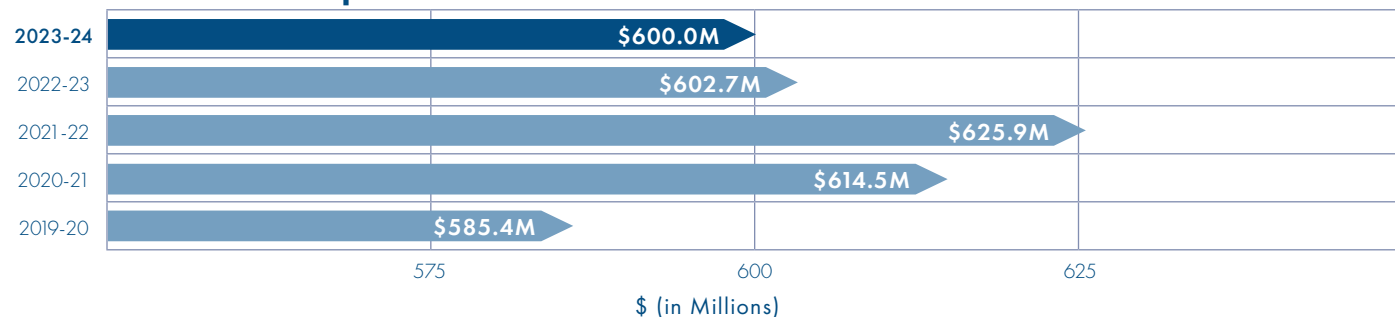
Cash Collections After Accrual Adjustments

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

Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$599,859,176	0.47%
	2022-23	\$602,688,682	-3.70%
	2021-22	\$625,884,248	1.85%
	2020-21	\$614,544,778	4.99%
	2019-20	\$585,352,777	-8.52%

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Gallons Taxed

Two-Year Comparison

	Resource	FY 2022-23	FY 2023-24	Percent Change
Gross Gallons Taxed:				
	Gasoline ¹	2,340,481,389	2,322,612,439	-0.76%
	Highway Diesel	748,532,486	748,558,659	0.00%
	TOTALS	3,089,013,875	3,071,171,098	-0.58%
Gallons Refunded				
		98,472,480	84,998,630	-13.68%
Net Gallons Taxed:				
	Gasoline ¹	2,274,152,575	2,263,705,104	-0.46%
	Highway Diesel	716,388,820	722,467,364	0.85%
	TOTALS	2,990,541,395	2,986,172,468	-0.15%

¹Includes gasohol

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$ 451,215,593	-0.90%
	2022-23	\$ 455,322,317	-3.71%
	2021-22	\$ 472,881,654	2.02%
	2020-21	\$ 463,510,825	4.86%
	2019-20	\$ 442,023,575	-8.57%

SPECIAL FUELS AND IFTA

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$ 143,924,728	0.56%
	2022-23	\$ 143,116,237	-3.49%
	2021-22	\$ 148,284,756	1.28%
	2020-21	\$ 146,416,285	5.18%
	2019-20	\$ 139,203,035	-8.47%

INSPECTION FEE¹

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$ 4,718,855	11.03%
	2022-23	\$ 4,250,128	-9.91%
	2021-22	\$ 4,717,838	2.17%
	2020-21	\$ 4,617,668	11.91%
	2019-20	\$ 4,126,167	-5.42%

¹Includes both Gasoline and Special Fuels inspection fees

State Sales Tax Collections

Cash Collections After Accrual Adjustments

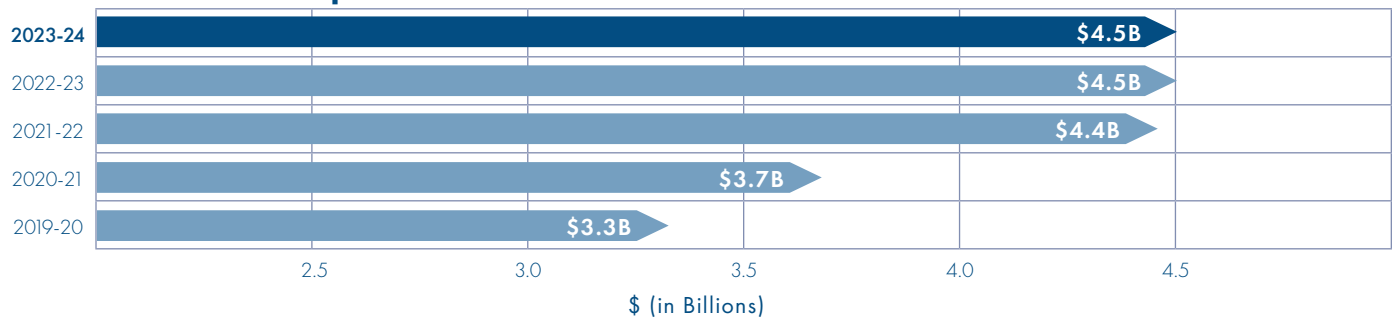
The 4.45% state sales tax rate is composed of 4.42% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain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

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

Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change
	2023-24	\$ 4,523,098,951	0.44%
	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%

Five-Year Comparison of Sales Tax Collections



State Sales & Use Tax

By Amount Due

Fiscal Year 2024

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
0 - 99	\$ 5,927,423	0.13%	849,324	59.94%
100 - 199	8,657,692	0.20%	59,468	4.20%
200 - 499	32,453,990	0.74%	97,252	6.86%
500 - 999	66,115,603	1.50%	90,914	6.42%
1,000 - 1,999	143,179,218	3.26%	99,143	7.00%
2,000 - 2,999	136,678,874	3.11%	55,618	3.93%
3,000 - 3,999	121,562,070	2.77%	35,071	2.48%
4,000 - 4,999	107,413,697	2.44%	24,028	1.70%
5,000 - 9,999	364,197,692	8.29%	52,236	3.69%
10,000 - 24,999	497,080,846	11.31%	32,923	2.32%
25,000 - 49,999	375,220,662	8.54%	10,780	0.76%
50,000 - 99,999	338,875,865	7.71%	4,891	0.35%
100,000 & Over	2,198,151,093	50.01%	5,309	0.37%
TOTALS	\$ 4,395,514,725	100%	1,416,957	100%

State Sales & Use Tax

Gross Sales of Tangible Personal Property by Brackets

Fiscal Year 2024

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 16,618,491	0.02%	753,539	53.18%
500 - 999	28,346,274	0.03%	39,061	2.76%
1,000 - 1,999	69,443,866	0.07%	47,805	3.37%
2,000 - 2,999	79,563,790	0.08%	32,231	2.27%
3,000 - 3,999	86,897,470	0.09%	25,021	1.77%
4,000 - 4,999	94,445,662	0.10%	21,091	1.49%
5,000 - 9,999	533,505,061	0.54%	73,096	5.16%
10,000 - 24,999	1,977,698,546	1.99%	119,141	8.41%
25,000 - 49,999	3,579,190,332	3.60%	99,253	7.00%
50,000 - 99,999	6,227,985,967	6.27%	87,595	6.18%
100,000 - 249,999	10,906,681,197	10.98%	70,563	4.98%
250,000 - 499,999	8,509,662,879	8.57%	24,796	1.75%
500,000 - 999,999	8,529,487,485	8.59%	12,192	0.86%
1,000,000 & Over	58,659,987,326	59.07%	11,573	0.82%
TOTALS	\$ 99,299,514,346	100%	1,416,957	100%

State Sales & Use Tax

Total Tax Reported by Parish

L ¹	Parish	FYE 6/23	FYE 6/24	Percent Change	FYE 2023 Per Capita	FYE 2023 PC Rank	FYE 2024 Per Capita *	FYE 2024 PC Rank
1	Acadia	\$16,155,570	\$15,760,234	-2.45%	\$288.01	32	\$279	36
2	Allen	3,445,109	2,991,321	-13.17%	163.68	57	135	63
3	Ascension	98,480,928	96,710,983	-1.80%	752.43	5	735	10
4	Assumption	4,279,453	4,025,799	-5.93%	186.86	50	200	49
5	Avoyelles	7,600,418	8,293,840	9.12%	193.19	48	216	48
6	Beauregard	43,684,477	10,395,687	-76.20%	271.02	36	282	35
7	Bienville	4,625,124	4,718,625	2.02%	253.65	41	382	28
8	Bossier	63,965,001	54,839,268	-14.27%	435.77	22	423	24
9	Caddo	144,045,808	141,038,683	-2.09%	568.65	15	623	16
10	Calcasieu	148,203,298	141,619,953	-4.44%	726.77	7	695	12
11	Caldwell	1,727,057	1,661,257	-3.81%	150.67	59	177	53
12	Cameron	20,747,455	4,224,498	-79.64%	2,168.13	1	886	4
13	Catahoula	1,912,691	1,413,020	-26.12%	221.40	46	168	57
14	Claiborne	4,085,057	3,069,226	-24.87%	275.50	35	225	47
15	Concordia	12,747,055	7,085,405	-44.42%	649.51	9	401	27
16	DeSoto	7,667,478	6,491,220	-15.34%	260.43	38	239	43
17	East Baton Rouge	276,439,058	279,780,449	1.21%	550.78	16	624	15
18	East Carroll	1,047,839	1,055,130	0.70%	142.19	61	155	61
19	East Feliciana	3,318,417	3,103,475	-6.48%	166.92	54	161	58
20	Evangeline	7,601,633	7,682,761	1.07%	146.17	60	242	42
21	Franklin	3,348,370	3,383,050	1.04%	175.35	52	175	54
22	Grant	1,337,616	1,303,147	-2.58%	58.48	64	59	64
23	Iberia	23,758,199	24,499,077	3.12%	319.33	28	362	30
24	Iberville	21,096,491	23,593,095	11.83%	622.19	11	797	8
25	Jackson	4,743,146	4,296,811	-9.41%	244.29	43	291	34
26	Jefferson	388,621,769	360,853,917	-7.15%	851.16	4	856	5
27	Jefferson Davis	10,805,225	11,877,876	9.93%	321.88	27	376	29
28	Lafayette	170,055,049	164,461,216	-3.29%	653.30	8	659	13
29	Lafourche	47,747,919	50,027,602	4.77%	462.18	21	526	19
30	LaSalle	2,903,167	3,352,957	15.49%	283.20	33	227	46
31	Lincoln	27,058,361	29,710,963	9.80%	512.23	18	619	17
32	Livingston	35,884,568	37,232,919	3.76%	235.49	45	248	41
33	Madison	4,661,315	4,768,709	2.30%	428.90	23	516	20
34	Morehouse	6,543,547	11,212,056	71.35%	254.61	40	468	22
35	Natchitoches	9,977,937	9,708,402	-2.70%	258.84	39	268	39
36	Orleans	264,237,452	271,355,556	2.69%	593.86	14	745	9
37	Ouachita	79,408,569	80,841,763	1.80%	486.03	20	513	21
38	Plaquemines	18,324,793	19,908,999	8.65%	607.17	12	889	3
39	Pointe Coupee	4,985,941	4,781,208	-4.11%	243.24	44	239	44
40	Rapides	74,338,481	70,081,828	-5.73%	540.28	17	555	18

¹Use numbers as a legend for the map on pages 57 and 58

State Sales & Use Tax

Total Tax Reported by Parish

L ¹	Parish	FYE 6/23	FYE 6/24	Percent Change	FYE 2023 Per Capita	FYE 2023 PC Rank	FYE 2024 Per Capita *	FYE 2024 PC Rank
41	Red River	\$ 2,295,829	\$ 1,752,072	-23.68%	\$278.64	34	\$238	45
42	Richland	4,107,199	3,934,894	-4.20%	215.30	47	200	50
43	Sabine	5,372,574	6,005,404	11.78%	245.28	42	274	37
44	St. Bernard	22,544,572	15,250,073	-32.36%	383.30	24	343	31
45	St. Charles	36,340,980	33,046,943	-9.06%	598.45	13	653	14
46	St. Helena	667,605	8,595,874	1,188%	96.30	63	798	7
47	St. James	19,030,266	19,467,623	2.30%	855.17	2	1,014	1
48	St. John the Baptist	35,352,377	39,925,546	12.94%	851.40	3	1,008	2
49	St. Landry	22,535,320	21,932,939	-2.67%	289.70	31	269	38
50	St. Martin	9,287,986	9,587,108	3.22%	187.54	49	188	51
51	St. Mary	32,498,142	34,287,823	5.51%	641.90	10	729	11
52	St. Tammany	130,044,007	126,692,063	-2.58%	504.26	19	460	23
53	Tangipahoa	42,688,972	42,651,097	-0.09%	312.83	29	309	32
54	Tensas	516,533	541,448	4.82%	110.07	62	144	62
55	Terrebonne	44,533,295	42,255,129	-5.12%	376.81	26	408	25
56	Union	3,620,436	3,600,570	-0.55%	166.36	55	174	56
57	Vermilion	18,466,090	16,840,524	-8.80%	303.87	30	295	33
58	Vernon	8,119,513	7,348,313	-9.50%	160.60	58	159	59
59	Washington	8,358,580	7,839,930	-6.21%	180.47	51	175	55
60	Webster	15,034,416	14,160,624	-5.81%	382.77	25	402	26
61	West Baton Rouge	23,752,919	23,692,603	-0.25%	745.06	6	838	6
62	West Carroll	1,683,252	1,682,476	-0.05%	166.29	56	180	52
63	West Feliciana	4,617,602	3,944,731	-14.57%	271.01	37	257	40
64	Winn	2,261,595	2,057,713	-9.01%	169.46	53	156	60
TOTAL PARISHES		\$2,565,346,901	\$2,470,305,505	-3.70%				
TOTAL OUT-OF-STATE		\$1,920,234,448	\$ 1,925,209,220	0.26%				
TOTAL		\$4,485,581,349	\$ 4,395,514,725	-2.01%				

¹Use numbers as a legend for the map on pages 57 and 58

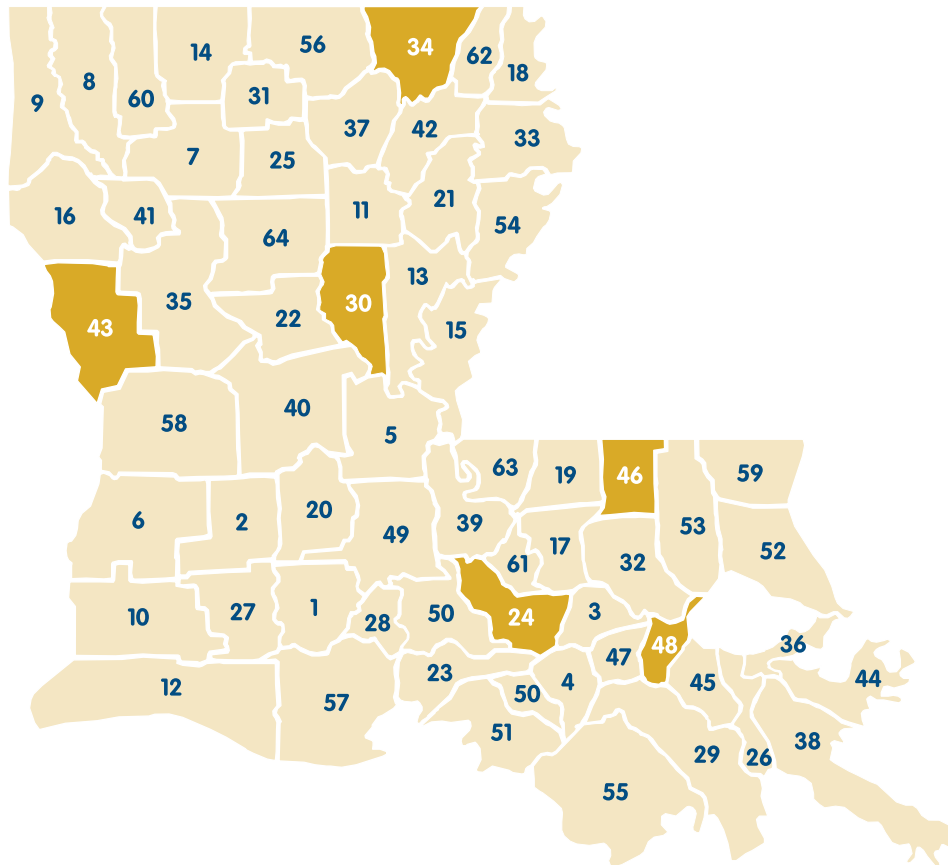
Parishes With More Than 10% Increase

This chart shows the percentage change in gross sales and use tax due by parish from Fiscal Year ending June 30, 2023, to Fiscal Year ending June 30, 2024.

	L ¹	Parish	Percent Change	Rank	
	46	St. Helena	1,187.57% ²	1	
	34	Morehouse	71.35%	2	
	30	LaSalle	15.49%	3	
	48	St. John the Baptist	12.94%	4	
	24	Iberville	11.83%	5	
	43	Sabine	11.78%	6	

¹Use numbers as a legend for the map below

² There was a significant percent change due to dealers changing the location address and parish where sales were reported



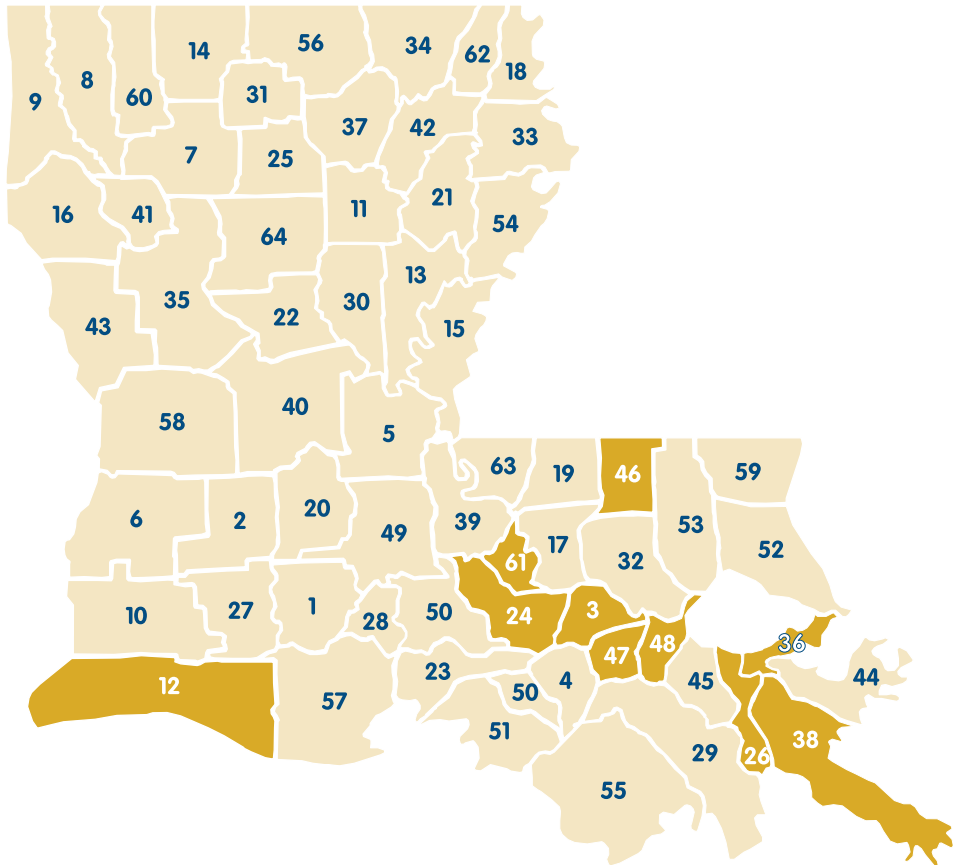
State Sales & Use Tax

Top 10 Parishes with Highest State Sales Tax Collections

Fiscal Year 2024

	L ¹	Parish	FYE 2024 Per Capita	Rank	
	47	St. James	\$1,014	1	
	48	St. John the Baptist	\$1,008	2	
	38	Plaquemines	\$889	3	
	12	Cameron	\$886	4	
	26	Jefferson	\$856	5	
	61	West Baton Rouge	\$838	6	
	46	St. Helena	\$798	7	
	24	Iberville	\$797	8	
	36	Orleans	\$745	9	
	3	Ascension	\$735	10	

¹Use numbers as a legend for the map below



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

Severance Tax Rates

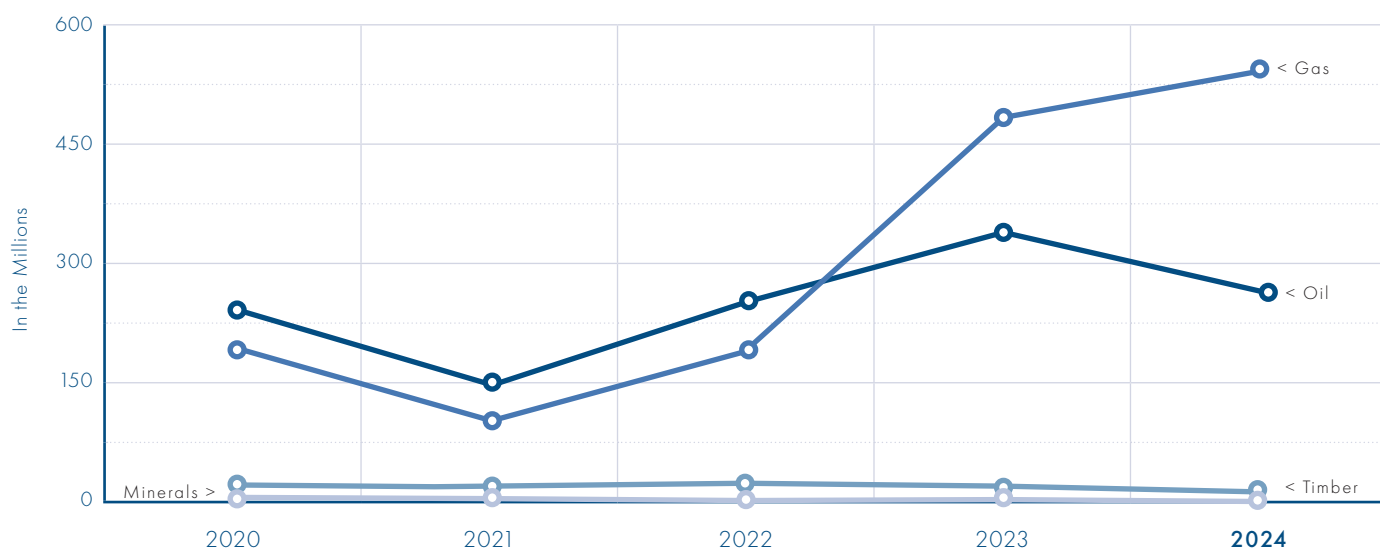
1. Oil – Full rate is 12.5% of its value at time and place of severance.
2. Gas – Full rate is 25.1¢ per mcf for FYE 24, and 17.7¢ per mcf for FYE 23, and 9.1¢ per mcf for FYE 22, and 9.34¢ per mcf for FYE 21, and 12.5¢ per mcf for FYE 20.
3. Timber
 - a. Trees and timber – 2.25% of current stumpage value as determined by the Louisiana Forestry Commission.
 - b. Pulpwood – 5% of current stumpage value as determined by the Louisiana Forestry Commission.
 - c. Forest products grown on reforested lands – 6% 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
2024	\$ 263,876,246	\$ 549,540,477	\$ 14,013,910	\$ 1,181,398	\$ 828,612,031	-1.59%
2023	\$ 342,142,327	\$ 485,749,453	\$ 12,861,661	\$ 1,266,828	\$ 842,020,269	82.35%
2022	\$ 254,433,227	\$ 192,441,540	\$ 13,692,731	\$ 1,186,383	\$ 461,753,881	72.55%
2021	\$ 152,361,221	\$ 101,664,950	\$ 12,216,877	\$ 1,359,485	\$ 267,602,533	-40.99%
2020	\$ 245,868,042	\$ 191,749,155	\$ 14,568,743	\$ 1,324,795	\$ 453,510,735	-8.99%

Note: Amounts represent tax reported on tax returns

Five-Year Comparison of Severance Tax



Severance Tax

Tax Reported by Parish

Fiscal Year 2024

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Acadia	\$4,144,190	\$442,101	\$5,878	\$0	\$4,592,169
Allen	1,587,727	95,946	601,110	14,872	2,299,655
Ascension	64,651	(1)	589	1,927	67,166
Assumption	609,112	98,473	0	1,995	709,580
Avoyelles	1,230,284	0	47,639	2,558	1,280,481
Beauregard	7,642,123	142,630	759,177	42,727	8,586,657
Bienville	479,886	34,931,880	669,318	0	36,081,084
Bossier	5,082,929	53,428,986	245,397	154,622	58,911,934
Caddo	4,600,923	114,879,802	231,485	90,955	119,803,165
Calcasieu	6,962,265	832,506	142,040	20,093	7,956,904
Caldwell	0	12,093	533,517	0	545,610
Cameron	8,989,349	1,383,223	49	0	10,372,621
Catahoula	857,930	0	111,859	21	969,810
Claiborne	6,378,104	526,314	573,416	0	7,477,834
Concordia	1,597,888	20,710	25,856	0	1,644,454
DeSoto	1,165,378	196,260,648	555,901	0	197,981,927
East Baton Rouge	1,370,226	241,265	17,490	18,587	1,647,568
East Carroll	0	0	19,347	0	19,347
East Feliciana	981,807	129	203,425	13,268	1,198,629
Evangeline	2,995,859	586,551	326,001	0	3,908,411
Franklin	84,781	(4,031)	50,676	0	131,426
Grant	1,053,688	0	303,581	0	1,357,269
Iberia	4,665,552	942,360	12	103,406	5,711,330
Iberville	3,263,450	21,829	9,636	24,915	3,319,830
Jackson	109,924	1,375,952	626,687	0	2,112,563
Jefferson	5,781,649	261,861	24	91,242	6,134,776
Jefferson Davis	3,434,449	525,866	15,343	1,987	3,977,645
Lafayette	1,211,665	174,845	2,204	0	1,388,714
Lafourche	31,562,072	1,775,665	7,991	(818)	33,344,910
LaSalle	5,527,932	119,718	569,571	0	6,217,221
Lincoln	2,831,114	11,990,795	185,441	0	15,007,350
Livingston	2,291,844	0	312,260	3,805	2,607,909
Madison	(1)	(1)	16,373	0	16,371

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

Severance Tax

Tax Reported by Parish

Fiscal Year 2024

Parish	Oil/Condensate	Gas	Timber/ Pulpwood	Minerals	Total Tax Reported ¹
Morehouse	\$ 0	\$ 2,056	\$ 156,779	\$ 8,801	\$ 167,636
Natchitoches	18,795	10,214,709	776,870	28,647	11,039,021
Orleans	0	0	1,047	18,596	19,643
Ouachita	90,692	103,958	273,081	795	468,526
Plaquemines	63,127,775	1,074,153	258	49,215	64,251,401
Pointe Coupee	2,558,403	608,764	40,754	0	3,207,921
Rapides	483,744	48,343	671,782	10,085	1,213,954
Red River	90,194	74,124,042	198,419	71,090	74,483,745
Richland	32,191	541,487	16,501	0	590,179
Sabine	162,128	30,240,576	902,606	0	31,305,310
St. Bernard	420,808	727	5,391	22,708	449,634
St. Charles	3,696,942	310,661	93	22,761	4,030,457
St. Helena	897,128	664	192,473	67,758	1,158,023
St. James	425,099	(16)	4,156	15,573	444,812
St. John the Baptist	112,535	0	795	3,696	117,026
St. Landry	3,152,030	10,830	55,266	3,955	3,222,081
St. Martin	15,463,261	380,438	1,286	25,364	15,870,349
St. Mary	10,678,310	2,140,738	29	111,892	12,930,969
St. Tammany	1	0	148,020	23,405	171,426
Tangipahoa	718,317	0	110,902	79,427	908,646
Tensas	480,373	30,766	22,923	0	534,062
Terrebonne	25,429,203	2,521,190	0	0	27,950,393
Union	231,580	64,118	587,198	0	882,896
Vermilion	10,401,346	3,153,019	1,487	0	13,555,852
Vernon	676,124	77,499	828,971	2,007	1,584,601
Washington	203,231	57	357,108	12,481	572,877
Webster	2,838,784	2,024,665	316,551	12,683	5,192,683
West Baton Rouge	2,374,564	798,919	11,351	2,142	3,186,976
West Carroll	0	0	332	0	332
West Feliciana	72,052	0	112,959	2,155	187,166
Winn	481,886	(1)	1,049,229	0	1,531,114
TOTALS	\$263,876,246	\$549,540,477	\$14,013,910	\$1,181,398	\$828,612,031

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

Severance Oil Tax

Taxable Barrels Reported by Parish

Fiscal Year 2024

L ¹	Parish	Oil Bbls	Rank
1	Acadia	364,020	19
2	Allen	171,994	29
3	Ascension	12,941	51
4	Assumption	49,327	43
5	Avoyelles	136,578	33
6	Beauregard	820,339	12
7	Bienville	59,510	42
8	Bossier	651,742	14
9	Caddo	1,237,394	8
10	Calcasieu	834,179	11
11	Caldwell	0	58
12	Cameron	1,407,535	5
13	Catahoula	163,213	30
14	Claiborne	907,359	10
15	Concordia	221,500	27
16	DeSoto	132,088	34
17	East Baton Rouge	137,992	32
18	East Carroll	0	59
19	East Feliciana	98,913	36
20	Evangeline	432,486	17
21	Franklin	14,959	49
22	Grant	148,187	31
23	Iberia	539,361	16
24	Iberville	334,000	22
25	Jackson	12,144	52
26	Jefferson	572,366	15
27	Jefferson Davis	362,568	20
28	Lafayette	128,402	35
29	Lafourche	4,432,368	2
30	LaSalle	1,152,496	9
31	Lincoln	348,239	21
32	Livingston	234,781	26

L ¹	Parish	Oil Bbls	Rank
33	Madison	0	60
34	Morehouse	0	61
35	Natchitoches	6,726	55
36	Orleans	0	62
37	Ouachita	9,295	53
38	Plaquemines	6,609,594	1
39	Pointe Coupee	291,574	24
40	Rapides	63,471	41
41	Red River	20,457	48
42	Richland	6,263	56
43	Sabine	34,494	47
44	St. Bernard	45,421	45
45	St. Charles	775,785	13
46	St. Helena	97,538	38
47	St. James	47,233	44
48	St. John the Baptist	13,995	50
49	St. Landry	318,438	23
50	St. Martin	1,312,498	7
51	St. Mary	2,384,400	4
52	St. Tammany	0	63
53	Tangipahoa	75,461	40
54	Tensas	98,221	37
55	Terrebonne	2,502,322	3
56	Union	34,599	46
57	Vermilion	1,369,304	6
58	Vernon	77,819	39
59	Washington	83	57
60	Webster	390,051	18
61	West Baton Rouge	266,211	25
62	West Carroll	0	64
63	West Feliciana	7,550	54
64	Winn	217,079	28
STATE TOTAL¹		33,194,863	

¹Use numbers as a legend for the map on page 63

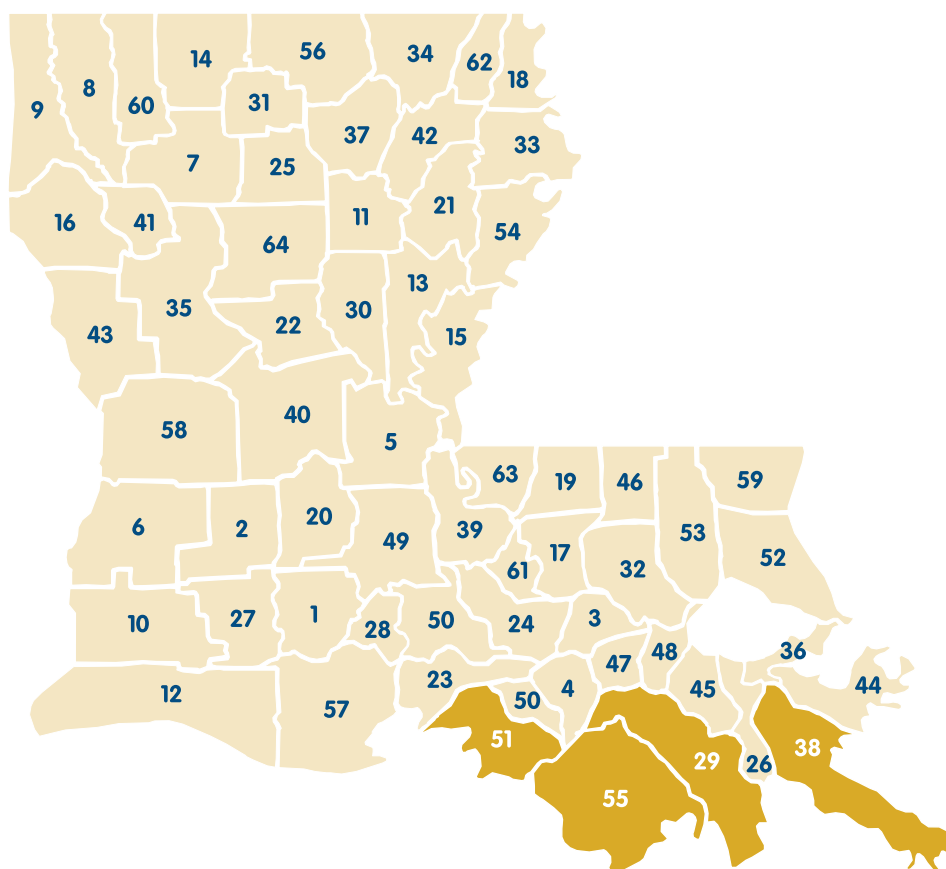
Note: Over 68% of the total taxable barrels were reported by the 9 parishes reporting taxable barrels of one million or more

Parishes Reporting Over 2 Million Barrels

Fiscal Year 2024

	L ¹	Parish	Oil Bbls	Rank	
	38	Plaquemines	6,609,594	1	
	29	Lafourche	4,432,368	2	
	55	Terrebonne	2,502,322	3	
	51	St. Mary	2,384,400	4	

¹Use numbers as a legend for the map below



Severance Natural Gas Tax

Net Taxable Production by Parish

Fiscal Year 2024

L ¹	Parish	Gas MCFs ²	Rank	L ¹	Parish	Gas MCFs ²	Rank
1	Acadia	1,940,185	25	33	Madison	0	56
2	Allen	475,269	35	34	Morehouse	147,168	40
3	Ascension	0	49	35	Natchitoches	37,251,474	8
4	Assumption	453,431	37	36	Orleans	0	57
5	Avoyelles	0	50	37	Ouachita	1,382,003	27
6	Beauregard	714,628	34	38	Plaquemines	5,404,166	16
7	Bienville	191,363,340	5	39	Pointe Coupee	2,451,166	22
8	Bossier	244,269,473	4	40	Rapides	306,950	38
9	Caddo	435,960,599	2	41	Red River	251,868,974	3
10	Calcasieu	3,526,360	20	42	Richland	2,294,037	24
11	Caldwell	50,980	44	43	Sabine	80,524,880	6
12	Cameron	6,073,455	14	44	St. Bernard	3,981	46
13	Catahoula	0	51	45	St. Charles	1,298,399	28
14	Claiborne	5,558,091	15	46	St. Helena	2,700	47
15	Concordia	78,391	43	47	St. James	5,738	45
16	DeSoto	758,264,552	1	48	St. John the Baptist	0	58
17	East Baton Rouge	1,053,483	31	49	St. Landry	126,101	41
18	East Carroll	0	52	50	St. Martin	1,823,606	26
19	East Feliciana	0	53	51	St. Mary	8,693,723	13
20	Evangeline	2,515,939	21	52	St. Tammany	0	59
21	Franklin	(33,222)	64	53	Tangipahoa	0	60
22	Grant	0	54	54	Tensas	159,537	39
23	Iberia	3,922,019	19	55	Terrebonne	10,136,930	12
24	Iberville	106,663	42	56	Union	1,127,612	29
25	Jackson	12,904,604	11	57	Vermilion	13,437,858	10
26	Jefferson	1,078,861	30	58	Vernon	465,649	36
27	Jefferson Davis	2,366,222	23	59	Washington	235	48
28	Lafayette	740,359	33	60	Webster	15,896,723	9
29	Lafourche	5,393,696	17	61	West Baton Rouge	4,002,826	18
30	LaSalle	902,082	32	62	West Carroll	0	61
31	Lincoln	57,318,065	7	63	West Feliciana	0	62
32	Livingston	0	55	64	Winn	0	63
				STATE TOTAL ¹		2,175,809,961	

¹Use numbers as a legend for the map on page 65

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

Note: Over 97% of the net taxable production was reported by the 16 parishes reporting taxable MCFs of 10 million or more

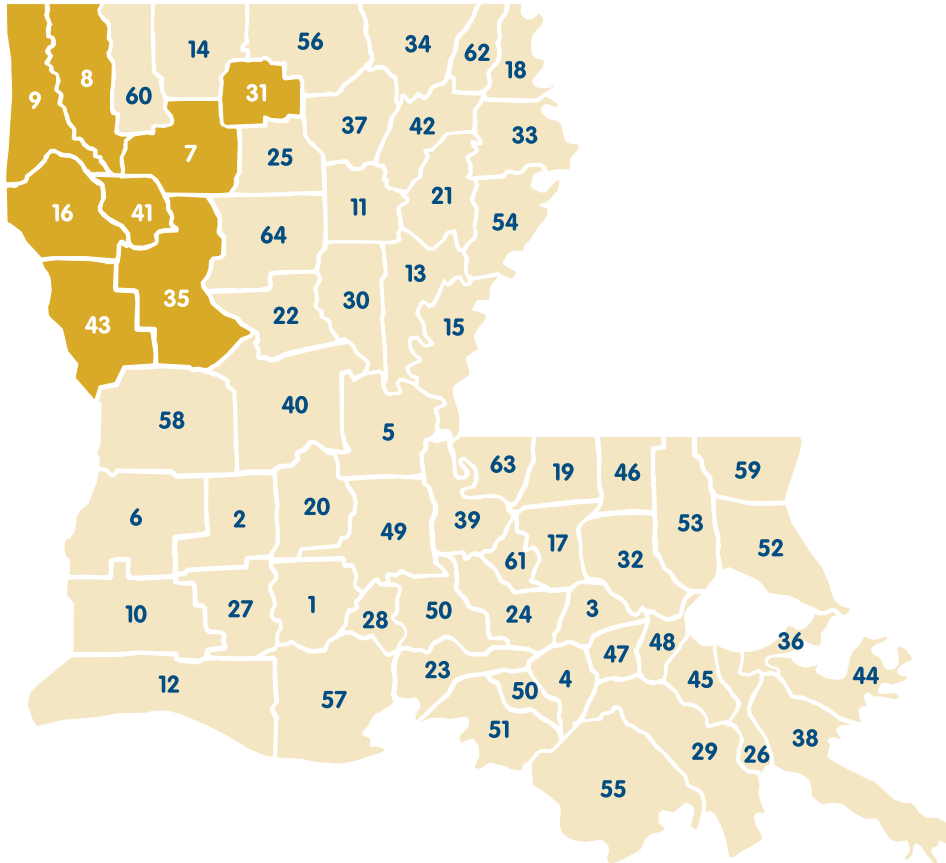
Severance Natural Gas Tax

Parishes Producing Over 25 Million MCFs

Fiscal Year 2024

	L ¹	Parish	Gas MCFs	Rank	
	16	DeSoto	758,264,552	1	
	9	Caddo	435,960,599	2	
	41	Red River	251,868,974	3	
	8	Bossier	244,269,473	4	
	7	Bienville	191,363,340	5	
	43	Sabine	80,524,880	6	
	31	Lincoln	57,318,065	7	
	35	Natchitoches	37,251,474	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:

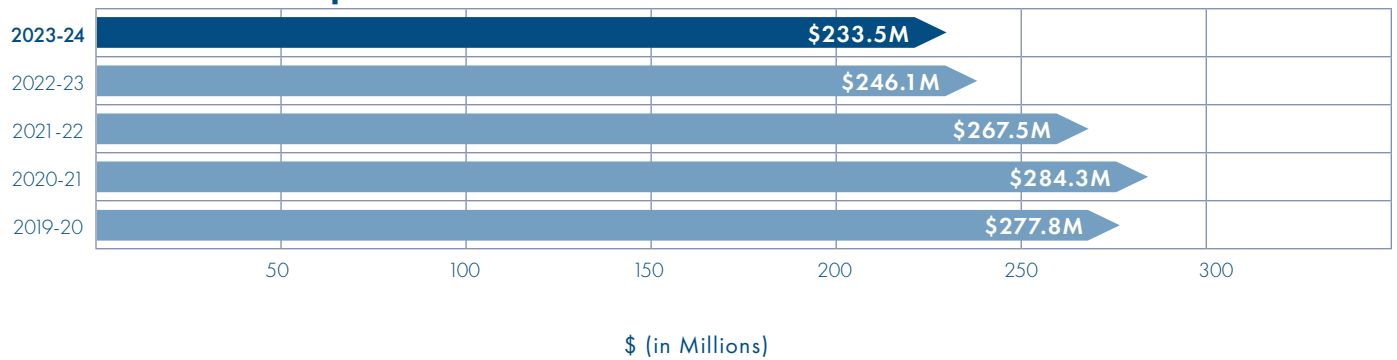
1. Cigarettes: \$0.054 per cigarette (\$1.08 per pack of 20 cigarettes)
2. Cigars (up to \$120 per thousand): 8% of invoice price
3. Cigars (over \$120 per thousand): 20% of invoice price
4. Smokeless tobacco: 20% of the invoice price
5. Smoking tobacco: 33% of invoice price to wholesaler
6. Vapor products: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

Cash Collections After Accrual Adjustments

Five-Year Comparison

	Fiscal Year	Amount Collected	Percent Change	
	2023-24	\$233,496,853	-5.11%	
	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%	

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales¹

Fiscal Year 2024

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

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	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

Fiscal Year 2024

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

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

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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