

2011|2012 ANNUAL TAX COLLECTION REPORT



LOUISIANA
DEPARTMENT *of* REVENUE

C O N T R I B U T I N G T O A B E T T E R Q U A L I T Y O F L I F E

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LOUISIANA

DEPARTMENT *of* REVENUE

Louisiana Department of Revenue Tax Administration

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A Message FROM THE **SECRETARY**

To the Honorable Bobby Jindal, 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 ending June 30, 2012.

During this reporting period, the department achieved new levels of success in tax compliance, anti-fraud enforcement, customer service and technological innovation.

Part of our mission to fairly and efficiently collect state revenue to fund public services involves the promotion of electronic filing for individual taxpayers and businesses. In the fiscal year ending June 30, 2012, electronic filing accounted for 61 percent of all tax returns filed. This represents a steady five-year upward trend, and a 19 percent increase in electronic filing since FY 2007-2008. The widespread adoption of electronic filing yields substantial benefits for state government and the taxpayers we serve through the dramatically lower cost of processing income tax returns.

The elimination of tax fraud continues to be an LDR priority. To support taxpayers in reporting fraud, the LDR Criminal Investigations Division (CID) introduced an electronic form, the Louisiana Identity Theft Affidavit, to streamline the process of reporting and combatting identity theft targeting state individual income tax accounts. In all, CID's fraud enforcement efforts directly saved or recovered \$3.6 million during the reporting period.

And we continue to perform impressively in the area of customer service. During the reporting period, 90 percent of taxpayers responding to surveys said they received "very good" or "outstanding" assistance from LDR's customer service staff.

The LDR vision is to be a results-based, innovative and focused organization that is capable of responding rapidly to the needs of its stakeholders, including taxpayers, tax preparers, the business community, and Louisiana lawmakers and policymakers. We are pleased to report continued success in the pursuit of this goal.

Yours in public service,

Jane Smith ACTING SECRETARY OF REVENUE

Louisiana Department of Revenue

LDR Mission, Vision, & Values

OUR VISION

To be a results-based, innovative and focused organization that is capable of responding rapidly to the needs of citizens and stakeholders.

OUR MISSION

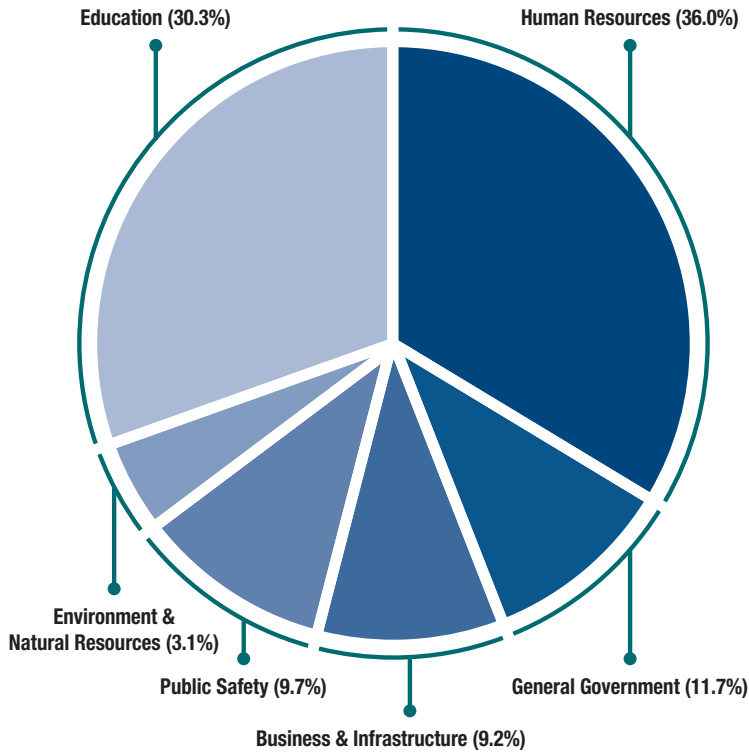
To fairly and efficiently collect state tax revenues to fund public services, and to regulate charitable gaming and the sales of alcoholic beverages and tobacco.

OUR VALUES

- * **UNITY:** Work together to accomplish our common goals.
- * **COMMUNICATION:** Encourage an ongoing creative exchange of ideas between employees and management.
- * **RESPONSIVENESS:** Focus on identifying and satisfying external and internal customer needs.
- * **PROFESSIONALISM:** Maintain a reputation of fairness, courtesy, and reliability.
- * **INTEGRITY:** Maintain an ethical standard of honesty and consistency.
- * **TRUST:** Maintain a mutual respect and shared confidence between managers and employees.

Total State Expenditures by Functional Area [FY 2011-12]

[total excluding double counts & contingencies]



Area	Expenditures
Business & Infrastructure	\$ 2,334,585,321
Education	7,686,925,874
Environment & Natural Resources	783,108,344
General Government	2,976,879,472
Human Resources	9,151,526,726
Public Safety	2,454,762,667
TOTAL	\$ 25,387,788,404

Source: FY 2012 State Budget

EXPLANATION OF FUNCTIONAL AREAS

Business and Infrastructure includes: Economic Development; Culture, Recreation and Tourism; Louisiana Tax Commission; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; Public Service Commission; Louisiana Workforce Commission; Commissioner of Insurance; Transportation and Development; Capital Outlay; Sales Tax Dedications; Parish Transportation; and Clean Water State Revolving Fund.

Education includes: Department of Education; Higher Education; Special Schools and Commissions; and Higher Education Debt Service.

Environment and Natural Resources includes: Office of Coastal Protection and Restoration; Environmental Quality; Natural Resources; Wildlife and Fisheries; Agriculture and Forestry; and Agriculture and Forestry - Pass Through Funds.

General Government includes: Executive Office; Office of Indian Affairs; Office of the Inspector General; Division of Administration (and related Ancillary agencies and DOA Debt Service and Maintenance); Ethics Administration; Division of Administrative Law; Public Defender Board; Board of Tax Appeals; Secretary of State; Lieutenant Governor; State Treasurer; Department of Revenue; Civil Service (except agencies listed in Public Safety); Retirement Systems; Interim Emergency Board; Video Draw Poker – Local Government Aid; Office of Group Benefits; Office of Risk Management; Administrative (Ancillary) Services; Louisiana Property Assistance; Federal Property Assistance; Office of Aircraft Services; Governor's Conferences and Interstate Compacts; Office of Telecommunications Management; Prepaid Wireless Tele 911 Service; State Aid to Local Government Entities; Non-Appropriated Requirements; Judicial Expense; Legislative Expense; Judgments; and Special Acts.

Human Resources includes: Health and Hospitals (and related Ancillary agencies); Children and Family Services; Louisiana State University Medical Center Health Care Services Division; Central Regional Laundry; Mental Health Advocacy Service; Office of Elderly Affairs; Veterans' Affairs; and Safe Drinking Water Revolving Loan Fund.

Public Safety includes: Corrections Services; Local Housing of State Adult Offenders; Youth Services; Local Housing of State Juvenile Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related Ancillary agencies); Donald J. Thibodaux Training Academy; Public Safety Services Cafeteria; Governor's Office of Homeland Security and Emergency Preparedness; Military Affairs; Office of the Attorney General; District Attorneys & Assistant District Attorneys; Supplemental Pay to Law Enforcement Personnel; Louisiana Commission on Law Enforcement; Municipal Fire and Police Civil Service; State Police Commission; Two Percent Fire Insurance Fund; and Emergency Medical Services – Parishes & Municipalities.

Regional Offices

Taxpayer Guidance

BATON ROUGE HEADQUARTERS

Post Office Box 201
Baton Rouge, LA 70821-0201

617 North Third Street
Baton Rouge, LA 70802

225.219.0102
TDD 225.219.2114

SOUTHEAST DISTRICT

New Orleans
504.568.5233

SOUTHWEST DISTRICT

Baton Rouge
225.219.5500

Lafayette
337.262.5455

Lake Charles
337.491.2504

NORTH DISTRICT

Alexandria
318.487.5333

Monroe
318.362.3151

Shreveport
318.676.7505

LDR's Regional Offices offer taxpayer assistance to individuals and businesses by appointment only.

Appointments are available on Tuesdays and Wednesdays from 8 AM to Noon and from 1 PM to 4 PM. Appointments can be scheduled by phone Monday through Friday.

Walk-in customer service for businesses and individual taxpayers is available five days a week at LDR headquarters in Baton Rouge.



Summary of Collections

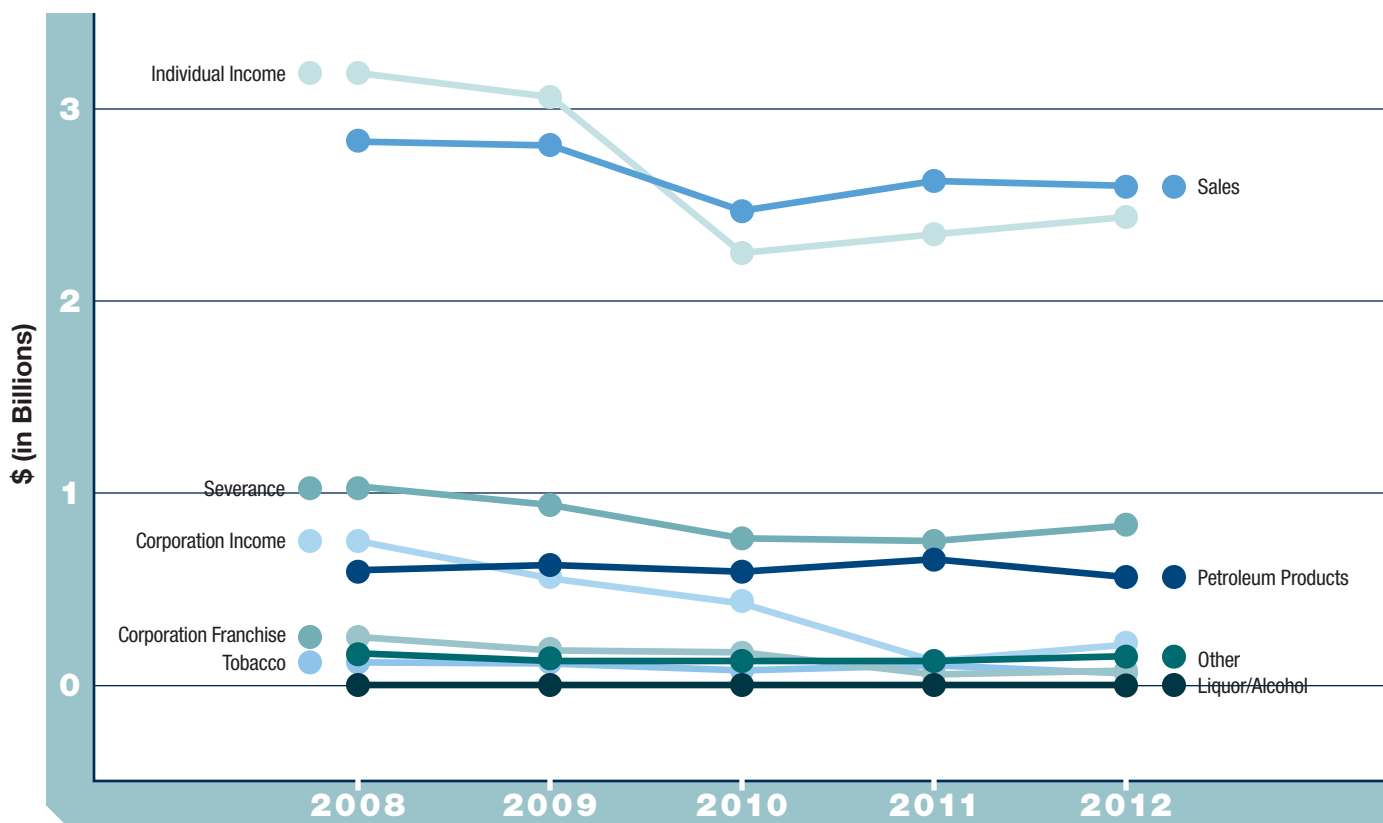
Tax Cash Collections

FIVE-YEAR COMPARISON OF MAJOR TAXES

Collections (In Millions)	FY 08	FY 09	FY 10	FY 11	FY 12
Sales *	\$ 2,883	\$ 2,800	\$ 2,465	\$ 2,670	\$ 2,652
Income (except Fiduciary)	3,242	3,005	2,240	2,387	2,431
Severance	1,047	928	774	764	839
Corporation Franchise	248	195	145	66	78
Corporation Income	747	586	435	198	238
Petroleum Products	592	602	593	612	582
Liquor/Alcohol	56	56	55	56	57
Tobacco	147	147	137	145	135
Other	172	162	118	119	141

*La Tourism and Promotion Tax (\$19,551,106.22) is included

FIVE-YEAR COMPARISON OF MAJOR TAXES



Tax Collections [2011-12 Monthly Cash Collections]

Tax	Jul 11	Aug 11	Sep 11	Oct 11	Nov 11	Dec 11
Corporation Franchise	\$ (11,674,826.69)	\$ (4,346,038.18)	\$ 26,766,380.55	\$ 2,442,047.60	\$ 2,390,914.67	\$ (2,123,956.36)
Gift Tax	0.00	0.00	194.00	0.00	360.00	0.00
Hazardous Waste Disposal Tax	740,048.04	179.91	90.00	635,212.94	4,067.26	0.00
Income Taxes						
Corporation	(35,024,480.07)	(13,038,114.52)	81,238,832.89	7,326,142.86	7,172,744.01	(6,371,869.01)
Fiduciary	248,013.68	175,176.75	766,679.65	418,857.32	115,280.48	(145,049.23)
Individual, Declaration, & Withholding	183,634,312.64	244,444,684.07	252,081,712.37	248,900,202.94	207,732,579.08	139,156,145.03
Inheritance & Estate Transfer Tax	55,504.20	10,816.47	(14,020.40)	169.15	19,137.11	0.00
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	1,994,316.79	1,373,791.31	1,617,773.88	1,586,431.94	1,916,595.04	1,889,666.85
Low Alcoholic Content (Beer)	3,353,594.30	2,774,556.39	3,213,817.52	3,104,894.82	2,685,196.40	2,845,148.67
Out-of-State Shippers	15,642.72	(6,676.69)	(7,087.91)	8,357.39	2,109.87	5,425.79
Natural Resources – Severance Tax	79,321,498.66	53,546,789.32	56,042,594.55	51,154,465.55	57,012,036.92	76,469,411.72
Petroleum Products						
Gasoline & Inspection Fees	39,022,372.23	27,023,850.06	38,090,832.86	37,858,978.81	38,934,049.65	37,415,391.60
Special Fuels & Inspection Fees	11,965,775.61	8,134,578.11	11,873,385.56	11,191,291.08	12,128,139.85	11,805,131.86
Public Utilities and Carriers						
Inspection and Supervision Fee	286,566.27	187,227.13	1,216,443.10	431,548.18	208,517.72	1,200,194.16
Natural Gas Franchise Tax	481,097.00	35,408.77	(825.00)	(55,799.00)	199,118.43	0.00
Transportation & Communication Utilities Tax	1,409,814.03	407,483.07	299,232.30	497,120.81	1,196,739.89	344,657.67
Sales Tax	240,494,052.39	210,438,482.58	209,537,620.28	213,276,473.19	220,048,381.64	200,536,823.14
Tobacco Tax	10,794,813.75	10,415,342.41	10,062,725.46	12,177,496.71	8,799,964.51	11,019,800.10
TOTAL STATE TAXES	527,118,115.55	541,577,536.96	692,786,381.66	590,953,892.29	560,565,932.53	474,046,921.99
Other Taxes	967,067.74	4,476,877.48	1,080,640.61	898,745.04	4,177,211.52	996,559.25
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	3,525,395.43	2,673,245.02	2,393,561.55	1,844,670.83	2,076,499.87	3,353,266.21
New Orleans Exhibition Hall Authority	2,306,002.87	1,720,274.99	1,508,558.05	1,113,445.88	1,331,021.90	2,220,476.37
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,281,546.66	1,100,732.28	987,579.93	868,104.60	945,041.54	1,255,153.26
Service Contractor Tax	165,966.74	60,565.83	268,076.66	24,755.08	41,347.98	156,949.30
Tour Tax	17,466.79	5,908.27	8,346.85	10,664.18	3,276.66	14,736.24
TOTAL CASH COLLECTIONS	\$ 535,381,561.78	\$ 551,615,140.83	\$ 699,033,145.31	\$ 595,714,277.90	\$ 569,140,332.00	\$ 482,044,062.62

Tax	Jan 12	Feb 12	Mar 12	Apr 12	May 12	Jun 12
Corporation Franchise	\$ (3,386,714.51)	\$ (22,416,936.12)	\$ 5,712,332.45	\$ 47,877,143.70	\$ 5,509,305.29	\$ 31,114,833.83
Gift Tax	(360.00)	0.00	(33,629.88)	660.00	(660.00)	0.00
Hazardous Waste Disposal Tax	738,639.07	14,721.20	16,678.93	286,865.03	586,049.02	226.77
Income Taxes						
Corporation	(9,507,238.52)	(67,250,808.34)	20,211,409.38	143,667,233.09	16,527,945.87	93,344,501.50
Fiduciary	999,581.48	(57,074.05)	(280,016.10)	208,199.90	8,639,426.18	641,537.80
Individual, Declaration, & Withholding	374,524,706.19	30,692,971.87	37,151,534.72	198,237,060.67	294,250,194.96	220,530,382.04
Inheritance & Estate Transfer Tax	11,472.30	28,988.21	(805,817.13)	13,041.19	(9,755.68)	366.62
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,640,846.89	1,363,444.24	1,778,660.03	1,769,908.22	1,648,179.35	1,861,967.80
Low Alcoholic Content (Beer)	2,878,482.98	2,466,005.60	2,797,698.12	3,034,183.11	3,066,918.56	3,468,485.80
Out-of-State Shippers	(1,233.60)	8,384.22	3,055.10	3,027.21	3,151.77	50,995.47
Natural Resources – Severance Tax	81,471,909.29	69,102,404.20	74,247,737.38	70,539,268.38	88,633,844.36	82,330,302.83
Petroleum Products						
Gasoline & Inspection Fees	40,562,508.12	36,236,278.53	34,266,427.70	40,410,740.84	36,956,297.62	38,730,005.77
Special Fuels & Inspection Fees	11,958,151.45	11,397,407.58	,650,775.86	11,980,061.06	11,674,027.97	12,090,021.46
Public Utilities and Carriers						
Inspection and Supervision Fee	691,616.54	190,338.52	495,142.25	1,006,608.65	336,199.11	1,493,075.92
Natural Gas Franchise Tax	444,419.00	1,197,617.15	(184,171.98)	(43,119.00)	6,348,774.63	(3,130,777.63)
Transportation & Communication Utilities Tax	2,126,552.01	616,443.62	352,748.92	543,836.24	727,509.20	435,798.10
Sales Tax	265,582,917.65	187,162,058.68	220,125,695.25	242,882,899.70	214,197,106.29	227,761,636.68
Tobacco Tax	11,600,935.85	10,357,312.32	11,836,376.64	9,780,025.79	15,199,213.74	13,237,976.20
TOTAL STATE TAXES	783,337,192.19	261,109,557.43	418,342,637.64	772,197,643.78	704,293,728.24	723,961,336.96
Other Taxes	958,217.37	4,131,928.53	962,533.27	1,247,559.79	4,208,660.60	1,394,840.22
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	2,799,699.19	2,781,674.72	3,526,412.49	3,621,864.26	4,234,800.25	4,194,435.70
New Orleans Exhibition Hall Authority	1,830,650.83	1,852,209.07	2,335,606.73	2,322,780.05	2,750,125.17	2,750,462.91
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,047,525.55	1,212,837.13	1,198,051.29	1,508,832.26	1,445,778.61	1,448,477.45
Service Contractor Tax	42,908.92	118,525.02	16,420.16	59,136.79	131,118.05	127,138.68
Tour Tax	4,996.47	17,510.44	10,788.34	9,507.94	13,391.82	15,613.12
TOTAL CASH COLLECTIONS	\$ 790,021,190.52	\$ 271,224,242.34	\$ 426,392,449.92	\$ 780,967,324.87	\$ 717,077,602.74	\$ 733,892,305.04

15-Year Cash Tax Collection Record [In Millions]

Tax	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04
Corporation Franchise	\$ 255.69	\$ 296.04	\$ 269.73	\$ 247.67	\$ 262.08	\$ 187.45	\$ 182.77
Gift Tax	5.25	9.23	5.11	4.68	4.32	5.45	3.86
Hazardous Waste Disposal Tax	4.45	4.23	3.92	4.58	4.32	4.40	4.86
Income Taxes							
Corporation	364.60	286.94	222.57	284.81	270.03	198.13	232.62
Fiduciary	8.09	13.24	12.53	13.20	9.35	4.81	4.44
Individual, Declaration, & Withholding	1,443.14	1,516.81	1,584.20	1,724.88	1,774.20	1,865.60	2,191.54
Inheritance & Estate Transfer Tax	85.23	86.68	91.29	81.10	65.19	53.23	43.95
Liquor – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine)	16.01	13.86	16.10	16.18	16.13	16.09	16.85
Low Alcoholic Content (Beer)	36.04	36.45	38.11	37.10	35.13	36.42	36.10
Out-of-State Shippers	0.00	0.01	0.02	0.02	0.02	0.02	0.03
Natural Resources – Severance Tax	355.91	261.92	376.67	463.90	493.21	437.71	514.49
Petroleum Products							
Gasoline & Inspection Fees	421.98	423.31	432.33	425.22	435.97	448.70	440.28
Special Fuels & Inspection Fees	106.68	109.14	115.45	114.77	116.12	116.49	123.06
Public Utilities and Carriers							
Inspection and Supervision Fee	4.18	4.14	4.79	5.13	5.19	5.09	5.58
Natural Gas Franchise Tax	7.88	7.32	9.93	6.75	5.31	14.77	3.31
Transportation & Communication Utilities Tax	3.78	5.68	3.01	2.44	2.85	(0.87)	8.58
Sales Tax	2,021.28	2,040.67	2,099.41	2,372.16	2,418.17	2,284.06	2,166.22
Tobacco Tax	86.80	85.57	90.30	91.94	113.99	125.43	144.57
TOTAL STATE TAXES	5,226.99	5,201.24	5,375.47	5,896.53	6,031.58	5,802.98	6,123.11
Other Taxes	41.85	52.05	41.47	34.55	37.35	40.15	28.86
Hotel/Motel Room Occupancy Tax							
LA Stadium and Exposition District	25.65	28.23	30.24	34.10	32.73	30.58	30.74
New Orleans Exhibition Hall Authority	11.10	12.31	13.32	14.95	14.51	19.34	20.23
New Orleans Exhibition Hall Authority Taxes							
Flat Room Occupancy Tax & Food & Beverage Taxes	8.30	8.83	8.73	10.23	10.19	11.86	12.73
Service Contractor Tax	1.34	1.44	1.70	1.88	1.61	1.43	1.36
Tour Tax	0.19	0.18	0.16	0.19	0.17	0.14	0.13
TOTAL CASH COLLECTIONS	\$ 5,315.42	\$ 5,304.28	\$ 5,471.09	\$ 5,992.43	\$ 6,128.14	\$ 5,906.48	\$ 6,217.16

Tax	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12
Corporation Franchise	\$ 289.94	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86
Gift Tax	3.52	2.26	5.60	3.48	1.97	0.21	0.12	(0.03)
Hazardous Waste Disposal Tax	5.17	5.17	4.96	4.30	3.55	3.09	3.20	3.02
Income Taxes								
Corporation	374.58	504.85	721.27	746.71	586.10	435.30	197.73	238.30
Fiduciary	13.08	10.55	42.72	32.26	25.47	9.50	1.59	11.73
Individual, Declaration, & Withholding	2,380.28	2,453.61	3,116.25	3,241.86	3,005.46	2,240.20	2,386.58	2,431.34
Inheritance & Estate Transfer Tax	27.88	10.87	5.07	7.89	3.28	1.60	0.90	(0.69)
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)	17.08	16.80	16.99	19.35	19.39	19.50	20.26	21.44
Low Alcoholic Content (Beer)	36.57	36.42	36.48	36.36	37.30	35.60	35.64	35.69
Out-of-State Shippers	0.04	0.04	0.03	0.07	0.07	0.15	0.13	0.09
Natural Resources – Severance Tax	664.56	719.26	898.35	1,046.65	928.02	773.59	764.11	839.87
Petroleum Products								
Gasoline & Inspection Fees	450.74	462.75	475.03	451.53	458.77	453.8	469.14	445.51
Special Fuels & Inspection Fees	132.15	144.23	147.84	140.18	139.97	138.9	143.16	136.85
Public Utilities and Carriers								
Inspection and Supervision Fee	0.00	5.38	5.80	8.42	8.86	7.20	8.56	7.74
Natural Gas Franchise Tax	7.99	4.04	12.50	5.40	4.72	1.90	2.00	5.29
Transportation & Communication Utilities Tax	3.09	3.60	3.93	4.24	16.32	11.20	11.15	8.96
Sales Tax	2,305.30	2,731.16	2,801.97	2,883.31	2,800.07	2,465.10	2,670.21	2,652.04
Tobacco Tax	153.59	134.81	143.00	147.37	146.48	137.00	144.60	135.28
TOTAL STATE TAXES	6,865.56	7,506.97	8,722.18	9,027.08	8,381.36	6,878.94	6,924.99	7,050.29
Other Taxes	34.04	36.30	40.48	46.90	43.62	22.76	21.82	25.50
Hotel/Motel Room Occupancy Tax								
LA Stadium and Exposition District	35.48	22.97	24.74	29.49	27.58	28.90	33.87	37.03
New Orleans Exhibition Hall Authority	24.27	13.17	14.97	18.77	17.07	18.60	21.86	24.04
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	13.70	7.18	8.39	10.76	10.55	11.54	12.75	14.30
Service Contractor Tax	1.90	0.58	0.49	1.08	1.25	1.19	1.29	1.21
Tour Tax	0.12	0.04	0.03	0.65	0.06	0.07	0.81	0.13
TOTAL CASH COLLECTIONS	\$ 6,975.07	\$ 7,587.21	\$ 8,811.28	\$ 9,134.73	\$ 8,481.49	\$ 6,962.00	\$ 7,017.39	\$ 7,152.50

Tax Collections [Cash Collection After Accrual Adjustments]

TWO-YEAR COMPARISON

State Revenues	Total Net Collections FY 2010-11	Total Net Collections FY 2011-12	% Change
Automobile Rental Tax	\$ 5,193,718.87	\$ 5,415,538.98	4.27%
Contractor's Fee	60.00	10.00	-83.33%
Corporation Franchise Tax	65,959,952.81	89,986,147.72	36.43%
Electrical Co-op Fee	36,416.60	26,749.10	-26.55%
Gift Tax	121,759.61	(32,488.88)	-126.68%
Hazardous Waste Disposal Tax	3,296,841.34	3,116,734.63	-5.46%
Income Taxes			
Corporation	197,879,858.43	274,661,283.63	38.80%
Fiduciary	935,918.33	11,491,613.82	1127.84%
Individual, Declaration, & Withholding	2,410,351,321.94	2,512,039,629.52	4.22%
Inheritance Tax	951,901.19	(778,175.71)	-181.75%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	20,391,833.06	21,464,175.14	5.26%
Low Alcoholic Content (Beer)	35,555,500.76	35,404,645.10	-0.42%
Out-of-State Shippers	117,487.63	101,848.28	-13.31%
Marijuana & Controlled Dangerous Substance Tax	505.53	904.50	78.92%
Minerals, Oil, And Gas			
Pipeline Safety Inspection Fee	0.00	0.00	0.00%
Surface Mining & Reclamation Fee	335,074.54	280,609.84	-16.25%
Oil Spill Contingency Fee	5,788,555.40	7,427,332.82	28.31%
Oilfield Site Restoration – Gas	3,314,098.16	4,159,761.27	25.52%
Oilfield Site Restoration – Oil	893,086.53	1,750,196.48	95.97%
Natural Resources – Severance Tax	776,481,943.96	835,509,112.03	7.60%
Petroleum Products			
Gasoline Tax	465,979,003.69	440,635,890.83	-5.44%
Gasoline Inspection Fee	3,437,299.26	2,782,639.26	-19.05%
Special Fuels Tax	141,560,656.41	134,427,241.40	-5.04%
Special Fuels Inspection Fee	1,773,348.32	1,554,474.97	-12.34%
Public Utilities			
Inspection and Supervision Fee	8,112,213.95	7,886,648.26	-2.78%
Natural Gas Franchise Tax	2,456,229.61	4,909,487.61	99.88%
Transportation & Communication Utilities Tax	12,273,235.05	8,223,044.53	-33.00%
Sales Tax	2,650,492,328.70	2,635,134,245.79	-0.58%
Soft Drink Tax	0.00	0.00	0.00%
Telecommunication Tax	992,212.81	910,107.21	-8.27%
Tobacco	142,792,640.28	135,698,481.65	-4.97%
Tobacco Permit	0.00	0.00	0.00%
SUBTOTALS – STATE REVENUES	\$ 6,957,475,002.77	\$ 7,174,187,889.78	3.11%
Other Taxes			
Beer Taxes – Parish and Municipalities	5,497,848.80	5,288,912.66	-3.80%
Louisiana Tourism and Promotion District	19,034,853.35	19,581,714.68	2.87%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	33,870,901.44	37,025,525.52	9.31%
New Orleans Exhibition Hall Authority	21,856,327.99	24,041,614.82	10.00%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	12,749,839.75	14,299,660.56	12.16%
Service Contractor Tax	1,287,857.11	1,212,909.21	-5.82%
Tour Tax	81,132.62	132,207.12	62.95%
Consumer Use Tax – Local	212,095.30	117,462.29	-44.62%
Consumer Use Tax – Excise	6,481.26	4,698.51	-27.51%
Catalog Sales Tax – Local	153,266.63	246,884.56	61.08%
SUBTOTAL – OTHER TAXES	\$ 94,750,604.25	\$ 101,951,589.93	7.60%
GRAND TOTALS	\$ 7,052,225,607.02	\$ 7,276,139,479.71	3.18%

Tax Collections [Cash Collection After Accrual Adjustments]

FOR FISCAL YEAR ENDING JUNE 30, 2012

State Revenues	Cash Collections	Less 2010-11 Accruals	Plus 2011-12 Accruals	Total Net Collections
Automobile Rental Tax	\$ 5,369,640.14	\$ 438,827.32	\$ 484,726.16	\$ 5,415,538.98
Contractor's Fee	20.00	10.00	0.00	10.00
Corporation Franchise Tax	77,864,486.23	(11,674,826.69)	446,834.80	89,986,147.72
Electrical Co-op Fee	20,184.80	13,174.40	19,738.70	26,749.10
Gift Tax	(33,435.88)	0.00	947.00	(32,488.88)
Hazardous Waste Disposal Tax	3,022,778.17	740,048.04	834,004.50	3,116,734.63
Income Taxes				
Corporation	238,296,299.14	(35,024,480.07)	1,340,504.42	274,661,283.63
Fiduciary	11,730,613.86	248,013.68	9,013.64	11,491,613.82
Individual, Declaration, & Withholding	2,431,336,486.58	183,634,312.64	264,337,455.58	2,512,039,629.52
Inheritance Tax	(690,097.96)	55,504.20	(32,573.55)	(778,175.71)
Liquors – Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	21,441,582.34	1,994,316.79	2,016,909.59	21,464,175.14
Low Alcoholic Content (Beer)	35,688,982.27	3,353,594.30	3,069,257.13	35,404,645.10
Out-of-State Shippers	85,151.34	15,642.72	32,339.66	101,848.28
Marijuana & Controlled Dangerous Substance Tax	904.50	0.00	0.00	904.50
Minerals, Oil, And Gas				
Pipeline Safety Inspection Fee	0.00	0.00	0.00	0.00
Surface Mining & Reclamation Fee	307,161.44	26,551.60	0.00	280,609.84
Oil Spill Contingency Fee	7,247,888.28	(144,723.55)	34,720.99	7,427,332.82
Oilfield Site Restoration – Gas	4,261,938.20	114,806.84	12,629.91	4,159,761.27
Oilfield Site Restoration – Oil	1,720,644.59	17,048.99	46,600.88	1,750,196.48
Natural Resources – Severance Tax	839,872,263.16	79,321,498.66	74,958,347.53	835,509,112.03
Petroleum Products				
Gasoline Tax	442,670,164.17	38,691,371.57	36,657,098.23	440,635,890.83
Gasoline Inspection Fee	2,837,569.62	331,000.66	276,070.30	2,782,639.26
Special Fuels Tax	135,207,685.93	11,707,408.64	10,926,964.11	134,427,241.40
Special Fuels Inspection Fee	1,641,061.52	258,366.97	171,780.42	1,554,474.97
Public Utilities				
Inspection and Supervision Fee	7,743,477.55	286,566.27	429,736.98	7,886,648.26
Natural Gas Franchise Tax	5,291,742.37	481,097.00	98,842.24	4,909,487.61
Transportation & Communication Utilities Tax	8,957,935.86	1,409,814.03	674,922.70	8,223,044.53
Sales Tax	2,632,493,041.25	238,708,143.08	241,349,347.62	2,635,134,245.79
Soft Drink Tax	0.00	0.00	0.00	0.00
Telecommunication Tax	909,719.86	6,075.20	6,462.55	910,107.21
Tobacco	135,281,983.48	10,794,813.75	11,211,311.92	135,698,481.65
Tobacco Permit	0.00	0.00	0.00	0.00
SUBTOTALS – STATE REVENUES	\$ 7,050,577,872.81	\$ 525,803,977.04	\$ 649,413,994.01	\$ 7,174,187,889.78
Other Taxes				
Beer Taxes – Parish and Municipalities	5,318,265.00	493,340.35	463,988.01	5,288,912.66
Louisiana Tourism and Promotion District	19,551,106.22	1,785,909.31	1,816,517.77	19,581,714.68
Hotel/Motel Room Occupancy Tax				
Louisiana Stadium and Exposition District	37,025,525.52	0.00	0.00	37,025,525.52
New Orleans Exhibition Hall Authority	24,041,614.82	0.00	0.00	24,041,614.82
New Orleans Exhibition Hall Authority Taxes				
Flat Room Occupancy Tax & Food & Beverage Taxes	14,299,660.56	0.00	0.00	14,299,660.56
Service Contractor Tax	1,212,909.21	0.00	0.00	1,212,909.21
Tour Tax	132,207.12	0.00	0.00	132,207.12
Consumer Use Tax – Local	117,400.75	53.00	114.54	117,462.29
Consumer Use Tax – Excise	5,525.30	831.59	4.80	4,698.51
Catalog Sales Tax – Local	221,548.56	1,072.00	26,408.00	246,884.56
SUBTOTAL – OTHER TAXES	\$ 101,925,763.06	\$ 2,281,206.25	\$ 2,307,033.12	\$ 101,951,589.93
GRAND TOTALS	\$ 7,152,503,635.87	\$ 528,085,183.29	\$ 651,721,027.13	\$ 7,276,139,479.71

Tax Collections [Cash Collections]

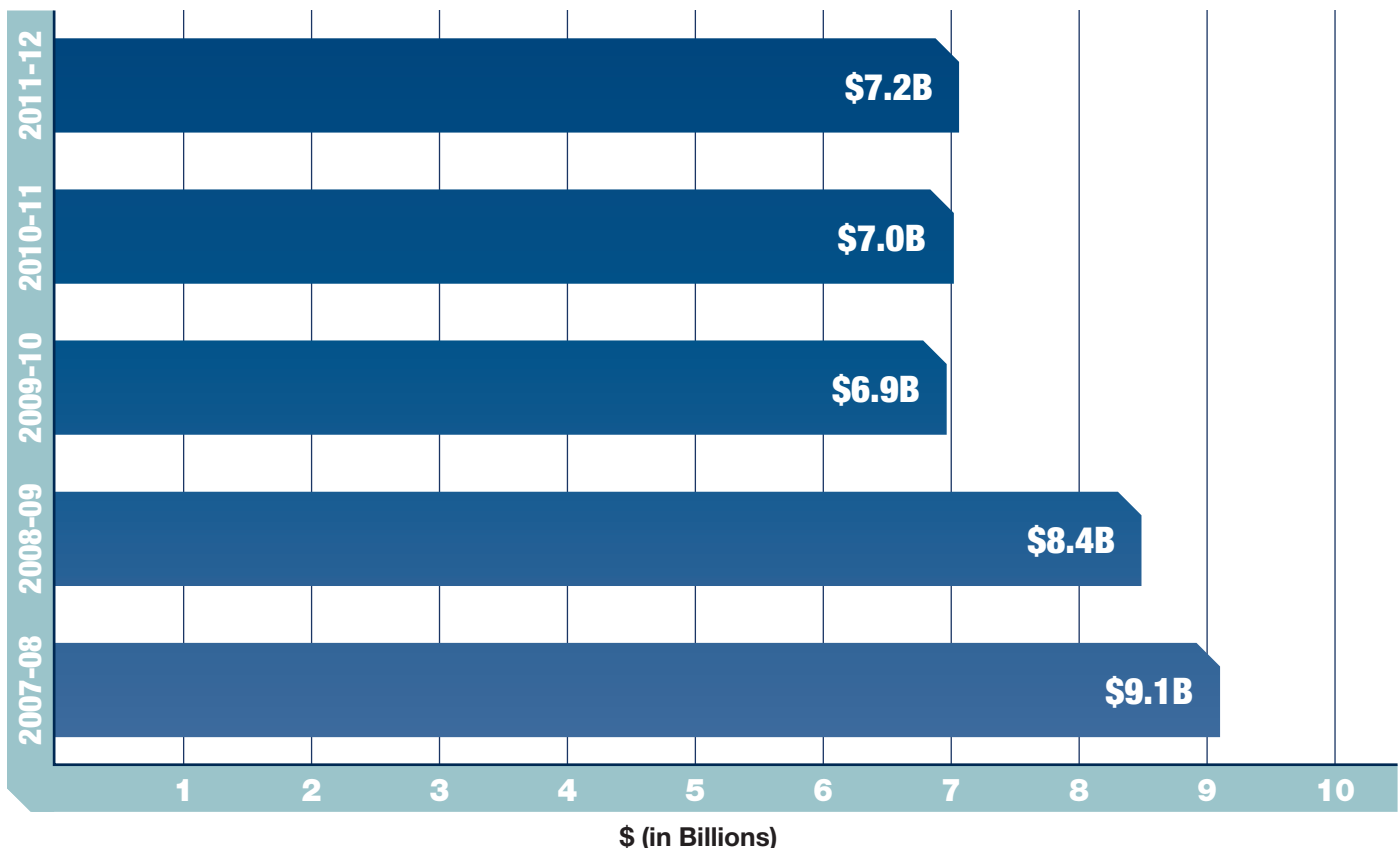
FIVE-YEAR COMPARISON

Tax Collections	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12
Major State Taxes					
Corporation					
Franchise Tax	\$ 247,694,096.49	\$ 195,562,939.51	\$ 145,121,306.37	\$ 65,911,047.85	\$ 77,864,486.23
Income Tax	746,705,214.23	586,089,718.39	435,361,224.95	197,733,143.54	238,296,299.14
Individual, Declaration, & Withholding Tax	3,241,862,324.48	3,005,461,862.12	2,240,265,338.61	2,386,576,849.63	2,431,336,486.58
Natural Resources - Severance Tax	1,046,649,450.01	928,025,836.25	773,595,401.98	764,107,669.40	839,872,263.16
Petroleum Products					
Gasoline Tax	448,207,376.97	455,444,136.75	450,459,537.84	465,769,017.19	442,670,164.17
Inspection Fees (Gas/Special Fuels)	5,648,843.49	5,425,321.90	5,454,429.71	5,064,378.02	4,478,631.14
Special Fuels Tax	137,857,051.85	137,881,277.34	136,917,886.86	141,476,165.73	135,207,685.93
Sales Tax	2,883,313,850.95	2,800,069,473.01	2,465,142,483.01	2,651,117,176.23	2,632,493,041.25
Miscellaneous State Taxes and Fees*	287,065,099.46	281,573,307.62	243,680,017.76	244,833,647.13	248,358,815.21
Other Taxes**	89,491,603.92	85,962,312.98	65,961,592.54	94,802,702.11	101,925,763.06
GRAND TOTALS	\$ 9,134,494,911.85	\$ 8,481,496,185.87	\$ 6,961,959,219.63	\$ 7,017,391,796.83	\$ 7,152,503,635.87

* Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Contractor's Fee, Electric Co-op, Fiduciary, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Beverage Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Public Utilities Tax, Soft Drink Tax, Prepaid Wireless Telecommunications Service Charge, Telecommunication Tax, and Tobacco Tax.

** Other Taxes includes: Parish and Municipalities Beer Tax, Louisiana Tourism and Promotion Tax, Hotel/Motel Room Occupancy Tax, NOEH Authority Tax, Consumer Use Tax, Consumer Use Excise Tax, and Local Catalog Sales Tax.

FIVE-YEAR COMPARISON OF TOTAL COLLECTIONS



Summary of Tax Collections & Refunds [By Tax/Fee Type]

FOR FISCAL YEAR ENDING JUNE 30, 2012

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
Automobile Rental Tax	\$ 5,388,791.59	\$ (19,151.45)	\$ 5,369,640.14
Contractor's Fee, Nonresident	20.00	-	20.00
Corporation Franchise Tax	221,973,319.60	(144,108,833.37)	77,864,486.23
Electrical Co-op Fee	20,184.80	-	20,184.80
Gift Tax	(2,335.00)	(31,100.88)	(33,435.88)
Hazardous Waste Site Cleanup Fund	3,025,216.28	(2,438.11)	3,022,778.17
Income Taxes			
Corporation Income Tax	744,514,365.18	(506,218,066.04)	238,296,299.14
Declaration, Individual	279,952,900.13	(3,062,480.63)	276,890,419.50
Fiduciary	17,602,241.82	(5,871,627.96)	11,730,613.86
Individual	366,852,169.69	(488,098.06)	366,364,071.63
Withholding, Individual	2,658,954,267.16	(870,872,271.71)	1,788,081,995.45
Inheritance Tax	156,381.92	(846,479.88)	(690,097.96)
Liquors – Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	21,456,127.01	(14,544.67)	21,441,582.34
Low Alcoholic Content (Beer)	35,689,409.15	(426.88)	35,688,982.27
Out-of-State Shippers	113,142.28	(27,990.94)	85,151.34
Parish & Municipal Beer Tax	5,318,265.00	-	5,318,265.00
Marijuana & Controlled Dangerous Substance	904.50	-	904.50
Minerals, Oil, And Gas			
Oil Spill Contingency Fee	7,455,156.60	(207,268.32)	7,247,888.28
Oilfield Site Restoration – Gas	4,734,800.11	(472,861.91)	4,261,938.20
Oilfield Site Restoration – Oil	1,763,078.62	(42,434.03)	1,720,644.59
Pipeline Safety Inspection Fee	-	-	-
Surface Mining Reclamation	307,161.44	-	307,161.44
Natural Resources – Severance Tax	1,017,898,633.40	178,026,370.24	839,872,263.16
Petroleum Products			
Gasoline & Inspection Fees	445,507,733.79	-	445,507,733.79
Special Fuels & Inspection Fees	155,334,646.06	(18,485,898.61)	136,848,747.45
Motor Fuels	24,058,423.19	(24,058,423.19)	-
Public Utilities – Carriers			
Inspection & Supervision Fees	7,877,147.95	(133,670.40)	7,743,477.55
Natural Gas Franchise Tax	8,014,912.55	(2,723,170.18)	5,291,742.37
Transportation & Communication	9,010,841.75	(52,905.89)	8,957,935.86
Catalog Sales	221,548.56	-	221,548.56
Consumer Use Tax	117,400.75	-	117,400.75
Sales Tax**	2,718,791,439.03	(82,212,306.65)	2,636,579,132.38
Motor Vehicle Sales/Leases	15,465,015.09	-	15,465,015.09
Soft Drinks	-	-	-
Telecommunication Tax	909,719.86	-	909,719.86
Consumer Use – Excise	5,525.30	-	5,525.30
Tobacco	135,335,424.78	(53,441.30)	135,281,983.48
TOTALS	\$ 8,913,823,979.94	\$ (1,838,032,261.30)	\$ 7,075,791,718.64

* This amount does include adjustments for returned checks.

** LA Tourism and Promotion Tax (\$19,551,106.22) is included.

Comparison of All States' Taxes [By Source]

FOR FISCAL YEAR ENDING JUNE 30, 2012 – PERCENT OF TAX COLLECTED

State	Sales & Use	Individual Income	Corporate Income	Motor Fuels	Licenses	All Other
Alabama	46.63%	32.38%	3.49%	6.35%	5.75%	5.41%
Alaska	3.91%	0.00%	13.02%	0.72%	2.49%	79.87%
Arizona	50.12%	26.40%	5.16%	7.09%	3.86%	7.37%
Arkansas	44.05%	29.34%	4.87%	6.06%	4.67%	11.01%
California	33.80%	43.28%	8.24%	4.89%	7.02%	2.78%
Colorado	33.53%	47.96%	4.05%	6.58%	6.33%	1.55%
Connecticut	37.56%	48.16%	5.01%	3.56%	3.33%	2.39%
Delaware	12.57%	31.89%	10.69%	3.77%	38.85%	2.23%
Florida	76.44%	0.00%	5.74%	6.97%	6.55%	4.30%
Georgia	38.59%	47.86%	4.19%	5.83%	2.98%	0.55%
Hawaii	66.70%	25.68%	1.40%	1.96%	3.12%	1.14%
Idaho	42.12%	35.85%	5.22%	7.33%	9.13%	0.36%
Illinois	41.79%	38.14%	6.29%	4.46%	8.58%	0.74%
Indiana	54.04%	30.75%	4.81%	5.20%	4.20%	1.01%
Iowa	39.78%	39.40%	3.46%	6.19%	10.11%	1.06%
Kansas	42.41%	39.85%	3.61%	6.40%	4.89%	2.84%
Kentucky	40.79%	33.50%	5.06%	7.18%	4.63%	8.84%
LOUISIANA	51.03%	27.12%	2.22%	6.85%	3.96%	8.82%
Maine	39.26%	38.66%	5.69%	6.51%	6.77%	3.11%
Maryland	36.88%	41.52%	4.85%	4.70%	4.62%	7.43%
Massachusetts	29.19%	52.50%	8.74%	2.99%	3.87%	2.71%
Michigan	50.74%	27.15%	3.06%	4.14%	5.96%	8.94%
Minnesota	38.98%	39.48%	5.30%	4.47%	5.88%	5.89%
Mississippi	57.95%	21.56%	5.26%	6.38%	6.78%	2.06%
Missouri	38.65%	44.85%	3.20%	7.12%	5.67%	0.51%
Montana	14.06%	35.28%	5.38%	9.09%	13.36%	22.82%
Nebraska	41.29%	41.45%	3.73%	7.66%	5.47%	0.40%
Nevada	69.45%	0.00%	0.00%	4.60%	9.68%	16.27%
New Hampshire	31.96%	3.60%	25.13%	7.02%	11.69%	20.61%
New Jersey	41.93%	39.06%	8.15%	1.93%	5.51%	3.42%
New Mexico	46.87%	21.41%	4.61%	4.81%	4.81%	17.49%
New York	30.55%	53.29%	5.91%	2.37%	2.70%	5.18%
North Carolina	36.92%	44.05%	4.87%	7.42%	6.47%	0.27%
North Dakota	26.12%	11.33%	4.20%	4.47%	4.53%	49.34%
Ohio	43.03%	35.03%	0.94%	6.98%	13.68%	0.33%
Oklahoma	35.91%	30.71%	4.56%	5.76%	12.13%	10.92%
Oregon	8.08%	67.72%	5.78%	5.45%	11.59%	1.40%
Pennsylvania	45.50%	30.39%	6.11%	6.38%	7.97%	3.65%
Rhode Island	48.28%	37.12%	5.41%	4.61%	3.50%	1.09%
South Carolina	46.02%	37.82%	2.81%	6.87%	6.00%	0.48%
South Dakota	74.37%	0.00%	1.10%	9.24%	14.51%	0.78%
Tennessee	67.98%	1.75%	9.84%	7.79%	10.12%	2.52%
Texas	71.06%	0.00%	0.00%	7.20%	15.54%	6.20%
Utah	39.69%	41.97%	4.52%	6.76%	5.20%	1.86%
Vermont	29.74%	20.69%	3.91%	3.90%	3.72%	38.06%
Virginia	28.45%	54.75%	4.59%	5.15%	4.45%	2.61%
Washington	74.08%	0.00%	0.00%	6.93%	5.35%	13.65%
West Virginia	39.31%	32.39%	5.97%	7.73%	2.92%	11.67%
Wisconsin	37.92%	41.89%	5.54%	6.45%	6.90%	1.30%
Wyoming	37.25%	0.00%	0.00%	2.85%	5.73%	54.17%
ALL STATES	42.27%	30.50%	5.11%	5.66%	7.27%	9.19%

Source: U.S. Department of Commerce, Bureau of the Census, 2011 State Government Tax Collections

All States' Total Tax Collections [Per Capita]

FOR FISCAL YEAR ENDING JUNE 30, 2012

Rank	State	Per Capita Total State Tax Collection
1	Alaska	\$7,662
2	North Dakota	5,589
3	Wyoming	4,333
4	Vermont	4,291
5	Connecticut	3,751
6	Minnesota	3,546
7	Hawaii	3,533
8	New York	3,491
9	Massachusetts	3,353
10	Delaware	3,327
11	California	3,096
12	New Jersey	3,082
13	West Virginia	2,772
14	Maine	2,768
15	Maryland	2,746
16	Wisconsin	2,687
17	Arkansas	2,634
18	Rhode Island	2,604
19	Washington	2,549
20	Pennsylvania	2,539
21	New Mexico	2,392
22	Michigan	2,384
23	Kansas	2,378
24	Iowa	2,363
25	Kentucky	2,335
26	Nevada	2,325
27	North Carolina	2,320
28	Montana	2,308
29	Indiana	2,288
30	Illinois	2,287
31	Mississippi	2,254
32	Nebraska	2,254
33	Ohio	2,181
34	Virginia	2,150
35	Oregon	2,095
36	Idaho	2,058
37	Oklahoma	2,048
38	Utah	1,944
39	LOUISIANA	1,938
40	Colorado	1,850
41	Alabama	1,798
42	New Hampshire	1,760
43	Florida	1,708
44	Tennessee	1,696
45	Texas	1,682
46	Missouri	1,682
47	South Dakota	1,674
48	Arizona	1,673
49	South Carolina	1,643
50	Georgia	1,630
	US AVERAGE	\$2,629

Source: U.S. Department of Commerce, Bureau of the Census

Total State Taxes Except Severance Tax [Per Capita]

FOR FISCAL YEAR ENDING JUNE 30, 2012

Rank	State	Per Capita Total State Tax Collection
1	Vermont	\$4,291
2	Connecticut	3,751
3	Minnesota	3,541
4	Hawaii	3,533
5	New York	3,491
6	Massachusetts	3,353
7	Delaware	3,327
8	California	3,095
9	New Jersey	3,082
10	North Dakota	2,834
11	Maine	2,768
12	Maryland	2,746
13	Wisconsin	2,686
14	Arkansas	2,607
15	Rhode Island	2,604
16	Washington	2,545
17	Pennsylvania	2,539
18	Wyoming	2,495
19	West Virginia	2,456
20	Michigan	2,375
21	Iowa	2,363
22	Kansas	2,336
23	North Carolina	2,320
24	Indiana	2,288
25	Illinois	2,287
26	Kentucky	2,257
27	Nebraska	2,251
28	Nevada	2,225
29	Mississippi	2,216
30	Ohio	2,180
31	Virginia	2,150
32	Oregon	2,092
33	Idaho	2,053
34	Montana	2,029
35	New Mexico	2,005
36	Utah	1,908
37	Oklahoma	1,829
38	Colorado	1,822
39	Alaska	1,797
40	LOUISIANA	1,778
41	Alabama	1,774
42	New Hampshire	1,760
43	Florida	1,705
44	Tennessee	1,695
45	Missouri	1,682
46	Arizona	1,667
47	South Dakota	1,661
48	South Carolina	1,643
49	Georgia	1,630
50	Texas	1,578
	US AVERAGE	\$2,382

Source: U.S. Department of Commerce, Bureau of the Census

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2011	FYE 12	FYE 12	2011	2011	FYE 12	FYE 12
Acadia	61,773	\$ 16,170,661	\$261	\$ 21,926,321	\$355	\$25,381,937	\$411
Allen	25,764	2,970,772	115	11,938,482	463	7,791,805	302
Ascension	107,215	56,494,797	514	94,006,427	877	69,072,808	644
Assumption	23,421	2,427,051	105	14,275,631	610	10,715,909	458
Avoyelles	42,073	6,678,392	159	5,918,592	141	14,672,118	349
Beauregard	35,654	6,641,060	184	23,175,050	650	14,310,412	401
Bienville	14,353	1,899,114	132	38,948,408	2,714	5,410,252	377
Bossier	116,979	42,247,513	353	88,549,752	757	57,544,530	492
Caddo	254,969	94,168,478	366	217,754,304	854	127,503,553	500
Calcasieu	192,768	81,863,302	422	169,009,317	877	104,400,621	542
Caldwell	10,132	1,211,126	120	7,581,626	748	3,844,794	379
Cameron	6,839	611,863	91	43,551,709	6,368	4,088,631	598
Catahoula	10,407	1,593,696	154	3,286,674	316	3,972,342	382
Claiborne	17,195	3,457,200	204	10,187,290	592	5,364,611	312
Concordia	20,822	4,491,534	215	13,243,704	636	5,509,096	265
DeSoto	26,656	9,120,423	340	60,983,020	2,288	16,239,557	609
East Baton Rouge	440,171	212,351,798	481	373,823,298	849	245,291,412	557
East Carroll	7,759	1,467,826	192	4,125,852	532	2,190,436	282
East Feliciana	20,267	1,835,980	91	5,482,585	271	8,892,859	439
Evangeline	33,984	3,883,633	115	16,224,031	477	12,170,274	358
Franklin	20,767	3,784,627	182	6,274,755	302	6,384,952	307
Grant	22,309	787,553	36	6,533,758	293	7,280,760	326
Iberia	73,240	25,655,795	350	34,869,305	476	37,542,399	513
Iberville	33,387	19,257,767	580	42,496,686	1,273	15,287,995	458
Jackson	16,274	3,689,360	226	21,667,824	1,331	5,524,894	339
Jefferson	432,552	189,600,350	438	321,544,700	743	247,655,138	573
Jefferson Davis	31,594	8,221,423	259	19,224,597	608	12,532,795	397
Lafayette	221,578	132,440,292	590	139,965,914	632	161,551,900	729
Lafourche	96,318	28,197,124	292	94,081,157	977	67,214,790	698
LaSalle	14,890	3,841,740	256	11,517,434	774	6,797,589	457
Lincoln	46,735	21,002,033	448	31,294,863	670	18,549,211	397
Livingston	128,026	20,664,092	159	49,148,743	384	60,532,073	473
Madison	12,093	1,809,435	151	11,537,902	954	2,301,263	190
Morehouse	27,979	4,987,568	181	12,098,693	432	7,296,883	261
Natchitoches	39,566	9,196,888	233	22,704,635	574	14,713,661	372

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2011	FYE 12	FYE 12	2011	2011	FYE 12	FYE 12
Orleans	343,829	\$141,381,024	\$392	\$471,416,617	\$1,371	\$182,605,893	\$531
Ouachita	153,720	62,467,921	403	85,218,152	554	66,536,830	433
Plaquemines	23,042	12,363,745	523	58,798,917	2,552	14,121,958	613
Pointe Coupee	22,802	5,758,365	254	18,389,217	806	10,005,859	439
Rapides	131,613	45,072,677	340	72,032,573	547	61,460,469	467
Red River	9,091	1,262,746	142	14,691,319	1,616	5,584,209	614
Richland	20,725	4,171,881	199	12,721,321	614	7,163,017	346
Sabine	24,233	4,943,012	202	10,628,875	439	11,542,725	476
St. Bernard	35,897	10,818,905	273	33,048,091	921	12,593,671	351
St. Charles	52,780	30,396,658	579	125,882,648	2,385	34,608,909	656
St. Helena	11,203	530,818	48	5,173,254	462	3,798,728	339
St. James	22,102	15,931,946	731	44,678,153	2,021	11,629,528	526
St. John the Baptist	45,924	17,251,662	381	43,409,673	945	20,692,622	451
St. Landry	83,384	19,829,370	237	31,180,357	374	36,946,470	443
St. Martin	52,160	9,421,585	178	26,849,381	515	24,840,537	476
St. Mary	54,650	22,745,199	420	62,430,079	1,142	28,300,045	518
St. Tammany	233,740	79,456,319	336	239,552,051	1,025	163,450,266	699
Tangipahoa	121,097	30,504,174	249	41,495,699	343	44,791,525	370
Tensas	5,252	1,277,983	252	4,618,591	879	1,429,278	272
Terrebonne	111,860	41,784,778	373	75,173,355	672	68,222,915	610
Union	22,721	2,965,376	130	10,343,382	455	7,731,273	340
Vermillion	57,999	13,009,241	223	29,914,062	516	29,041,730	501
Vernon	52,334	7,105,255	136	15,235,575	291	14,304,472	273
Washington	47,168	7,012,011	149	18,457,234	391	12,091,140	256
Webster	41,207	13,541,152	328	24,477,445	594	17,299,050	420
West Baton Rouge	23,788	12,584,453	522	31,821,685	1,338	12,899,471	542
West Carroll	11,604	1,714,714	148	3,621,485	312	3,147,230	271
West Feliciana	15,625	2,441,136	158	21,532,096	1,378	6,291,171	403
Winn	15,313	2,885,327	191	6,556,794	428	5,110,715	334

LOUISIANA'S ESTIMATED POPULATION: 4,533,372

* Exclusive of Homestead Exemption

Source: U.S. Census Bureau
Geographic Area Population Estimates
Estimates Base: July 1, 2011

Source: Louisiana Tax Commission

Local Dedications [State Hotel/Motel Tax Collections]

FOR FISCAL YEAR ENDING JUNE 30, 2012

Tax/Fee Type	Total	Tax/Fee Type	Total
Acadia Parish Visitor Enterprise Fund	\$ 100,275.17	Natchitoches Parish Historic Development Fund	\$ 352,714.35
Allen Parish Capital Improvement Fund	225,491.95	Natchitoches Parish Visitor Enterprise Fund	118,759.21
Ascension Parish Visitor Enterprise Fund	626,443.31	Ouachita Parish Visit Enterprise Fund	1,237,358.74
Avoyelles Parish Visitor Enterprise Fund	112,183.40	Plaquemines Parish Visit Enterprise Fund	190,045.94
Beauregard Parish Community Improvement Fund	121,392.84	Point Coupee Parish Visit Enterprise Fund	24,175.83
Bienville Parish Tour & Economic Development Fund	25,072.24	Rapides Parish Economic Development Fund	357,686.18
Bossier Parish Civic Center Fund	1,742,406.11	Rapides Parish Coliseum	71,537.09
Caddo S'port Riverfront & Convention Center Fund	2,483,630.61	Rapides Alex/Pineville Area Tourism Fund	214,611.98
Caddo S'port-Bossier City Visitor Enterprise Fund	608,938.84	Rapides Alex/Pineville Exhibition Hall	242,855.20
Calcasieu East of River Visitor (Ward 1,2 & 8)	772,942.37	Rapides City of Pineville Economic Development Fund	214,611.98
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0.00	Red River Visitor Enterprise Fund	53,284.97
Calcasieu East of River Lake Charles Civic Center	719,674.18	Richland Parish Visit Enterprise Fund	94,040.74
Calcasieu West of River Community Center Fund(W 4,5,6&7)	965,687.38	Sabine Parish Tourism Improvement Fund	136,334.41
Caldwell Parish Economic Development Fund	75.01	St Bernard Parish Visit Enterprise Fund	75,536.05
Cameron Parish Tourist Development Fund	25,298.37	St Charles Parish Visitor Enterprise Fund	149,375.97
Claiborne Parish Tourism	2,148.48	St Charles Parish River Parish Conv, Tour & Visit Fund	45,634.70
Claiborne Parish Town of Homer Econ. Development Fund	18,399.06	St Helena Parish Tourist Community Fund	0.00
Concordia Parish Economic Development Fund	77,583.81	St James Parish Enterprise Fund	17,632.57
DeSoto Parish Visitor Enterprise Fund	284,430.49	St James Parish River Parish Conv, Tour & Visit Fund	5,936.89
EBRP Baker Economic Development	44,298.14	St John the Baptist Parish Convention Facility Fund	305,054.23
EBR Parish Riverside Centroplex Fund	1,139,442.93	St John the Baptist River Parish Conv, Tour & Visitor Fund	102,711.79
EBR Parish Community Improvement Fund	2,349,368.03	St Landry Parish Tourist Community Fund	162,520.57
EBR Parish Enhancement Fund	1,174,683.78	St Landry Parish City Hall Market Fund	164,996.20
East Carroll Parish Visitor Enterprise Fund	8,982.63	St Martin Parish Enterprise Fund	169,278.21
East Feliciana Parish Tourist Commission Fund	2,895.98	St Mary Parish Visitor Enterprise Fund	540,283.45
Evangeline Parish Visitor Enterprise	42,079.63	St Tammany Parish Tourist Comm Fund	1,450,334.13
Franklin Parish Visit Enterp Fund	32,508.86	Tangipahoa Parish Tourist Comm Fund	473,184.74
Iberia Parish Tourist Comm Fund	443,803.35	Tangipahoa Parish Economic Development Fund	159,321.55
Iberville Parish Visit Enterprise Fund	82,357.61	Tensas Parish Visit Enterprise Fund	1,928.40
Jackson Parish Economic Develop & Tour Fund	24,204.07	Terrebonne Parish Houma Tourist Fund	524,260.00
Jefferson Davis Parish Visit Enterprise Fund	141,057.08	Terrebonne Parish Visitor Enterprise Fund	516,396.12
Lafayette Parish Visit Enterprise Fund	2,783,840.08	Union Parish Visitor Enterprise Fund	24,831.05
Lafourche Parish Enterprise Fund	232,730.99	Vermilion Parish Visitor Enterprise Fund	111,580.51
Lafourche Retarded Citizens, Training & Dev	229,239.73	Vernon Parish Community Improvement Fund	440,844.03
LaSalle Parish Economic Development Fund	17,926.48	Washington Parish Tourist Community Fund	36,997.92
Lincoln Parish Visitor Enterp Fund	204,863.12	Washington Parish Econ. Development & Tour Visitor Fund	12,457.17
Lincoln Parish Municipalities Fund	201,790.12	Webster Parish Conv & Visitor Bureau Fund	183,197.48
Livingston Parish Tourism Improvement Fund	297,581.88	West Baton Rouge Parish Visitor Enterprise Fund	468,188.94
Madison Parish Visit Enterp Fund	42,520.06	West Carroll Parish Visitor Enterprise Fund	15,416.10
Morehouse Parish Visitor Enterprise Fund	43,930.36	West Feliciana Parish St Francisville Economic Dev Fund	163,648.17
Morehouse Parish Bastrop Municipal Center Fund	43,271.32	Winn Parish Tourism Fund	52,933.72
		TOTALS	\$28,177,947.13

Various [Fund Distributions]

FOR FISCAL YEAR ENDING JUNE 30, 2012

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Aviation Fuels	\$ 29,800,000
Attakapas Conservation Fund	719,012
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	115,575,570
Motor Fuels Inspection Fund	4,478,631
Sports Facility Assistance Fund	3,051,723
Military Assistance Fund	147,781
Telephone Company Property Assessment Fund	23,836,762
Tobacco Tax Healthcare Fund	37,543,357
Transportation Trust Fund	462,302,280
TOTAL	\$ 679,455,116
COOPERATIVE ENDEAVORS (Tax Incremental Financing)	
TIF, Algiers Economic Development	\$ 557,845
TIF, Bass Pro Shops	927,110
TIF, Cabelas	610,506
TIF, City of Broussard District Account	733,960
TIF, Garrett Road Economic Development District	3,744,595
TIF, Industrial Board of Lafayette	955,535
TIF, Ruston Cooperative Endeavor	3,737,162
TIF, Tower Drive Economic Development District	986,942
TOTAL	\$ 12,253,654
DISTRIBUTION OF LOUISIANA TOURISM TAX	
LA Economic Development Fund	\$ 8,761,592
LA Economic Marketing Fund	1,691,867
LA Tourism Promotion District	19,551,106
TOTAL	\$ 30,004,565
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Auto Rental Tax	\$ 1,056,783
Consumer Use Tax	507,170
Parish & Municipal Beer	4,898,480
TOTAL	\$ 6,462,433
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
START Contributions	\$ 231,406
Wildlife Habitat	28,647
Animal Welfare Task Force	22,681
Income Tax Donations	71,634
Garnishment Program	9,487,364
TOTAL	\$ 9,841,732
SPECIAL TAXING DISTRICTS	
LA Stadium and Expo District - Orleans/Jefferson	\$ 37,025,526
E Morial Exhibition Authority Room Rentals - Orleans only	24,041,615
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	14,299,661
E Morial Exhibition Service Contractor & Tour Tax - Orleans only	1,345,116
TOTAL	\$ 76,711,917

Offers in Compromise [FY 2011-12]

Louisiana Revised Statute 47:1578, as amended by Act 1383 of the 1997 Regular Session of the Louisiana Legislature, 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 collectibility 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.

Name	Type of Tax	Tax Period	Amount Abated Compromised	Amount Paid in Compromise
Myron Sheen	Individual Income	12/94 - 12/04	\$ 32,078.22	\$ 28,171.86
Fitz Kirkaldy	Individual Income	1996	851.46	395.00
Brenda Dunlap	Individual Income	12/99 - 12/05	1,982.75	1,401.00
Gene Paul Istre	Sales	01/09 - 09/09	13,307.93	3,000.00
City of New Orleans	Sales & Withholding	08/31/05 - 06/30/11	1,077,334.76	13,245,161.89
Board Levee Commission Orleans Levee District	Sales	03/31/05 - 08/31/05	8,062.78	14,120.46



Data by Tax Type

Alcoholic Beverage Tax [Comparison of LA & Selected States]

The tax rates of beverages of alcoholic content have changed since 1934 as follows:

Low Alcohol and Malt:

1934 \$1.50 per 31-gallon barrel
 1948 \$10.00 per 31-gallon barrel

Liquor:

1934 \$.50 per wine gallon
 1935 \$.60 per wine gallon
 1938 \$1.00 per wine gallon
 1940 \$1.50 per wine gallon
 1956 \$1.68 per wine gallon
 1970 \$2.50 per wine gallon
 1978 \$.66 per liter

Sparkling Wines and Still Wines over 24% by volume:

1934 \$.50 per wine gallon
 1935 \$.60 per wine gallon
 1938 \$1.00 per wine gallon
 1940 \$1.50 per wine gallon
 1956 \$1.58 per wine gallon
 1978 \$.42 per liter

Still Wines not over 14 percent by volume:

1934 \$.05 per wine gallon
 1940 \$.15 per wine gallon
 1942 \$.10 per wine gallon
 1956 \$.11 per wine gallon
 1978 \$.03 per liter

Still Wines between 14 and 24 percent by volume:

1934 \$.10 per wine gallon
 1940 \$.30 per wine gallon
 1942 \$.20 per wine gallon
 1956 \$.21 per wine gallon
 1978 \$.06 per liter

State	Low Alcohol Per Gallon Alcoholic Content of 4.5%	Light Wine Per Gallon Alcoholic Content of 11%
LOUISIANA	\$0.32	\$0.11
Alabama	1.05	1.70
Arkansas	0.31	1.39
Florida	0.48	2.25
Georgia	1.01	1.51
Mississippi	0.43	0.35
Texas	0.20	0.20

Source: The Tax Foundation

Alcoholic Beverage Tax [Cash Collection After Accrual Adjustments]

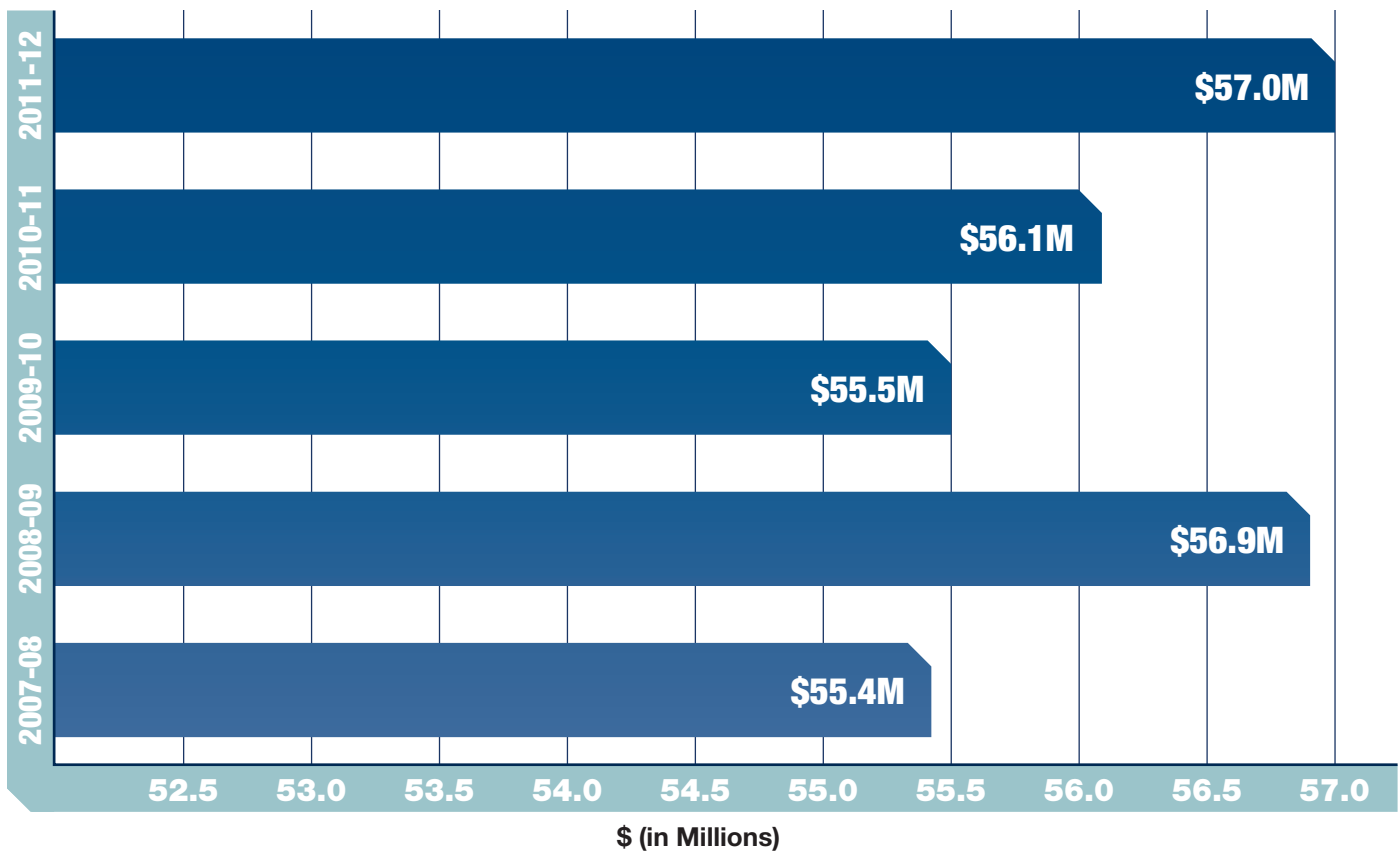
FIVE-YEAR COMPARISON

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

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

Fiscal Year	Low Alcohol Content	High Alcohol Content (Includes Out-Of-State Shippers)	Total	% Change
2011-12	\$35,404,645	\$21,566,023	\$56,970,669	1.62%
2010-11	35,555,501	20,509,321	56,064,821	1.02%
2009-10	35,786,569	19,713,041	55,499,610	-2.43%
2008-09	37,308,854	19,572,424	56,881,277	2.63%
2007-08	36,524,740	18,900,196	55,424,936	2.76%

FIVE-YEAR COMPARISON OF FUND DISTRIBUTIONS



Low Alcoholic Beverage Tax [Cash Collections - Barrel Equivalent]

FISCAL YEAR 2012

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 9,341,968	934,197
2nd Quarter	8,635,240	863,524
3rd Quarter	8,142,187	814,219
4th Quarter	9,569,588	956,959
TOTAL	\$35,688,983	3,568,898

Note: Tax Rate of \$10 Per Barrel

FISCAL YEAR 2011

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 9,507,943	950,794
2nd Quarter	8,925,238	892,524
3rd Quarter	7,537,938	753,794
4th Quarter	9,668,001	966,800
TOTAL	\$35,639,120	3,563,912

Note: Tax Rate of \$10 Per Barrel

High Alcoholic Beverage Tax [Liters Sold by Category]

LITERS SOLD - FISCAL YEAR 2012

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	\$ 7,242,824	\$ 321,370	\$ 449,543	\$ 6,679,548
2nd Quarter	7,702,479	465,009	557,558	7,795,739
3rd Quarter	8,141,195	647,380	579,984	7,868,028
4th Quarter	7,632,436	384,138	541,364	7,588,296
TOTAL	\$ 30,718,935	\$ 1,817,897	\$ 2,128,449	\$ 29,931,611
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE*	\$ 20,274,497	\$ 763,517	\$ 127,707	\$ 897,948

Note: Gross tax due before discounts, refunds, and other adjustments

LITERS SOLD - FISCAL YEAR 2011

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	\$ 6,745,738	\$ 272,666	\$ 445,589	\$ 6,292,374
2nd Quarter	7,179,530	422,708	506,794	7,222,493
3rd Quarter	8,005,953	588,331	528,487	7,153,407
4th Quarter	7,501,803	386,932	543,492	7,286,327
TOTAL	\$ 29,433,024	\$ 1,670,637	\$ 2,024,362	\$ 27,954,602
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE*	\$ 19,425,796	\$ 701,668	\$ 121,462	\$ 838,638

Note: Gross tax due before discounts, refunds, and other adjustments

Alcoholic Beverage Licenses

ALCOHOLIC BEVERAGE LICENSES as of June 2012

License Type	Count
AG.B - CLASS A GENERAL BEER	148
AG.BL - Class A General Beer and Liquor	2,720
AG.C - Caterer Attached to a Class A General	28
AG.CR - Class A General Conditional Restaurant	7
AG.L - Class A General Liquor	12
AG-E.B - Class A General Exception Beer	54
AG-E.BL - Class A General Exception Beer and Liquor	182
AG-E.C - Class A General Exception Caterer	4
AG-E.L - Class A General Exception Liquor	9
AR.B - Class A Restaurant Beer	562
AR.BL - Class A Restaurant Beer and Liquor	2,490
AR.L - Class A Restaurant Liquor	6
AR.MB - Class A Restaurant Microbrewer	2
AR.R - Class R Restaurant	3,189
AR.W - Class A Restaurant Light Wine	13
AR.WB - Class A Restaurant Beer and Light Wine	113
AR-C - Class A Restaurant - Caterer Attached	162
ARC - Restaurant Conditional	1
B.B - Class B Beer	822
B.BL - Class B Beer and Liquor	3,861
B.C - Class B Caterer	4
B.L - Class B Liquor	16
C.BL - Class C Beer and Liquor	11
C.C - Class C Caterer	2
C-A - Caterer Attached	20
C-SA - Stand Alone Caterer	99
E.B - Class E Beer	5
E.BL - Class E Beer and Liquor	13
M.B - Beer Manufacturer Permit	6
M.L - Liquor Manufacturer Permit	6
M.WP - Wine Producer Permit	9
OS.H - Out of State Man/Sup - High Alcohol Content	791
OS.L - Out of State Man/Sup - Low Alcohol Content	13
W.B - Malt Beverage Wholesale Permit	38
W.L - Liquor Wholesale Permit	51
W.P - Pseudo Wholesaler	47
TOTALS	15,516

Source: Louisiana Office of Alcohol and Tobacco Control

Corporation Income Tax [Comparison of LA & Selected States]

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

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

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

State	Tax Base (business income ¹)	Tax Base (nonbusiness income ¹)	Is there a minimum tax?	State computation of taxable net income
LOUISIANA	Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable. ²	Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable. ²	No	Starts with federal taxable income before special deductions.
Alabama	All income that arises from the conduct of trade or business operations of a taxpayer is business income.	Nonbusiness income means all income other than business income. Apply either a functional or transactional test.	No	Starts with taxable income after special deductions.
Arkansas	Uses the business/nonbusiness concepts outlined by the MTC. ¹	Uses the business/nonbusiness concepts outlined by the MTC. ¹	No	Income and deductions based on Arkansas code.
Florida	Activities and transactions in the regular course of taxpayer's trade or business. Includes any amounts that could be included in apportionable income without violating the due process clause.	All income other than business income.	Yes	Starts with federal taxable income after special deductions.
Georgia	All income except certain limited types of investment income.	Certain income from assets held for investment; certain gains from assets not held, owned or used in the trade/business; apply either a transactional or functional test.	No	Starts with federal taxable income after special deductions.
Mississippi	Income arising from transactions & activities in the regular course of taxpayer's trade or business & always includes income from real, tangible, & intangible property if the acquisition, management, & disposition of the property constitute integral parts of the taxpayer's regular trade or business operations. ³	All nonbusiness income; non-U.S. interest and dividends; U.S. government interest; apply either a transactional or functional test.	No	Starts with federal taxable income before special deductions.
Texas ⁴	All income except income that a state could not tax even if the corporation had nexus in that state.	Income a state could not tax even if the corporation had nexus in that state; constitutional standard.	N/A	Other.

Comparison of Louisiana and Selected States, Corporate Tax Comparison

Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2011

¹ Multistate Tax Compact

Article IV. Division of Income

1. As used in this Article, unless the context otherwise requires

(a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations

(e) "Nonbusiness income" means all income other than business income.

² The Louisiana income tax is imposed only upon that part of the net income of a corporation that is derived from sources within Louisiana. Corporations that do business outside of Louisiana must complete Form CIFT-620A, which provides schedules for the apportionment and allocation of net income. 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.

³ Mississippi Business Income Items – In essence, all income that arises from the conduct of trade or business operations of a taxpayer is business income. The income of the taxpayer is business income unless clearly classifiable as nonbusiness income.

⁴ Effective January 1, 2008, Texas has replaced the prior tax based on capital and earned surplus with a new "margin tax." Texas does not consider the margin tax as an income tax. A taxable entity's margin is the lowest of three amounts: (1) total revenue minus cost of goods sold, (2) total revenue minus compensation, or (3) 70 percent of total revenue.

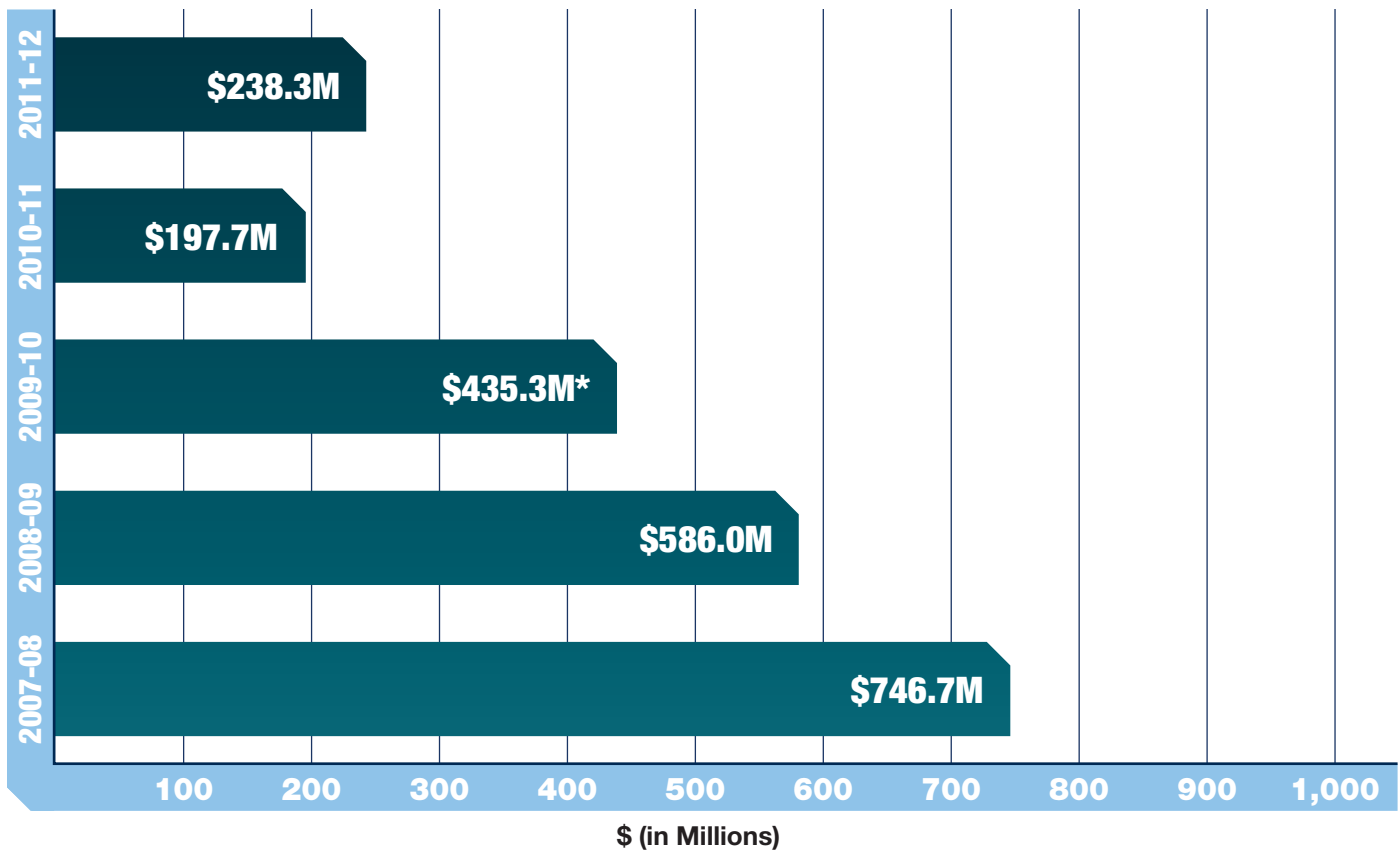
Source: 2012 Multistate Corporate Tax Guide, Volume 1

Corporation Income Tax [Based on Cash Collections]

FIVE-YEAR COMPARISON

Fiscal Year	Amount Collected	% Change
2011-12	\$238,296,299	20.51%
2010-11	197,733,144	-54.58%
2009-10	435,361,225	-25.72%
2008-09	586,089,718	-21.51%
2007-08	746,705,214	3.53%

FIVE-YEAR COMPARISON OF CORPORATION INCOME TAX COLLECTIONS



Corporation Franchise Tax [Based on Cash Collections]

The corporation franchise tax is levied on any corporation 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. Borrowed capital has been completely phased out for taxable periods beginning on or after January 1, 2011. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

The corporation franchise tax rate is as follows:

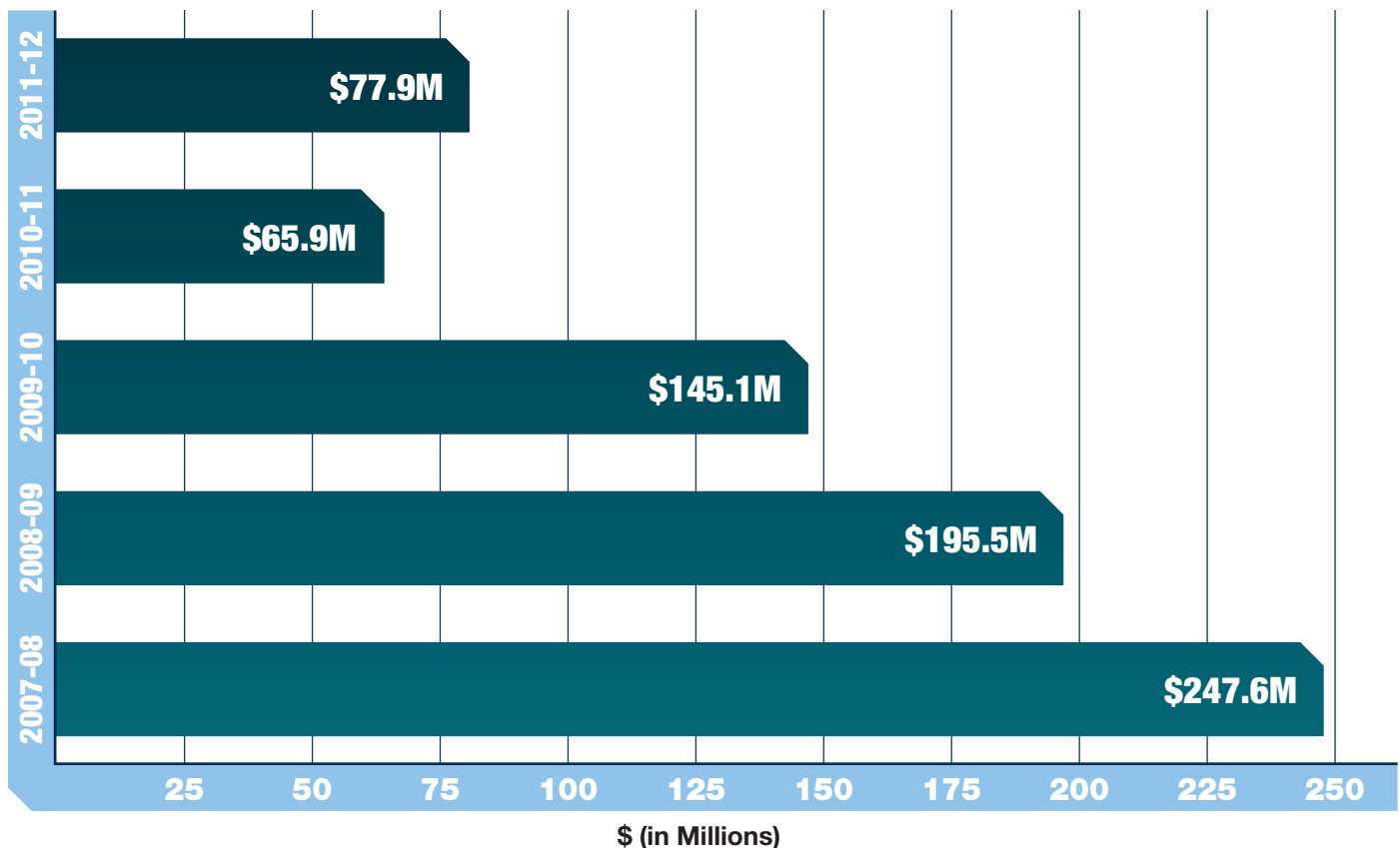
- » \$1.50 per each \$1,000 of taxable base up to \$300,000;
- » \$3.00 per each \$1,000 of taxable base over \$300,000

There is a minimum \$10 corporation franchise tax for taxable periods beginning before January 1, 2010. The minimum franchise tax has been repealed for tax periods after January 1, 2010.

FIVE-YEAR COMPARISON

Fiscal Year	Amount Collected	% Change
2011-12	\$ 77,864,486	18.14%
2010-11	65,911,048	-54.58%
2009-10	145,121,306	-25.79%
2008-09	195,562,940	-21.05%
2007-08	247,694,096	-12.90%

FIVE-YEAR COMPARISON OF CORPORATION FRANCHISE TAX COLLECTIONS



Corporation Income & Franchise Tax [Quarterly Cash Collections]

Corporation Income Tax

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 a corporation income tax return unless specifically exempted.

- » Louisiana's corporation income tax closely follows the federal system and employs the federal definition of income and deductions with certain modifications.
- » For multistate corporations, Louisiana net income is generally determined through formula apportionment with total net income apportioned to Louisiana based on the average of some combination of three factors: property, revenue, and wages.
- » Louisiana allows a deduction for federal income tax in computing taxable income.

Corporation Franchise Tax

Any corporation meeting any of the following provisions, unless specifically exempted under the provisions of Louisiana Revised Statute 47:608, must file a Louisiana corporation franchise tax return:

- » Organized under the laws of Louisiana.
- » Qualified to do business in this state or doing business in this state.
- » Exercising or continuing the corporate charter within this state.
- » Owning or using any of the corporate capital, plant, or other property in this state in a corporate capacity.

FOR FISCAL YEAR ENDING JUNE 30, 2012

Period	Corporation Income Tax	Corporation Franchise Tax
1st Quarter	\$ 33,176,238	\$ 10,745,516
2nd Quarter	8,127,018	2,709,006
3rd Quarter	(56,546,637)	(20,091,318)
4th Quarter	253,539,680	84,501,283
Total	\$ 238,296,299	\$ 77,864,486

Corporation Income Tax [Liability by Taxable Income Bracket]

Taxable Income Bracket	# of Returns	% of Total Returns	Taxable Income	Income Tax Liability*	% of Total Liability
less than 0	26,073	19.48%	\$ (70,488,695,273)	\$ 0	0.00%
0	85,480	63.87%	0	0	0.00%
1 - 25,000	12,844	9.60%	87,103,432	3,497,463	0.40%
25,001 - 50,000	2,737	2.05%	98,448,522	4,251,652	0.48%
50,001 - 100,000	2,180	1.63%	154,587,837	7,662,335	0.87%
100,001 - 500,000	2,703	2.02%	611,558,045	39,744,047	4.53%
500,001 - 1,000,000	689	0.51%	487,568,827	36,434,877	4.15%
1,000,001 - 2,000,000	455	0.34%	642,834,037	49,746,410	5.66%
2,000,001 - 10,000,000	478	0.36%	2,050,065,710	162,223,383	18.47%
> 10,000,000	190	0.14%	7,191,321,007	574,600,680	65.43%
TOTALS	133,829	100.00%	\$ (59,165,207,856)	\$ 878,160,847	100.00%

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

Corporation Franchise Tax [Liability by Taxable Base]

Taxable Base Range	# of Returns	% of Total Returns	Taxable Base	Franchise Tax Liability*	% of Total Liability
less than 0	19,628	14.67%	\$ (19,191,944,714.00)	\$ 409,974.00	0.08%
0	47,157	35.24%	0.00	636,002.00	0.13%
1 - 25,000	21,734	16.24%	173,578,153.00	287,244.00	0.06%
25,001 - 100,000	15,134	11.31%	838,975,173.00	1,186,744.00	0.24%
100,001 - 500,000	16,499	12.33%	3,888,560,876.00	5,988,709.00	1.21%
500,001 - 1,000,000	4,670	3.49%	3,315,874,275.00	7,147,679.00	1.44%
1,000,001 - 10,000,000	7,047	5.27%	21,623,884,824.05	53,059,675.00	10.68%
10,000,001 - 50,000,000	1,401	1.05%	30,807,557,876.00	80,680,743.00	16.25%
50,000,001 - 100,000,000	262	0.20%	18,203,082,527.00	49,735,875.00	10.01%
100,000,001 - 500,000,000	241	0.18%	50,524,022,164.00	134,619,789.00	27.11%
500,000,001 - 1,000,000,000	40	0.03%	28,270,581,697.00	79,346,837.00	15.98%
> 1,000,000,000	16	0.01%	29,195,585,613.00	83,536,284.00	16.82%
TOTALS	133,829	100.00%	\$ 167,649,758,464.05	\$ 496,635,555.00	100.00%

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

Corporation Income & Franchise Tax [Credits Claimed on Returns]

NONREFUNDABLE CREDITS CLAIMED ON RETURNS Processed during fiscal year 2012

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor Tax Credit*	\$ 0	\$ 0
Apprenticeship	441,145	325,847
Atchafalaya Trace	897	603
Basic Skills Training	0	0
Biomedical/University Research	0	0
Bone Marrow Donor	0	N/A
Brownfields Investor Credit	1,522,064	N/A
Cane River Heritage Area	0	0
Contributions to Educational Institutions	0	N/A
Credit for Refunds Paid by Utilities	0	N/A
Debt Issuance Costs	1,300	0
Dedicated Research Investments	0	N/A
Digital Interactive Media	421,126	N/A
Donations of Materials, Equipment, Advisors, Instructors	0	240
Donations to Public Schools	1,500	0
Donations to Qualified Playgrounds	0	0
Eligible Reentrants	0	N/A
Employee & Dependent Health Insurance	0	0
Employment of the Previously Unemployed	800	3,200
Enterprise Zone	6,954,833	4,739,346
Insurance Company Premium Tax	296,511,747	N/A
LA Capital Companies	1,320,739	N/A
LA Community Development Financial Institutions Act Credit	0	6,546
LA Community Economic Development	0	0
Manufacturing Establishments	0	1,791,568
Motion Picture Employment of Resident	307,452	628,641
Motion Picture Infrastructure Credit	868,081	N/A
Motion Picture Investor Credit	47,498,965	N/A
Neighborhood Assistance	0	N/A
New Jobs Credit	346,132	N/A
New Markets Credit	5,982,208	15,171,188
Nonviolent Offenders Employment Credit	981	N/A
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Quality Jobs*	0	0
Recycling Credit	850,321	441,503
Rehabilitation of Historic Structures	6,341,485	9,360,947
Research and Development*	1,001,816	26,901,830
Tax Equalization	4,323,850	6,875,773
Technology Commercialization*	0	0
Vehicle Alternative Fuels*	14,372	N/A
Other Nonrefundable Credits	4,734	0
TOTAL	\$ 374,716,548	\$ 66,247,232

* These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for refundable amounts.

REFUNDABLE CREDITS CLAIMED ON RETURNS Processed during fiscal year 2012

Credit	Amount Claimed	Credit	Amount Claimed
Inventory Tax Credit	\$ 371,242,055	Retention And Modernization	0
Ad Valorem for Natural Gas	3,248,458	School Readiness Business Supported Child Care	268,497
Ad Valorem for Offshore Vessels	26,541,874	School Readiness Child Care Provider	3,101,106
Angel Investor	196,153	School Readiness Fees & Grants to Resource & Referral Agencies	109,184
Conversion of Vehicle to Alternative Fuel	3,184,610	Sound Recording Investment	0
Louisiana Citizens Insurance Credit	3,418,287	Sugar Cane Trailer Conversion	1,417,941
Mentor-Protege	0	Technology Commercialization	66,619
Milk Producers	255,000	Telephone Company Property Tax	24,425,749
Musical & Theatrical Productions	5,068,949	Urban Revitalization	189,881
Prison Industry Enhancement	15,309	Wind and Solar Energy System	8,217,765
Quality Jobs	12,500	Other Refundable	55,490
Research And Development	8,837,110	TOTAL	\$ 459,872,537

Gift & Inheritance Tax [Based on Cash Collections]

Gift Tax

Acts 2007, No. 371 repealed the gift tax effective July 1, 2008. For gifts that were made before July 1, 2008, a gift tax return must be filed by every person making gifts to a single donee totaling more than the amount of the applicable exclusion. The gift tax is primarily due from the donor. The gift tax is two percent for the first \$15,000 in taxable gifts and three percent for amounts above \$15,000. The tax is computed by applying the tax rates to the total of all taxable gifts made since July 30, 1940, after allowing the annual exclusions and any portion of the claimed and allowed specific lifetime exemption.

GIFT TAX

Fiscal Year	Amount Collected	% Change
2011-12	\$ (33,436)	-127.26%
2010-11	122,671	-42.05%
2009-10	211,688	-89.27%
2008-09	1,972,767	-43.31%
2007-08	3,479,982	-37.86%

INHERITANCE TAX

Fiscal Year	Amount Collected	% Change
2011-12	\$ (690,098)	-176.77%
2010-11	898,916	-44.03%
2009-10	1,606,000	-51.05%
2008-09	3,281,076	-58.39%
2007-08	7,885,772	55.57%

Gift & Inheritance Tax [Cash Collections by Quarter]

Inheritance Tax

Acts 2007, No. 371 provided that no inheritance tax shall apply to deaths occurring after June 30, 2004 and that all persons who paid inheritance taxes based upon a death which occurred after June 30, 2004 may claim a refund of those taxes between August 1, 2008 and December 31, 2009.

Acts 2008, No. 822 provided that inheritance taxes owed for deaths occurring before July 1, 2004 for which an inheritance tax return has not been filed before January 1, 2008, shall be due on January 1, 2008. The Act also repeals inheritance tax effective January 1, 2010.

GIFT TAX

Period	FY 2011	FY 2012	% Change
1ST QUARTER	\$ 30,983	\$ 194	-99.37%
2nd Quarter	78,169	360	-99.54%
3rd Quarter	13,520	(33,990)	-351.41%
4th Quarter	0	0	0.00%
Total	\$ 122,671	\$ (33,436)	-127.26%

INHERITANCE TAX

Period	FY 2011	FY 2012	% Change
1ST QUARTER	\$ 68,337	\$ 52,300	-23.47%
2nd Quarter	164,151	19,306	-88.24%
3rd Quarter	673,179	(765,357)	-213.69%
4th Quarter	(6,751)	3,652	154.10%
Total	\$ 898,916	\$ (690,098)	-176.77%

Individual Income Tax [Comparison of LA & Selected States]

INDIVIDUAL INCOME TAX: BASIC RATES, EXEMPTIONS & STANDARD DEDUCTIONS as of January 1, 2011

State	Tax Rates Range	Taxable Income Brackets		Personal Exemptions		Dependents	Standard Deductions		Federal Income Tax Deduction	
		Up To	Over	Single	Married/ Jointly		Single	Married/ Jointly		
LOUISIANA	Single	2% - 6%	\$12,500	\$50,000	\$4,500 ¹		\$1,000		Yes	
	Married/Jointly	2% - 6%	\$25,000	\$100,000				See Note ¹		
Alabama	Single	2% - 5%	\$500	\$3,000	\$1,500		See Note ²	minimum \$2,000	Yes	
	Married/Jointly	2% - 5%	\$1,000	\$6,000		\$3,000		maximum \$2,5000		
Arkansas		1% - 7%	\$3,999	\$33,200	\$23 tax credit	\$46 tax credit	\$23 tax credit per dependent	\$2,000	\$4,000	No
Florida					No State Individual Income Tax					
Georgia	Single	1% - 6%	\$750	\$7,000	\$2,700		1% - 6%	\$2,300		No
	Married/Jointly	1% - 6%	\$1,000	\$10,000		\$5,400	1% - 6%		\$3,000	
Mississippi		3% - 5%	\$5,000	\$5,000	\$6,000	\$12,000	3% - 5%	\$2,300	\$4,600	No
Texas					No State Individual Income Tax					

¹ This is a combined personal exemption/standard deduction.

² \$1,000, AGI < \$20,000

\$500, AGI > \$20,000 ≤ \$100,000

\$300, AGI > \$100,000

Source: FTA website (www.taxadmin.org), and state tax forms

Individual Income Tax [Donations Per Returns Processed]

DURING FISCAL YEAR ENDING JUNE 30, 2012

Fund	Number of Donations	Donation Amount	Average Donation
Military Family Assistance Fund	3,451	\$ 98,350	\$ 28.50
Coastal Protection & Restoration Fund	2,491	51,341	20.61
Wildlife Trust Fund	2,233	36,138	16.18
LA Cancer Trust Fund	1,862	29,712	15.96
LA Animal Welfare Fund	1,746	26,744	15.32
Community Health Care Fund	929	12,374	13.32
National Lung Cancer Fund	1,066	11,570	10.85
LA Housing Trust Fund	2	125	62.50
Multiple Sclerosis Fund	1,001	15,632	15.62
TOTAL	14,781	\$ 281,986	\$ 19.08

Individual Income Per Capita [Comparison of LA & Selected States]

PER CAPITA INCOME

State	2007	2008	2009	2010	2011	2010-2011 % Change	Rank 2010	Rank 2011
LOUISIANA	\$35,794	\$37,861	\$36,062	\$37,116	\$38,549	3.86%	3	3
Alabama	32,528	33,949	32,406	33,710	34,880	3.47%	5	5
Arkansas	31,353	32,861	31,688	32,373	33,740	4.22%	6	6
Florida	39,256	39,978	36,849	38,345	39,636	3.37%	1	2
Georgia	35,369	35,857	33,887	34,531	35,979	4.19%	4	4
Mississippi	29,568	30,945	30,013	30,841	32,000	3.76%	7	7
Texas	37,098	39,615	36,595	38,222	40,147	5.04%	2	1
United States	\$39,506	\$40,947	\$38,637	\$39,791	\$41,560	4.45%	-	-

PER CAPITA DISPOSABLE PERSONAL INCOME

State	2007	2008	2009	2010	2011	2010-2011 % Change	Rank 2010	Rank 2011
LOUISIANA	\$32,455	\$33,948	\$33,172	\$34,341	\$35,308	2.82%	3	3
Alabama	29,180	30,738	29,848	31,087	31,854	2.47%	5	5
Arkansas	28,247	29,724	29,128	29,843	30,819	3.27%	6	6
Florida	34,977	36,289	33,978	35,392	36,173	2.21%	1	2
Georgia	31,242	32,126	30,880	31,462	32,430	3.08%	4	4
Mississippi	27,163	28,466	28,013	28,669	29,514	2.95%	7	7
Texas	33,404	35,715	33,809	35,301	36,631	3.77%	2	1
United States	34,569	36,230	34,910	35,932	37,078	3.19%	-	-

DISPOSABLE PERSONAL INCOME as percent of personal income

State	2007	2008	2009	2010	2011
LOUISIANA	90.7%	89.7%	92.0%	92.5%	91.6%
Alabama	89.7%	90.5%	92.1%	92.2%	91.3%
Arkansas	90.1%	90.5%	91.9%	92.2%	91.3%
Florida	89.1%	90.8%	92.2%	92.3%	91.3%
Georgia	88.3%	89.6%	91.1%	91.1%	90.1%
Mississippi	91.9%	92.0%	93.3%	93.0%	92.2%
Texas	90.0%	90.2%	92.4%	92.4%	91.2%
United States	87.5%	88.5%	90.4%	90.3%	89.2%

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2012

Individual Income Tax Per Capita Comparison

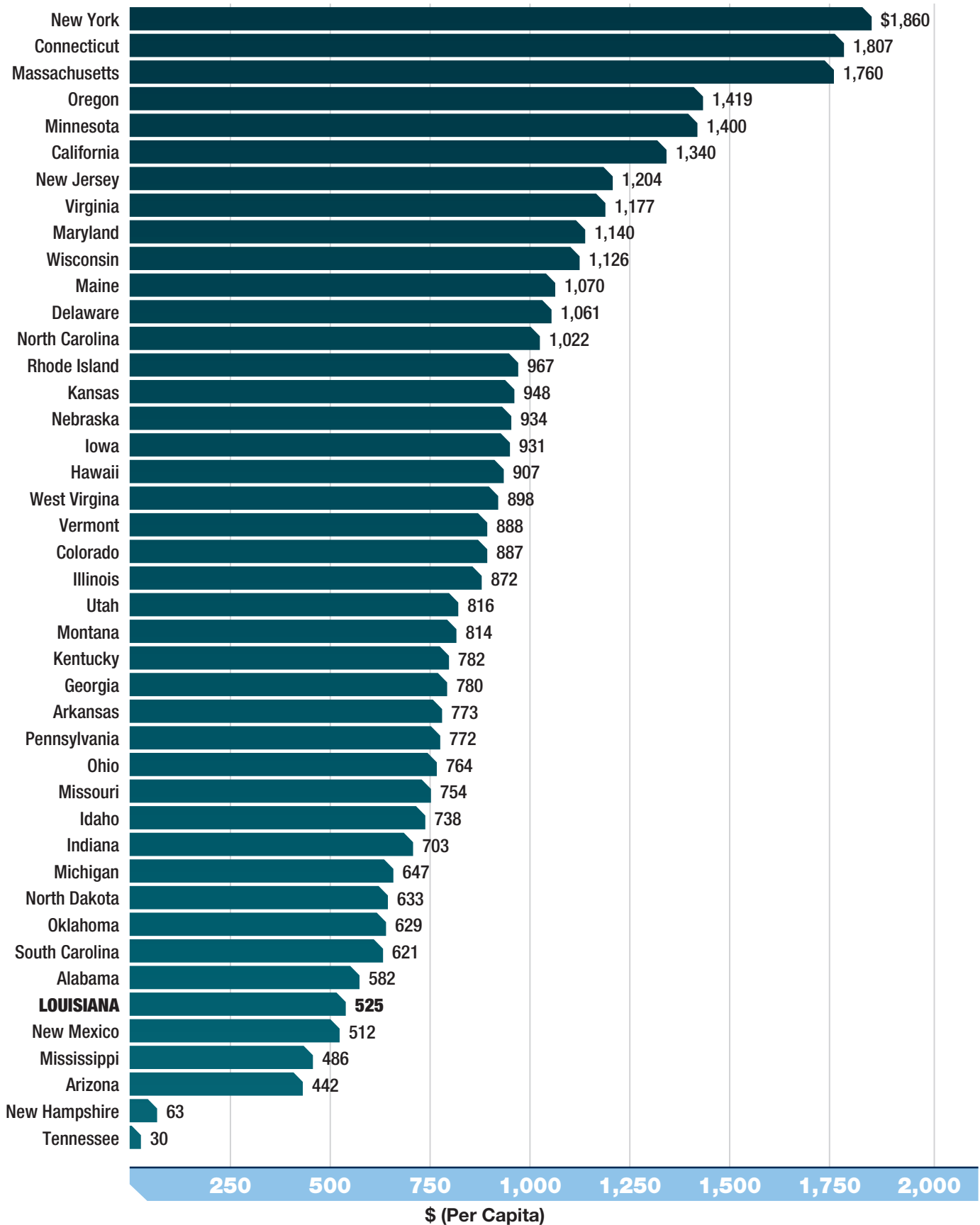
FOR FISCAL YEAR 2011

Rank	State	Per Capita
1	New York	\$1,860
2	Connecticut	1,807
3	Massachusetts	1,760
4	Oregon	1,419
5	Minnesota	1,400
6	California	1,340
7	New Jersey	1,204
8	Virginia	1,177
9	Maryland	1,140
10	Wisconsin	1,126
11	Maine	1,070
12	Delaware	1,061
13	North Carolina	1,022
14	Rhode Island	967
15	Kansas	948
16	Nebraska	934
17	Iowa	931
18	Hawaii	907
19	West Virginia	898
20	Vermont	888
21	Colorado	887
22	Illinois	872
23	Utah	816
24	Montana	814
25	Kentucky	782
26	Georgia	780
27	Arkansas	773
28	Pennsylvania	772
29	Ohio	764
30	Missouri	754
31	Idaho	738
32	Indiana	703
33	Michigan	647
34	North Dakota	633
35	Oklahoma	629
36	South Carolina	621
37	Alabama	582
38	LOUISIANA	525
39	New Mexico	512
40	Mississippi	486
41	Arizona	442
42	New Hampshire	63
43	Tennessee	30

Note: Seven states levy no individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming

Source: U.S. Department of Commerce, Bureau of the Census

Individual Income Tax Per Capita Comparison



Source: U.S. Department of Commerce, Bureau of the Census

Individual Income Tax [Cash Collection After Accrual Adjustments]

Louisiana's individual income tax is based on federal tax laws for simplification, although Louisiana's tax is not a true "piggyback" system. The starting point for the computation of the tax is the federal adjusted gross income. A deduction is also allowed for the amount of federal income taxes paid.

The Louisiana individual income tax rates are:

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

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

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

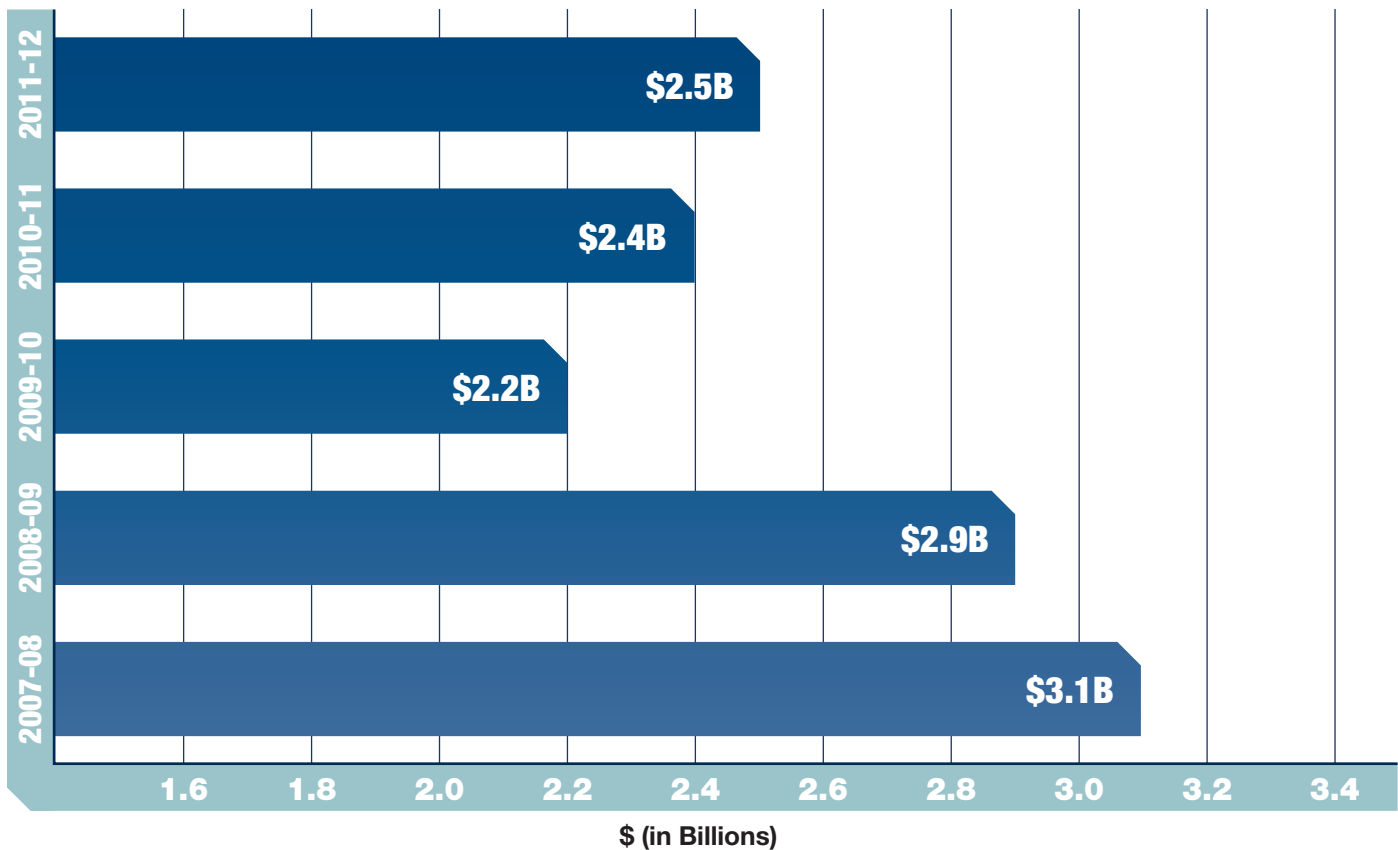
- » 2% of the first \$25,000 of taxable income;
- » 4% of the next \$75,000;
- » 6% of the taxable income over \$100,000.

* Act 396 of the 2008 Regular Session of the Louisiana Legislature amended La. Revised Statute 47:32(A) to expand the amount of taxable income to which the four percent and six percent income tax rates are applied effective January 1, 2009.

FIVE-YEAR COMPARISON

Fiscal Year	Amount Collected	% Change
2011-12	\$2,512,039,630	4.22%
2010-11	2,410,351,322	5.41%
2009-10	2,286,582,902	-22.24%
2008-09	2,940,538,753	-6.25%
2007-08	3,136,711,084	-2.44%

FIVE-YEAR COMPARISON OF INDIVIDUAL TAX COLLECTIONS



Individual Income Tax [Payments & Credits Reported on Returns]

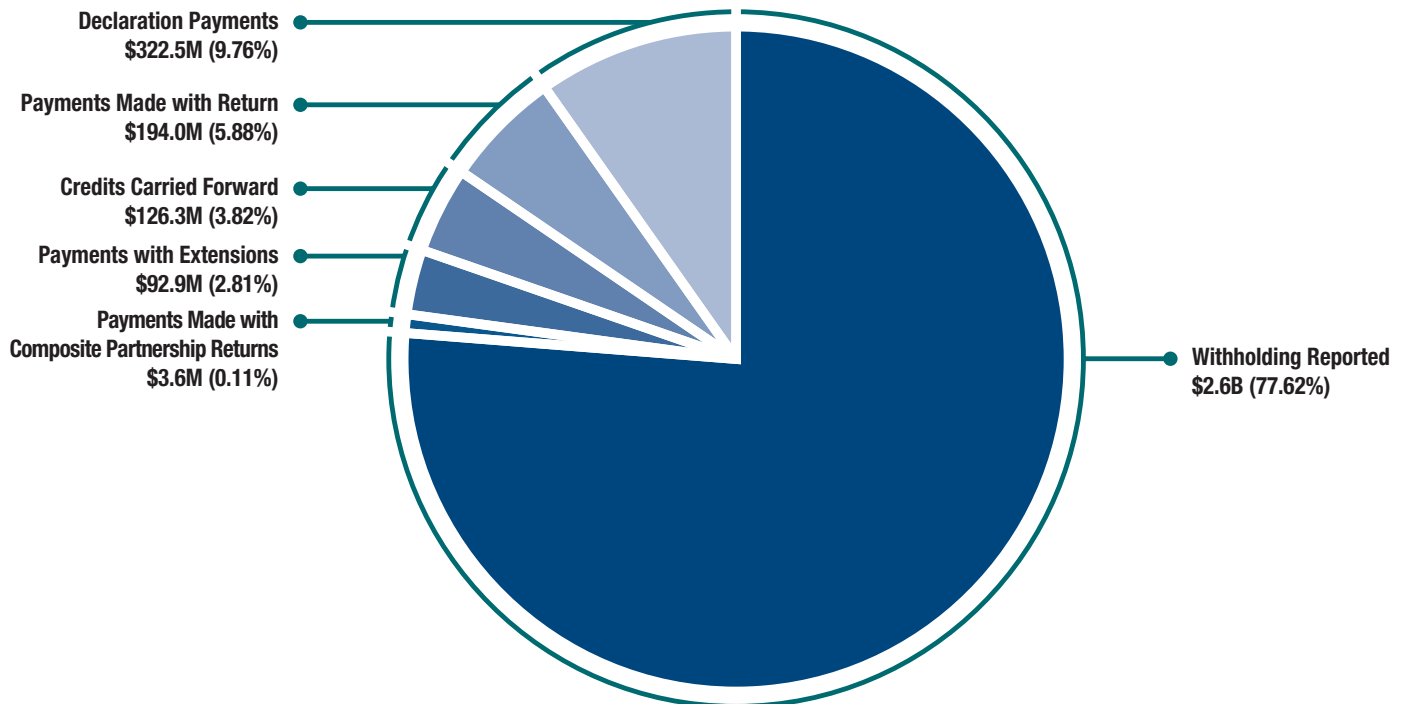
PROCESSED DURING FISCAL YEAR 2012

Payments/Credit Reported	Amount*	% of Total
Withholding Reported	\$ 2,563,686,669	77.62%
Credits Carried Forward	126,251,482	3.82%
Declaration Payments	322,464,830	9.76%
Payments with Extensions	92,854,969	2.81%
Payments Made with Composite Partnership Returns	3,581,456	0.11%
Payments Made with Return	194,047,518	5.88%
TOTAL	\$ 3,302,886,924	100.00%

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

FY 2012 | PAYMENTS/CREDITS REPORTED

TOTAL: \$3.303B



Individual Income Tax [Refundable Credits Claimed on Returns]

PROCESSED DURING FISCAL YEAR 2012

Payments/Credit Reported	Amount*
Ad Valorem on Natural Gas Storage Facilities Credit	\$ 27,989
Ad Valorem on OCS Vessels Credit	17,227,432
Angel Investor Credit	3,205,685
Child Care Credit*	13,090,110
Historical Residence Credit	643,476
Inventory Tax Credit	10,288,422
La. Citizen's Insurance Credit	38,616,447
La. Earned Income Credit	47,166,780
La. Property Insurance Credit	367,602
Mentor-Protégé Credit	10,531
Military Hunting & Fishing License Fee Credit	115,205
Milk Producer's Credit	1,482,500
Musical & Theatrical Productions	193,034
Research & Development**	1,958,031

Payments/Credit Reported	Amount*
Retention & Modernization	39,045
School Readiness Business Supported Child Care	108,907
School Readiness Child Care Provider	2,500,253
School Readiness Child Care*	1,731,263
School Readiness Directors & Staff	6,020,316
School Readiness Fees & Grants to Resource & Referral Agencies	109,355
Sound Recording Credit	337,361
Sugarcane Trailer Conversion	328,201
Technology Commerce Credit	38,305
Vehicle to Alternative Fuel**	22,614,065
Wind and Solar Energy System	15,979,694
Other Refundable Credits	78,041
TOTAL	\$184,278,050

* These credits are both Refundable and Nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

** These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for nonrefundable amounts.

Individual Income Tax [Nonrefundable Credits Claimed on Returns]

PROCESSED DURING FISCAL YEAR 2012

Nonrefundable Credits	Amount Claimed
Apprenticeship	\$ 292,914
Atchafalaya Trace Heritage Zone Credit	1,500
Bone Marrow	9,443
Brownfields Investor	1,539,385
Cane River Heritage Credit	160
Child Care Credit (Includes Carry Forward from Prior Years)	4,925,742
Commercial Fishing Credit	195,419
Contributions to Educational Institutions	1,096,785
Credit for Certain Disabilities	3,810,400
Credit for Certain Federal Tax Credits	1,341,395
Credit for Liabilities Paid to Other States	80,117,975
Credit for Purchase of Bulletproof Vest	16,999
Credit for Refunds Paid by Utilities	80,807
Debt Issuance Cost Credit	49,408
Disabled Dependents Credit	837,200
Digital Interactive Media Producers Credit	4,279,529
Donations of Materials, Equipment, Advisors, Instructors	417,142
Education Credit	18,083,650
Employing Eligible Reentrants	1,750
Employing First Time Drug Offenders	15,445
Employing the Previously Unemployed	360,559
Enterprise Zone	13,964,243
Family Responsibility Credit	192,501
Insurance Premium Tax Credit	40,550
LA Basic Skills Training Credit	81,813

Nonrefundable Credits	Amount Claimed
LA Biomedical Research Credit	3,053
LA Community Economic Development	27,960
LA Capital Company	22,339
Law Enforcement Degree	126,961
LCDFI Credit	536,832
Motion Picture Employment of Resident	411,387
Motion Picture Infrastructure Credit	10,660,055
Motion Picture Investor Credit	60,349,394
Neighborhood Assistance Credit	53,111
New Jobs Credit	263,550
New Markets Credit	24,160,586
Nonviolent Offenders Employment Credit	42,343
Organ Donation Credit	55,690
Other	50,441
Playground Donation Credit	42,518
Ports of Louisiana Investor	25
Recycling Credit	125,883
Rehabilitation of Historic Structures	26,353,995
Research and Development Credit	2,397,308
School Readiness Credit (Includes Carry Fwd from Prior Yrs)	658,055
Small Town Doctors/Dentists	1,635,316
Tax Equalization Credit	1,112,554
Vehicle Alternative Fuel Credit	266,252
TOTAL	\$261,108,322

Individual Income Tax [Overview of Returns]

RETURNS RECEIVED FROM PRIOR YEAR TAX PERIOD For Fiscal Year 2012

Source of Returns	Total
Number of Returns	248,498
Louisiana Income Tax	\$685,131,730
Adjusted Louisiana Income Tax	\$575,185,491
Tax Withheld	\$384,832,939

ALL RETURNS Fiscal Year 2012

Filing Status	Resident	Non-Resident	Total
Head of Household	444,388	20,435	464,823
Married Filing Jointly	657,418	101,916	759,334
Married Filing Separate	21,682	3,678	25,360
Qualifying Widow(er)	1,164	84	1,248
Single	768,865	75,340	844,205
TOTAL	1,893,517	201,453	2,094,970

LOUISIANA RESIDENT RETURNS Fiscal Year 2012

Source of Returns	Number of Returns	Amount
Federal AGI	1,893,517	\$101,794,303,469
Louisiana AGI	1,893,517	94,720,622,549
Excess Itemized Deductions	468,540	7,145,927,393
Tax Withheld	1,587,603	2,399,193,437
Estimated Payments	52,674	280,844,378
Louisiana Income Tax	1,567,345	2,565,401,695
NonRefundable Credit	589,472	248,013,784
Refundable Credit	936,554	178,741,181

Individual Income Tax [Totals by Adjusted Gross Income]

TOTAL RESIDENT RETURN Fiscal Year 2012

AGI Ranges	# of Returns	% of Returns	LA AGI	LA Taxable Income	LA Income Tax	% LA Income Tax	NonRefundable Credits	Adjusted LA Income Tax	% Adjusted Taxes	Refundable Credits
negative/zero	115,451	6%	\$ (541,524,640)	-	-	0%	\$ 2,296,212	-	0%	\$ 15,536,266
1 - 10,000	277,218	15%	1,482,222,570	1,350,542,308	4,972,274	0%	2,417,136	4,816,584	0%	11,111,918
10,000 - 20,000	364,514	19%	5,422,102,575	5,135,124,694	60,501,576	2%	6,736,839	56,095,296	2%	40,022,078
20,000 - 30,000	255,018	13%	6,293,229,640	5,805,617,284	118,288,422	5%	8,017,344	112,381,931	5%	20,744,590
30,000 - 40,000	182,293	10%	6,336,822,105	5,649,896,076	140,351,237	5%	6,285,697	135,016,874	6%	7,761,005
40,000 - 50,000	137,281	7%	6,145,714,809	5,333,914,791	146,295,596	6%	4,737,919	142,435,034	6%	5,486,929
50,000 - 60,000	104,981	6%	5,750,703,990	4,911,870,030	141,941,531	6%	4,704,672	138,184,861	6%	4,985,108
60,000 - 80,000	149,849	8%	10,388,899,556	8,782,162,586	271,893,089	11%	8,442,417	264,976,714	11%	10,313,843
80,000 - 100,000	101,271	5%	9,047,269,386	7,578,948,628	248,494,226	10%	7,884,308	241,914,172	10%	9,389,986
100,000 - 150,000	121,234	6%	14,554,017,683	11,726,672,799	412,778,274	16%	14,746,052	400,993,551	17%	15,690,931
150,000 - 200,000	38,139	2%	6,508,849,673	4,957,496,185	201,127,369	8%	8,246,402	194,418,903	8%	7,558,805
200,000 - 500,000	36,527	2%	10,536,613,223	7,383,461,626	351,334,047	14%	27,394,875	329,358,329	14%	11,287,680
500,000 - 1,000,000	6,544	0.3%	4,428,212,990	2,878,689,152	156,410,490	6%	27,619,358	133,707,505	6%	4,765,437
≥ 1,000,000	3,188	0.2%	8,367,712,037	5,312,822,920	311,013,564	12%	118,484,553	208,129,318	9%	14,086,605
Total	1,893,517	100%	\$ 94,720,622,549	\$ 76,807,219,079	\$ 2,565,401,695	100%	\$ 248,013,784	\$ 236,242,072	100%	\$ 178,741,181

Individual Income Tax [Averages by Adjusted Gross Income]

AVERAGE RESIDENT RETURN Fiscal Year 2012

AGI Ranges	# of Returns	% of Returns	LA AGI	LA Taxable Income	LA Income Tax	NonRefundable Credits	Adjusted LA Income Tax	Refundable Credits
negative/zero	115,451	6%	\$ (4,691)	\$ 0	\$ 0	\$ 20	\$ 0	\$ 135
1 - 10,000	277,218	15%	5,347	4,872	18	9	17	40
10,000 - 20,000	364,514	19%	14,875	14,088	166	18	154	110
20,000 - 30,000	255,027	13%	24,678	22,766	464	31	441	81
30,000 - 40,000	182,293	10%	34,762	30,993	770	34	741	43
40,000 - 50,000	137,281	7%	44,767	38,854	1,066	35	1,038	40
50,000 - 60,000	104,981	6%	54,779	46,788	1,352	45	1,316	47
60,000 - 80,000	149,849	8%	69,329	58,607	1,814	56	1,768	69
80,000 - 100,000	101,271	5%	89,337	74,838	2,454	78	2,389	93
100,000 - 150,000	121,234	6%	120,049	96,728	3,405	122	3,308	129
150,000 - 200,000	38,139	2%	170,661	129,985	5,274	216	5,098	198
200,000 - 500,000	36,527	2%	288,461	202,137	9,618	750	9,017	309
500,000 - 1,000,000	6,544	0.3%	676,683	439,897	23,901	4,221	20,432	728
≥ 1,000,000	3,188	0.2%	2,624,753	1,666,507	97,558	37,166	65,285	4,419
Total	1,893,517	100%	-	-	-	-	-	-

Individual Income Tax by Parish [Data From Returns Processed]

FISCAL YEAR 2012 Includes both Resident and Nonresident Returns

L*	Parish	Returns	Federal AGI	Federal Tax	Total Non-Re-fundable Credits	LA Adjusted Tax**	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	23,204	\$ 1,080,043,158	\$ 112,988,314	\$ 1,635,728	\$ 25,381,937	1.01%	\$1,094	33
2	Allen	8,668	358,196,134	30,845,088	286,859	7,791,805	0.31%	899	52
3	Ascension	46,392	2,883,808,907	332,426,471	4,791,590	69,072,808	2.74%	1,489	5
4	Assumption	9,130	447,330,208	46,353,917	231,357	10,715,909	0.42%	1,172	25
5	Avoyelles	16,032	655,820,570	62,658,229	328,462	14,672,118	0.58%	915	51
6	Beauregard	12,864	642,382,537	63,551,760	350,864	14,310,412	0.57%	1,112	31
7	Bienville	5,639	247,709,019	24,368,096	126,674	5,410,252	0.21%	955	47
8	Bossier	48,030	2,728,036,184	314,430,404	4,734,677	57,544,530	2.28%	1,198	20
9	Caddo	110,264	6,037,982,396	763,835,102	16,245,781	127,503,553	5.05%	1,156	27
10	Calcasieu	82,556	4,396,615,420	505,062,424	3,590,870	104,400,621	4.14%	1,264	16
11	Caldwell	3,753	182,507,187	19,320,974	553,589	3,844,794	0.15%	1,023	40
12	Cameron	2,755	155,857,375	17,378,737	51,913	4,088,631	0.16%	1,484	7
13	Catahoula	3,772	175,966,517	18,362,369	286,269	3,972,342	0.16%	1,049	35
14	Claiborne	5,558	254,731,075	26,496,271	541,499	5,364,611	0.21%	965	46
15	Concordia	7,279	297,645,235	28,335,317	1,424,838	5,509,096	0.22%	757	60
16	De Soto	11,537	684,276,149	91,282,748	1,489,671	16,239,557	0.64%	1,407	11
17	East Baton Rouge	186,268	10,984,222,528	1,496,719,737	37,638,126	245,291,412	9.72%	1,316	14
18	East Carroll	2,559	92,862,779	8,837,107	105,850	2,190,436	0.09%	856	55
19	East Feliciana	8,511	430,712,297	44,944,483	1,311,192	8,892,859	0.35%	1,045	37
20	Evangeline	12,006	518,860,922	49,133,319	237,087	12,170,274	0.48%	1,014	43
21	Franklin	7,768	304,218,411	27,417,163	587,624	6,384,952	0.25%	822	57
22	Grant	7,755	344,999,458	29,773,420	332,745	7,280,760	0.29%	939	48
23	Iberia	31,740	1,566,726,231	178,197,797	2,041,016	37,542,399	1.49%	1,183	22
24	Iberville	13,073	662,484,629	73,274,339	731,433	15,287,995	0.61%	1,169	26
25	Jackson	6,015	269,373,286	24,263,819	294,899	5,524,894	0.22%	918	49
26	Jefferson	197,024	10,942,613,614	1,386,968,785	24,444,865	247,655,138	9.81%	1,256	17
27	Jefferson Davis	11,643	529,675,756	53,512,768	482,977	12,532,795	0.50%	1,075	34
28	Lafayette	98,049	6,487,730,484	928,007,044	16,247,650	161,551,900	6.40%	1,321	13
29	Lafourche	39,980	2,515,906,990	351,493,083	5,007,460	67,214,790	2.66%	1,648	3
30	LaSalle	5,146	285,296,276	31,209,811	394,452	6,797,589	0.27%	1,681	1
31	Lincoln	16,336	864,503,455	101,560,375	2,930,623	18,549,211	0.74%	1,135	28
32	Livingston	51,346	2,614,228,141	252,803,297	2,068,781	60,532,073	2.40%	1,179	24

* Use these numbers as a legend for map on page 47.

** This Amount is the tax due on the return before refundable credits or prepayments.

Individual Income Tax by Parish [Data From Returns Processed]

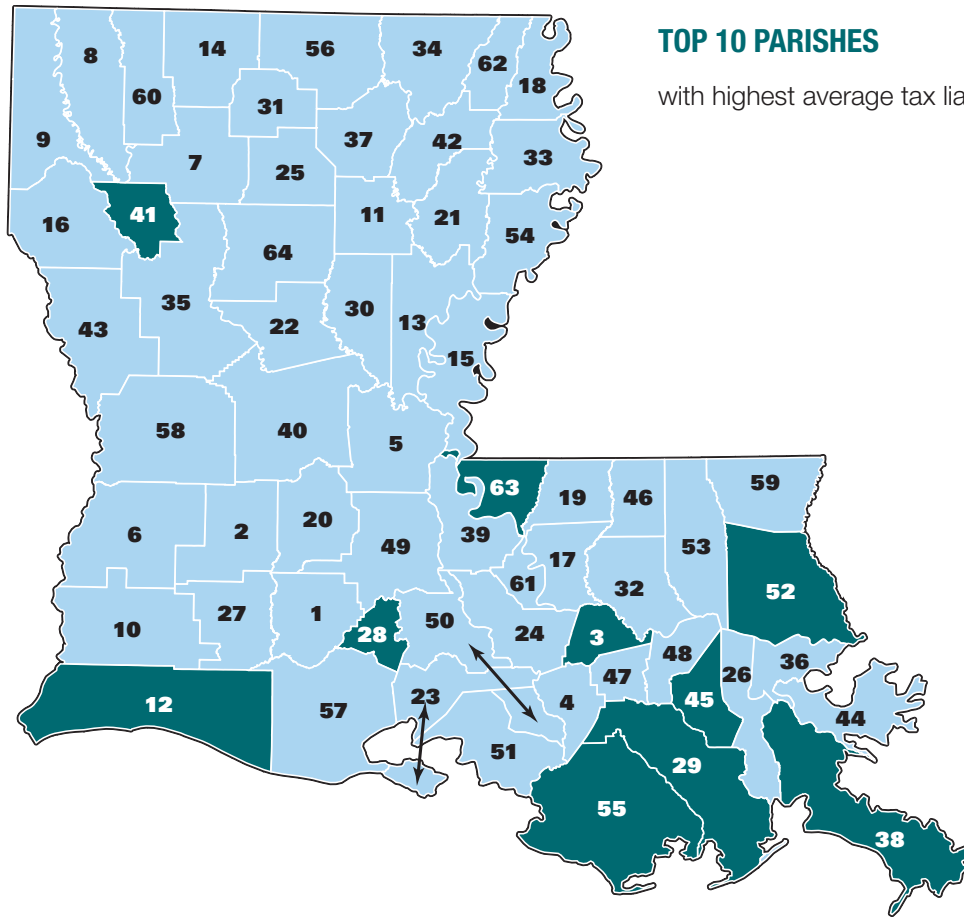
FISCAL YEAR 2012 Includes both Resident and Nonresident Returns

L*	Parish	Returns	Federal AGI	Federal Tax	Total Non-Re-fundable Credits	LA Adjusted Tax**	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
33	Madison	4,046	\$ 131,499,918	\$ 10,472,896	\$ 578,441	\$ 2,301,263	0.09%	\$ 569	64
34	Morehouse	10,888	373,259,852	32,610,685	1,537,176	7,296,883	0.29%	670	62
35	Natchitoches	14,734	679,056,745	71,877,944	771,599	14,713,661	0.58%	999	44
36	Orleans	140,372	7,893,526,423	1,121,951,375	32,872,008	182,605,893	7.24%	1,301	15
37	Ouachita	63,522	3,032,276,318	333,694,448	6,001,656	66,536,830	2.64%	1,047	36
38	Plaquemines	9,534	567,419,397	71,836,249	629,465	14,121,958	0.56%	1,481	8
39	Pointe Coupee	8,885	468,443,712	51,941,456	404,097	10,005,859	0.40%	1,122	30
40	Rapides	54,656	2,709,254,260	298,735,898	3,327,598	61,460,469	2.44%	1,123	29
41	Red River	3,346	222,938,044	34,190,880	214,415	5,584,209	0.22%	1,669	2
42	Richland	8,116	333,266,766	32,483,987	418,799	7,163,017	0.28%	882	53
43	Sabine	8,585	471,304,010	55,906,800	366,987	11,542,725	0.46%	1,345	12
44	St Bernard	14,777	548,229,265	48,472,487	353,969	12,593,671	0.50%	852	56
45	St Charles	23,307	1,414,434,096	173,219,010	1,983,617	34,608,909	1.37%	1,485	6
46	St Helena	5,814	198,144,026	15,637,234	272,390	3,798,728	0.15%	653	63
47	St James	9,864	486,083,787	50,487,853	205,835	11,629,528	0.46%	1,179	23
48	St John The Baptist	20,038	918,319,981	91,282,351	1,113,426	20,692,622	0.82%	1,033	39
49	St Landry	36,150	1,611,475,245	165,223,380	1,871,070	36,946,470	1.46%	1,022	41
50	St Martin	22,480	1,059,322,241	112,256,602	1,246,401	24,840,537	0.98%	1,105	32
51	St Mary	23,708	1,182,468,357	139,105,133	974,493	28,300,045	1.12%	1,192	21
52	St Tammany	101,855	6,902,680,798	937,334,591	16,968,110	163,450,266	6.48%	1,604	4
53	Tangipahoa	46,121	2,086,320,704	215,464,033	3,507,599	44,791,525	1.77%	971	45
54	Tensas	1,775	80,885,477	8,694,071	232,037	1,429,278	0.06%	805	58
55	Terrebonne	47,372	2,773,021,294	351,442,221	6,415,584	68,222,915	2.70%	1,439	10
56	Union	8,929	399,883,363	37,983,712	1,694,719	7,731,273	0.31%	865	54
57	Vermillion	24,106	1,202,240,124	133,582,631	1,777,405	29,041,730	1.15%	1,203	18
58	Vernon	15,612	718,544,360	69,492,287	416,795	14,304,472	0.57%	916	50
59	Washington	15,970	611,136,220	50,329,000	676,433	12,091,140	0.48%	757	59
60	Webster	16,595	784,118,964	86,047,847	1,300,925	17,299,050	0.69%	1,042	38
61	West Baton Rouge	10,746	545,996,532	57,039,477	584,310	12,899,471	0.51%	1,200	19
62	West Carroll	4,245	174,918,154	14,666,608	805,615	3,147,230	0.12%	740	61
63	West Feliciana	4,336	275,380,901	33,910,315	673,776	6,291,171	0.25%	1,451	9
64	Winn	5,006	229,249,887	24,198,703	205,377	5,110,715	0.20%	1,021	42
TOTAL ATTRIBUTED TO A PARISH		1,878,142	\$ 101,728,422,549	\$ 12,427,384,732	\$ 221,929,548	\$ 2,333,775,966	92.48%	\$ 1,242	-
OUT-OF-STATE		207,018	\$ 81,623,630,913	\$ 16,114,655,116	\$ 7,586,959	\$ 189,006,400	7.49%	\$913	-
FOREIGN		725	\$ 99,063,227	\$ 26,827,122	\$ 5,491	\$ 621,107	0.02%	\$857	-
UNIDENTIFIED		386	\$ 87,241,786	\$ 18,660,368	\$ 26	\$ 220,866	0.01%	\$572	-
TOTAL		2,086,271	\$ 183,538,358,475	\$ 28,587,527,338	\$ 229,522,024	\$ 2,523,624,339	100.00%	\$ 1,210	-

* Use these numbers as a legend for map on page 47.

** This Amount is the tax due on the return before refundable credits or prepayments,

Individual Income Tax by Parish [Data From Returns Processed]

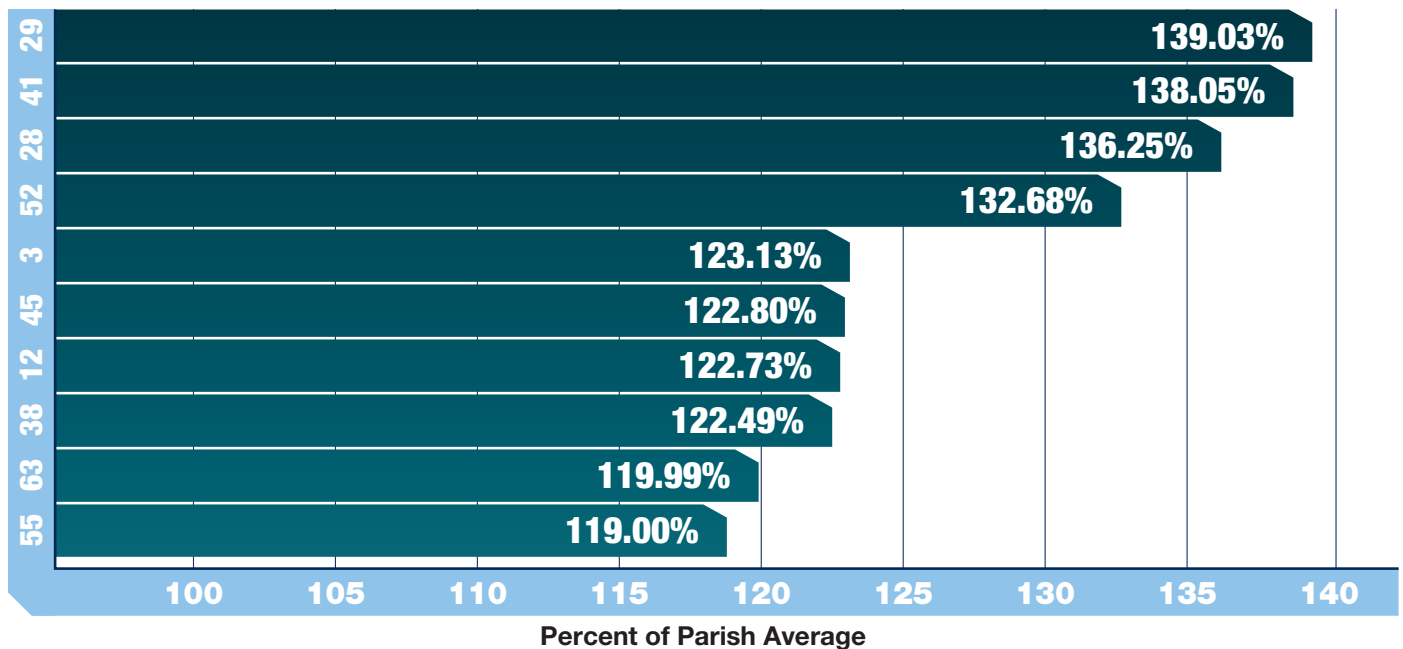


TOP 10 PARISHES

with highest average tax liability per return

Individual Income Tax [Top 10 as a Percent of Parish Total]

FOR FISCAL YEAR 2012



Individual Income Tax

[Top 10 Parishes with Highest Average Adjusted Tax Liability Per Return]

FOR FISCAL YEAR 2012

L*	Parish	% Change	Rank	As a Percent of Parish Average
29	Lafourche	\$1,681	1	139.03%
41	Red River	1,669	2	138.05%
28	Lafayette	1,648	3	136.25%
52	St Tammany	1,604	4	132.68%
3	Ascension	1,489	5	123.13%
45	St Charles	1,485	6	122.80%
12	Cameron	1,484	7	122.73%
38	Plaquemines	1,481	8	122.49%
63	West Feliciana	1,451	9	119.99%
55	Terrebonne	1,439	10	119.00%
	PARISH AVERAGE	\$1,242	-	-

* Use these numbers as a legend for the graphic on the bottom of page 47.

Individual Income Tax [By Adjusted Gross Income Bracket]

FOR FISCAL YEAR 2012

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax*
Less than 0	10,623	\$ (1,755,244,757)	\$ 409,631
0	96,253	0	873,373
1 - 25,000	765,855	10,398,494,203	110,999,615
25,001 - 50,000	485,511	17,533,097,700	327,227,612
50,001 - 75,000	271,278	16,679,337,260	339,429,023
75,001 - 100,000	170,533	14,753,956,366	321,449,617
\$100,001 - \$200,000	211,191	28,054,952,076	647,777,431
Over \$200,000	74,931	97,842,215,791	774,484,609
TOTALS	2,086,175	\$183,506,808,639	\$ 2,522,650,911

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

Petroleum Products Tax [Comparison of LA and Selected States]

TAX RATES AS OF JANUARY 1, 2012

State	Gasoline Total Tax Rate	Gasoline Point of Taxation	Diesel Total Tax Rate	Diesel Point of Taxation
LOUISIANA	\$.20 per gallon	Terminal	\$.20 per gallon	Terminal
Alabama	\$.18 per gallon	Distributor	\$.19 per gallon	Distributor
Arkansas	\$.215 per gallon	Distributor	\$.225 per gallon	Distributor
Florida	\$.166 per gallon	Terminal	\$.305 per gallon	Terminal
Georgia	\$.204 per gallon	Distributor	\$.218 per gallon	Distributor
Mississippi	\$.184 per gallon	Distributor	\$.184 per gallon	Distributor
Texas	\$.20 per gallon	Terminal	\$.20 per gallon	Terminal

Source: Compiled by FTA from various sources

Petroleum Products Tax [Net Gallons Taxed by Quarter]

FISCAL YEAR 2012

Period	Gasoline Gallons	Special Fuels Gallons and IFTA
1st Quarter	575,046,127	178,691,933
2nd Quarter	561,862,096	194,371,371
3rd Quarter	552,412,886	181,799,850
4th Quarter	567,385,408	166,112,836
TOTAL	2,256,706,517	720,975,990

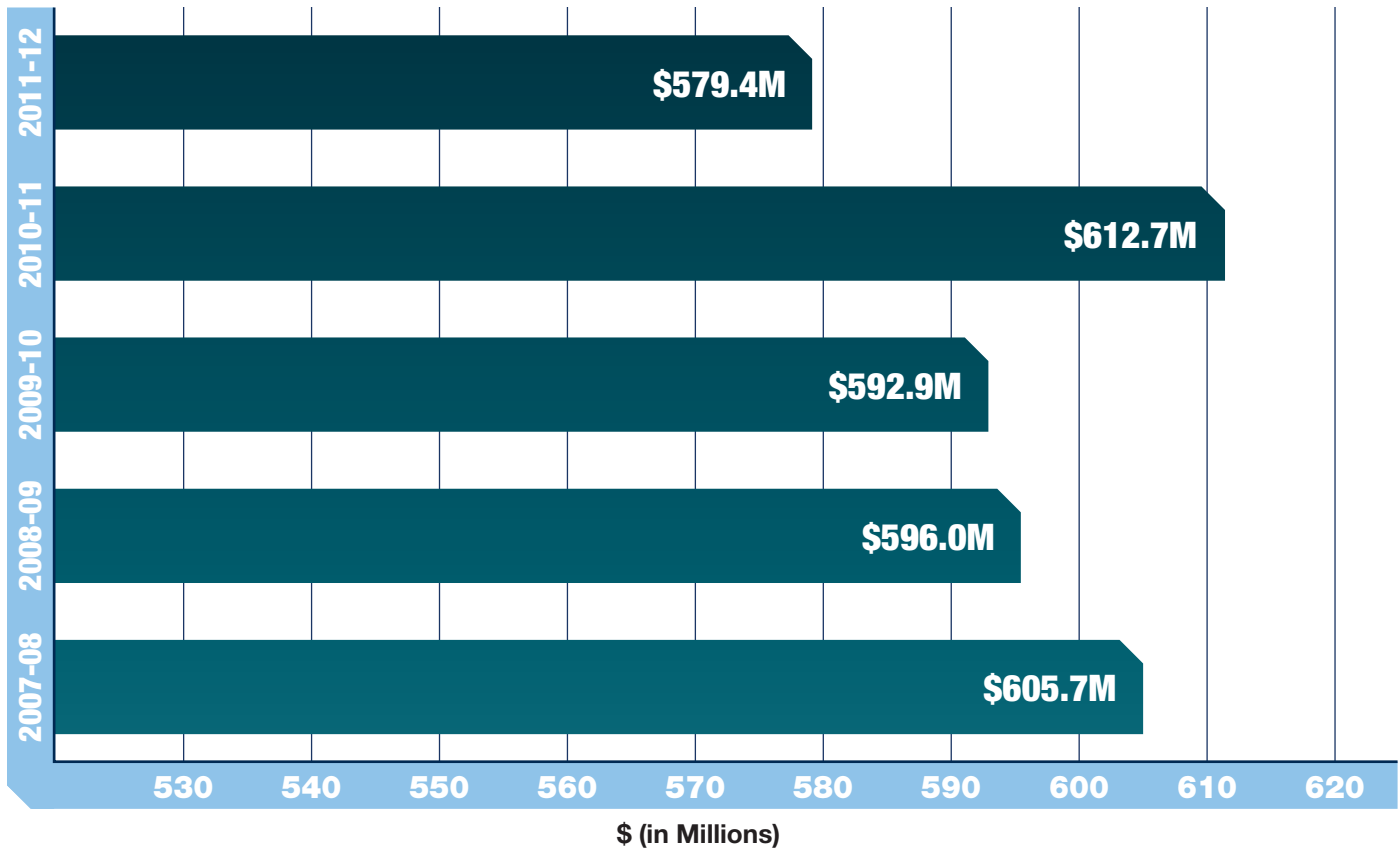
Petroleum Products Tax [Cash Collection After Accrual Adjustments]

The State of Louisiana levies a tax on gasoline fuels used or consumed in the state and on diesel and special fuels used to propel vehicles on Louisiana roads. The current tax rate, 20¢ per gallon for gasoline and diesel fuels, became effective January 1, 1990.

FIVE-YEAR COMPARISON

Fiscal Year	Amount Collected	% Change
2011-12	\$579,400,246	-5.44%
2010-11	612,750,308	3.34%
2009-10	592,931,622	-0.52%
2008-09	596,015,518	-1.61%
2007-08	605,788,269	-1.12%

FIVE-YEAR COMPARISON OF PETROLEUM TAX COLLECTIONS



Petroleum Products Tax

PETROLEUM PRODUCTS TAXES

Resource	FY 2010-11	FY 2011-12	% Change
Gross Gallons Taxed:			
Gasoline*	2,311,716,727	2,301,901,254	-0.42%
Highway Diesel	768,638,922	785,733,003	2.22%
TOTALS	3,080,355,649	3,087,634,257	0.24%
GALLONS REFUNDED			
	23,782,151	109,693,295	361.24%
Net Gallons Taxed:			
Gasoline*	2,301,906,357	2,256,964,972	-1.95%
Highway Diesel	754,423,550	720,975,990	-4.43%
TOTALS	3,056,329,907	2,977,940,962	-2.56%

* Includes gasohol.

Petroleum Products Tax [Cash Collection After Accrual Adjustments]

GASOLINE TAX

Fiscal Year	Amount Collected	% Change
2011-12	\$440,635,891	-5.44%
2010-11	465,979,004	3.41%
2009-10	450,602,978	-0.73%
2008-09	453,928,739	-0.98%
2007-08	458,409,673	-0.87%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	% Change
2011-12	\$134,427,241	-5.04%
2010-11	141,560,656	3.03%
2009-10	137,392,401	0.58%
2008-09	136,604,725	-3.76%
2007-08	141,947,883	-1.83%

INSPECTION FEE*

Fiscal Year	Amount Collected	% Change
2011-12	\$4,337,114	-16.76%
2010-11	5,210,648	5.56%
2009-10	4,936,243	-9.96%
2008-09	5,482,054	0.95%
2007-08	5,430,713	-3.41%

* Includes both Gasoline and Special Fuels Inspection fees. FY 2003-04 was the first year that Inspection Fees were collected on Special Fuels.

Sales Tax [Comparison of LA & Selected States]

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, and tax laws effective July 1, 2011.

Item	LOUISIANA	Alabama	Arkansas	Florida	Georgia	Mississippi	Texas
Tax Rate – General Sales and Use Tax	4%	4%	6%	6%	4%	7%	6.25%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	Yes	Yes	Yes	Yes	No	Yes
Filing Period	<p>Monthly Tax Liability > \$500/mth</p> <p>Quarterly Tax Liability ≤ \$500/mth</p> <p>Annually State and local sales taxes due any department, agency, board, commission, or other entity of the State of Louisiana if less than \$500</p>	<p><u>Monthly</u> Monthly Tax Liability ≥ \$200/mth</p> <p><u>Quarterly</u> Tax Liability < \$200/mth</p> <p><u>Annually</u> Tax liability ≤ \$10 for preceding yr</p>	<p><u>Monthly</u> Monthly Tax Liability ≥ \$100/mth</p> <p><u>Quarterly</u> Tax Liability = \$25 to \$99/mth</p> <p><u>Annually</u> Tax Liability < \$25/mth</p>	<p><u>Monthly</u> Tax Liability = \$1,000/yr</p> <p><u>Quarterly</u> Tax Liability = \$500/yr</p> <p><u>Semi-annually</u> Tax Liability = \$100/yr</p>	<p><u>Monthly</u> Monthly Tax Liability ≥ \$200/mth</p> <p><u>Quarterly</u> Tax Liability < \$600/qtr</p> <p><u>Annually</u> Tax liability ≤ \$600/yr</p>	<p><u>Monthly</u> Annual Tax Liability ≥ \$3,600/yr</p> <p><u>Quarterly</u> Tax Liability = \$300 to \$3,599/yr</p> <p><u>Annually</u> Tax Liability = \$0 to \$299/yr</p>	<p><u>Monthly</u> Tax Liability > \$24,000/qtr</p> <p><u>Quarterly</u> Tax Liability ≤ \$24,000/qtr</p> <p><u>Annually</u> Tax Liability < \$16,000/yr</p>
Does state accept reproductions of the returns?	No	Yes, amended returns only	Yes	No	No	No	Yes
Percent or range of rates for local sales tax	0% - 7%	1% - 5%	.25% - 4%	.5% - 1.5%	1% - 4%	.25% - 3%	.125% - 2%
Localities assessing tax	City, parish, school board, police jury, and special districts	City, county	City, county	County	City (Atlanta), county	City, county	City, county, special purpose districts

Source: 2012 Multistate Corporate Tax Guide, Volume II

Sales Tax Collections [Cash Collection After Accrual Adjustments]

The 4% state sales tax rate is composed of 3.97% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

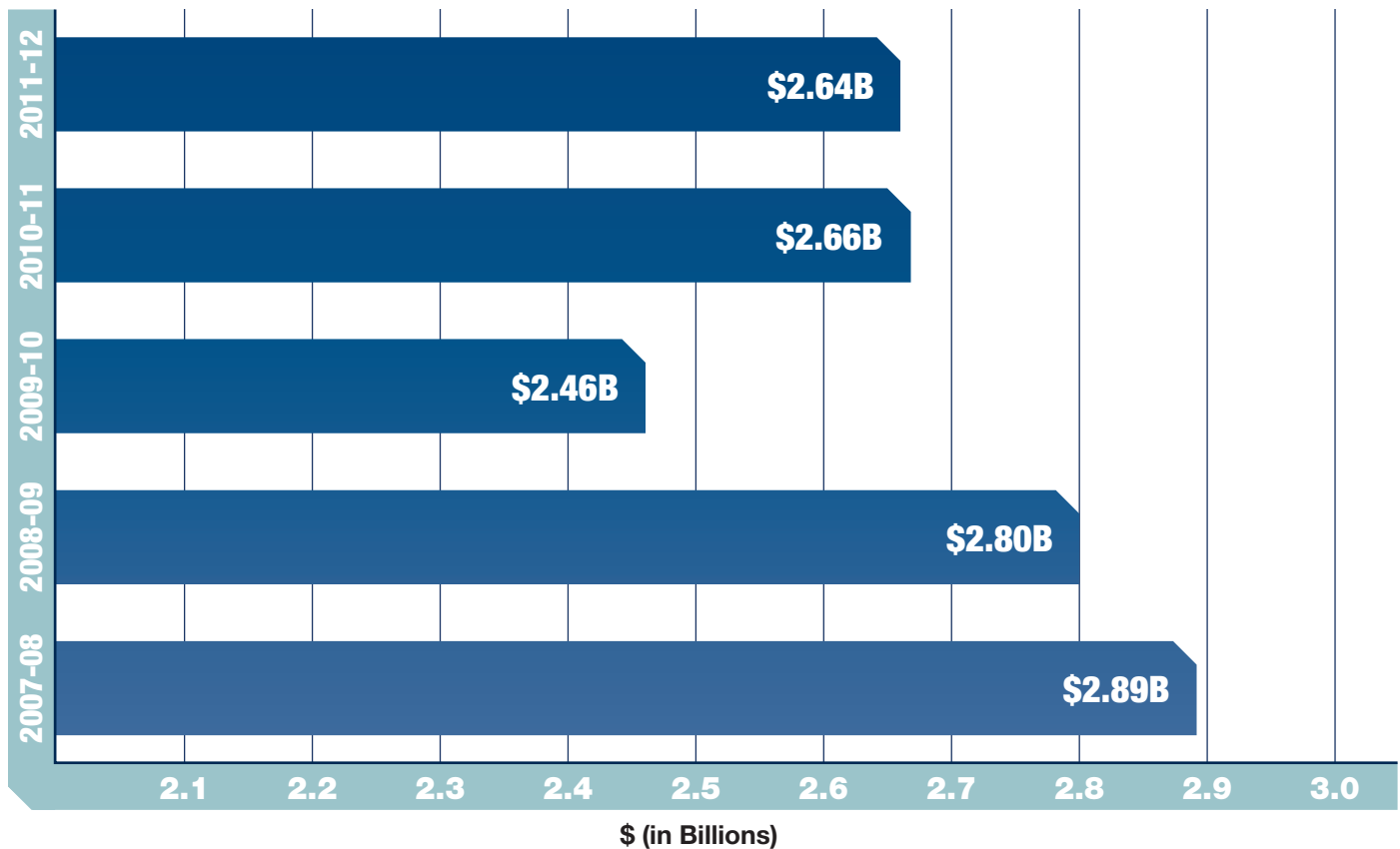
Although many exemptions are provided by statute, most exemptions were suspended from 1986 to July 1, 2009. Several exemptions remain partially suspended and are subject to a 1% tax rate.

FIVE-YEAR COMPARISON

Fiscal Year	Amount Collected	% Change
2011-12	\$2,636,579,132	-1.26%
2010-11	2,669,527,182	8.50%
2009-10	2,460,426,945	-12.35%
2008-09	2,807,261,253	-3.02%
2007-08	2,894,795,363	0.61%

* Previous period figures adjusted to reflect corrected data.

FIVE-YEAR COMPARISON OF SALES TAX COLLECTIONS

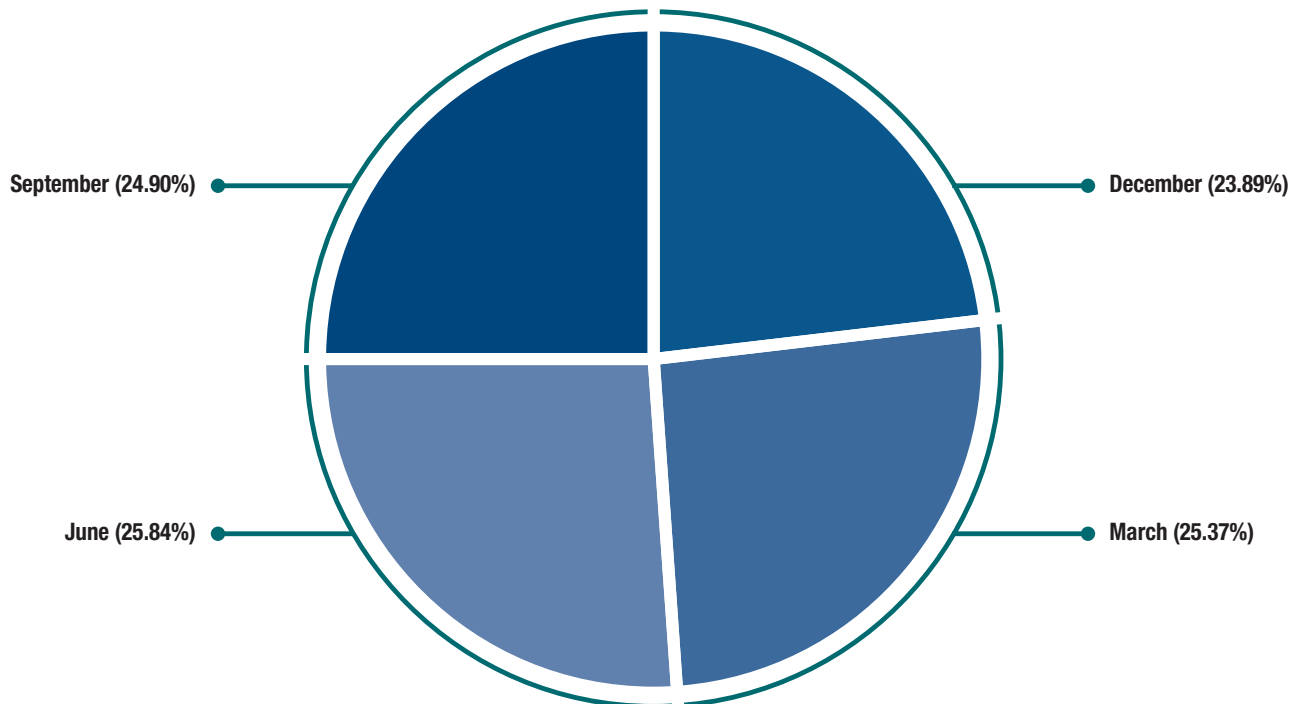


Sales Tax Quarterly Collections [Based on Cash Collections]

FISCAL YEAR ENDING JUNE 30, 2012 CASH RECEIPTS IN MILLIONS OF DOLLARS

2012 \$2,636.58M	\$656.60M September	\$629.99M December	\$669.01M March	\$680.98M June
2011 \$2,670.21M	\$648.49M September	\$650.20M December	\$650.90M March	\$720.62M June
2010 \$2,471.35M	\$633.78M September	\$615.04M December	\$566.77M March	\$655.76M June
2009 \$2,825.58M	\$755.16M September	\$721.11M December	\$702.49M March	\$642.28M June

FY 2012 | BY QUARTER TOTAL: \$2,636.58M



State Sales & Use Taxes [Based On Cash Collections]

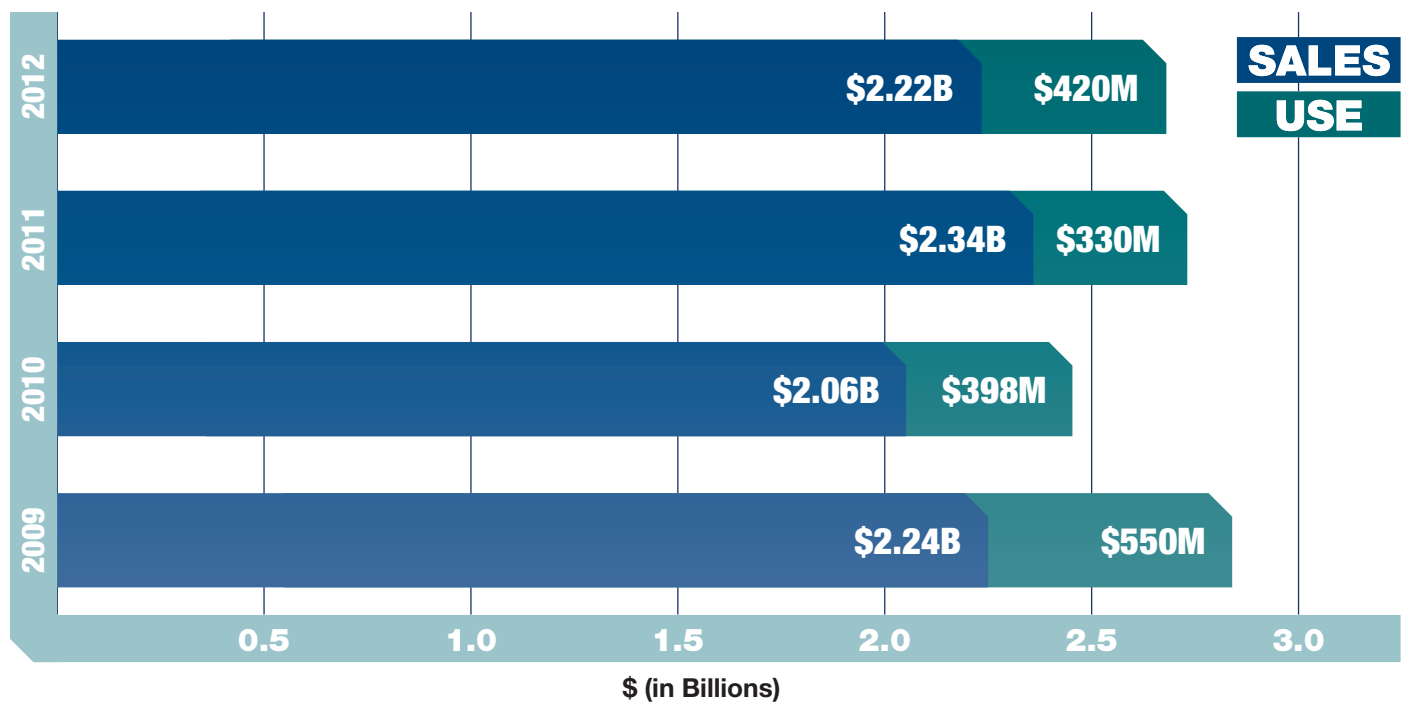
FOUR-YEAR COMPARISON

Fiscal Year	Sales of TPP* & Services	Business Use	Consumer Use**	General Fund Amount	% Change
2012	\$2,216,139,191	\$419,711,028	\$728,913	\$2,636,579,132	-1.26%
2011	2,339,220,315	330,340,107	653,107	2,670,213,529	8.32%
2010	2,067,000,283	398,072,038	507,168	2,465,142,483	-11.96%
2009	2,249,683,403	550,315,236	462,665	2,800,069,473	-2.89%

* Tangible Personal Property

** Consumer use tax amount includes use tax collected from individual income tax returns.

FOUR-YEAR COMPARISON OF STATE SALES & USE TAXES



Sales Tax [By Amount Due]

FISCAL YEAR ENDING JUNE 30, 2012

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99.99	\$ 4,800,555	0.18%	369,891	42.59%
100.00 - 199.99	7,882,857	0.30%	54,680	6.30%
200.00 - 499.99	32,007,479	1.21%	96,782	11.14%
500.00 - 999.99	65,918,924	2.50%	91,869	10.58%
1,000.00 - 1,999.99	133,813,642	5.08%	94,545	10.89%
2,000.00 - 2,999.99	114,001,815	4.32%	47,087	5.42%
3,000.00 - 3,999.99	94,219,559	3.57%	27,565	3.17%
4,000.00 - 4,999.99	76,659,299	2.91%	17,380	2.00%
5,000.00 - 9,999.99	238,055,219	9.03%	34,683	3.99%
10,000.00 - 24,999.99	306,712,821	11.63%	20,474	2.36%
25,000.00 - 49,999.99	213,356,153	8.09%	6,259	0.72%
50,000.00 - 99,999.99	224,044,439	8.50%	3,262	0.38%
100,000.00 & Over	1,125,106,370	42.67%	4,032	0.46%
TOTAL	\$ 2,636,579,132	100.00%	868,509	100.00%

Sales Tax [Gross Sales of Tangible Personal Property by Bracket]

FISCAL YEAR ENDING JUNE 30, 2012

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 11,128,825	0.02%	287,101	33.06%
500 - 999	21,385,458	0.03%	29,224	3.36%
1,000 - 1,999	56,156,419	0.08%	38,508	4.43%
2,000 - 2,999	67,819,771	0.10%	27,425	3.16%
3,000 - 3,999	78,176,282	0.12%	22,488	2.59%
4,000 - 4,999	85,653,855	0.13%	19,100	2.20%
5,000 - 9,999	511,550,144	0.76%	69,972	8.06%
10,000 - 24,999	1,959,604,880	2.91%	117,904	13.58%
25,000 - 49,999	3,395,525,601	5.03%	94,728	10.91%
50,000 - 99,999	5,301,318,600	7.86%	75,047	8.64%
100,000 - 249,999	8,042,249,357	11.92%	52,576	6.05%
250,000 - 499,000	5,986,240,089	8.87%	17,383	2.00%
500,000 - 999,999	5,636,066,087	8.36%	8,170	0.94%
1,000,000 & Over	36,299,007,986	53.81%	8,883	1.02%
TOTALS	\$ 67,451,883,354	100.00%	868,509	100.00%

Sales & Use Taxes [Total Tax Reported by Parish]

L*	Parish	FYE 6/11	FYE 6/12	% Change	FYE 2011 Per Capita	FYE 2011 PC Rank	FYE 2012 Per Capita	FYE 2012 PC Rank
1	Acadia	\$ 14,656,023	\$ 16,170,661	10.33%	237	30	261	26
2	Allen	2,956,365	2,970,772	0.49%	115	59	115	58
3	Ascension	46,731,809	56,494,797	20.89%	436	9	514	7
4	Assumption	2,372,831	2,427,051	2.29%	101	60	105	60
5	Avoyelles	6,308,882	6,678,392	5.86%	150	51	159	46
6	Beauregard	6,023,692	6,641,060	10.25%	169	45	184	42
7	Bienville	1,986,622	1,899,114	-4.40%	138	55	132	55
8	Bossier	44,167,107	42,247,513	-4.35%	378	17	353	18
9	Caddo	96,487,069	94,168,478	-2.40%	378	16	366	17
10	Calcasieu	80,394,789	81,863,302	1.83%	417	12	422	11
11	Caldwell	1,275,894	1,211,126	-5.08%	126	56	120	57
12	Cameron	626,696	611,863	-2.37%	92	61	91	61
13	Catahoula	1,563,140	1,593,696	1.95%	150	52	154	49
14	Claiborne	3,059,209	3,457,200	13.01%	178	43	204	37
15	Concordia	4,336,224	4,491,534	3.58%	208	37	215	36
16	DeSoto	9,644,401	9,120,423	-5.43%	362	20	340	20
17	East Baton Rouge	207,053,297	212,351,798	2.56%	470	7	481	8
18	East Carroll	1,343,355	1,467,826	9.27%	173	44	192	40
19	East Feliciana	1,671,354	1,835,980	9.85%	82	62	91	62
20	Evangeline	4,185,981	3,883,633	-7.22%	123	57	115	59
21	Franklin	4,033,562	3,784,627	-6.17%	194	39	182	43
22	Grant	776,477	787,553	1.43%	35	64	36	64
23	Iberia	26,161,667	25,655,795	-1.93%	357	21	350	19
24	Iberville	21,433,152	19,257,767	-10.15%	642	2	580	3
25	Jackson	3,712,018	3,689,360	-0.61%	228	33	226	34
26	Jefferson	194,821,085	189,600,350	-2.68%	450	8	438	10
27	Jefferson Davis	\$7,620,212	8,221,423	7.89%	241	29	259	27
28	Lafayette	124,826,890	132,440,292	6.10%	563	6	590	2
29	Lafourche	28,460,527	28,197,124	-0.93%	295	25	292	24
30	LaSalle	3,759,703	3,841,740	2.18%	252	28	256	28
31	Lincoln	19,629,282	21,002,033	6.99%	420	10	448	9
32	Livingston	20,491,282	20,664,092	0.84%	160	48	159	47

Sales & Use Taxes [Total Tax Reported by Parish]

L*	Parish	FYE 6/11	FYE 6/12	% Change	FYE 2011 Per Capita	FYE 2011 PC Rank	FYE 2012 Per Capita	FYE 2012 PC Rank
33	Madison	\$ 1,774,698	\$ 1,809,435	1.96%	147	53	151	50
34	Morehouse	4,722,915	4,987,568	5.60%	169	46	181	44
35	Natchitoches	9,386,924	9,196,888	-2.02%	237	31	233	33
36	Orleans	138,247,208	141,381,024	2.27%	402	13	392	14
37	Ouachita	61,344,507	62,467,921	1.83%	399	14	403	13
38	Plaquemines	14,958,421	12,363,745	-17.35%	649	1	523	5
39	Pointe Coupee	5,819,906	5,758,365	-1.06%	255	27	254	29
40	Rapides	42,546,342	45,072,677	5.94%	323	23	340	21
41	Red River	1,474,669	1,262,746	-14.37%	162	47	142	53
42	Richland	3,958,757	4,171,881	5.38%	191	40	199	39
43	Sabine	5,395,542	4,943,012	-8.39%	223	34	202	38
44	St. Bernard	10,848,253	10,818,905	-0.27%	302	24	273	25
45	St. Charles	31,800,016	30,396,658	-4.41%	603	3	579	4
46	St. Helena	844,263	530,818	-37.13%	75	63	48	63
47	St. James	12,887,550	15,931,946	23.62%	583	5	731	1
48	St. John the Baptist	16,892,498	17,251,662	2.13%	368	19	381	15
49	St. Landry	19,796,168	19,829,370	0.17%	237	32	237	32
50	St. Martin	9,361,729	9,421,585	0.64%	179	42	178	45
51	St. Mary	22,932,912	22,745,199	-0.82%	420	11	420	12
52	St. Tammany	80,774,563	79,456,319	-1.63%	346	22	336	22
53	Tangipahoa	31,103,368	30,504,174	-1.93%	257	26	249	31
54	Tensas	1,156,859	1,277,983	10.47%	220	36	252	30
55	Terrebonne	43,646,598	41,784,778	-4.27%	390	15	373	16
56	Union	4,615,342	2,965,376	-35.75%	203	38	130	56
57	Vermillion	12,864,624	13,009,241	1.12%	222	35	223	35
58	Vernon	6,443,778	7,105,255	10.27%	123	58	136	54
59	Washington	7,269,573	7,012,011	-3.54%	154	49	149	51
60	Webster	15,357,310	13,541,152	-11.83%	373	18	328	23
61	West Baton Rouge	14,058,376	12,584,453	-10.48%	591	4	522	6
62	West Carroll	1,708,974	1,714,714	0.34%	147	54	148	52
63	West Feliciana	2,358,525	2,441,136	3.50%	151	50	158	48
64	Winn	2,844,642	2,885,327	1.43%	186	41	191	41
TOTAL PARISHES		\$ 1,631,766,407	\$ 1,645,351,699	0.83%				
TOTAL OUT-OF-STATE		\$ 1,038,447,122	\$991,227,433	-4.55%				
TOTAL		\$ 2,670,213,529	\$ 2,636,579,132	-1.26%				

* Use these numbers as a legend for maps on pages 59 and 60.

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

** Population based on U.S. Census Bureau 2010 Census

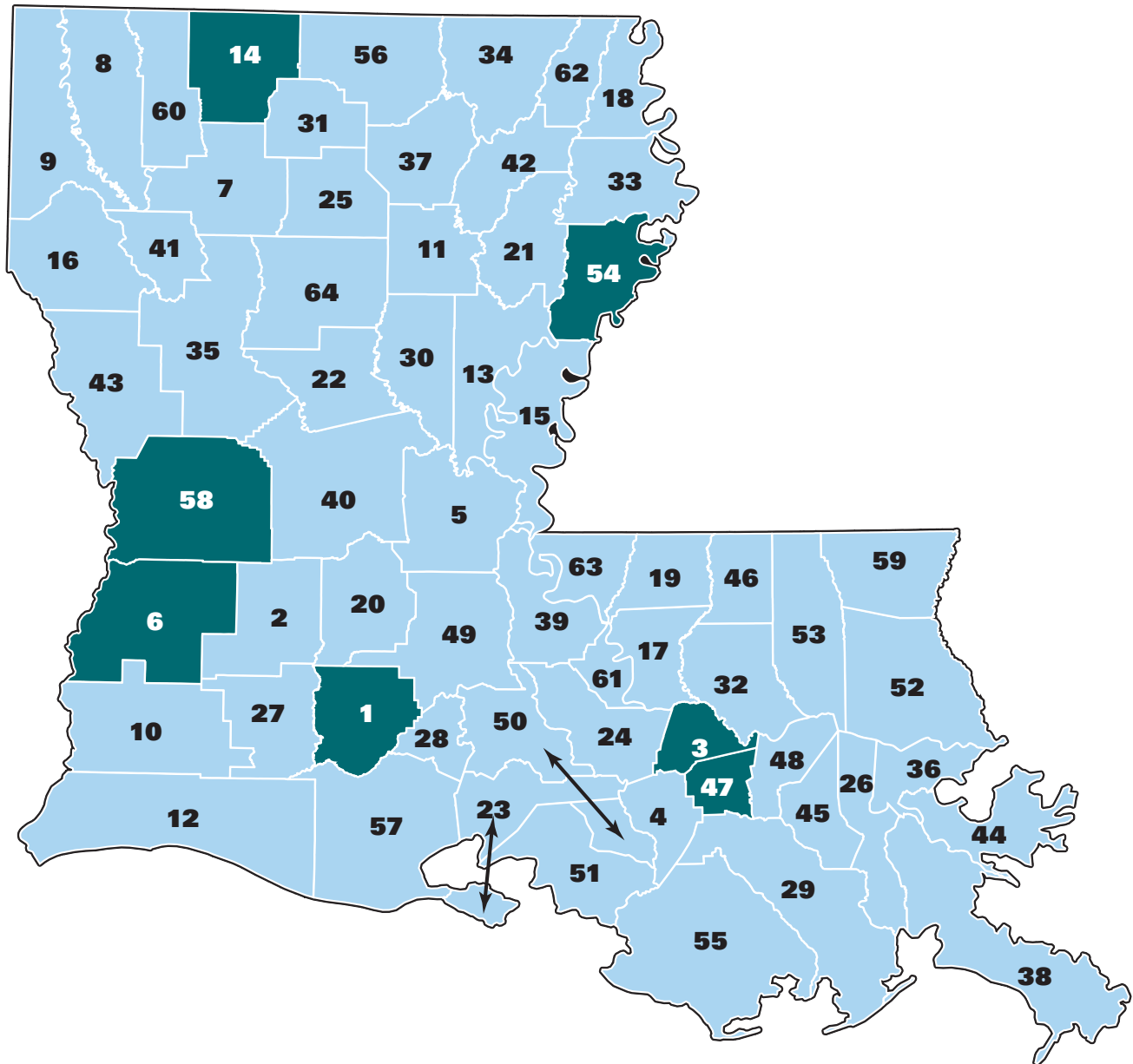
Fiscal year ending June 2010 was recalculated to reflect more accurate collection data.

Sales & Use Taxes [Parishes With More Than a 10% Increase]

This chart shows the percentage change in gross sales and use tax due from Fiscal Year Ending June 30, 2011 to Fiscal Year Ending June 30, 2012, by parish.

L*	Parish	% Change	Rank
47	St. James	23.62%	1
3	Ascension	20.89%	2
14	Claiborne	13.01%	3
54	Tensas	10.47%	4
1	Acadia	10.33%	5
58	Vernon	10.27%	6
6	Beauregard	10.25%	7

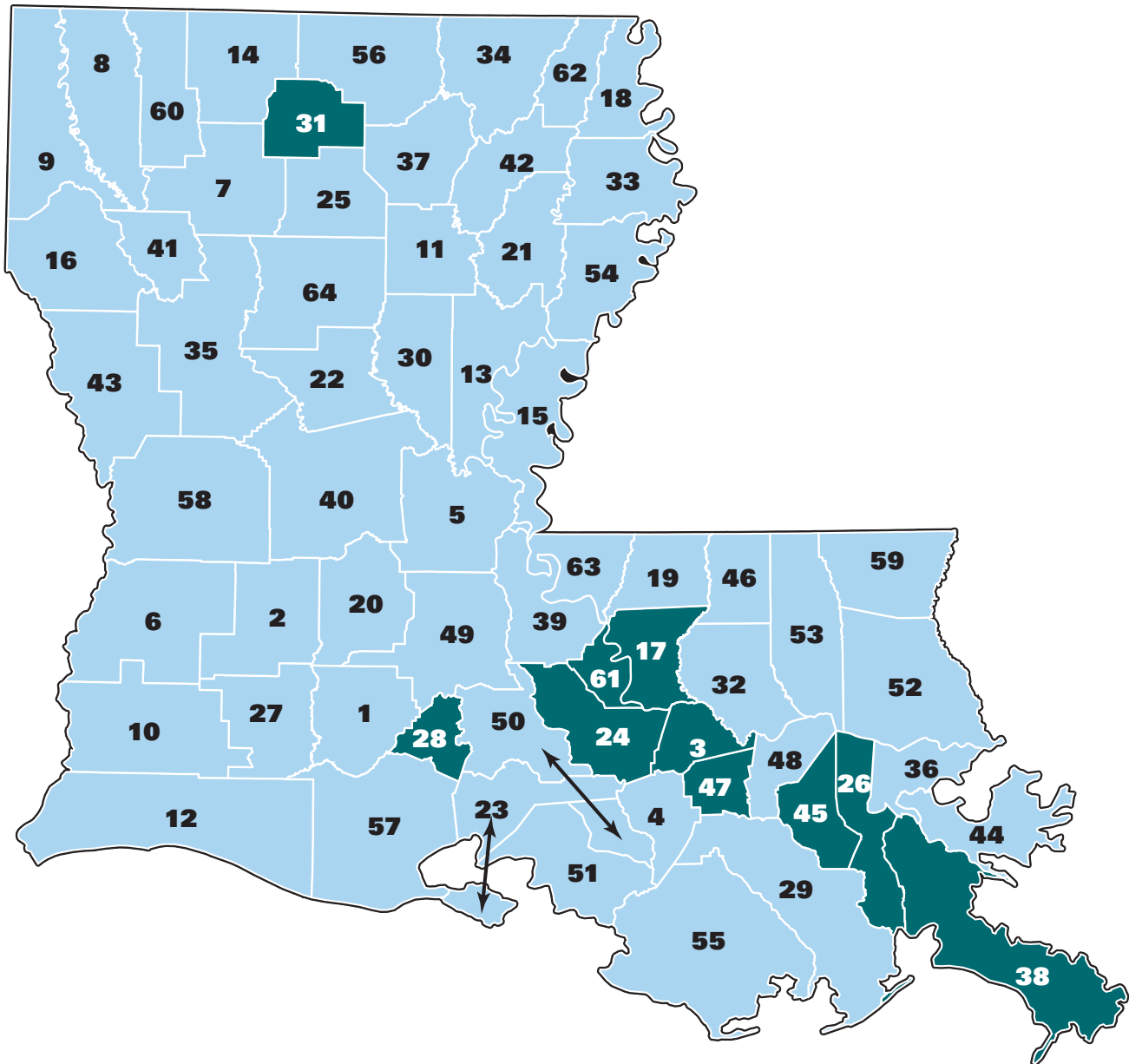
* Use these numbers as a legend for the map below.



Sales & Use Taxes [Top 10 Parishes]

L*	Parish	FYE 2012 Per Capita	Rank
47	St James	731	1
28	Lafayette	590	2
24	Iberville	580	3
45	St Charles	579	4
38	Plaquemines	523	5
61	West Baton Rouge	522	6
3	Ascension	514	7
17	East Baton Rouge	481	8
31	Lincoln	448	9
26	Jefferson	438	10

* Use these numbers as a legend for the map below.



Sales & Use Taxes [Total Tax Reported by Parish]

FISCAL YEAR ENDING JUNE 30, 2012

Parish	Gross Sales of Tangible Personal Property	Purchases for Use	Leases, Rentals, Services	Gross Reported Amounts	Deductions	Tax Due
Acadia	\$ 1,761,170,879	\$ 18,238,976	\$ 41,906,546	\$ 1,821,316,401	\$ 1,407,385,070	\$ 16,170,661
Allen	326,324,815	4,711,895	7,591,303	338,628,013	262,580,073	2,970,772
Ascension	4,999,352,726	398,728,180	100,082,460	5,498,163,366	4,052,153,011	56,494,797
Assumption	244,535,458	3,729,133	1,002,242	249,266,833	187,141,481	2,427,051
Avoyelles	597,772,775	3,159,411	14,730,431	615,662,617	444,713,781	6,678,392
Beauregard	903,431,374	46,649,659	6,708,771	956,789,804	786,790,598	6,641,060
Bienville	299,838,208	12,619,027	3,479,324	315,936,559	267,324,094	1,899,114
Bossier	2,877,051,234	50,142,043	112,570,328	3,039,763,605	1,958,463,322	42,247,513
Caddo	13,244,113,577	235,568,640	160,125,892	13,639,808,109	11,229,523,444	94,168,478
Calcasieu	18,423,868,664	1,500,351,207	384,481,283	20,308,701,154	18,214,071,564	81,863,302
Caldwell	94,159,636	317,656	596,724	95,074,016	64,071,491	1,211,126
Cameron	338,539,158	5,552,025	5,912,266	350,003,449	334,340,200	611,863
Catahoula	115,653,015	1,061,869	1,228,274	117,943,158	77,282,562	1,593,696
Claiborne	450,897,244	14,882,386	1,772,903	467,552,533	379,054,758	3,457,200
Concordia	647,798,494	2,667,290	3,509,024	653,974,808	538,996,950	4,491,534
DeSoto	362,998,331	54,465,013	42,246,716	459,710,060	226,235,681	9,120,423
East Baton Rouge	26,785,294,771	983,907,931	1,479,267,768	29,248,470,470	23,818,707,892	212,351,798
East Carroll	260,723,937	6,538,347	21,942,905	289,205,189	251,629,750	1,467,826
East Feliciana	323,424,151	2,442,443	1,450,148	327,316,742	280,319,182	1,835,980
Evangeline	416,940,811	10,333,439	3,647,243	430,921,493	331,510,229	3,883,633
Franklin	294,823,105	2,396,493	23,538,502	320,758,100	223,875,305	3,784,627
Grant	108,865,051	1,291,316	210,854	110,367,221	90,229,680	787,553
Iberia	3,151,758,303	40,899,557	151,634,558	3,344,292,418	2,687,600,303	25,655,795
Iberville	2,935,221,953	309,785,321	18,674,417	3,263,681,691	2,770,717,251	19,257,767
Jackson	141,196,367	60,102,212	1,228,016	202,526,595	108,085,968	3,689,360
Jefferson	19,275,927,938	283,611,446	677,544,160	20,237,083,544	15,384,502,641	189,600,350
Jefferson Davis	1,073,395,482	6,719,399	46,292,799	1,126,407,680	915,948,687	8,221,423
Lafayette	11,835,730,062	459,226,570	1,728,136,083	14,023,092,715	10,633,319,232	132,440,292
Lafourche	3,339,237,213	212,792,777	437,504,521	3,989,534,511	3,269,859,289	28,197,124
LaSalle	402,236,455	7,645,195	8,399,379	418,281,029	319,936,770	3,841,740
Lincoln	2,384,600,081	22,513,450	33,990,473	2,441,104,004	1,903,562,078	21,002,033
Livingston	1,930,628,062	15,864,926	41,310,029	1,987,803,017	1,458,889,694	20,664,092
Madison	168,625,958	481,127	2,775,335	171,882,420	125,579,023	1,809,435

Sales & Use Taxes [Total Tax Reported by Parish]

FISCAL YEAR ENDING JUNE 30, 2012

Parish	Gross Sales of Tangible Personal Property	Purchases for Use	Leases, Rentals, Services	Gross Reported Amounts	Deductions	Tax Due
Morehouse	\$ 275,963,729	\$ 2,844,463	\$ 7,638,754	\$ 286,446,946	\$ 158,769,483	\$ 4,987,568
Natchitoches	715,297,958	18,347,797	16,727,070	750,372,825	514,946,687	9,196,888
Orleans	8,756,446,741	341,927,649	1,382,181,219	10,480,555,609	6,862,291,105	141,381,024
Ouachita	4,256,439,126	121,213,500	88,253,469	4,465,906,095	2,867,247,539	62,467,921
Plaquemines	3,691,031,308	48,217,282	278,376,648	4,017,625,238	3,701,145,914	12,363,745
Pointe Coupee	388,734,643	116,004,316	9,082,617	513,821,576	366,423,394	5,758,365
Rapides	6,045,031,836	205,414,694	106,908,407	6,357,354,937	5,203,581,369	45,072,677
Red River	75,900,067	2,646,239	7,047,138	85,593,444	53,268,392	1,262,746
Richland	955,034,464	62,300,821	4,195,476	1,021,530,761	914,782,601	4,171,881
Sabine	400,933,366	11,436,520	6,721,929	419,091,815	292,574,699	4,943,012
St. Bernard	6,591,553,010	123,248,440	68,115,860	6,782,917,310	6,505,970,129	10,818,905
St. Charles	11,851,541,884	422,745,074	76,490,395	12,350,777,353	11,572,779,249	30,396,658
St. Helena	116,339,906	3,287,577	1,004,838	120,632,321	107,064,092	530,818
St. James	34,774,403,929	309,620,577	62,761,408	35,146,785,914	34,738,948,533	15,931,946
St. John the Baptist	2,728,642,917	55,544,328	110,235,301	2,894,422,546	2,452,837,708	17,251,662
St. Landry	3,030,352,313	83,973,187	100,877,242	3,215,202,742	2,707,614,031	19,829,370
St. Martin	911,806,073	15,269,654	20,624,650	947,700,377	706,520,379	9,421,585
St. Mary	2,706,482,877	37,103,331	243,550,131	2,987,136,339	2,404,889,989	22,745,199
St. Tammany	9,235,073,545	57,794,290	155,901,398	9,448,769,233	7,414,936,291	79,456,319
Tangipahoa	3,724,880,701	152,431,588	49,467,247	3,926,779,536	3,145,932,963	30,504,174
Tensas	190,346,761	231,168	174,228	190,752,157	158,037,303	1,277,983
Terrebonne	4,310,981,822	57,081,880	735,039,915	5,103,103,617	4,033,516,721	41,784,778
Union	160,489,188	7,867,688	719,433	169,076,309	93,319,856	2,965,376
Vermilion	1,925,868,649	12,803,504	69,832,016	2,008,504,169	1,675,488,883	13,009,241
Vernon	389,386,624	6,568,682	15,370,330	411,325,636	229,438,016	7,105,255
Washington	844,618,489	31,525,829	11,908,813	888,053,131	708,560,326	7,012,011
Webster	1,431,923,977	31,315,196	47,249,195	1,510,488,368	1,163,857,012	13,541,152
West Baton Rouge	3,496,283,956	67,942,371	34,013,597	3,598,239,924	3,276,113,338	12,584,453
West Carroll	109,018,987	529,785	503,558	110,052,330	66,157,091	1,714,714
West Feliciana	225,919,766	5,706,054	12,084,186	243,710,006	181,238,249	2,441,136
Winn	475,340,325	7,905,274	2,770,645	486,016,244	412,157,986	2,885,327
Out-of-State	248,538,159,837	3,290,680,171	5,455,279,324	257,284,119,332	231,941,460,876	991,227,433
TOTAL	\$483,846,364,062	\$10,490,925,288	\$14,746,598,114	\$509,083,887,464	\$441,636,271,258	\$ 2,636,579,132

Severance Tax [Comparison of LA & Selected States]

State	Oil Severance Full Tax Rate	Oil Severance Taxation Base	Gas Severance Full Tax Rate	Gas Severance Taxation Base
LOUISIANA	12.50%	Value at the time and place of severance	16.4¢	Per MCF
Alabama	8.00%	Gross Value at point of production	8.00%	Gross value at point of production
Arkansas	5.00%	Value for wells producing more than 10 bbs./day	5.00%	Market value of gas sold
Florida	8.00%	Gross Value at point of production	34.5¢	Per MCF
Georgia		No Severance Tax on oil and gas production		
Mississippi	6.00%	Value at point of production	6.00%	Value at point of production
Texas	4.6% Market value of Oil (Production Tax)	Tax on the Production of Oil	7.50%	Market value of gas produced and saved in the state

Severance Oil [15 Major Oil Producing States]

AS OF OCTOBER 2012

		Annual Production (Million Barrels)		
Rank	State	2009	2010	2011
1	Texas	399.0	427.4	530.0
2	Alaska	235.5	219.5	208.7
3	California	207.1	201.4	196.2
4	North Dakota	79.7	113.1	153.0
5	Oklahoma	66.6	67.7	74.6
6	New Mexico	61.2	65.4	71.4
7	LOUISIANA	68.8	67.4	68.9
8	Wyoming	51.6	53.2	54.8
9	Kansas	39.5	40.5	41.5
10	Colorado	30.1	32.6	39.1
11	Utah	22.9	24.7	26.3
12	Mississippi	23.7	24.1	24.2
13	Montana	27.8	25.3	24.2
14	Illinois	9.1	9.1	9.2
15	Alabama	7.2	7.1	8.4

Source: Energy Information Administration website

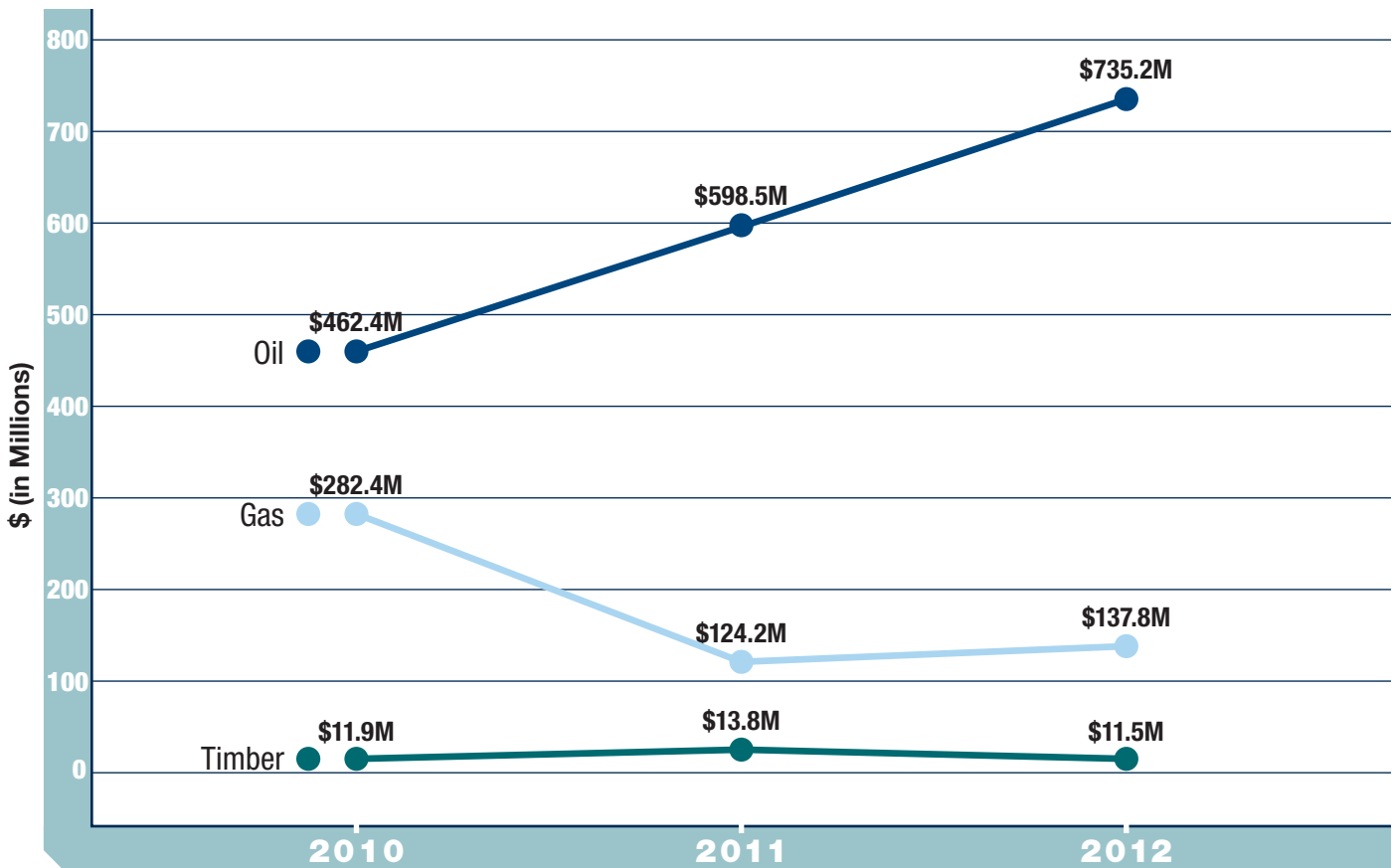
Severance Tax [Comparison of Oil, Timber, and Gas Tax Reported]

Severance tax rates on timber and minerals:

1. Timber
 - a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
 - c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes.
2. Sulphur – \$1.03 per long ton of 2,240 pounds
3. Salt – \$.06 per ton of 2,000 pounds
4. Coal – \$.10 per ton
5. Ores – \$.10 per ton
6. Marble – \$.20 per ton
7. Stone – \$.03 per ton
8. Sand – \$.06 per ton
9. Shells – \$.06 per ton
10. Salt content in brine, when used in the manufacture of other products and not marketed as salt – \$.005 per ton
11. Lignite – \$.12 per ton

Year	Oil	Timber	Gas	Total	% Change
2012	\$735,193,564	\$11,537,966	\$137,828,453	\$884,559,983	20.07%
2011	598,572,113	13,899,836	124,255,520	736,727,469	-2.66%
2010	462,436,755	11,990,850	282,430,592	756,858,197	-

THREE-YEAR COMPARISON OF SEVERANCE TAX



Severance Tax [Collections by Parish]

FOR FISCAL YEAR 2012

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	\$ 16,140,523.47	\$ 1,012,162.26	\$ 0.00	\$ 7,235.35	\$ 17,159,921.08
Allen	4,370,564.30	418,938.01	29,846.44	439,695.88	5,259,044.63
Ascension	413,907.76	18,991.37	0.00	10,242.26	443,141.39
Assumption	4,481,624.22	604,674.02	28,800.82	3,705.43	5,118,804.49
Avoyelles	612,421.41	508.40	0.00	116,227.71	729,157.52
Beauregard	16,591,169.24	(162,026.27)	21,301.58	792,247.78	17,242,692.33
Bienville	2,304,799.77	6,841,582.69	2,321.52	503,502.42	9,652,206.40
Bossier	5,343,526.06	7,569,997.31	784.27	304,541.84	13,218,849.48
Caddo	10,646,152.91	13,326,813.30	55.33	185,962.28	24,158,983.82
Calcasieu	24,364,310.86	1,688,472.32	10,292.80	199,373.06	26,262,449.04
Caldwell	0.00	123,556.77	0.00	306,717.95	430,274.72
Cameron	50,135,658.37	7,035,130.73	0.00	30.16	57,170,819.26
Catahoula	1,484,780.07	34.65	125.88	73,727.77	1,558,668.37
Claiborne	12,806,260.38	1,214,518.72	0.00	354,822.55	14,375,601.65
Concordia	4,516,627.65	65,594.00	0.00	34,372.85	4,616,594.50
DeSoto	3,479,636.10	36,397,810.51	343,142.04	426,738.86	40,647,327.51
East Baton Rouge	6,173,522.46	566,509.03	9,110.14	29,779.30	6,778,920.93
East Carroll	0.00	0.00	0.00	24,635.06	24,635.06
East Feliciana	444,457.36	29,030.78	16,553.26	174,921.63	664,963.03
Evangeline	17,502,276.43	530,755.92	0.00	217,459.89	18,250,492.24
Franklin	375,459.33	4,188.54	0.00	4,922.08	384,569.95
Grant	1,699,440.64	0.00	0.00	189,820.91	1,889,261.55
Iberia	32,698,586.53	6,036,198.03	186,976.89	448.18	38,922,209.63
Iberville	6,625,188.33	110,262.06	4,133.01	42,746.36	6,782,329.76
Jackson	597,665.65	3,377,856.69	0.00	526,252.61	4,501,774.95
Jefferson	16,132,237.07	1,898,941.38	83,496.62	586.15	18,115,261.22
Jefferson Davis	7,978,129.23	787,537.17	13,452.99	9,983.75	8,789,103.14
Lafayette	4,789,393.11	627,676.90	4,437.56	364.19	5,421,871.76
Lafourche	88,647,648.08	4,595,534.17	2,867.34	3,953.16	93,250,002.75
LaSalle	19,651,578.87	881,973.29	13,102.52	441,247.47	20,987,902.15
Lincoln	6,368,921.60	3,539,550.26	34.27	166,942.18	10,075,448.31
Livingston	744,089.12	59,798.88	22,751.56	358,476.12	1,185,115.68
Madison	2,205.72	0.00	0.00	69,359.74	71,565.46

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

Severance Tax [Collections by Parish]

FOR FISCAL YEAR 2012

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Morehouse	\$ 0.00	\$ 7,693.68	\$ 18,419.94	\$ 105,987.62	\$ 132,101.24
Natchitoches	92,514.06	566,461.14	1,725.48	612,602.40	1,273,303.08
Orleans	0.00	2,820.60	0.00	0.00	2,820.60
Ouachita	391,155.53	221,917.11	3,635.26	157,224.05	773,931.95
Plaquemines	172,190,893.32	7,400,675.21	8,235.03	0.00	179,599,803.56
Pointe Coupee	6,595,344.72	1,659,820.29	0.00	29,007.07	8,284,172.08
Rapides	4,004,725.38	251,442.25	14,690.74	467,216.72	4,738,075.09
Red River	120,498.65	150,574.53	56,880.36	96,234.46	424,188.00
Richland	58,472.55	626.57	0.00	21,363.45	80,462.57
Sabine	206,106.18	2,127,320.55	0.00	700,076.02	3,033,502.75
St. Bernard	5,879,838.79	730,420.30	11,304.80	14.56	6,621,578.45
St. Charles	8,266,351.24	473,087.28	27,998.89	1,237.31	8,768,674.72
St. Helena	4,137,343.28	1,949.49	63,564.15	211,087.86	4,413,944.78
St. James	32,097.44	77,160.10	9,059.73	569.64	118,886.91
St. John	344,752.04	0.00	0.00	1,471.55	346,223.59
St. Landry	5,281,919.22	207,234.69	0.00	60,955.02	5,550,108.93
St. Martin	9,076,292.23	369,051.40	19,862.75	44,519.81	9,509,726.19
St. Mary	41,550,319.41	5,042,041.52	178,959.74	23.15	46,771,343.82
St. Tammany	0.00	0.00	63,745.57	163,408.59	227,154.16
Tangipahoa	133,895.97	0.00	21,024.27	186,881.63	341,801.87
Tensas	1,222,638.09	53,725.08	1.22	60,970.40	1,337,334.79
Terrebonne	60,426,963.17	8,810,030.41	0.00	2,708.00	69,239,701.58
Union	368,177.37	54,277.29	626.49	516,293.78	939,374.93
Vermilion	28,194,394.60	5,698,304.38	0.00	67.65	33,892,766.63
Vernon	4,711,362.80	687,118.78	11.31	775,956.04	6,174,448.93
Washington	8,243.87	99.45	18,574.10	196,709.17	223,626.59
Webster	8,878,512.18	3,699,635.87	11,194.82	235,602.93	12,824,945.80
West Baton Rouge	3,160,870.06	308,427.45	0.00	5,791.51	3,475,089.02
West Carroll	0.00	0.00	171.79	9,982.27	10,154.06
West Feliciana	61,517.28	503.41	2,643.48	80,361.38	145,025.55
Winn	1,675,602.14	23,461.98	2,585.81	772,598.71	2,474,248.64
TOTAL	\$ 735,193,563.67	\$ 137,828,452.70	\$ 1,328,502.57	\$ 11,537,965.68	\$ 885,888,484.62

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

Severance Tax [Taxable Barrels Reported by Parish]

FOR FISCAL YEAR ENDING JUNE 30, 2012

L*	Parish	Oil Bbls	Rank
38	Plaquemines	12,299,792.97	1
29	Lafourche	5,705,833.65	2
12	Cameron	3,683,288.63	3
50	St. Martin	3,328,006.86	4
51	St. Mary	3,325,165.73	5
55	Terrebonne	2,731,031.08	6
30	LaSalle	2,545,776.18	7
23	Iberia	2,456,937.31	8
57	Vermilion	2,047,006.04	9
9	Caddo	2,036,476.19	10
10	Calcasieu	1,926,342.84	11
6	Beauregard	1,540,644.70	12
14	Claiborne	1,356,550.44	13
1	Acadia	1,307,443.02	14
20	Evangeline	1,273,081.86	15
26	Jefferson	1,156,838.91	16
60	Webster	826,472.78	17
27	Jefferson Davis	652,677.22	18
45	St. Charles	620,271.05	19
8	Bossier	619,193.83	20
39	Pointe Coupee	597,065.16	21
31	Lincoln	535,944.53	22
24	Iberville	503,428.68	23
17	East Baton Rouge	433,235.27	24
44	St. Bernard	421,269.35	25
15	Concordia	412,968.73	26
49	St. Landry	409,393.26	27
64	Winn	370,710.24	28
28	Lafayette	351,097.66	29
4	Assumption	339,725.55	30
2	Allen	334,346.03	31
16	DeSoto	316,615.44	32

L*	Parish	Oil Bbls	Rank
46	St. Helena	307,192.42	33
40	Rapides	254,927.82	34
61	West Baton Rouge	233,110.81	35
7	Bienville	208,152.77	36
13	Catahoula	205,302.76	37
58	Vernon	185,814.70	38
54	Tensas	173,721.85	39
22	Grant	156,690.86	40
5	Avoyelles	88,967.04	41
32	Livingston	58,961.44	42
25	Jackson	53,489.88	43
43	Sabine	49,449.58	44
56	Union	49,314.88	45
21	Franklin	33,398.38	46
37	Ouachita	32,581.03	47
19	East Feliciana	30,623.19	48
48	St. John	30,400.80	49
3	Ascension	28,892.90	50
41	Red River	25,259.62	51
42	Richland	14,155.14	52
35	Natchitoches	13,889.56	53
53	Tangipahoa	9,315.42	54
47	St. James	6,513.08	55
63	West Feliciana	5,524.26	56
59	Washington	678.17	57
33	Madison	175.63	58
11	Caldwell	0.00	59
18	East Carroll	0.00	60
34	Morehouse	0.00	61
36	Orleans	0.00	62
52	St. Tammany	0.00	63
62	West Carroll	0.00	64
STATE TOTALS		58,721,135.18	-

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

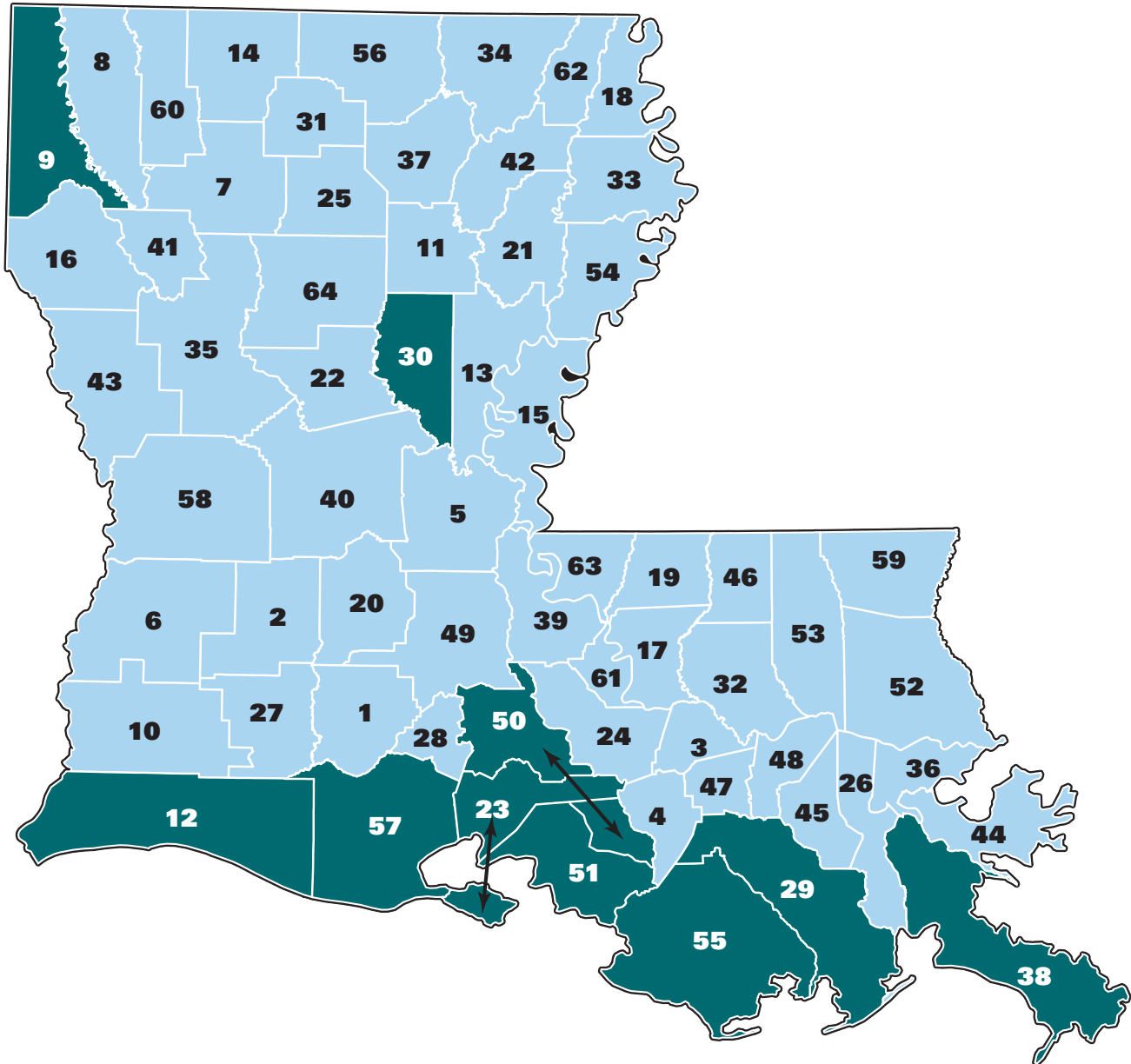
Over 82 percent of the total taxable barrels was reported by the 16 parishes reporting taxable barrels of one million or more.

Severance Tax [Parishes Reporting Over 2 Million Barrels]

FOR FISCAL YEAR ENDING JUNE 30, 2012

L*	Parish	Oil Bbls	Rank
38	Plaquemines	12,299,792.97	1
29	Lafourche	5,705,833.65	2
12	Cameron	3,683,288.63	3
50	St. Martin	3,328,006.86	4
51	St. Mary	3,325,165.73	5
55	Terrebonne	2,731,031.08	6
30	LaSalle	2,545,776.18	7
23	Iberia	2,456,937.31	8
57	Vermilion	2,047,006.04	9
9	Caddo	2,036,476.19	10

* Use these numbers as a legend for the map below.



Severance Natural Gas [Net Production by Parish]

FOR FISCAL YEAR ENDING JUNE 30, 2012

L*	Parish	Gas MCFs	Rank
16	DeSoto	276,500,389	1
9	Caddo	119,995,653	2
8	Bossier	91,371,462	3
7	Bienville	65,815,167	4
38	Plaquemines	48,680,123	5
55	Terrebonne	47,133,702	6
12	Cameron	43,704,315	7
23	Iberia	37,135,865	8
57	Vermilion	36,935,889	9
60	Webster	35,165,133	10
51	St. Mary	32,114,315	11
25	Jackson	31,567,244	12
31	Lincoln	30,310,272	13
41	Red River	27,984,835	14
29	Lafourche	26,306,178	15
39	Pointe Coupee	22,873,759	16
43	Sabine	15,511,459	17
14	Claiborne	13,813,785	18
26	Jefferson	11,379,565	19
10	Calcasieu	10,142,464	20
1	Acadia	6,372,287	21
30	LaSalle	5,651,356	22
20	Evangeline	5,432,604	23
44	St. Bernard	4,357,617	24
27	Jefferson Davis	4,242,322	25
28	Lafayette	4,016,814	26
4	Assumption	3,857,542	27
56	Union	3,572,672	28
17	East Baton Rouge	3,539,275	29
35	Natchitoches	3,507,583	30
45	St. Charles	3,296,035	31
37	Ouachita	3,197,450	32

L*	Parish	Gas MCFs	Rank
2	Allen	2,699,020	33
61	West Baton Rouge	1,915,850	34
50	St. Martin	1,834,898	35
11	Caldwell	1,689,213	36
49	St. Landry	1,485,560	37
58	Vernon	1,130,744	38
40	Rapides	844,302	39
24	Iberville	705,734	40
54	Tensas	561,343	41
34	Morehouse	541,154	42
47	St. James	500,529	43
15	Concordia	401,132	44
32	Livingston	370,890	45
64	Winn	269,683	46
19	East Feliciana	178,214	47
3	Ascension	115,801	48
42	Richland	48,197	49
63	West Feliciana	38,724	50
21	Franklin	25,540	51
5	Avoyelles	23,270	52
36	Orleans	17,199	53
46	St. Helena	11,962	54
59	Washington	4,319	55
13	Catahoula	1,765	56
18	East Carroll	0	57
22	Grant	0	58
33	Madison	0	59
48	St. John	0	60
52	St. Tammany	0	61
53	Tangipahoa	0	62
62	West Carroll	0	63
6	Beauregard	(268,568,201)	64
STATE TOTALS		822,331,973	-

* Use these numbers as a legend for the map on page 70.

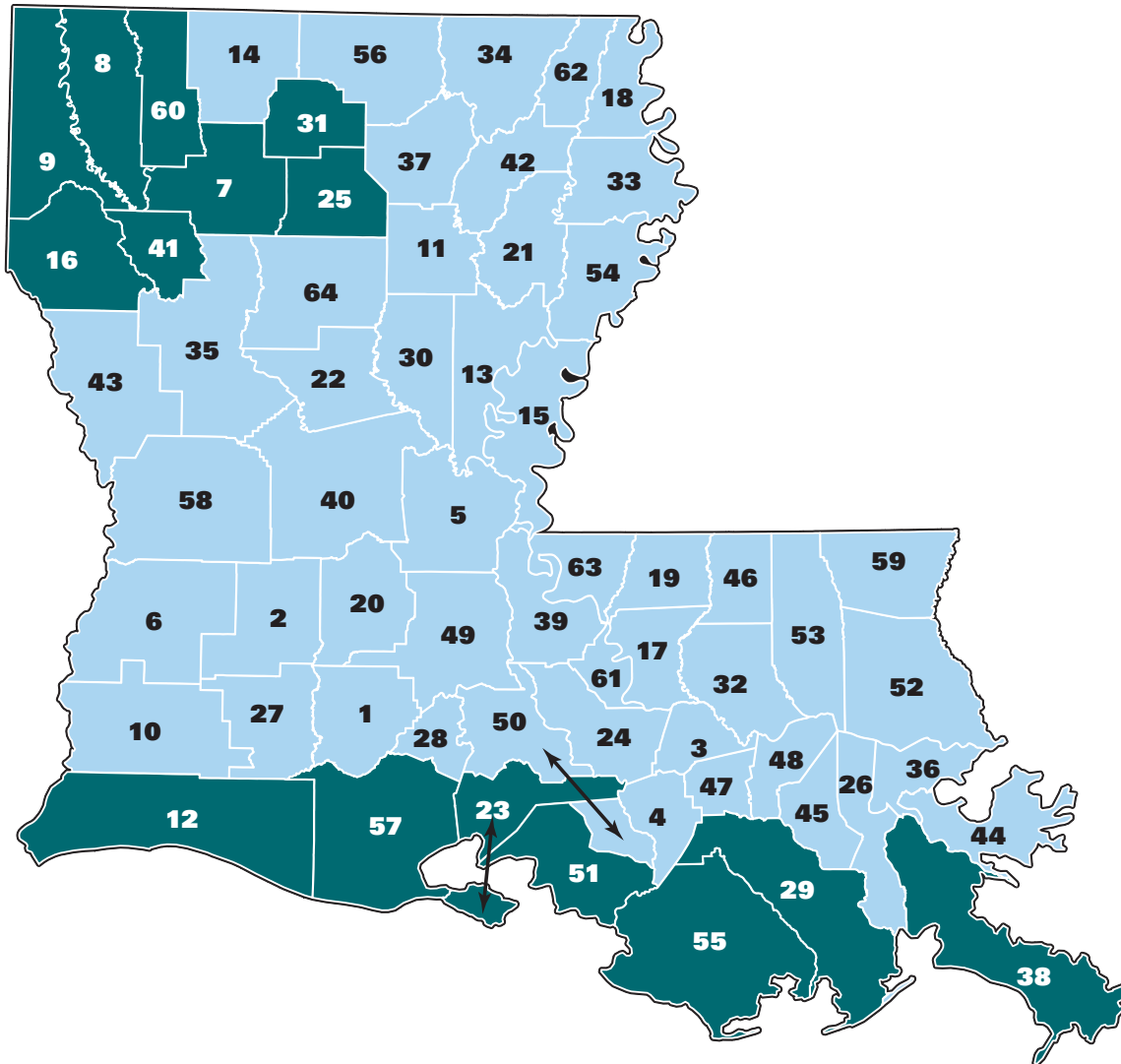
Over 94 percent of the total taxable production was reported by the 20 parishes reporting taxable MCFs of 10 million or more.

Severance Natural Gas [Parishes Producing Over 25 Million MCFs]

FOR FISCAL YEAR ENDING JUNE 30, 2012

L*	Parish	Gas MCFs	Rank
16	DeSoto	276,500,389	1
9	Caddo	119,995,653	2
8	Bossier	91,371,462	3
7	Bienville	65,815,167	4
38	Plaquemines	48,680,123	5
55	Terrebonne	47,133,702	6
12	Cameron	43,704,315	7
23	Iberia	37,135,865	8
57	Vermilion	36,935,889	9
60	Webster	35,165,133	10
51	St. Mary	32,114,315	11
25	Jackson	31,567,244	12
31	Lincoln	30,310,272	13
41	Red River	27,984,835	14
29	Lafourche	26,306,178	15

* Use these numbers as a legend for the map below.



Tobacco Tax [Comparison of LA & Selected States]

TOBACCO TAX

The tobacco tax is collected on the sale of stamps for cigarettes and on monthly reports on cigars and other tobacco products. Tax stamps can be purchased only from the Secretary 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, and other tobacco 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.

State	Cigarette Per Pack of 20	State Ranking
LOUISIANA	\$0.36	49
Alabama	\$0.425	47
Arkansas	\$1.15	29
Florida	\$1.339	25
Georgia	\$0.37	48
Mississippi	\$0.68	37
Texas	\$1.41	23

Source: Federation of Tax Administrators

Rates as of January 1, 2012

Tobacco Licenses

TOBACCO LICENSES as of June 2012

License Type	Count
T.C - TOBACCO RETAIL CERTIFICATE - IN RENEWAL	1,645
T.C. - Tobacco Retail Certificate	4,458
T.P - Tobacco Retail Dealer Permit - In Renewal	2
T.P - Tobacco Retail Dealer Permit	1,849
T.SE - Tobacco Special Event Permit	6
T.T. - Tobacconist Permit	28
T.VM - Retail Vending Machine	1,211
T.VO - Retail Vending Machine Operator	134
T.WE - Tobacco Wholesale Dealer Permit	69
TOTALS	9,402

Source: Louisiana Office of Alcohol and Tobacco Control

Tobacco Tax [Cash Collection After Accrual Adjustments]

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

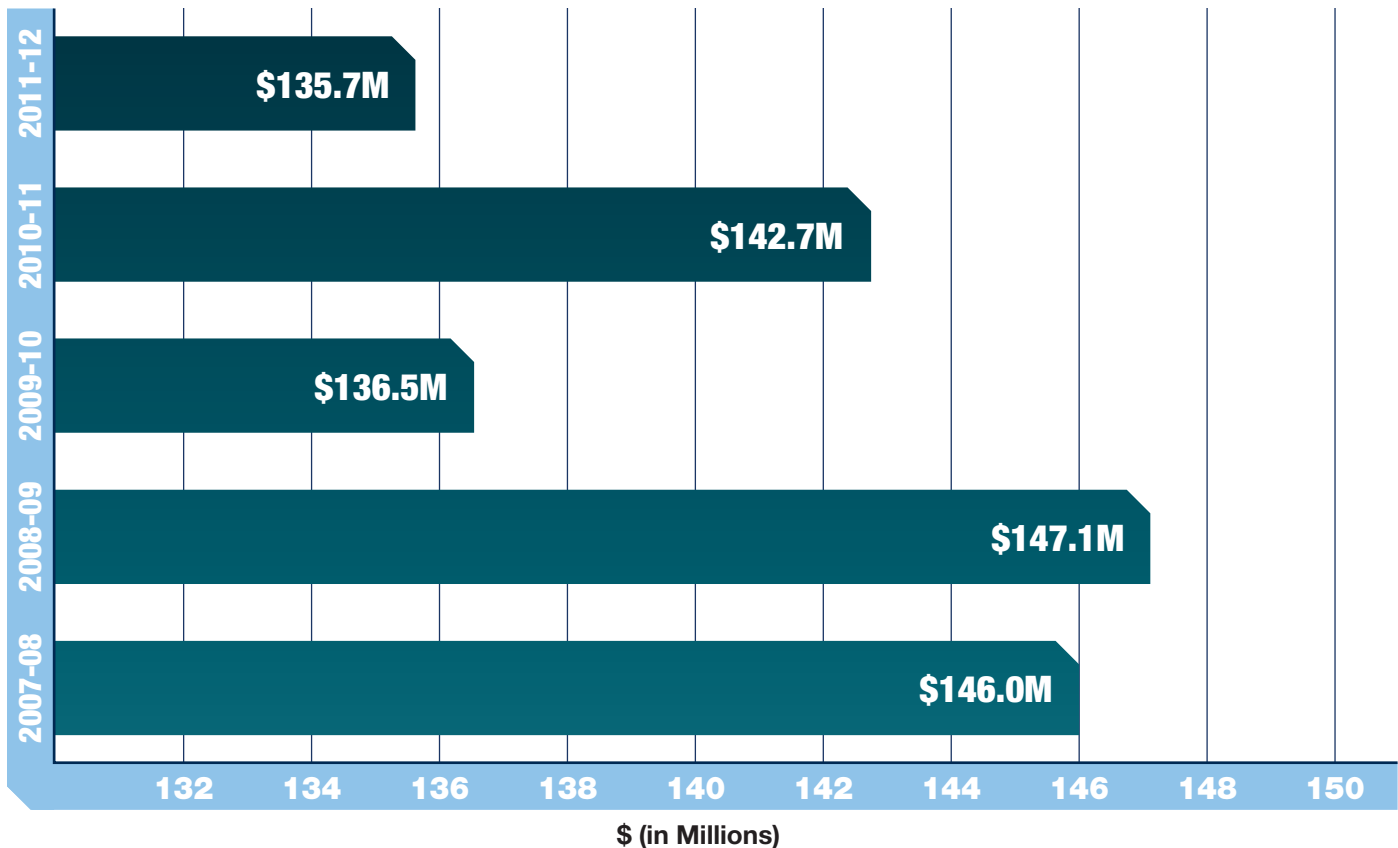
Tax rates on tobacco products are as follows:

1. Cigarettes, \$0.018 per cigarette (36¢ 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

FIVE-YEAR COMPARISON

Fiscal Year	Amount Collected	% Change
2011-12	\$135,698,482	-4.97%
2010-11	142,792,640	4.60%
2009-10	136,515,428	-7.21%
2008-09	147,120,920	0.75%
2007-08	146,021,012	0.20%

FIVE-YEAR COMPARISON OF TOBACCO TAX COLLECTIONS



Tobacco Tax [Stamp Sales]

FISCAL YEAR 2012

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	73,206,450	55,050	4,000	\$ 26,375,940
2nd Quarter	79,560,000	19,950	16,000	28,655,982
3rd Quarter	81,900,000	12,600	8,000	29,492,136
4th Quarter	93,990,000	180,600	0	33,901,416
TOTAL	328,656,450	268,200	28,000	\$118,425,474

FISCAL YEAR 2011

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	87,450,000	16,200	28,000	\$ 31,500,432
2nd Quarter	82,179,750	34,500	16,000	29,604,330
3rd Quarter	80,520,000	29,100	20,000	29,006,676
4th Quarter	106,440,150	21,750	4,000	38,328,084
TOTAL	356,589,900	101,550	68,000	\$128,439,522

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

Tobacco Tax [Tobacco Collections]

FISCAL YEAR 2012

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 26,375,940	\$ 1,440,214	\$ 24,959,219	\$ 6,984,879	\$ 31,944,098
2nd Quarter	28,655,982	1,571,424	27,140,471	6,151,418	33,291,890
3rd Quarter	29,492,136	1,584,277	27,949,165	7,230,963	35,180,127
4th Quarter	33,901,416	1,832,462	32,113,688	7,448,937	39,562,626
TOTAL	\$ 118,425,474	\$ 6,428,377	\$ 112,162,543	\$ 27,816,197	\$ 139,978,741

FISCAL YEAR 2011

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 31,500,432	\$ 1,759,137	\$ 29,824,426	\$ 6,544,388	\$ 36,368,814
2nd Quarter	29,604,330	1,650,502	28,019,611	6,030,660	34,050,271
3rd Quarter	29,006,676	1,589,455	27,435,931	5,674,266	33,110,197
4th Quarter	38,328,084	2,129,899	36,205,923	6,980,168	43,186,090
TOTAL	\$ 128,439,522	\$ 7,128,993	\$ 121,485,891	\$ 25,229,482	\$ 146,715,372



LOUISIANA
DEPARTMENT *of* REVENUE

Louisiana Department of Revenue Tax Administration
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