

# LOUISIANA

*Department of Revenue*

ANNUAL TAX COLLECTION REPORT

10·11

1812 • STATEHOOD BICENTENNIAL • 2012

**CONTRIBUTING TO A BETTER QUALITY OF LIFE**

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Louisiana Revised Statute 43:32 requires state government agencies to obtain a written request before mailing printed material more than ten pages in length. To receive a printed copy of this report, or to request the annual report for the next fiscal year, please send a letter or post card with your name and address to the following address:

Louisiana Department of Revenue  
Tax Administration  
Post Office Box 3193  
Baton Rouge, LA 70821-3193  
Fax: (225) 219.2692



## MESSAGE from the SECRETARY

To the Honorable Bobby Jindal, Governor of Louisiana,  
and Members of the Louisiana Legislature

I am pleased to present, for your review, the Annual Report of the Louisiana Department of Revenue (LDR) for the fiscal year ending June 30, 2011.

This year, we have continued our efforts in achieving cost savings to the State of Louisiana by completing consolidation of the six remaining regional offices into three District Offices, which include the Southeast District, the Southwest District, and the North District. This change resulted in a 54% reduction in their operating costs. Taxpayers are encouraged to schedule appointments for walk-in service, as well as take advantage of our online services. Additionally, we have implemented LDR Mobile, which allows taxpayers to access information on the status of their refunds, gain access to Laws and Publications, as well as make payments, among other features – all from their mobile device.

LDR's commitment to maximizing state tax compliance and organizational efficiency lead to continuing a progressive and vigorous campaign to promote electronic filing. This fiscal year, LDR recognized a 21.6% increase in electronically filed Individual Income tax returns and a 40% savings related to associated paper return processing. Additionally, a crackdown on fraud prevented the issuance of \$2.3 million in income tax refunds. LDR collected \$113 (gross) and \$89 (net) for every \$1 of operational costs.

Although we are experiencing challenging economic times, the Department of Revenue continues to accomplish its mission fairly and effectively. We are proud to serve the great state of Louisiana and to continue to do our part in contributing to a better quality of life for its citizens.

Yours in public service,

Cynthia Bridges, Secretary  
Louisiana Department of Revenue

## WHO BENEFITS FROM TAXES, LICENSES, & FEES? (GENERAL FUND REVENUES)

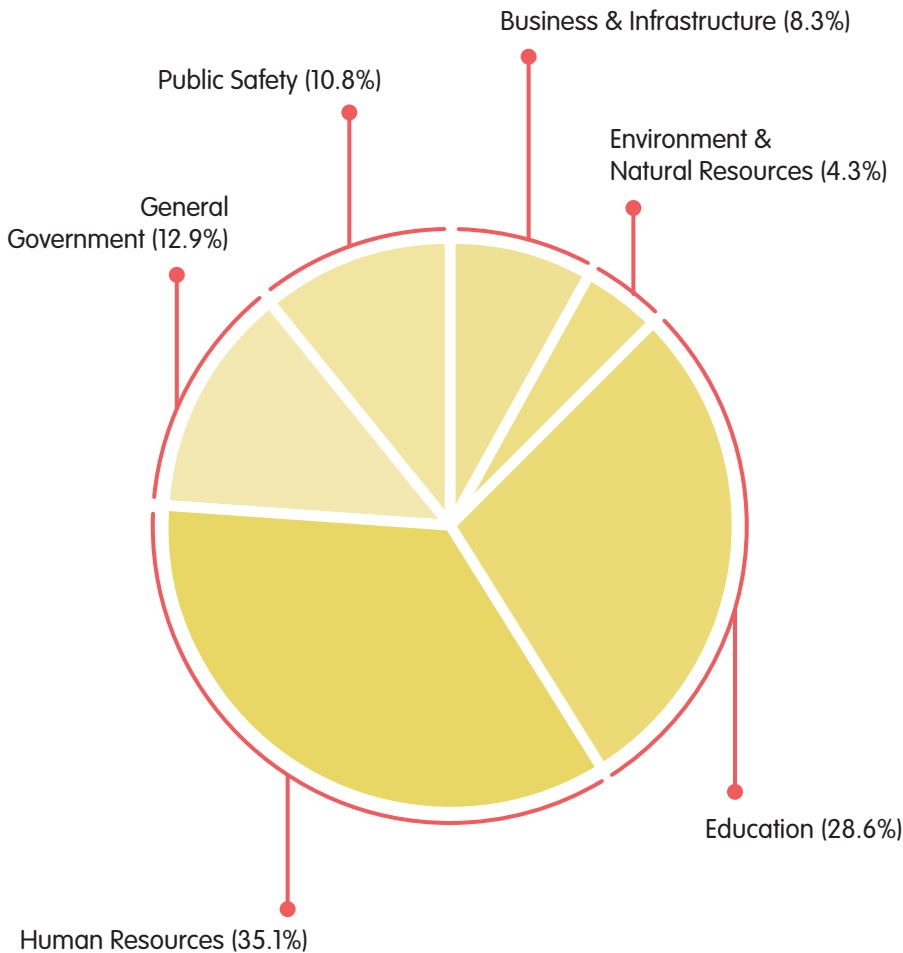
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- **Our children:** Public schools receive 57%
- **Our families:** Health & human services receive 19%
- **Our neighborhoods:** Public safety programs receive 11%
- **Our colleges:** Institutions of higher education receive 12%
- **Our roads:** State and local road funds are supported by motor fuel tax dollars



# TOTAL STATE EXPENDITURES BY FUNCTIONAL AREA (FY 10-11)

(total excluding double counts & contingencies)



Area	Expenditures
Business & Infrastructure	\$ 2,108,885,180
Education	7,283,391,124
Environment & Natural Resources	1,094,577,146
General Government	3,281,777,043
Human Resources	8,978,217,070
Public Safety	2,741,404,546
<b>TOTAL</b>	<b>\$ 25,488,252,109</b>

Source: FY 2011 State Budget

## EXPLANATION OF FUNCTIONAL AREAS

**Business and Infrastructure includes:** Economic Development; Culture, Recreation and Tourism; Louisiana Workforce Commission; Insurance; Public Service Commission; Transportation and Development; Capital Outlay; Sales Tax Dedications; Parish Transportation; Clear Water State Revolving Fund; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; Louisiana Health Insurance Association; Louisiana Tax Commission; and Patient's Compensation Fund Oversight Board.

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

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

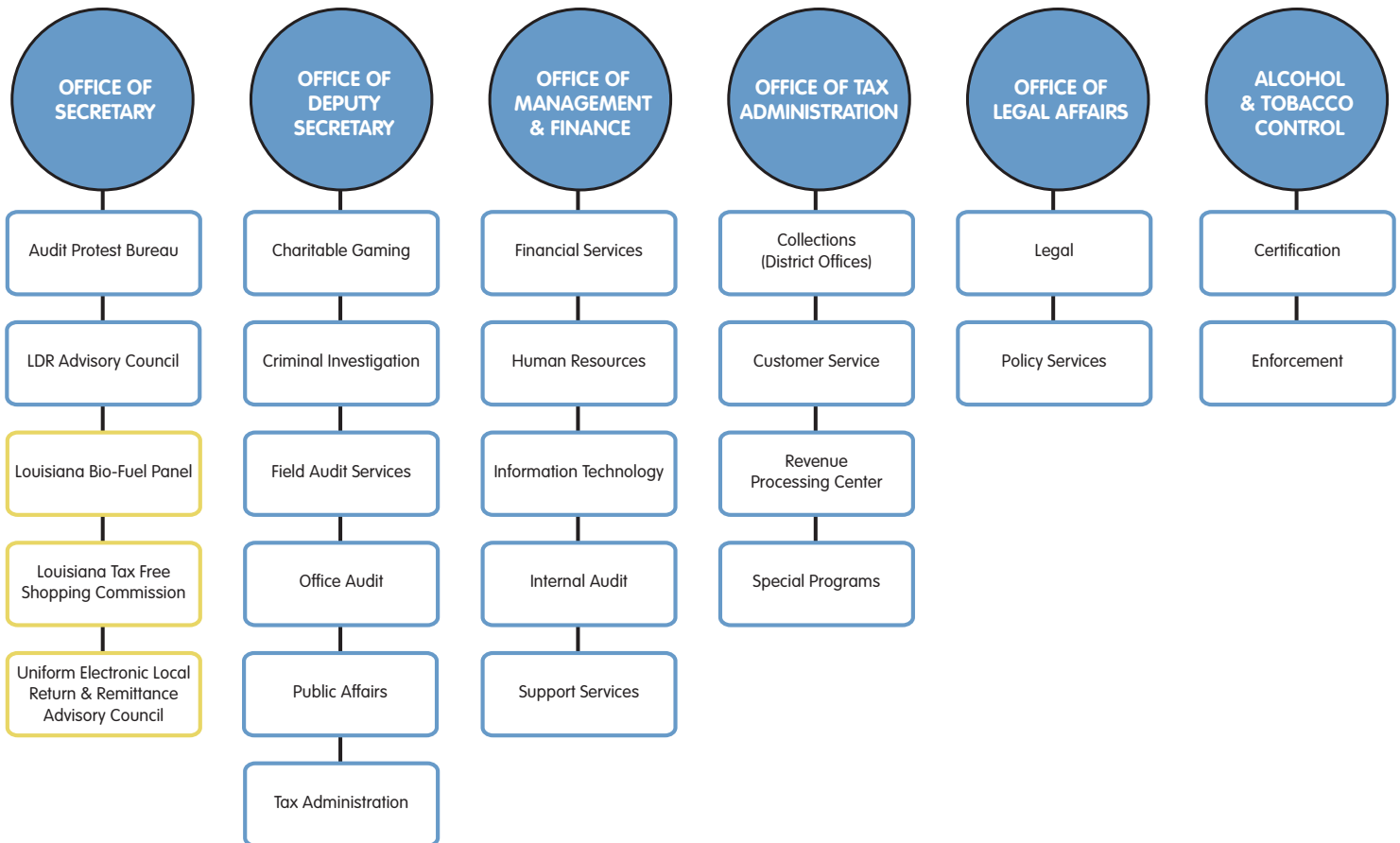
**General Government includes:** Executive Office; Office of Indian Affairs; Office of the Inspector General; Division of Administration (and related Ancillary agencies and DOA Debt Service and Maintenance); Public Defender Board; Board of Tax Appeals; Secretary of State; Lieutenant Governor; Treasury; Revenue; Civil Service (except agencies listed in Public Safety); Retirement Systems; Interim Emergency Board; Video Draw Poker - Local Government Aid; Governor's Conferences and Interstate Compacts; Prepaid Wireless Tele 911 Service; State Aid to Local Government Entities; Non-Appropriated Requirements; Judicial Expense; Legislative Expense; and Special Acts.

**Human Resources includes:** Health and Hospitals (and related Ancillary agencies); Children and Family Services; Youth Services; Local Housing of State Juvenile Offenders; Louisiana State University Medical Center Health Care Services Division; Mental Health Advocacy Service; Office of Elderly Affairs; and Veterans' Affairs.

**Public Safety includes:** Corrections Services; Local Housing of State Adult Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related Ancillary agencies); 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.

# ORGANIZATIONAL CHART

To achieve its mission and realize its vision, the Louisiana Department of Revenue (LDR) is comprised of three programs: Tax Collection, Alcohol and Tobacco Control, and Charitable Gaming. The agency is organized into six major offices.



## MISSION & VISION

**“Our Vision:** to be a results-based, innovative, and focused organization capable of responding rapidly to the needs of our stakeholders.”

**“Our Mission:** to fairly and efficiently collect state revenues to fund public services; and to regulate the sale of alcoholic beverages, tobacco, and charitable gaming in Louisiana.”

# DEPARTMENT PROFILE

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The Louisiana Department of Revenue (LDR) is organized into six management groups:

- **Office of the Secretary**
- **Office of Alcohol and Tobacco Control**
- **Office of Charitable Gaming**
- **Office of Legal Affairs**
- **Office of Management and Finance**
- **Office of Tax Administration**

LDR receives General Fund and Self-Generated revenues for the administration of three programs:

1. **Tax Collection**, which administers the State's tax laws and encompasses tax policy management, revenue collection and distribution, taxpayer assistance, enforcement, compliance, and administrative support activities.
2. **The Office of Alcohol and Tobacco Control (ATC)**, which monitors, regulates, and licenses the alcoholic beverage and tobacco industries, and retail and wholesale dealers.
3. **The Office of Charitable Gaming (OCG)**, which monitors, regulates, and licenses the charitable gaming industry.

## DIVISIONS AND OFFICES:

**ALCOHOL AND TOBACCO CONTROL** – The Office of Alcohol and Tobacco Control (ATC) licenses and regulates the alcoholic beverage and tobacco industries. ATC monitors wholesale dealers to ensure compliance with Fair Trade Act regulations and retail dealers to prevent access or sale of alcohol or tobacco by persons legally defined as ineligible. ATC consists of two divisions: Certification and Enforcement.

The **Certification Division** licenses alcoholic beverage manufacturers, wine products, retailers, wholesalers, and wholesale tobacco product dealers, notifies license-holders of renewal dates, and collects permit fees and administrative fines.

The **Enforcement Division** investigates applicants and vendors for compliance with regulations. Enforcement agents conduct inspections to discover violations of law, educate vendors in compliance, and to deter sales of alcohol and tobacco to underage citizens.

**OFFICE OF DEPUTY SECRETARY** – The Deputy Secretary supervises the Office of Charitable Gaming, Criminal Investigations Division, Field Audit and Office Audit Divisions, Policy Services Division, Public Affairs Division, and Tax Administration Division.

**Charitable Gaming** – The Office of Charitable Gaming (OCG) monitors and regulates non-profit organizations that raise funds through games of chance. OCG conducts training for these organizations in the conduct of games, and to ensure compliance with legal responsibilities and reporting requirements. OCG consists of two divisions: Licensing and Auditing.

- The **Auditing Division**, through audits and inspections of games, investigates and ensures all net proceeds are devoted to educational, charitable, patriotic, religious, or public-spirited uses.
- The **Licensing Division** manages and issues seven types of licenses for Organizations, Commercial Lessors, Distributors, and Manufacturers.

**Criminal Investigations** – The Criminal Investigations Division is LDR's primary criminal tax enforcement unit, investigating violations of tax laws and recommending prosecution, and investigating violations and serious misconduct by agency employees.

**Field Audit Services** – The Field Audit Division is responsible for the examination of taxpayer's books and records to ensure compliance with state tax laws and the discovery and generation of tax revenues that would otherwise go unreported and uncollected. This division operates the tax audit program from LDR offices located inside and outside the state.

**Office Audit** – The Office Audit Division performs reviews of certain refund and rebate claims, and conducts examinations of various tax returns to identify and collect unreported taxes.

**Public Affairs** – The Public Affairs Division administers all internal and external communication programs, including media relations, constituent-group outreach, document development and printing, publications, and public relations.

**Tax Administration** – The Tax Administration Division prepares legislative fiscal impact statements, coordinates the implementation of new and revised tax laws, and the development, modification and delivery of tax courses for internal and external training purposes.

**OFFICE OF LEGAL AFFAIRS** – The Office of Legal Affairs is comprised of the Legal Division and Policy Services Division which are supervised by the Assistant Secretary who also provides legal guidance to the Secretary.

# DEPARTMENT PROFILE

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**Legal Division** – The Legal Division represents LDR in the courts and before the Board of Tax Appeals; litigates bankruptcy cases, civil service appeals, and employment discrimination cases; drafts and reviews contracts for professional services and leases; reviews lien releases; and participates in taxpayer conferences.

**Policy Services** – The Policy Services Division operates as a single source of contact for tax policy guidance, internally and externally. It drafts and issues tax policy statements, including Rules, Revenue Rulings, Private Letter Rulings, and Revenue Information Bulletins; and drafts and monitors tax legislation.

**OFFICE OF MANAGEMENT AND FINANCE** – The Undersecretary supervises the Financial Services Division, Human Resources Division, Information Technology Division, Internal Audit Division, and Support Services Division which comprise the Office of Management and Finance.

**Financial Services** – The Financial Services Division is responsible for all fiscal matters; annual LDR budget requests, tax revenue accounting, and the administration of agency expenditures.

**Human Resources** – The Human Resources Division manages personnel and payroll services, placement counseling, classification of positions, Civil Service rules and employment law interpretation, compliance monitoring, safety management, and performance planning and review.

**Information Technology** – The Information Technology Division supports the use of computers and communication technology, and identifies, maintains, and improves technologies for the capture and distribution of information.

**Internal Audit** – The Internal Audit Division is responsible for safeguarding department resources; ensuring secure and reliable data; promoting effective, efficient operations; and encouraging compliance with laws and regulations and management's plans, policies, and procedures.

**Support Services** – The Support Services Division manages several functions necessary to the operation of other divisions, including mail, forms management and distribution, and telephone services.

**OFFICE OF SECRETARY** – The Secretary of Revenue leads LDR's Executive Management Team, which consists of the Deputy Secretary, Undersecretary, and four Assistant Secretaries. The Secretary of Revenue is a member of the Governor's cabinet.

**Audit Protest Bureau** – The Audit Protest Bureau Division provides a forum for taxpayers and the Louisiana Department of Revenue to resolve tax audit disputes without resorting to litigation. APB is staffed and managed by legal and tax administration experts who are professionally trained in dispute resolution.

**LDR Advisory Council** – The LDR Advisory Council provides a public forum for communication between the Secretary of the Department of Revenue and representatives of the public and industry interested in Louisiana Tax Policy. The Council also provides ideas, input and perspective to the Secretary of Revenue, assisting in developing tax policy and identifying improvements in the administration of Louisiana state taxes and offers constructive observations regarding current or proposed Louisiana tax policies.

**The Louisiana Bio-Fuels Panel** advises the Secretary of Revenue on emerging issues, technology, and effective tax regulation for alternative and augmentative fuels.

**The Louisiana Tax Free Shopping Commission** is a five-member board administering the sales tax refund program that applies to retail purchases made by international visitors to Louisiana.

**The Uniform Electronic Local Return and Remittance Advisory Council** advises the Secretary of Revenue on improving automatic and electronic tax filing and remittance of local taxes.

**OFFICE OF TAX ADMINISTRATION** – The Assistant Secretary overseeing the Office of Tax Administration supervises the Collection Division, Customer Service Division, Regional Offices, Revenue Processing Center, and Special Programs.

**Collections** – The Collection Division pursues collections of unpaid, past-due receivables and tax returns.

**Customer Service** – The Customer Service Division provides general tax assistance and information via correspondence, telephone, and in person, issues tax clearances and letters of good standing.

**Revenue Processing Center** – The Revenue Processing Center registers new businesses for applicable taxes and processes paper tax returns, remittances, supporting documentation, and correspondence.

**Special Programs** – The Special Programs Division processes certification, exemption, and permit applications.



# COMPLIANCE CONTINUUM

office of the secretary

Louisiana’s tax collection system is based on the concept of voluntary compliance – the expectation that taxpayers will pay the right amount of tax in a timely manner. LDR is active in a wide range of services that directly or indirectly promote voluntary compliance from public education that anticipates taxpayer needs to criminal prosecution to fairly enforce all tax laws. This illustration places the range of both LDR and taxpayer activities on a Compliance Continuum to depict these relationships:

<b>LDR</b>	Draft & negotiate tax legislation	Publish forms, instructions, & guidance	Assist & educate taxpayers	Capture return data & process payments	Resolve exceptions	Issue bills & resolve protest	Collect	Audit	Litigate	Criminal enforcement
		Review instructions	Ask questions	File returns & make payments	Answer questions arising from exceptions	Review bills & file protests	Collection defense	Undergo audit	Litigation defense	Criminal enforcement defense
<b>TAXPAYER</b>										
	<b>Tax Administration</b> More Taxpayers – Less cost					<b>Compliance</b> Fewer Taxpayers – Higher Cost				

The Compliance Continuum illustrates two important points. First, the cost of tax administration and compliance, for both LDR and taxpayers, generally increases as one moves from left to right. Criminal enforcement against a minority of taxpayers is critical but an inherently inefficient means of collecting taxes. Second, activities on the left side of the continuum directly impact a much larger number of taxpayers acting voluntarily, and hence are more efficient.

LDR seeks to move taxpayers “up” the Compliance Continuum to achieve greater voluntary compliance. This conceptual framework helps us determine our priorities and activities in accomplishing this task.

# REGIONAL OFFICES

## taxpayer guidance

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LDR streamlined operations of its Regional Offices during the 2009-10 fiscal year. The 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 will remain available five days a week at LDR headquarters in Baton Rouge.

### **Baton Rouge Headquarters**

Post Office Box 201  
Baton Rouge, LA 70821-0201

617 North Third Street  
Baton Rouge, LA 70802

(225) 219-0102  
(225) 219-2114 (TDD)

### **Southeast District**

New Orleans  
(504) 568-5233

### **Southwest District**

Baton Rouge  
(225) 219-5500

Lafayette  
(337) 262-5455

Lake Charles  
(337) 491-2504

Thibodaux  
(337) 262-5455

### **North District**

Alexandria  
(318) 487-5333

Monroe  
(318) 362-3151

Shreveport  
(318) 676-7505



# **SUMMARY**

OF COLLECTIONS





# TAX CASH COLLECTIONS

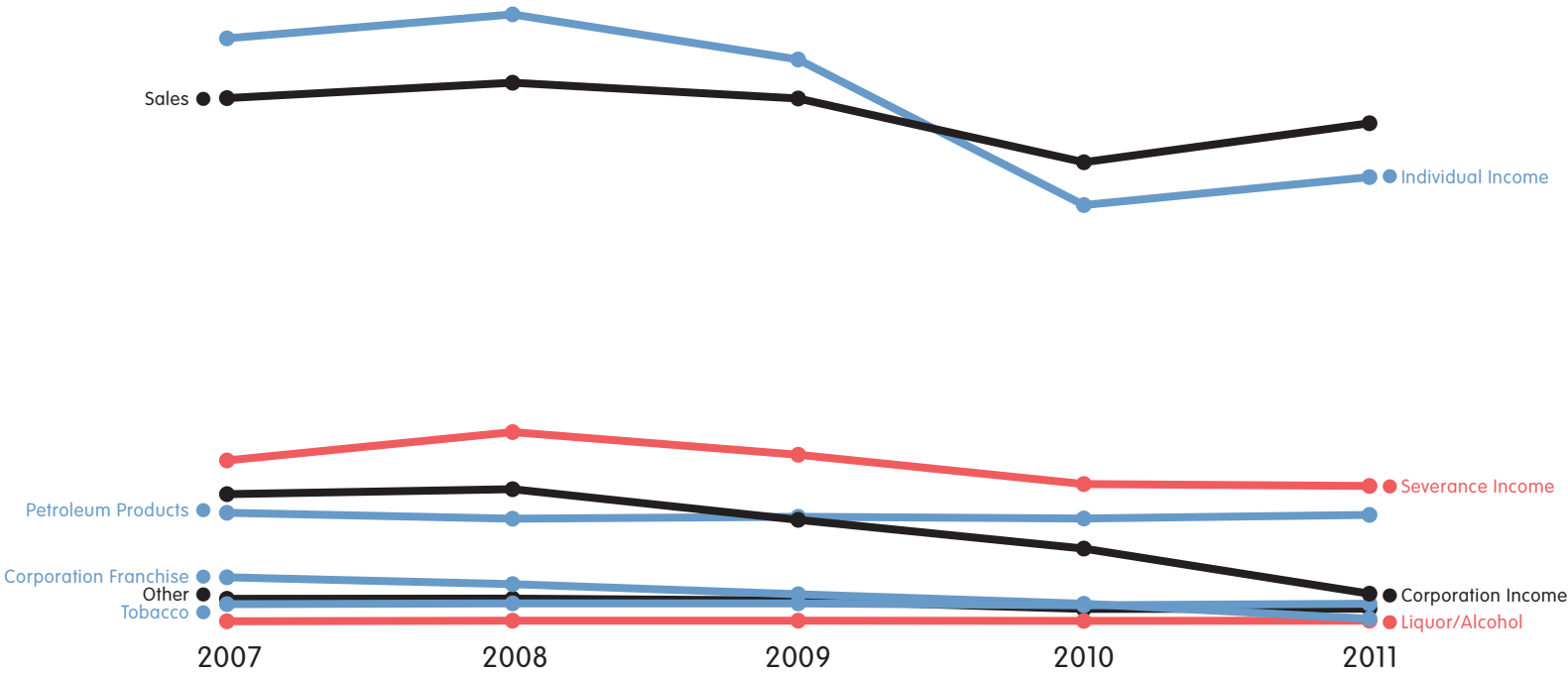
FIVE-YEAR COMPARISON OF MAJOR TAXES

Collections (In Millions)	FY 07	FY 08	FY 09	FY 10	FY 11
Sales*	\$2,802	\$2,883	\$2,800	\$2,465	<b>\$2,670</b>
Individual Income	3,116	3,242	3,005	2,240	<b>2,387</b>
Severance	898	1,047	928	774	<b>764</b>
Corporation Franchise	284	248	195	145	<b>66</b>
Corporation Income	721	747	586	435	<b>198</b>
Petroleum Products	623	592	602	593	<b>612</b>
Liquor/Alcohol	53	56	56	55	<b>56</b>
Tobacco	143	147	147	137	<b>145</b>
Other	171	172	162	118	<b>119</b>

\* LA Tourism and Promotion Tax (\$19,096,352.29) is included.

# TAX CASH COLLECTIONS

FIVE-YEAR COMPARISON OF MAJOR TAXES



## TAX COLLECTIONS (2010-11 monthly cash collections)

Tax	Jul 10	Aug 10	Sept 10	Oct 10	Nov 10	Dec 10
<b>Corporation Franchise</b>	\$ (11,723,775.78)	\$ (5,460,325.81)	\$ 28,500,432.25	\$ 4,053,013.87	\$ 2,647,006.16	\$ 5,210,233.29
<b>Gift Tax</b>	911.78	29,947.00	124.00	(928.00)	8,231.00	70,866.00
<b>Hazardous Waste Disposal Tax</b>	680,258.64	(21,283.64)	4,293.71	696,925.58	(5,855.28)	446.41
<b>Income Taxes</b>						
Corporation	(35,171,327.33)	(16,380,977.43)	85,501,296.74	12,159,041.62	7,941,018.49	15,630,699.88
Fiduciary	899,535.94	1,521,964.60	401,872.70	(2,594,278.35)	332,737.05	(814,212.04)
Individual, Declaration, & Withholding	159,871,153.00	236,329,315.25	222,023,814.42	184,711,192.19	244,704,915.17	195,348,995.58
<b>Inheritance &amp; Estate Transfer Tax</b>	2,519.04	56,817.39	9,000.22	33,843.72	(2,141.34)	132,448.46
<b>Liquor – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	1,862,411.40	1,388,888.63	1,441,587.49	1,535,261.54	1,781,280.70	1,762,575.93
Low Alcoholic Content (Beer)	3,437,213.70	3,074,395.14	2,996,333.88	3,341,358.31	2,749,182.33	2,834,697.08
Out-of-State Shippers	20,032.59	5,013.53	2,110.93	144,009.38	(135,756.17)	3,189.56
<b>Natural Resources – Severance Tax</b>	66,947,224.10	63,306,734.65	55,016,659.50	64,508,212.79	54,859,543.22	56,803,911.15
<b>Petroleum Products</b>						
Gasoline & Inspection Fees	38,750,734.81	40,317,876.51	40,212,129.53	39,642,298.52	38,268,133.88	37,938,025.80
Special Fuels & Inspection Fees	11,796,666.29	12,352,603.15	12,310,741.42	11,703,417.02	11,677,214.06	11,774,213.37
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	729,614.78	166,955.91	814,400.89	741,090.93	483,931.92	1,382,284.72
Natural Gas Franchise Tax	29,050.34	157,871.79	4,021.00	705,025.16	59,215.70	0.00
Transportation & Communication Utilities Tax	289,157.70	528,548.36	(5,689,098.89)	6,315,461.40	7,405,309.68	320,164.85
<b>Sales Tax</b>	241,180,235.32	211,829,236.80	195,478,035.79	219,102,785.57	211,713,953.15	219,390,225.36
<b>Tobacco Tax</b>	12,585,666.02	12,019,389.89	11,450,953.66	9,577,483.16	12,960,822.38	10,976,052.24
<b>TOTAL STATE TAXES</b>	<b>492,187,282.35</b>	<b>561,222,971.72</b>	<b>650,478,709.24</b>	<b>556,375,214.41</b>	<b>597,448,742.10</b>	<b>558,764,817.64</b>
<b>Other Taxes</b>	1,066,570.04	2,074,755.84	968,656.41	916,794.09	4,441,893.28	608,400.85
<b>Hotel/Motel Room Occupancy Tax</b>						
LA Stadium and Exposition District	3,478,419.30	2,350,077.94	2,714,206.61	1,834,855.79	2,062,852.47	2,846,277.79
New Orleans Exhibition Hall Authority	2,327,673.56	1,457,335.12	1,692,540.89	1,107,137.56	1,279,720.56	1,844,603.55
<b>New Orleans Exhibition Hall Authority Taxes</b>						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,165,680.10	950,908.20	1,025,539.98	848,798.39	929,793.52	1,020,656.47
Service Contractor Tax	170,243.73	148,039.63	190,798.51	34,909.33	61,599.79	63,642.92
Tour Tax	9,204.33	11,931.00	10,572.03	5,084.74	545.02	5,394.17
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 500,405,073.41</b>	<b>\$ 568,216,019.45</b>	<b>\$ 657,081,023.67</b>	<b>\$ 561,122,794.31</b>	<b>\$ 606,225,146.74</b>	<b>\$ 565,153,793.39</b>

## TAX COLLECTIONS (2010-11 monthly cash collections)

Tax	Jan 11	Feb 11	March 11	April 11	May 11	June 11
<b>Corporation Franchise</b>	\$ (4,804,766.93)	\$ (14,910,322.30)	\$ 5,477,220.78	\$ 41,618,551.51	\$ (12,098,923.26)	\$ 27,402,704.07
<b>Gift Tax</b>	0.00	6,264.00	7,255.61	360.00	(360.00)	0.00
<b>Hazardous Waste Disposal Tax</b>	837,208.11	5,413.86	18.00	403,958.29	633,669.08	1,999.18
<b>Income Taxes</b>						
Corporation	(14,414,300.80)	(44,730,966.91)	16,431,662.33	124,855,654.52	(36,296,769.79)	82,208,112.20
Fiduciary	3,004,123.46	(1,399,208.66)	(2,445,037.59)	1,700,461.50	6,420,137.17	(5,440,655.19)
Individual, Declaration, & Withholding	350,549,979.85	90,127,768.05	25,889,786.25	64,811,342.82	329,496,376.25	282,712,210.60
<b>Inheritance &amp; Estate Transfer Tax</b>	624,904.71	17,569.57	30,705.17	(19,747.94)	4,715.34	8,281.69
<b>Liquor – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	2,494,454.48	1,198,814.54	1,605,097.91	1,874,502.49	1,616,870.06	1,698,182.50
Low Alcoholic Content (Beer)	3,062,260.45	2,113,781.18	2,361,896.67	3,381,963.12	3,065,175.25	3,220,863.05
Out-of-State Shippers	2,444.92	2,813.71	890.39	3,552.61	8,755.61	64,820.44
<b>Natural Resources – Severance Tax</b>	56,547,617.95	64,487,591.19	67,048,510.81	63,150,430.46	70,872,979.80	80,558,253.78
<b>Petroleum Products</b>						
Gasoline & Inspection Fees	39,555,500.85	37,660,728.55	35,931,427.45	41,201,406.64	39,141,800.70	40,524,602.29
Special Fuels & Inspection Fees	11,648,108.44	11,432,478.61	11,314,269.80	12,633,634.45	11,853,453.76	12,668,095.04
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	435,358.06	109,556.44	990,786.10	440,051.32	389,821.74	1,871,409.65
Natural Gas Franchise Tax	620,809.00	9,103.02	27,464.60	378,170.39	13,451.95	0.00
Transportation & Communication Utilities Tax	254,782.17	115,628.37	247,465.91	348,597.40	654,255.63	362,306.14
<b>Sales Tax</b>	260,490,823.37	186,596,922.10	203,815,301.24	243,701,437.66	226,895,183.89	250,019,388.27
<b>Tobacco Tax</b>	12,743,889.56	6,500,899.91	13,665,840.95	12,400,392.76	13,860,781.57	15,855,320.45
<b>TOTAL STATE TAXES</b>	<b>723,653,197.65</b>	<b>339,344,835.23</b>	<b>382,400,562.38</b>	<b>612,884,720.00</b>	<b>656,531,374.75</b>	<b>793,735,894.16</b>
<b>Other Taxes</b>	922,226.74	3,760,051.94	1,172,470.08	1,187,587.66	3,054,961.27	2,343,048.09
<b>Hotel/Motel Room Occupancy Tax</b>						
LA Stadium and Exposition District	3,280,043.89	2,269,584.23	1,874,390.97	3,368,505.28	4,088,197.25	3,703,489.92
New Orleans Exhibition Hall Authority	2,117,005.86	1,492,069.77	1,252,897.29	2,187,232.83	2,684,342.26	2,413,768.74
<b>New Orleans Exhibition Hall Authority Taxes</b>						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,211,460.19	977,440.37	760,596.48	1,265,081.77	1,338,296.87	1,255,587.41
Service Contractor Tax	178,945.00	152,730.38	94,041.50	35,354.88	91,215.08	66,336.36
Tour Tax	13,593.58	5,898.57	580.06	5,368.95	5,172.04	7,788.13
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 731,376,472.91</b>	<b>\$ 348,002,610.49</b>	<b>\$ 387,555,538.76</b>	<b>\$ 620,933,851.37</b>	<b>\$ 667,793,559.52</b>	<b>\$ 803,525,912.81</b>

## 15-YEAR cash tax collection record (in millions)

Tax	FY 97	FY 98	FY 99	FY 00	FY 01	FY 02	FY 03
<b>Corporation Franchise</b>	\$ 244.30	\$ 255.69	\$ 296.04	\$ 269.73	\$ 247.67	\$ 262.08	\$ 187.45
<b>Gift Tax</b>	3.86	5.25	9.23	5.11	4.68	4.32	5.45
<b>Hazardous Waste Disposal Tax</b>	5.20	4.45	4.23	3.92	4.58	4.32	4.40
<b>Income Taxes</b>							
Corporation	389.47	364.60	286.94	222.57	284.81	270.03	198.13
Fiduciary	13.62	8.09	13.24	12.53	13.20	9.35	4.81
Individual, Declaration, & Withholding	1,263.77	1,443.14	1,516.81	1,584.20	1,724.88	1,774.20	1,865.60
<b>Inheritance &amp; Estate Transfer Tax</b>	70.86	85.23	86.68	91.29	81.10	65.19	53.23
<b>Liquor – Alcoholic Beverage Taxes</b>							
High Alcoholic Content (Liquor/Wine)	15.74	16.01	13.86	16.10	16.18	16.13	16.09
Low Alcoholic Content (Beer)	34.70	36.04	36.45	38.11	37.10	35.13	36.42
Out-of-State Shippers	0.00	0.00	0.01	0.02	0.02	0.02	0.02
<b>Natural Resources – Severance Tax</b>	418.19	355.91	261.92	376.67	463.90	493.21	437.71
<b>Petroleum Products</b>							
Gasoline & Inspection Fees	382.81	421.98	423.31	432.33	425.22	435.97	448.70
Special Fuels & Inspection Fees	97.34	106.68	109.14	115.45	114.77	116.12	116.49
<b>Public Utilities and Carriers</b>							
Inspection and Supervision Fee	4.12	4.18	4.14	4.79	5.13	5.19	5.09
Natural Gas Franchise Tax	7.17	7.88	7.32	9.93	6.75	5.31	14.77
Transportation & Communication Utilities Tax	3.00	3.78	5.68	3.01	2.44	2.85	(0.87)
<b>Sales Tax</b>	1,810.86	2,021.28	2,040.67	2,099.41	2,372.16	2,418.17	2,284.06
<b>Tobacco Tax</b>	87.97	86.80	85.57	90.30	91.94	113.99	125.43
<b>TOTAL STATE TAXES</b>	<b>4,852.98</b>	<b>5,226.99</b>	<b>5,201.24</b>	<b>5,375.47</b>	<b>5,896.53</b>	<b>6,031.58</b>	<b>5,802.98</b>
<b>Other Taxes</b>	216.38	41.85	52.05	41.47	34.55	37.35	40.15
<b>Hotel/Motel Room Occupancy Tax</b>							
LA Stadium and Exposition District	25.62	25.65	28.23	30.24	34.10	32.73	30.58
New Orleans Exhibition Hall Authority	11.24	11.10	12.31	13.32	14.95	14.51	19.34
<b>New Orleans Exhibition Hall Authority Taxes</b>							
Flat Room Occupancy Tax & Food & Beverage Taxes	8.29	8.30	8.83	8.73	10.23	10.19	11.86
Service Contractor Tax	1.20	1.34	1.44	1.70	1.88	1.61	1.43
Tour Tax	0.19	0.19	0.18	0.16	0.19	0.17	0.14
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 5,115.90</b>	<b>\$ 5,315.42</b>	<b>\$ 5,304.28</b>	<b>\$ 5,471.09</b>	<b>\$ 5,992.43</b>	<b>\$ 6,128.14</b>	<b>\$ 5,906.48</b>

## 15-YEAR cash tax collection record (in millions)

Tax	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
<b>Corporation Franchise</b>	\$ 182.77	\$ 289.94	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91
<b>Gift Tax</b>	3.86	3.52	2.26	5.60	3.48	1.97	0.21	0.12
<b>Hazardous Waste Disposal Tax</b>	4.86	5.17	5.17	4.96	4.30	3.55	3.09	3.20
<b>Income Taxes</b>								
Corporation	232.62	374.58	504.85	721.27	746.71	586.10	435.30	197.73
Fiduciary	4.44	13.08	10.55	42.72	32.26	25.47	9.50	1.59
Individual, Declaration, & Withholding	2,191.54	2,380.28	2,453.61	3,116.25	3,241.86	3,005.46	2,240.20	2,386.58
<b>Inheritance &amp; Estate Transfer Tax</b>	43.95	27.88	10.87	5.07	7.89	3.28	1.60	0.90
<b>Liquor – Alcoholic Beverage Taxes</b>								
High Alcoholic Content (Liquor/Wine)	16.85	17.08	16.80	16.99	19.35	19.39	19.50	20.26
Low Alcoholic Content (Beer)	36.10	36.57	36.42	36.48	36.36	37.30	35.60	35.64
Out-of-State Shippers	0.03	0.04	0.04	0.03	0.07	0.07	0.15	0.13
<b>Natural Resources – Severance Tax</b>	514.49	664.56	719.26	898.35	1,046.65	928.02	773.59	764.11
<b>Petroleum Products</b>								
Gasoline & Inspection Fees	440.28	450.74	462.75	475.03	451.53	458.77	453.8	469.14
Special Fuels & Inspection Fees	123.06	132.15	144.23	147.84	140.18	139.97	138.9	143.16
<b>Public Utilities and Carriers</b>								
Inspection and Supervision Fee	5.58	0.00	5.38	5.80	8.42	8.86	7.20	8.56
Natural Gas Franchise Tax	3.31	7.99	4.04	12.50	5.40	4.72	1.90	2.00
Transportation & Communication Utilities Tax	8.58	3.09	3.60	3.93	4.24	16.32	11.20	11.15
<b>Sales Tax</b>	2,166.22	2,305.30	2,731.16	2,801.97	2,883.31	2,800.07	2,465.10	2,670.21
<b>Tobacco Tax</b>	144.57	153.59	134.81	143.00	147.37	146.53	137.00	144.60
<b>TOTAL STATE TAXES</b>	<b>6,123.11</b>	<b>6,865.56</b>	<b>7,506.97</b>	<b>8,722.18</b>	<b>9,026.85</b>	<b>8,381.41</b>	<b>6,878.94</b>	<b>6,924.99</b>
<b>Other Taxes</b>	28.86	34.04	36.30	40.48	46.90	43.57	22.76	21.82
<b>Hotel/Motel Room Occupancy Tax</b>								
LA Stadium and Exposition District	30.74	35.48	22.97	24.74	29.49	27.58	28.90	33.87
New Orleans Exhibition Hall Authority	20.23	24.27	13.17	14.97	18.77	17.07	18.60	21.86
<b>New Orleans Exhibition Hall Authority Taxes</b>								
Flat Room Occupancy Tax & Food & Beverage Taxes	12.73	13.70	7.18	8.39	10.76	10.55	11.54	12.75
Service Contractor Tax	1.36	1.90	0.58	0.49	1.08	1.25	1.19	1.29
Tour Tax	0.13	0.12	0.04	0.03	0.65	0.06	0.07	0.81
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 6,217.16</b>	<b>\$ 6,975.07</b>	<b>\$ 7,587.21</b>	<b>\$ 8,811.28</b>	<b>\$ 9,134.50</b>	<b>\$ 8,481.49</b>	<b>\$ 6,962.00</b>	<b>\$ 7,017.39</b>

# TAX COLLECTIONS (cash collection after accrual adjustments)

## TWO-YEAR COMPARISON

State Revenues	Total Net Collections FY 2009-10	Total Net Collections FY 2010-11	% Change
<b>Automobile Rental Tax</b>	\$ 4,672,853.99	\$ 5,193,718.87	11.15%
<b>Contractor's Fee</b>	8,190.00	60.00	-99.27%
<b>Corporation Franchise Tax</b>	138,123,788.35	65,959,952.81	-52.25%
<b>Electrical Co-op Fee</b>	48,223.67	36,416.60	-24.48%
<b>Gift Tax</b>	204,406.75	121,759.61	-40.43%
<b>Hazardous Waste Disposal Tax</b>	2,801,127.79	3,296,841.34	17.70%
<b>Income Taxes</b>			
Corporation	393,036,426.48	197,879,858.43	-49.65%
Fiduciary	9,900,140.56	935,918.33	-90.55%
Individual, Declaration, & Withholding	2,286,582,902.44	2,410,351,321.94	5.41%
<b>Inheritance Tax</b>	1,550,232.55	951,901.19	-38.60%
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	19,544,244.72	20,391,833.06	4.34%
Low Alcoholic Content (Beer)	35,786,569.32	35,555,500.76	-0.65%
Out-of-State Shippers	168,796.64	117,487.63	-30.40%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	26,187.00	505.53	-98.07%
<b>Minerals, Oil, And Gas</b>			
Pipeline Safety Inspection Fee	2,117.81	0.00	-100.00%
Surface Mining & Reclamation Fee	284,605.36	335,074.54	17.73%
Oil Spill Contingency Fee	356.97	5,788,555.40	1,621,480.36%
Oilfield Site Restoration – Gas	3,048,130.30	3,314,098.16	8.73%
Oilfield Site Restoration – Oil	838,763.25	893,086.53	6.48%
<b>Natural Resources – Severance Tax</b>	780,642,169.92	776,481,943.96	-0.53%
<b>Petroleum Products</b>			
Gasoline Tax	450,602,977.77	465,979,003.69	3.41%
Gasoline Inspection Fee	3,075,172.93	3,437,299.26	11.78%
Special Fuels Tax	137,392,401.20	141,560,656.41	3.03%
Special Fuels Inspection Fee	1,861,069.69	1,773,348.32	-4.71%
<b>Public Utilities</b>			
Inspection and Supervision Fee	7,462,135.60	8,112,213.95	8.71%
Natural Gas Franchise Tax	1,366,019.41	2,456,229.61	79.81%
Transportation & Communication Utilities Tax	10,910,860.37	12,273,235.05	12.49%
<b>Sales Tax</b>	2,441,404,503.74	2,650,492,328.70	8.56%
<b>Soft Drink Tax</b>	0.00	0.00	0.00%
<b>Telecommunication Tax</b>	851,265.66	992,212.81	16.56%
<b>Tobacco</b>	136,515,428.17	142,792,640.28	4.60%
<b>Tobacco Permit</b>	0.00	0.00	0.00%
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$ 6,868,712,068.41</b>	<b>\$ 6,957,475,002.77</b>	<b>1.29%</b>
<b>Other Taxes</b>			
Beer Taxes – Parish and Municipalities	5,962,186.24	5,497,848.80	-7.79%
Louisiana Tourism and Promotion District	19,022,441.13	19,034,853.35	0.07%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	28,916,574.71	33,870,901.44	17.13%
New Orleans Exhibition Hall Authority	18,653,951.76	21,856,327.99	17.17%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	11,540,548.91	12,749,839.75	10.48%
Service Contractor Tax	1,198,520.79	1,287,857.11	7.45%
Tour Tax	70,349.96	81,132.62	15.33%
Consumer Use Tax – Local	67,248.24	212,095.30	215.39%
Consumer Use Tax – Excise	6,519.51	6,481.26	-0.59%
Catalog Sales Tax – Local	23,682.10	153,266.63	547.18%
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 85,462,023.35</b>	<b>\$ 94,750,604.25</b>	<b>10.87%</b>
<b>GRAND TOTALS</b>	<b>\$ 6,954,174,091.76</b>	<b>\$ 7,052,225,607.02</b>	<b>1.41%</b>



# TAX COLLECTIONS (cash collection after accrual adjustments)

FOR FISCAL YEAR ENDING JUNE 30, 2011

State Revenues	Cash Collections	Less 2009-10 Accruals	Plus 2010-11 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 5,223,833.81	\$ 468,942.26	\$ 438,827.32	\$ 5,193,718.87
<b>Contractor's Fee</b>	50.00	0.00	10.00	60.00
<b>Corporation Franchise Tax</b>	65,911,047.85	0.00	(11,674,826.69)	65,959,952.81
<b>Electrical Co-op Fee</b>	66,584.87	43,342.67	13,174.40	36,416.60
<b>Gift Tax</b>	122,671.39	911.78	–	121,759.61
<b>Hazardous Waste Disposal Tax</b>	3,237,051.94	680,258.64	740,048.04	3,296,841.34
<b>Income Taxes</b>				
Corporation	197,733,143.54	(46,894,926.62)	(35,024,480.07)	197,879,858.44
Fiduciary	1,587,440.59	899,535.94	248,013.68	935,918.33
Individual, Declaration, & Withholding	2,386,576,849.63	159,859,840.33	183,634,312.64	2,410,351,321.94
<b>Inheritance Tax</b>	898,916.03	2,519.04	55,504.20	951,901.19
<b>Liquors – Alcoholic Beverage Taxes</b>				
High Alcoholic Content (Liquor/Wine)	20,259,927.67	1,862,411.40	1,994,316.79	20,391,833.06
Low Alcoholic Content (Beer)	35,639,120.16	3,437,213.70	3,353,594.30	35,555,500.76
Out-of-State Shippers	121,877.50	20,032.59	15,642.72	117,487.63
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	530.53	25.00	–	505.53
<b>Minerals, Oil, and Gas</b>				
Pipeline Safety Inspection Fee	0.00	0.00	–	0.00
Surface Mining & Reclamation Fee	308,522.94	0.00	26,551.60	335,074.54
Oil Spill Contingency Fee	5,933,278.95	0.00	(144,723.55)	5,788,555.40
Oilfield Site Restoration – Gas	3,241,201.28	41,909.96	114,806.84	3,314,098.16
Oilfield Site Restoration – Oil	894,072.08	18,034.54	17,048.99	893,086.53
<b>Natural Resources – Severance Tax</b>	764,107,669.40	66,947,224.10	79,321,498.66	776,481,943.96
<b>Petroleum Products</b>				
Gasoline Tax	465,769,017.19	38,481,385.07	38,691,371.57	465,979,003.69
Gasoline Inspection Fee	3,375,648.34	269,349.74	331,000.66	3,437,299.26
Special Fuels Tax	141,476,165.73	11,622,917.96	11,707,408.64	141,560,656.41
Special Fuels Inspection Fee	1,688,729.68	173,748.33	258,366.97	1,773,348.32
<b>Public Utilities</b>				
Inspection and Supervision Fee	8,555,262.46	729,614.78	286,566.27	8,112,213.95
Natural Gas Franchise Tax	2,004,182.95	29,050.34	481,097.00	2,456,229.61
Transportation and Communication Utilities Tax	11,152,578.72	289,157.70	1,409,814.03	12,273,235.05
<b>Sales Tax</b>	2,651,117,176.23	239,332,990.61	238,708,143.08	2,650,492,328.70
<b>Soft Drink Tax</b>	0.00	0.00	–	0.00
<b>Telecommunication Tax</b>	989,050.72	2,913.11	6,075.20	992,212.81
<b>Tobacco</b>	144,597,492.55	12,599,666.02	10,794,813.75	142,792,640.28
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$ 6,922,589,094.73</b>	<b>\$ 490,918,068.99</b>	<b>\$ 525,803,977.04</b>	<b>\$ 6,957,475,002.78</b>
<b>Other Taxes</b>				
Beer Taxes – Parish and Municipalities	5,486,559.49	482,051.04	493,340.35	5,497,848.80
Louisiana Tourism and Promotion District	19,096,352.29	1,847,408.25	1,785,909.31	19,034,853.35
Hotel/Motel Room Occupancy Tax				
Louisiana Stadium and Exposition District	33,870,901.44	0.00	0.00	33,870,901.44
New Orleans Exhibition Hall Authority	21,856,327.99	0.00	0.00	21,856,327.99
New Orleans Exhibition Hall Authority Taxes				
Flat Room Occupancy Tax & Food & Beverage Taxes	12,749,839.75	0.00	0.00	12,749,839.75
Service Contractor Tax	1,287,857.11	0.00	0.00	1,287,857.11
Tour Tax	81,132.62	0.00	0.00	81,132.62
Consumer Use Tax – Local	212,830.57	788.27	53.00	212,095.30
Consumer Use Tax – Excise	6,051.42	401.75	831.59	6,481.26
Catalog Sales Tax – Local	154,849.43	2,654.80	1,072.00	153,266.63
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 94,802,702.11</b>	<b>\$ 2,333,304.11</b>	<b>\$ 2,281,206.25</b>	<b>\$ 94,750,604.25</b>
<b>GRAND TOTALS</b>	<b>\$ 7,017,391,796.84</b>	<b>\$ 493,251,373.10</b>	<b>\$ 528,085,183.29</b>	<b>\$ 7,052,225,607.03</b>

# TAX COLLECTIONS (cash collections)

## FIVE-YEAR COMPARISON of TOTAL COLLECTIONS

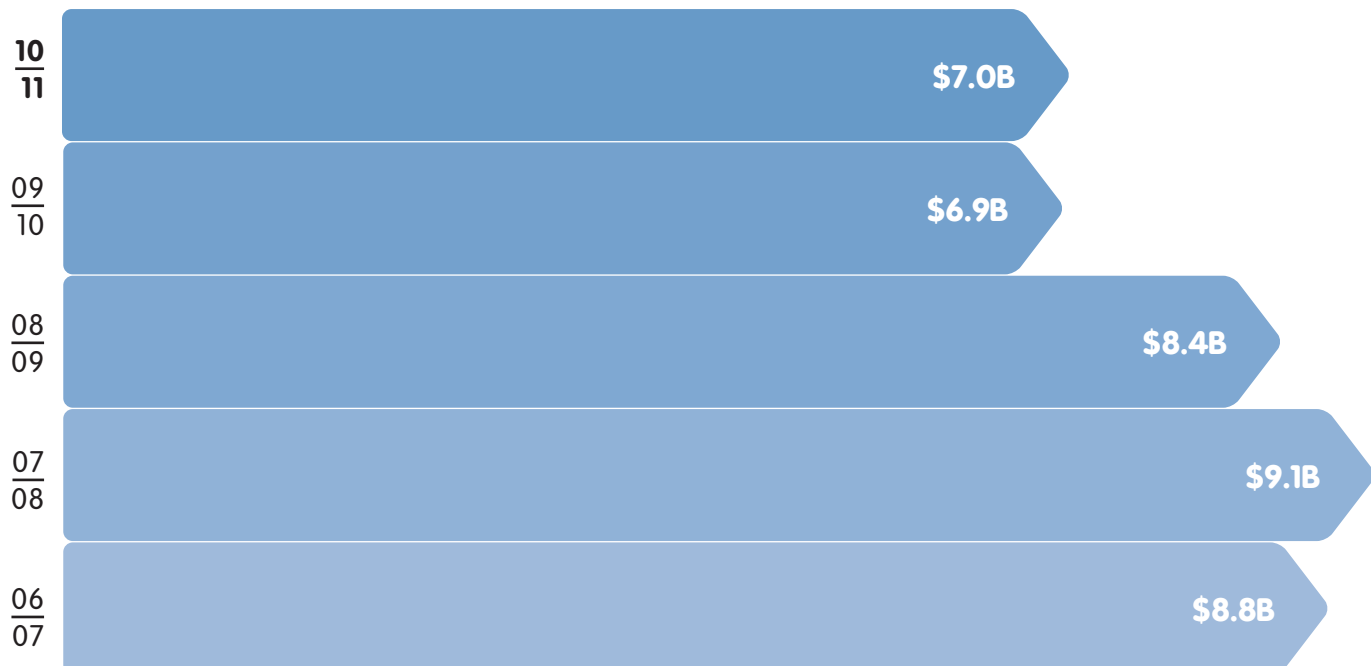
Tax Collections	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax	\$ 284,390,805.05	\$ 247,694,096.49	\$ 195,562,939.51	\$ 145,121,306.37	\$ 65,911,047.85
Income Tax	721,271,385.80	746,705,214.23	586,089,718.39	435,361,224.95	197,733,143.54
<b>Individual, Declaration, &amp; Withholding Tax</b>	<b>3,116,247,671.60</b>	<b>3,241,862,324.48</b>	<b>3,005,461,862.12</b>	<b>2,240,265,338.61</b>	<b>2,386,576,849.63</b>
<b>Natural Resources – Severance Tax</b>	<b>898,347,095.13</b>	<b>1,046,649,450.01</b>	<b>928,025,836.25</b>	<b>773,595,401.98</b>	<b>764,107,669.40</b>
<b>Petroleum Products</b>					
Gasoline Tax	471,989,220.25	448,207,376.97	455,444,136.75	450,459,537.84	465,769,017.19
Inspection Fees (Gas/Special Fuels)	4,835,095.91	5,648,843.49	5,425,321.90	5,454,429.71	5,064,378.02
Special Fuels Tax	146,064,408.17	137,857,051.85	137,881,277.34	136,917,886.86	141,476,165.73
<b>Sales Tax</b>	<b>2,801,969,579.08</b>	<b>2,883,313,850.95</b>	<b>2,800,069,473.01</b>	<b>2,465,142,483.01</b>	<b>2,651,117,176.23</b>
<b>Miscellaneous State Taxes and Fees*</b>	<b>288,974,213.19</b>	<b>287,065,099.46</b>	<b>281,573,307.62</b>	<b>243,680,017.76</b>	<b>244,833,647.13</b>
<b>Other Taxes*</b>	<b>77,194,312.61</b>	<b>89,491,603.92</b>	<b>85,962,312.98</b>	<b>65,961,592.54</b>	<b>94,802,702.11</b>
<b>TOTAL</b>	<b>\$8,811,283,786.79</b>	<b>\$9,134,494,911.85</b>	<b>\$8,481,496,185.87</b>	<b>\$6,961,959,219.63</b>	<b>\$7,017,391,796.83</b>

\* **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, 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.

# TAX COLLECTIONS (cash collections)

## FIVE-YEAR COMPARISON OF TOTAL COLLECTIONS



# SUMMARY of tax collections & refunds (by tax/fee type)

FOR FISCAL YEAR ENDING JUNE 30, 2011

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
<b>Automobile Rental Tax</b>	\$ 5,230,397.14	\$ (6,563.33)	\$ 5,223,833.81
<b>Contractors Fee, Nonresident</b>	50.00	–	50.00
<b>Corporation Franchise Tax</b>	253,871,600.86	(187,960,553.01)	65,911,047.85
<b>Electric Co-op Fee</b>	66,584.87	–	66,584.87
<b>Gift Tax</b>	130,531.39	(7,860.00)	122,671.39
<b>Hazardous Waste Site Cleanup Fund</b>	3,338,879.43	(101,827.49)	3,237,051.94
<b>Income Taxes</b>			
Corporation Income Tax	761,614,802.57	(563,881,659.03)	197,733,143.54
Declaration, Individual	298,656,519.55	(4,604,722.85)	294,051,796.70
Fiduciary	18,797,720.17	(17,210,279.58)	1,587,440.59
Individual	385,275,022.24	(254,262.00)	385,020,760.24
Withholding, Individual	2,605,522,223.18	(898,017,930.49)	1,707,504,292.69
<b>Inheritance Tax</b>	973,333.98	(74,417.95)	898,916.03
<b>Liquors – Alcoholic Beverages</b>			
High Alcoholic Content (Liquor/Wine)	20,269,112.34	(9,184.67)	20,259,927.67
Low Alcoholic Content (Beer)	35,774,317.88	(135,197.72)	35,639,120.16
Out-of-State Shippers	130,796.97	(8,919.47)	121,877.50
Parish & Municipal Beer Tax	5,486,559.49	–	5,486,559.49
<b>Marijuana &amp; Controlled Dangerous Substance</b>	530.53	–	530.53
<b>Minerals, Oil, and Gas</b>			
Oil Spill Contingency Fee	6,314,353.38	(381,074.43)	5,933,278.95
Oilfield Site Restoration – Gas	3,422,871.93	(181,670.65)	3,241,201.28
Oilfield Site Restoration – Oil	937,460.16	(43,388.08)	894,072.08
Pipeline Safety Inspection Fee	–	–	–
Surface Mining Reclamation	308,522.94	–	308,522.94
<b>Natural Resources – Severance Tax</b>	871,056,920.70	(106,949,251.30)	764,107,669.40
<b>Petroleum Products</b>			
Gasoline & Inspection Fees	469,144,391.29	274.24	469,144,665.53
Special Fuels & Inspection Fees	144,498,930.30	(1,334,034.89)	143,164,895.41
Motor Fuels	6,854,802.49	(6,854,802.49)	–
<b>Public Utilities – Carriers</b>			
Inspection & Supervision Fees	8,751,909.86	(196,647.40)	8,555,262.46
Natural Gas Franchise Tax	2,707,850.86	(703,667.91)	2,004,182.95
Transportation & Communication	11,799,115.86	(646,537.14)	11,152,578.72
<b>Catalog Sales</b>	154,849.43	–	154,849.43
<b>Consumer Use Tax</b>	212,830.57	–	212,830.57
<b>Sales Tax**</b>	2,759,177,048.41	(88,963,519.89)	2,670,213,528.52
<b>Soft Drinks</b>	–	–	–
<b>Telecommunication Tax</b>	989,050.72	–	989,050.72
<b>Consumer Use – Excise</b>	6,051.42	–	6,051.42
<b>Tobacco</b>	144,752,180.15	(154,687.60)	144,597,492.55
<b>TOTALS</b>	<b>\$ 8,826,228,123.05</b>	<b>\$ (1,878,682,385.13)</b>	<b>\$ 6,947,545,737.92</b>

\* This amount does not include adjustments for returned checks.

\*\* LA Tourism and Promotion Tax (\$19,096,352.29) is included.

# COMPARISON OF ALL STATES' taxes (by source)

FOR FISCAL YEAR 2010 – Percent of tax collected

	Sales & Use	Individual Income	Corporate Income	Motor Fuels	Licenses	All Other
Alabama	25.6%	31.7%	5.2%	6.8%	6.0%	24.7%
Alaska	0.0%	0.0%	14.2%	0.5%	3.2%	82.1%
Arizona	43.2%	23.7%	4.1%	7.8%	3.6%	17.6%
Arkansas	35.9%	28.7%	3.3%	6.4%	4.6%	21.1%
California	29.8%	43.5%	8.7%	3.0%	7.8%	7.2%
Colorado	23.9%	47.6%	4.2%	7.0%	6.4%	10.9%
Connecticut	25.6%	47.0%	4.1%	4.0%	3.0%	16.4%
Delaware	0.0%	30.8%	5.1%	4.0%	45.4%	14.7%
Florida	58.9%	0.0%	5.7%	7.2%	6.8%	21.4%
Georgia	32.9%	47.5%	4.6%	5.8%	3.2%	6.0%
Hawaii	47.9%	31.6%	1.7%	1.8%	3.0%	14.0%
Idaho	38.2%	36.2%	3.3%	7.8%	9.1%	5.4%
Illinois	29.7%	31.7%	9.0%	4.5%	8.1%	17.0%
Indiana	43.1%	28.0%	4.3%	5.5%	5.1%	14.0%
Iowa	31.2%	38.9%	2.8%	6.4%	10.3%	10.4%
Kansas	33.1%	41.4%	5.4%	6.5%	4.7%	8.9%
Kentucky	29.3%	33.1%	4.0%	6.9%	4.6%	22.1%
<b>LOUISIANA</b>	<b>29.5%</b>	<b>26.1%</b>	<b>4.5%</b>	<b>6.7%</b>	<b>4.9%</b>	<b>28.3%</b>
Maine	28.4%	37.4%	5.0%	6.9%	7.1%	15.2%
Maryland	24.7%	40.7%	5.9%	4.8%	4.9%	19.0%
Massachusetts	23.1%	50.5%	9.2%	3.3%	4.3%	9.6%
Michigan	40.9%	24.3%	3.1%	4.4%	5.8%	21.5%
Minnesota	25.7%	37.5%	4.2%	4.8%	6.1%	21.7%
Mississippi	45.5%	21.6%	5.1%	6.3%	6.5%	15.0%
Missouri	30.1%	44.6%	2.1%	7.4%	6.1%	9.7%
Montana	0.0%	33.4%	4.4%	9.5%	14.4%	38.3%
Nebraska	34.3%	39.8%	4.1%	7.8%	6.0%	8.0%
Nevada	43.9%	0.0%	0.0%	5.0%	9.8%	41.3%
New Hampshire	0.0%	3.9%	23.5%	7.0%	12.4%	53.2%
New Jersey	30.5%	39.8%	7.9%	2.1%	5.4%	14.3%
New Mexico	38.9%	21.7%	2.8%	5.2%	4.4%	27.0%
New York	16.6%	54.7%	6.1%	0.8%	2.4%	19.4%
North Carolina	27.2%	42.5%	6.0%	7.2%	7.1%	10.0%
North Dakota	22.8%	11.5%	3.3%	5.7%	6.3%	50.4%
Ohio	30.8%	33.4%	0.6%	7.3%	13.8%	14.1%
Oklahoma	27.8%	31.4%	3.1%	6.1%	12.8%	18.8%
Oregon	0.0%	66.2%	4.7%	5.4%	13.8%	9.9%
Pennsylvania	26.6%	31.0%	5.5%	6.7%	8.4%	21.8%
Rhode Island	31.1%	35.4%	4.7%	4.8%	3.6%	20.4%
South Carolina	41.7%	32.1%	1.9%	7.7%	6.4%	10.2%
South Dakota	56.9%	0.0%	2.4%	9.6%	14.7%	16.4%
Tennessee	58.3%	1.6%	8.6%	7.8%	11.1%	12.6%
Texas	49.9%	0.0%	0.0%	7.7%	16.6%	25.8%
Utah	32.2%	41.3%	4.8%	6.9%	7.7%	7.1%
Vermont	12.4%	19.5%	3.4%	4.0%	4.2%	56.6%
Virginia	21.6%	52.8%	4.8%	5.4%	4.0%	11.4%
Washington	59.7%	0.0%	0.0%	7.4%	5.8%	27.1%
West Virginia	23.5%	31.1%	7.9%	8.4%	4.1%	25.0%
Wisconsin	27.5%	40.3%	5.9%	6.8%	5.8%	13.7%
Wyoming	37.3%	0.0%	0.0%	1.2%	6.6%	54.9%
<b>ALL STATES</b>	<b>31.9%</b>	<b>34.4%</b>	<b>5.6%</b>	<b>4.9%</b>	<b>6.9%</b>	<b>16.2%</b>

Source: U.S. Department of Commerce, Bureau of the Census, 2010 State Government Tax Collections

# ALL STATES' TOTAL tax collections (per capita)

FOR FISCAL YEAR 2010

Rank	State	Per Capita Total State Tax Collection
1	Alaska	\$ 6,361
2	Vermont	4,013
3	North Dakota	3,934
4	Wyoming	3,756
5	Hawaii	3,556
6	Connecticut	3,438
7	New York	3,278
8	Minnesota	3,245
9	Delaware	3,085
10	Massachusetts	3,062
11	New Jersey	2,949
12	California	2,814
13	Maryland	2,637
14	Maine	2,627
15	Wisconsin	2,527
16	West Virginia	2,512
17	Arkansas	2,496
18	Rhode Island	2,441
19	Washington	2,395
20	Pennsylvania	2,375
21	Illinois	2,320
22	Michigan	2,289
23	Kansas	2,276
24	North Carolina	2,256
25	Iowa	2,235
26	Kentucky	2,197
27	Montana	2,166
28	Nevada	2,161
29	New Mexico	2,144
30	Indiana	2,128
31	Mississippi	2,113
32	Nebraska	2,086
33	Virginia	2,051
34	Ohio	2,044
35	Oregon	1,951
<b>36</b>	<b>LOUISIANA</b>	<b>1,932</b>
37	Oklahoma	1,887
38	Idaho	1,883
39	Utah	1,842
40	Alabama	1,712
41	Colorado	1,708
42	Florida	1,675
43	Tennessee	1,657
44	Missouri	1,620
45	New Hampshire	1,614
46	South Dakota	1,602
47	Arizona	1,596
48	Texas	1,567
49	Georgia	1,526
50	South Carolina	1,471
—	<b>US AVERAGE</b>	<b>\$ 2,286</b>

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

# TOTAL STATE taxes except severance tax (per capita)

FOR FISCAL YEAR 2010

Rank	State	Per Capita Total State Tax Collection
1	Vermont	\$ 4,013
2	Hawaii	3,556
3	Connecticut	3,437
4	New York	3,278
5	Minnesota	3,240
6	Delaware	3,085
7	Massachusetts	3,062
8	New Jersey	2,949
9	California	2,814
10	Maryland	2,637
11	Maine	2,627
12	Wisconsin	2,526
13	Wyoming	2,477
14	Arkansas	2,474
15	Rhode Island	2,441
16	Washington	2,392
17	Pennsylvania	2,375
18	Illinois	2,320
19	West Virginia	2,287
20	Michigan	2,283
21	North Carolina	2,256
22	North Dakota	2,244
23	Kansas	2,240
24	Iowa	2,235
25	Indiana	2,128
26	Kentucky	2,123
27	Nevada	2,093
28	Nebraska	2,084
29	Mississippi	2,082
30	Virginia	2,051
31	Ohio	2,043
32	Montana	1,999
33	Oregon	1,948
34	Idaho	1,879
35	New Mexico	1,826
36	Utah	1,810
<b>37</b>	<b>LOUISIANA</b>	<b>1,764</b>
38	Colorado	1,694
39	Alabama	1,693
40	Oklahoma	1,689
41	Florida	1,672
42	Tennessee	1,656
43	Alaska	1,637
44	Missouri	1,620
45	New Hampshire	1,614
46	South Dakota	1,592
47	Arizona	1,590
48	Georgia	1,526
49	Texas	1,498
50	South Carolina	1,471
—	<b>US AVERAGE</b>	<b>\$ 2,251</b>

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

# PARISH comparison of various & per capita tax collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Cap)	Distribution of Local Property Taxes	Property Taxes (Per Cap)	LA Adjusted Individual Income Tax	LA Adj. Inc. Tax (Per Cap)
	July 1, 2010	FYE 11	FYE 11	2010	2010	FYE 11	FYE 11
Acadia	61,773	\$ 16,455,779	\$ 266	\$ 21,537,915	\$ 349	\$ 23,739,667	\$ 384
Allen	25,764	2,835,532	110	11,947,558	464	7,699,208	299
Ascension	107,215	46,614,667	435	86,142,248	803	66,553,419	621
Assumption	23,421	2,324,259	99	13,671,573	584	10,265,005	438
Avoyelles	42,073	6,084,333	145	5,785,618	138	14,681,829	349
Beauregard	35,654	5,311,568	149	21,236,915	596	13,540,047	380
Bienville	14,353	1,999,172	139	32,241,673	2,246	5,679,232	396
Bossier	116,979	40,524,866	346	86,158,417	737	56,183,057	480
Caddo	254,969	98,262,669	385	210,172,372	824	140,224,738	550
Calcasieu	192,768	76,636,424	398	167,210,173	867	101,415,419	526
Caldwell	10,132	1,285,590	127	6,540,712	646	4,056,125	400
Cameron	6,839	614,968	90	38,618,508	5,647	4,228,028	618
Catahoula	10,407	1,548,333	149	3,273,175	315	3,283,410	316
Claiborne	17,195	2,709,230	158	9,970,634	580	4,987,450	290
Concordia	20,822	4,011,900	193	12,820,076	616	5,396,773	259
DeSoto	26,656	9,713,035	364	47,719,175	1,790	14,830,336	556
East Baton Rouge	440,171	191,584,604	435	366,012,463	832	252,314,798	573
East Carroll	7,759	1,334,428	172	4,009,336	517	2,007,462	259
East Feliciana	20,267	1,690,341	83	5,277,850	260	8,640,112	426
Evangeline	33,984	3,915,224	115	12,675,404	373	11,847,791	349
Franklin	20,767	3,970,936	191	5,375,748	259	6,362,979	306
Grant	22,309	760,774	34	6,765,635	303	7,001,643	314
Iberia	73,240	25,410,622	347	35,369,290	483	38,133,641	521
Iberville	33,387	20,490,576	614	42,227,010	1,265	15,170,101	454
Jackson	16,274	3,490,121	214	20,708,093	1,272	5,387,997	331
Jefferson	432,552	193,276,131	447	312,888,654	723	250,224,105	578
Jefferson Davis	31,594	7,329,241	232	19,021,013	602	12,431,097	393
Lafayette	221,578	118,177,276	533	138,578,180	625	162,508,206	733
Lafourche	96,318	27,003,455	280	91,640,203	951	66,752,248	693
LaSalle	14,890	3,625,288	243	10,790,481	725	6,387,677	429
Lincoln	46,735	19,446,601	416	31,238,757	668	18,152,644	388
Livingston	128,026	19,714,136	154	47,545,125	371	60,156,052	470
Madison	12,093	1,708,634	141	11,161,651	923	2,198,669	182
Morehouse	27,979	4,594,574	164	12,011,807	429	7,723,942	276
Natchitoches	39,566	\$ 8,073,624	204	21,310,322	539	14,642,184	370

# PARISH comparison of various & per capita tax collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Cap)	Distribution of Local Property Taxes	Property Taxes (Per Cap)	LA Adjusted Individual Income Tax	LA Adj. Inc. Tax (Per Cap)
	July 1, 2010	FYE 11	FYE 11	2010	2010	FYE 11	FYE 11
Orleans**	343,829	\$ 132,483,498	\$ 385	\$ 443,616,784	\$ 1,290	\$ 179,044,816	\$ 521
Ouachita	153,720	56,899,226	370	83,590,054	544	66,388,604	432
Plaquemines	23,042	9,116,005	396	56,387,277	2,447	16,206,257	703
Pointe Coupee	22,802	5,538,505	243	18,156,069	796	10,219,528	448
Rapides	131,613	40,633,065	309	69,236,540	526	60,100,844	457
Red River	9,091	1,424,374	157	10,957,805	1,205	5,212,097	573
Richland	20,725	3,811,626	184	11,085,671	535	7,034,701	339
Sabine	24,233	5,333,739	220	9,061,954	374	11,454,745	473
St. Bernard	35,897	15,937,756	444	30,030,802	837	13,067,247	364
St. Charles	52,780	31,451,953	596	116,481,724	2,207	34,563,788	655
St. Helena	11,203	856,259	76	4,885,440	436	3,884,706	347
St. James	22,102	6,240,693	282	41,966,913	1,899	11,379,134	515
St. John the Baptist	45,924	22,090,372	481	41,012,340	893	20,618,368	449
St. Landry	83,384	18,724,591	225	27,984,459	336	37,023,823	444
St. Martin	52,160	8,249,993	158	26,484,560	508	24,017,099	460
St. Mary	54,650	22,157,207	405	56,021,569	1,025	27,650,778	506
St. Tammany	233,740	72,901,560	312	238,421,283	1,020	162,983,452	697
Tangipahoa	121,097	26,942,297	222	40,086,088	331	47,038,771	388
Tensas	5,252	1,117,597	213	4,300,011	819	1,407,771	268
Terrebonne	111,860	42,340,956	379	71,402,840	638	72,924,162	652
Union	22,721	4,557,503	201	10,532,615	464	8,090,497	356
Vermilion	57,999	11,786,928	203	29,849,710	515	27,646,853	477
Vernon	52,334	6,133,061	117	14,055,120	269	14,288,667	273
Washington	47,168	6,673,671	141	18,951,513	402	12,206,774	259
Webster	41,207	14,601,717	354	23,685,101	575	17,697,523	429
West Baton Rouge	23,788	14,300,855	601	29,551,723	1,242	12,705,033	534
West Carroll	11,604	1,597,139	138	3,578,367	308	3,351,772	289
West Feliciana	15,625	2,238,646	143	21,963,117	1,406	5,980,487	383
Winn	15,313	2,666,680	174	7,268,065	475	5,036,696	329
<b>LOUISIANA'S ESTIMATED POPULATION: 4,533,372</b>							

\* Exclusive of Homestead Exemption

\*\*Orleans Parish property tax amounts are for 2010.

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, 2011

Fund	Total
Acadia Parish Visitor Enterprise Fund	\$ 113,607.50
Allen Parish Capital Improvement Fund	240,431.74
Ascension Parish Visitor Enterprise Fund	493,407.77
Avoyelles Parish Visitor Enterprise Fund	59,481.86
Beauregard Parish Community Improvement Fund	134,089.77
Bienville Parish Tour & Economic Development Fund	23,377.56
Bossier Parish Civic Center Fund	2,105,260.26
Caddo Shreveport Riverfront & Convention Center Fund	2,710,705.81
Caddo Shreveport-Bossier City Visitor Enterprise Fund	693,943.38
Calcasieu East of River Visitor (Ward 1, 2 & 8)	707,059.51
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0.00
Calcasieu East of River Lake Charles Civic Center	631,597.72
Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7)	957,082.53
Caldwell Parish Economic Development Fund	0.00
Cameron Parish Tourist Development Fund	22,389.81
Claiborne Parish Town of Homer Economic Development Fund	19,093.16
Concordia Parish Economic Development Fund	85,026.37
DeSoto Parish Visitor Enterprise Fund	82,274.27
East Baton Rouge Parish Baker Economic Development	48,976.86
East Baton Rouge Parish Riverside Centroplex Fund	1,084,660.99
East Baton Rouge Parish Community Improvement Fund	2,236,414.77
East Baton Rouge Parish Enhancement Fund	1,118,207.38
East Carroll Parish Visitor Enterprise Fund	7,100.20
East Feliciana Parish Tourist Commission Fund	563.73
Evangeline Parish Visitor Enterprise	40,982.29
Franklin Parish Visitor Enterprise Fund	43,482.32
Iberia Parish Tourist Commission Fund	391,754.69
Iberville Parish Visitor Enterprise Fund	96,417.25
Jackson Parish Economic Development & Tourism Fund	22,993.26
Jefferson Davis Parish Visitor Enterprise Fund	142,433.94
Lafayette Parish Visitor Enterprise Fund	2,532,335.69
Lafourche Parish Enterprise Fund	336,390.72
Lafourche Retarded Citizens, Training & Development	331,344.82
LaSalle Parish Economic Development Fund	17,875.91
Lincoln Parish Visitor Enterprise Fund	223,678.61
Lincoln Parish Municipalities Fund	220,323.40
Livingston Parish Tourism Improvement Fund	286,612.12
Madison Parish Visitor Enterprise Fund	49,036.60
Morehouse Parish Visitor Enterprise Fund	36,024.24
Morehouse Parish Bastrop Municipal Center Fund	35,483.84
Natchitoches Parish Historic Development Fund	460,985.21
Natchitoches Parish Visitor Enterprise Fund	155,213.85
Ouachita Parish Visitor Enterprise Fund	1,258,975.36
Plaquemines Parish Visit Enterprise Fund	374,070.13
Point Coupee Parish Visit Enterprise Fund	25,715.53

# LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2011

Fund	Total
Rapides Parish Economic Development Fund	\$ 378,552.57
Rapides Parish Coliseum	75,710.37
Rapides Alex/Pineville Area Tourism Fund	227,131.59
Rapides Alex/Pineville Exhibition Hall	255,462.57
Rapides City of Pineville Economic Development Fund	227,131.59
Red River Visitor Enterprise Fund	37,688.64
Richland Parish Visitor Enterprise Fund	108,347.31
Sabine Parish Tourism Improvement Fund	192,463.36
St. Bernard Parish Visitor Enterprise Fund	56,876.21
St. Charles Parish Visitor Enterprise Fund	159,864.99
St. Charles Parish River Parish Convention, Tourism & Visitor Fund	53,826.62
St. Helena Parish Tourist Community Fund	0.00
St. James Parish Enterprise Fund	16,111.50
St. James Parish River Parish Convention, Tourism & Visitor Fund	5,424.75
St. John the Baptist Parish Convention Facility Fund	339,625.24
St. John the Baptist River Parish Convention, Tourism & Visitor Fund	114,351.97
St. Landry Parish Tourist Community Fund	145,856.64
St. Landry Parish City Hall Market Fund	148,077.82
St. Martin Parish Enterprise Fund	139,032.47
St. Mary Parish Visitor Enterprise Fund	646,244.77
St. Tammany Parish Tourist Commission Fund	1,517,368.96
Tangipahoa Parish Tourist Commission Fund	546,796.82
Tangipahoa Parish Economic Development Fund	184,106.67
Tensas Parish Visitor Enterprise Fund	1,282.62
Terrebonne Parish Houma Tourist Fund	674,960.23
Terrebonne Parish Visitor Enterprise Fund	664,835.80
Union Parish Visitor Enterprise Fund	28,567.18
Vermilion Parish Visitor Enterprise Fund	121,388.71
Vernon Parish Community Improvement Fund	280,924.26
Washington Parish Tourist Community Fund	38,680.68
Washington Parish Economic Development & Tour Visitor Fund	13,023.80
Webster Parish Convention & Visitor Bureau Fund	166,899.50
West Baton Rouge Parish Visitor Enterprise Fund	424,266.59
West Carroll Parish Visitor Enterprise Fund	14,586.38
West Feliciana Parish St. Francisville Economic Development Fund	138,195.32
Winn Parish Tourism Fund	68,053.28
<b>TOTAL</b>	<b>\$ 28,868,600.51</b>

# VARIOUS fund distributions

FOR FISCAL YEAR ENDING JUNE 30, 2011

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
Aviation Fuels	\$ 29,800,000
Attakapas Conservation Fund	915,004
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	121,507,932
Motor Fuels Inspection Fund	5,064,378
Sports Facility Assistance Fund	3,718,886
Military Assistance Fund	141,840
Telephone Company Property Assessment Fund	23,227,492
Tobacco Tax Healthcare Fund	39,170,630
Transportation Trust Fund	485,796,146
<b>TOTAL</b>	<b>\$ 711,342,308</b>
<b>COOPERATIVE ENDEAVORS (Tax Incremental Financing)</b>	
TIF – Algiers Economic Development	\$ 609,054
TIF – Bass Pro Shops	849,379
TIF – Cabelas	603,351
TIF – City of Broussard District Account	657,122
TIF – Garrett Road Economic Development District	3,382,272
TIF – Industrial Board of Lafayette	724,805
TIF – Ruston Cooperative Endeavor	3,380,682
TIF – Tower Drive Economic Development District	1,016,886
<b>TOTAL</b>	<b>\$ 11,223,555</b>
<b>DISTRIBUTION OF LOUISIANA TOURISM TAX</b>	
LA Economic Development Fund	\$ 8,135,319
LA Economic Marketing Fund	1,720,296
LA Tourism Promotion District	19,096,352
<b>TOTAL</b>	<b>\$ 28,951,968</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED BY LDR</b>	
Auto Rental Tax	\$ 1,039,685
Consumer Use Tax	462,665
Parish & Municipal Beer	5,486,559
<b>TOTAL</b>	<b>\$ 6,988,909</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
Animal Welfare Task Force	\$ 23,870
Garnishment Program	10,467,053
Income Tax Donations	70,943
START Contributions	257,040
Wildlife Habitat	38,241
<b>TOTAL</b>	<b>\$ 10,857,147</b>
<b>SPECIAL TAXING DISTRICTS</b>	
LA Stadium and Expo District – Orleans/Jefferson	\$ 33,870,901
E Morial Exhibition Authority Room Rentals – Orleans only	21,856,328
E Morial Exhibition Occupancy and Food/Beverage Tax – Orleans only	12,749,830
E Morial Exhibition Service Contractor & Tour Tax – Orleans only	1,368,990
<b>TOTAL</b>	<b>\$ 69,846,049</b>

## OFFERS IN COMPROMISE (fy 10-11)

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 of Interest Compromised
Cathryn E. Gits	Individual Income	2006	\$ 546.88
Sherie N. Zahan	Individual Income	1999	1,563.24
Anna Dillon	Withholding	06/08, 12/08, 06/09, 12/09, 03/10	370.60
Numa & Gail Marquette Jr.	Individual Income	2005	575.00
Bridge Street Real Estate Fund 1995, L.P.	Composite Income	2001	2,606.40
Stone Street Real Estate Fund 1995, L.P.	Composite Income	2001	3,096.33

Note: Compromise of interest under the provisions of R.S.47:1601(A)(2)(d)

Name	Type of Tax	Total Tax, Interest, Penalties & Fees	Amount Abated/Compromised	Amount Paid in Compromise
Affordable Granite LLC	LGST & Withholding	\$ 10,012.88	\$ 3,220.62	\$ 6,792.26
Briar Kleinpeter	Individual Income, CIF and Withholding	3,607.71	882.79	2,724.92
CDS, Inc.	LGST	70,502.90	44,180.40	26,322.50
Charles Dawson	Individual Income	33,084.58	8,947.08	24,137.50
Cheryl B. Robira	Individual Income	5,237.11	3,053.19	2,183.92
Christina Mizell	Individual Income	2,233.59	1,066.59	1,167.00
Dudley L. Marchand Jr	Individual Income	1,080.01	626.01	454.00
Frank Kirby	Individual Income	2,561.04	1,561.04	1,000.00
Full Speed Services Inc.	LGST	105,471.50	47,142.18	58,329.32
Garden District Hotel St. Charles LLC	New Orleans Hotel/Motel & New Orleans Exhibition Hall	479,366.22	313,908.21	165,458.01
Henry Johnson	Individual Income	12,467.08	9,975.08	2,492.00
Imperial Partners LLC	New Orleans Hotel/Motel	549,116.06	348,595.49	200,520.57
James & Connie Newman	Individual Income	9,856.37	2,391.23	7,465.14
James Hoover	Individual Income	5,163.45	1,858.67	3,304.78
Kathy Adcock	Individual Income	5,021.65	4,671.65	350.00
Kenneth R. Lewis	Individual Income	3,738.02	32.57	3,705.45
Lord Breen Fernandez Corp	Sales	9,975.62	2,555.46	7,420.16
Margaret S. Carter	Individual Income	916.97	791.97	125.00
Michael Singler	Individual Income	24,515.80	16,387.80	8,128.00
Michelle Gutherie-Brown	Individual Income	3,785.47	2,027.47	1,758.00
Northshore Safe & Lock LLC	Sales	30,721.52	14,031.72	16,689.80
Overboard, Inc.	LGST	3,852.30	1,946.57	1,905.73
Patrick Burke	Individual Income	11,429.42	4,122.18	7,307.24
Paul Wambsgans	Individual Income	5,735.24	3,198.67	2,536.57
Pauline Patterson	Individual Income	5,403.38	4,801.38	602.00
Susan O. Brown	Individual Income	1,758.67	1,133.67	625.00
Teri Gross	Individual Income	1,254.81	927.49	327.32
Terrell Melancon/ Melancon's Home Decorating Ctr	Sales & Withholding	11,343.86	4,848.05	6,495.81
Theresa Sandifer	Individual Income	12,139.13	6,509.79	5,629.34
Thomas A. King	Individual Income	1,877.63	1,119.77	757.86
Tina French	Individual Income	2,937.74	2,937.74	0.00
Towerco Intermediate Inc.	CIF	13,682.78	10,532.78	3,150.00
Virgilio E San Andres Sr.	Individual Income	3,709.88	2,766.27	943.62





# ALCOHOLIC beverage tax (comparison of LA & selected states)

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

## Beer:

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 percent 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

# ALCOHOLIC beverage tax (comparison of LA & selected states)

State	Beer Per Gallon Alcoholic Content of 4.5%	Light Wine Per Gallon Alcoholic Content of 12%
<b>LOUISIANA</b>	<b>\$ 0.32</b>	<b>\$ 0.11</b>
Alabama	1.05	1.70
Arkansas	0.23	0.77
Florida	0.48	2.25
Georgia	1.01	1.51
Mississippi	0.43	0.43
Texas	0.20	0.20

Source: The Tax Foundation

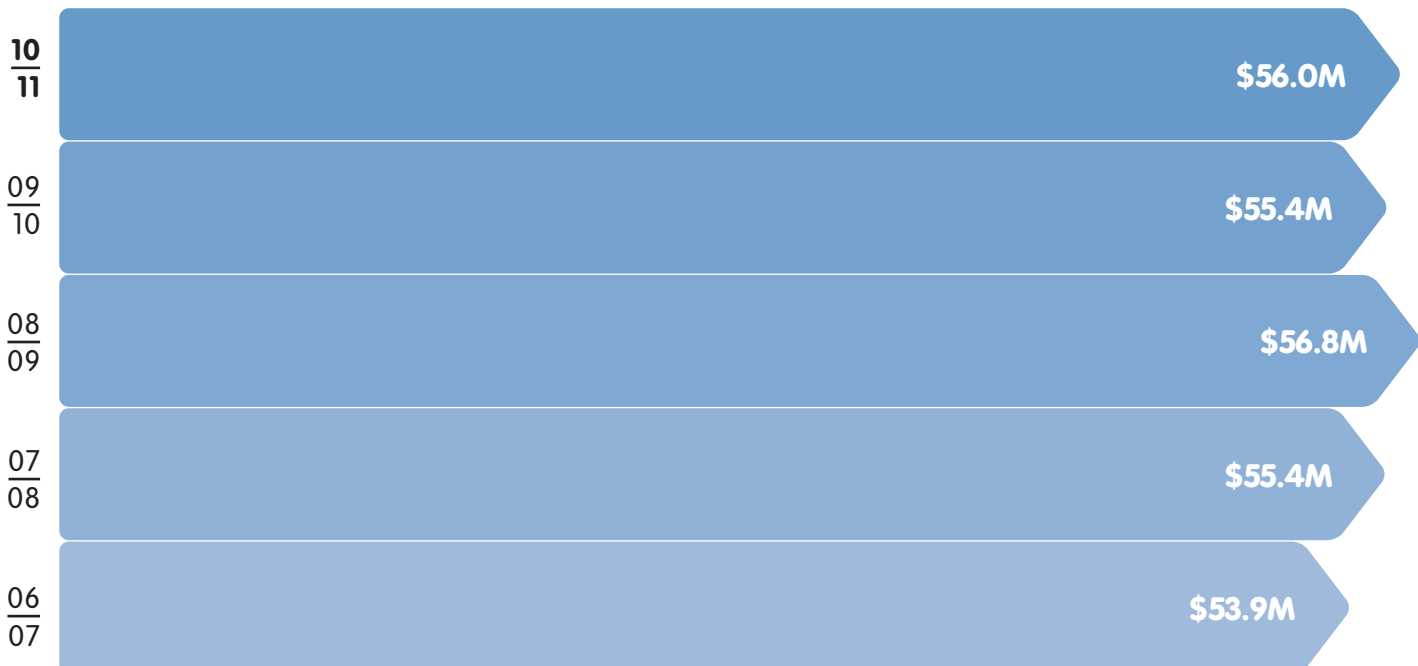
## ALCOHOLIC beverage tax (cash collection after accrual adjustments)

The tax levies are: Beer – \$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.

The alcoholic beverage taxes are levied on beer, liquor, and wine, including wine from out-of-state shippers.

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
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%
2006-07	36,075,416	17,863,245	53,938,661	1.44%

## ALCOHOLIC beverage tax (cash collection after accrual adjustments)





## ALCOHOLIC BEVERAGE TAX (cash collections—barrels of beer equivalent)

### FISCAL YEAR 2011

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

Note: Tax Rate of \$10 per barrel

## ALCOHOLIC BEVERAGE TAX (cash collections—barrels of beer equivalent)

### FISCAL YEAR 2010

Period	Cash Collections	# of Barrels
1 <sup>st</sup> Quarter	\$ 9,555,603	955,560
2 <sup>nd</sup> Quarter	8,859,162	885,916
3 <sup>rd</sup> Quarter	8,050,326	805,033
4 <sup>th</sup> Quarter	9,161,976	916,198
<b>TOTAL</b>	<b>\$ 35,627,066</b>	<b>3,562,707</b>

Note: Tax Rate of \$10 per barrel

## ALCOHOLIC BEVERAGE TAX (liters sold by category)

### LITERS SOLD FISCAL YEAR 2011

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

\* Gross tax due before discounts, refunds, and other adjustments

## ALCOHOLIC BEVERAGE TAX (liters sold by category)

### LITERS SOLD Fiscal Year 2010

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1 <sup>st</sup> Quarter	6,747,881	257,493	725,761	6,043,418
2 <sup>nd</sup> Quarter	7,051,012	369,080	533,119	6,988,186
3 <sup>rd</sup> Quarter	7,579,126	604,210	523,917	6,743,712
4 <sup>th</sup> Quarter	6,888,819	319,878	504,875	6,794,169
<b>TOTAL</b>	<b>28,266,838</b>	<b>1,550,661</b>	<b>2,287,672</b>	<b>26,569,486</b>
<b>TAX PER LITER</b>	<b>\$0.66</b>	<b>\$0.42</b>	<b>\$0.06</b>	<b>\$0.03</b>
<b>GROSS TAX DUE*</b>	<b>\$18,656,113</b>	<b>\$651,278</b>	<b>\$137,260</b>	<b>\$797,085</b>

\* Gross tax due before discounts, refunds, and other adjustments

AS of JUNE 2011

License Type	Count
AG.B - Class A General Beer	163
AG.BL - Class A General Beer and Liquor	2,831
AG.C - Caterer Attached to a Class A General	31
AG.CR - Class A General Conditional Restaurant	5
AG.L - Class A General Liquor	15
AR.B - Class A Restaurant Beer	605
AR.BL - Class A Restaurant Beer and Liquor	2,476
AR.BW - Class A Restaurant Beer and Light Wine	103
AR.L - Class A Restaurant Liquor	15
AR.MB - Class A Restaurant Microbrewer	2
AR.W - Class A Restaurant Light Wine	7
AR.C - A Restaurant - Caterer Attached	162
ARC - Restaurant Conditional	1
B.B - Class B Beer	869
B.BL - Class Beer and Liquor	3,793
B.C - Class B Caterer	4
B.L - Class B Liquor	15
C.A - Caterer Attached	8
C.BL - Class C Beer and Liquor	7
C.C - Class C Caterer	1
C.SA - Stand Alone Caterer	87
DC.L - Distribution Center Liquor Permit	1
M.B - Beer Manufacturer Permit	5
M.L - Liquor Manufacturer Permit	3
M.WP - Wine Producer Permit	8
OS.H - Out of State Man/Sup - Hi Al Content	649
OS.L - Out of State Man/Sup - Lo Al Content	14
S.IN - Solicitor - In State	964
S.OOS - Solicitor - Out of State	110
W.B - Malt Beverage Wholesale Permit	40
W.L - Liquor Wholesale Permit	39
W.P - Pseudo Wholesaler	50
<b>TOTALS</b>	<b>13,083</b>

Source: ATC

# 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 <sup>1</sup> )	Tax Base (nonbusiness income <sup>1</sup> )	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. <sup>2</sup>	Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable. <sup>2</sup>	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. <sup>1</sup>	Uses the business/nonbusiness concepts outlined by the MTC. <sup>1</sup>	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 before 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. <sup>3</sup>	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 after special deductions.
Texas <sup>4</sup>	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, 2010

#### <sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

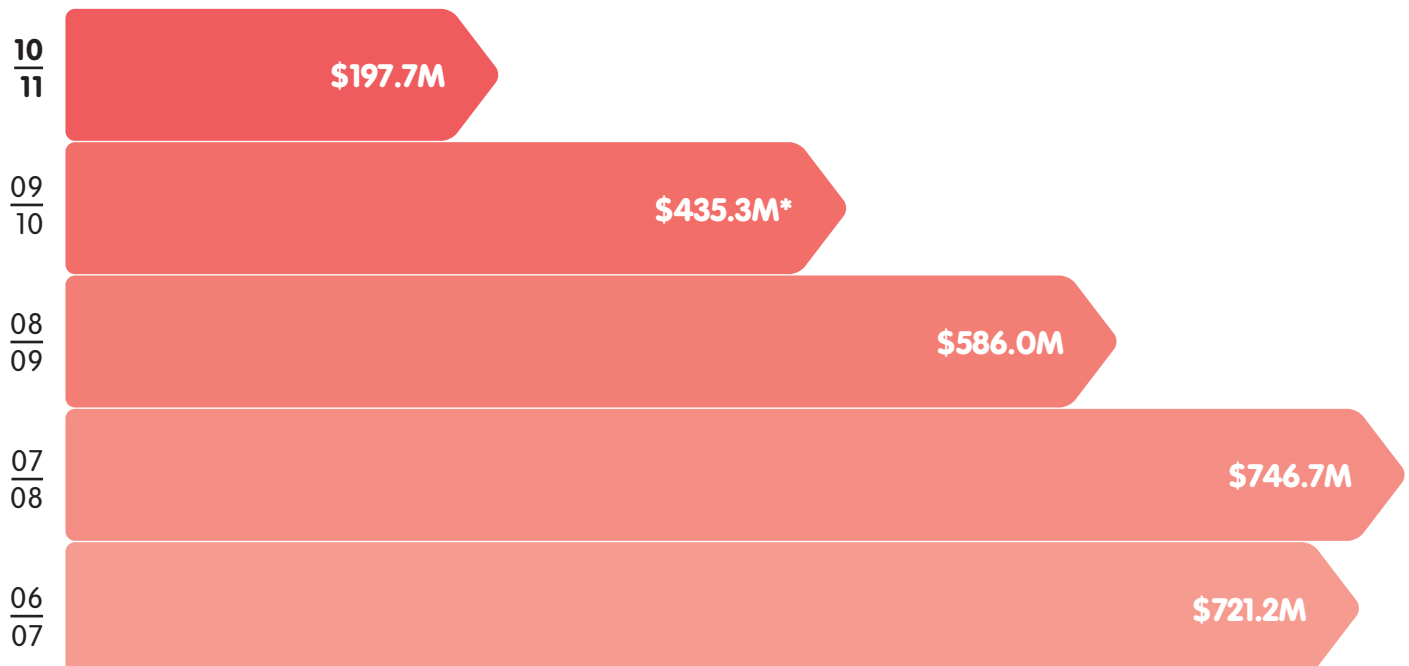
Source: 2011 Multistate Corporate Tax Guide, Volume 1  
Multistate Tax Commission

## CORPORATION income tax (based on cash collections)

Fiscal Year	Amount Collected	% Change
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%
2006-07	721,271,386	42.87%

\* Includes 2009 Louisiana Tax Amesty Program receipts of \$363,887,110.71

## CORPORATION income tax (based on cash 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.

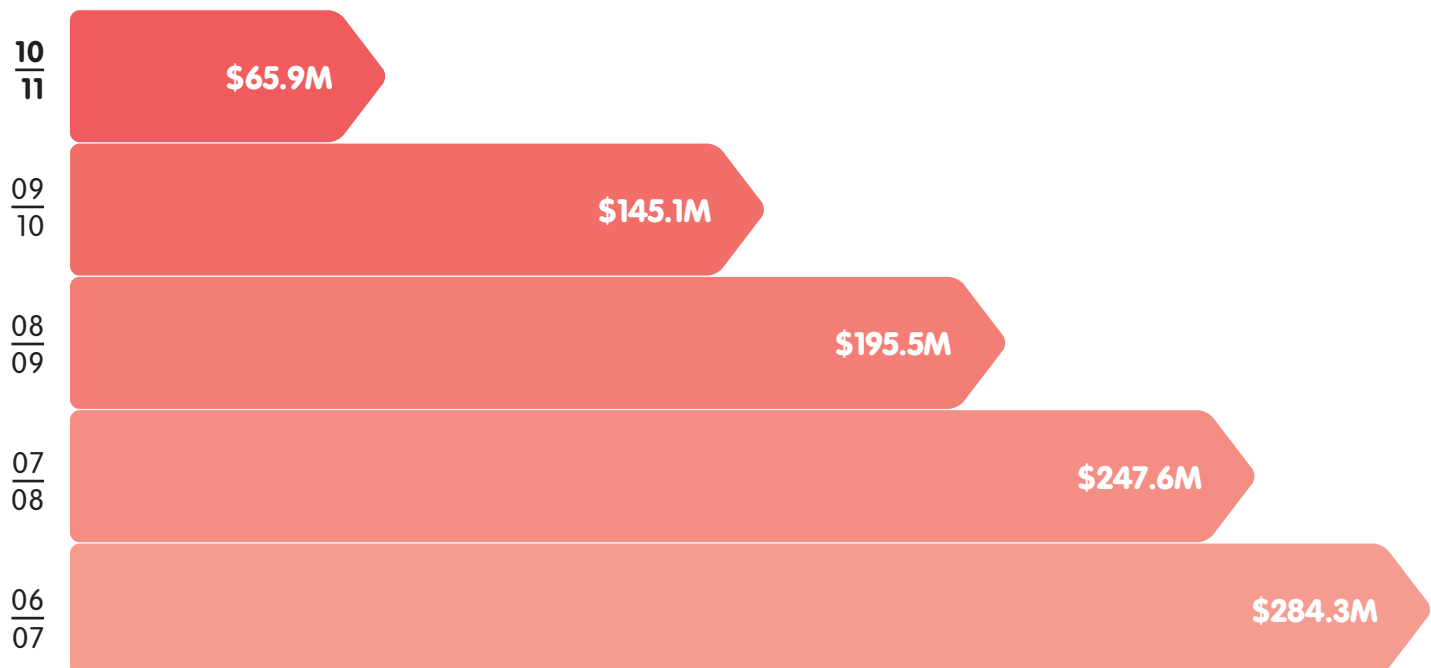
The corporation franchise tax rate is as follows:

- \$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.

Fiscal Year	Amount Collected	% Change
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%
2006-07	284,390,805	8.89%

## CORPORATION franchise tax (based on cash 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.

## CORPORATION income & franchise tax (quarterly cash collections)

FOR FISCAL YEAR ENDING JUNE 30, 2011

Period	Corporation Income Tax	Corporation Franchise Tax
1 <sup>st</sup> Quarter	\$ 33,948,992	\$ 11,316,331
2 <sup>nd</sup> Quarter	35,730,760	11,910,253
3 <sup>rd</sup> Quarter	(42,713,606)	(14,237,869)
4 <sup>th</sup> Quarter	170,766,997	56,922,332
<b>TOTAL</b>	<b>\$ 197,733,143</b>	<b>\$ 65,911,048</b>

## 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	28,329	19.12%	\$ (63,909,742,665)	\$ 0	0.00%
0	97,678	65.94%	0	0	0.00%
1 - 25,000	12,772	8.62%	84,811,401	3,398,795	0.50%
25,001 - 50,000	2,735	1.85%	98,871,399	4,271,239	0.62%
50,001 - 100,000	2,190	1.48%	154,531,341	7,650,191	1.12%
100,001 - 500,000	2,742	1.85%	606,297,087	39,197,269	5.73%
500,001 - 1,000,000	639	0.43%	444,084,352	33,152,694	4.85%
1,000,001 - 2,000,000	446	0.30%	619,714,617	47,919,042	7.01%
2,000,001 - 10,000,000	462	0.31%	1,988,753,353	157,370,894	23.01%
> 10,000,000	145	0.10%	4,894,878,478	391,050,902	57.17%
<b>TOTALS</b>	<b>148,138</b>	<b>100.00%</b>	<b>\$ (55,017,800,637)</b>	<b>\$ 684,011,026</b>	<b>100.00%</b>

\* This amount is the tax due on the return before 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	18,019	12.16%	\$ (8,527,958,568)	\$ 220,654	0.04%
0	57,144	38.57%	0	452,415	0.08%
1 - 25,000	23,196	15.66%	186,180,144	292,262	0.05%
25,001 - 100,000	16,857	11.38%	931,419,740	1,306,090	0.24%
100,001 - 500,000	18,264	12.33%	4,262,382,334	6,488,183	1.20%
500,001 - 1,000,000	5,192	3.50%	3,673,680,742	7,843,013	1.45%
1,000,001 - 10,000,000	7,449	5.03%	22,626,647,339	56,273,404	10.39%
10,000,001 - 50,000,000	1,447	0.98%	31,767,134,741	84,056,765	15.52%
50,000,001 - 100,000,000	256	0.17%	18,060,952,524	48,614,079	8.97%
100,000,001 - 500,000,000	248	0.17%	48,778,575,087	136,190,453	25.14%
500,000,001 - 1,000,000,000	44	0.03%	28,605,811,614	78,687,093	14.53%
> 1,000,000,000	22	0.01%	40,436,120,298	121,298,454	22.39%
<b>TOTALS</b>	<b>148,138</b>	<b>100.00%</b>	<b>\$ 190,800,945,995</b>	<b>\$ 541,722,865</b>	<b>100.00%</b>

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



# CORPORATION income & franchise tax (credits claimed on returns)

## NONREFUNDABLE CREDITS CLAIMED ON RETURNS Processed During Fiscal Year 2011

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor Tax Credit*	\$ 0	\$ 0
Apprenticeship	209,084	555,857
Atchafalaya Trace	18,490	0
Basic Skills Training	750	0
Biomedical/University Research	0	0
Bone Marrow Donor	0	N/A
Brownfields Investor Credit	357,621	N/A
Cane River Heritage Area	0	0
Contributions to Educational Institutions	0	N/A
Credit for Refunds Paid by Utilities	500	N/A
Debt Issuance Costs	0	0
Dedicated Research Investments	0	N/A
Digital Interactive Media	0	N/A
Donations of Materials, Equipment, Advisors, Instructors	0	0
Donations to Public Schools	0	25
Donations to Qualified Playgrounds	0	0
Eligible Reentrants	0	N/A
Employee & Dependent Health Insurance	43,986	0
Employment of the Previously Unemployed	1,230	42,718
Enterprise Zone	9,770,527	6,430,024
Insurance Company Premium Tax	250,536,363	N/A
LA Capital Companies	3,348,424	N/A
LA Community Development Financial Institutions Act Credit	61,383	64,875
LA Community Economic Development	0	0
Manufacturing Establishments	0	1,495,112
Motion Picture Employment of Resident	23,820	146,711
Motion Picture Infrastructure Credit	323,090	N/A
Motion Picture Investor Credit	24,139,807	N/A
Neighborhood Assistance	0	N/A
New Jobs Credit	497,506	N/A
New Markets Credit	6,088,232	10,172,459
Nonviolent Offenders Employment Credit	0	N/A
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Quality Jobs*	0	0
Recycling Credit	3,473	438,089
Rehabilitation of Historic Structures	7,069,671	6,597,209
Research and Development*	1,710,118	9,933,727
Tax Equalization	4,191,212	3,907,436
Technology Commercialization*	0	0
Vehicle Alternative Fuels*	705	N/A
Other Nonrefundable Credits	0	621,438
<b>TOTAL</b>	<b>\$308,395,992</b>	<b>\$ 40,405,680</b>

\* 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 2011

Credit	Amount Claimed	Credit	Amount Claimed
Inventory Tax Credit	\$ 363,458,221	Retention And Modernization	0
Ad Valorem for Natural Gas	4,981,974	School Readiness Business Supported Child Care	208,345
Ad Valorem for Offshore Vessels	21,311,160	School Readiness Child Care Provider	2,795,797
Angel Investor	189,120	School Readiness Fees & Grants to Resource & Referral Agencies	88,700
Conversion of Vehicle to Alternative Fuel	59,511	Sound Recording Investment	0
Louisiana Citizens Insurance Credit	3,335,688	Sugar Cane Trailer Conversion	745,950
Mentor-Protege	11,475	Technology Commercialization	0
Milk Producers	210,000	Telephone Company Property Tax	22,705,668
Musical & Theatrical Productions	515,467	Urban Revitalization	6,740
Prison Industry Enhancement	7,379	Wind and Solar Energy System	110,548
Quality Jobs	102,730	Other Refundable	451,664
Research And Development	8,069,122	<b>TOTAL</b>	<b>\$ 429,365,259</b>

## 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			INHERITANCE TAX		
Fiscal Year	Amount Collected	% Change	Fiscal Year	Amount Collected	% Change
2010-11	\$ 122,671	-42.05%	2010-11	\$ 898,916	-44.03%
2009-10	211,688	-89.27%	2009-10	1,606,000	-51.05%
2008-09	1,972,767	-43.31%	2008-09	3,281,076	-58.39%
2007-08	3,479,982	-37.86%	2007-08	7,885,772	55.57%
2006-07	5,600,204	147.41%	2006-07	5,068,944	-53.44%

## 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				INHERITANCE TAX			
Period	FYE 2010	FYE 2011	% Change	Period	FYE 2010	FYE 2011	% Change
1 <sup>st</sup> Quarter	\$ 1,112	\$ 30,983	2,686.67%	1 <sup>st</sup> Quarter	\$ 577,081	\$ 68,337	-88.16%
2 <sup>nd</sup> Quarter	148,229	78,169	-47.26%	2 <sup>nd</sup> Quarter	206,483	164,151	-20.50%
3 <sup>rd</sup> Quarter	169	13,520	7,899.77%	3 <sup>rd</sup> Quarter	664,174	673,179	1.36%
4 <sup>th</sup> Quarter	62,178	0	-100.00%	4 <sup>th</sup> Quarter	158,262	(6,751)	-104.27%
<b>TOTAL</b>	<b>\$ 211,688</b>	<b>\$ 122,671</b>	<b>-42.05%</b>	<b>TOTAL</b>	<b>\$ 1,606,000</b>	<b>\$ 898,916</b>	<b>-44.03%</b>

# INDIVIDUAL income tax (comparison of LA & selected states)

## INDIVIDUAL INCOME TAX: BASIC RATES, EXEMPTIONS & STANDARD DEDUCTIONS as of January 1, 2010

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 <sup>1</sup>		\$ 1,000	See Note <sup>1</sup>	Yes	
	Married/Jointly	2% - 6%	\$ 25,000	\$100,000		\$ 9,000 <sup>1</sup>				
Alabama	Single	2% - 5%	\$ 500	\$ 3,000	\$ 1,500		See Note <sup>2</sup>	minimum \$2,000	minimum \$4,000	Yes
	Married/Jointly	2% - 5%	\$ 1,000	\$ 6,000		\$ 3,000		maximum \$2,500	maximum \$7,500	
Arkansas		1% - 7%	\$ 3,899	\$ 32,700	\$ 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		\$ 3,000	\$ 2,300		No
	Married/Jointly	1% - 6%	\$ 1,000	\$ 10,000		\$ 5,400			\$ 3,000	
Mississippi		3% - 5%	\$ 5,000	\$ 10,000	\$ 6,000	\$12,000	\$ 1,500	\$ 2,300	\$ 4,600	No
Texas	No State Individual Income Tax									

<sup>1</sup> This is a combined personal exemption/standard deduction

<sup>2</sup> \$1,000, AGI ≤ \$20,000

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

\$500, AGI > \$20,000 < \$100,000

\$300, AGI > \$100,000

# INDIVIDUAL income tax (donations per returns processed)

## DURING FISCAL YEAR ENDING JUNE 30, 2011

Fund	Number of Donations	Donation Amount	Average Donation
Military Family Assistance Fund	3,634	\$ 105,479	\$ 29.03
Coastal Protection & Restoration Fund	3,144	72,431	23.04
Wildlife Trust Fund	2,342	39,697	16.95
LA Cancer Trust Fund	2,003	31,229	15.59
LA Animal Welfare Fund	1,942	30,264	15.58
Community Health Care Fund	1,182	19,126	16.18
National Lung Cancer	1,205	14,335	11.90
LA Housing Trust Fund	4	15	3.75
Multiple Sclerosis Fund	1,232	20,583	16.71
<b>TOTAL</b>	<b>16,688</b>	<b>\$ 333,159</b>	<b>\$ 19.96</b>

# INDIVIDUAL income per capita (comparison of LA & selected states)

## PER CAPITA INCOME

State	2006	2007	2008	2009	2010	2009-2010 % Change	Rank 2009	Rank 2010
<b>LOUISIANA</b>	<b>\$ 31,821</b>	<b>\$ 34,756</b>	<b>\$ 36,271</b>	<b>\$ 35,507</b>	<b>\$ 38,446</b>	<b>8.28%</b>	<b>3</b>	<b>3</b>
Alabama	30,894	32,404	33,643	33,096	33,945	2.57%	5	5
Arkansas	28,473	30,060	31,266	31,946	33,150	3.77%	6	6
Florida	36,720	38,444	39,070	37,780	39,272	3.95%	1	1
Georgia	32,095	33,457	33,975	33,786	35,490	5.04%	4	4
Mississippi	27,028	28,845	29,569	30,103	31,186	3.60%	7	7
Texas	35,166	37,187	38,575	36,484	39,493	8.25%	2	2
<b>United States</b>	<b>36,714</b>	<b>38,611</b>	<b>39,751</b>	<b>39,138</b>	<b>40,584</b>	<b>3.69%</b>	–	–

## PER CAPITA DISPOSABLE PERSONAL INCOME

State	2006	2007	2008	2009	2010	2009-2010 % Change	Rank 2009	Rank 2010
<b>LOUISIANA</b>	<b>\$ 29,066</b>	<b>\$ 31,728</b>	<b>\$ 32,651</b>	<b>\$ 32,953</b>	<b>\$ 35,271</b>	<b>7.03%</b>	<b>3</b>	<b>3</b>
Alabama	27,811	29,077	\$30,297	30,597	31,363	2.50%	4	5
Arkansas	25,670	27,040	\$28,270	29,536	30,567	3.49%	6	6
Florida	32,391	33,802	\$34,880	34,880	36,413	4.40%	1	1
Georgia	28,304	29,349	\$30,082	30,926	32,519	5.15%	5	4
Mississippi	24,940	26,564	\$27,077	28,221	29,155	3.31%	7	7
Texas	31,765	33,424	\$34,850	33,818	36,354	7.50%	2	2
<b>United States</b>	<b>32,185</b>	<b>33,697</b>	<b>34,949</b>	<b>35,553</b>	<b>36,808</b>	<b>3.53%</b>	–	–

## DISPOSABLE PERSONAL INCOME as percent of personal income

State	2006	2007	2008	2009	2010
<b>LOUISIANA</b>	<b>91.3%</b>	<b>91.3%</b>	<b>90.0%</b>	<b>92.8%</b>	<b>91.7%</b>
Alabama	90.0%	89.7%	90.1%	92.4%	92.4%
Arkansas	90.2%	90.0%	90.4%	92.5%	92.2%
Florida	88.2%	87.9%	89.3%	92.3%	92.7%
Georgia	88.2%	87.7%	88.5%	91.5%	91.6%
Mississippi	92.3%	92.1%	91.6%	93.7%	93.5%
Texas	90.3%	89.9%	90.3%	92.7%	92.1%
<b>United States</b>	<b>87.7%</b>	<b>87.3%</b>	<b>87.9%</b>	<b>90.8%</b>	<b>90.7%</b>

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business," September 2011

# INDIVIDUAL income tax per capita comparison

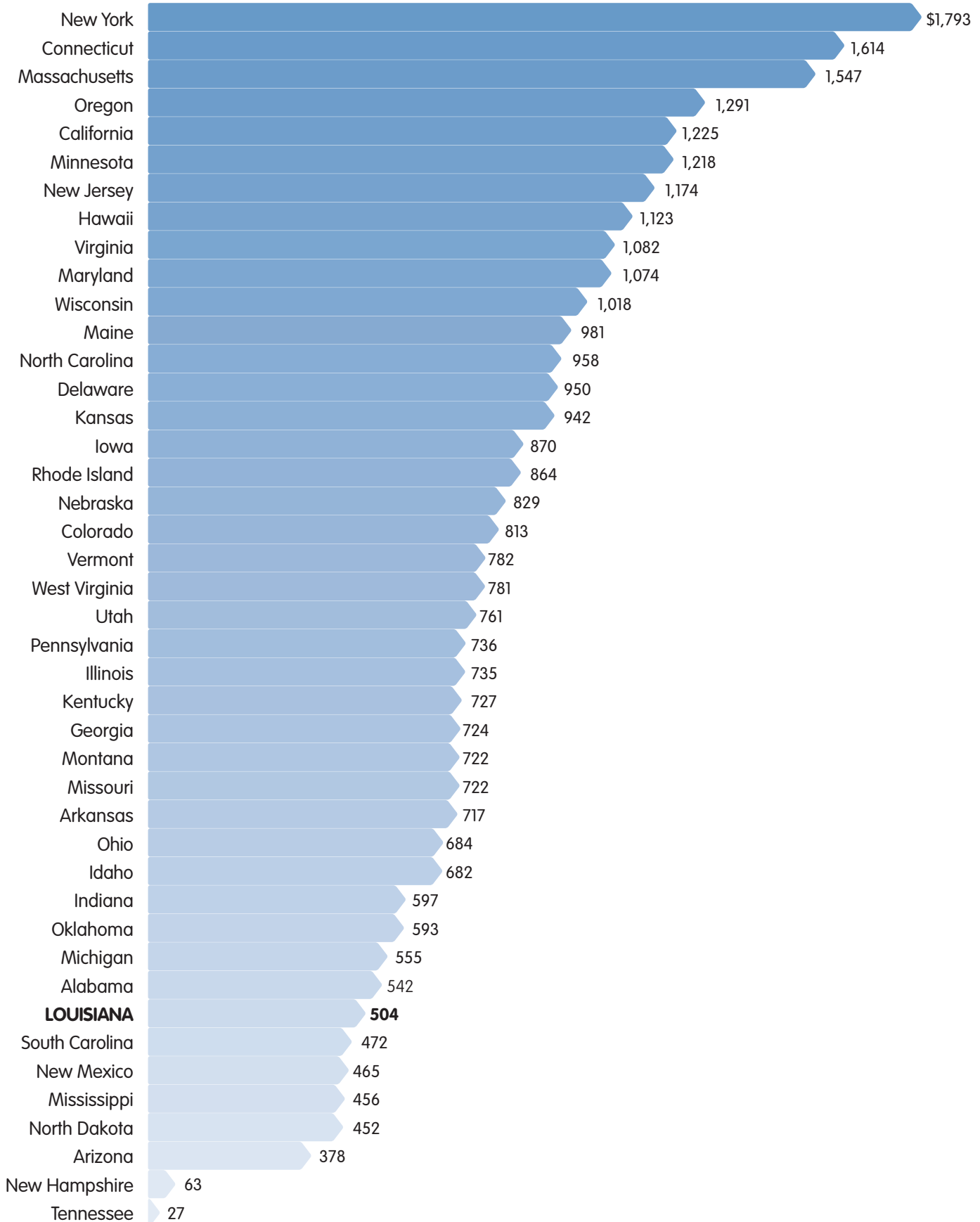
FOR FISCAL YEAR 2010

Rank	State	Per Capita
1	New York	\$ 1,793
2	Connecticut	1,614
3	Massachusetts	1,547
4	Oregon	1,291
5	California	1,225
6	Minnesota	1,218
7	New Jersey	1,174
8	Hawaii	1,123
9	Virginia	1,082
10	Maryland	1,074
11	Wisconsin	1,018
12	Maine	981
13	North Carolina	958
14	Delaware	950
15	Kansas	942
16	Iowa	870
17	Rhode Island	864
18	Nebraska	829
19	Colorado	813
20	Vermont	782
21	West Virginia	781
22	Utah	761
23	Pennsylvania	736
24	Illinois	735
25	Kentucky	727
26	Georgia	724
27	Montana	722
28	Missouri	722
29	Arkansas	717
30	Ohio	684
31	Idaho	682
32	Indiana	597
33	Oklahoma	593
34	Michigan	555
35	Alabama	542
<b>36</b>	<b>LOUISIANA</b>	<b>504</b>
37	South Carolina	472
38	New Mexico	465
39	Mississippi	456
40	North Dakota	452
41	Arizona	378
42	New Hampshire	63
43	Tennessee	27

\* 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 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.

Fiscal Year	Amount Collected	% Change
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%
2006-07	3,215,084,205	28.81%

## INDIVIDUAL income tax (cash collection after accrual adjustments)



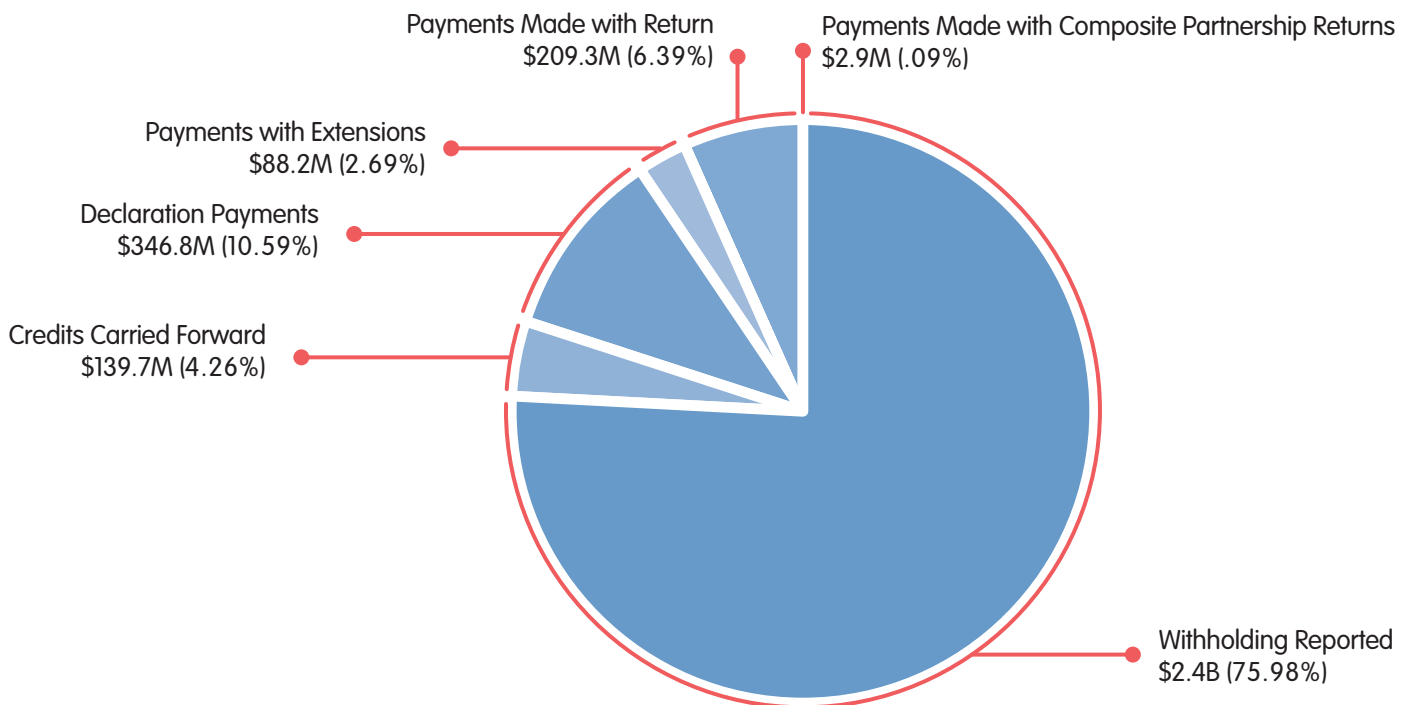
# INDIVIDUAL income tax (payments & credits reported on returns)

## PROCESSED DURING FISCAL YEAR 2011

Payments/Credit Reported	Amount*	% of Total
Withholding Reported	\$ 2,489,154,341	75.98%
Credits Carried Forward	139,710,833	4.26%
Declaration Payments	346,825,707	10.59%
Payments with Extensions	88,234,055	2.69%
Payments Made with Composite Partnership Returns	2,966,764	0.09%
Payments Made with Return	209,357,435	6.39%
<b>TOTAL</b>	<b>\$ 3,276,249,135</b>	<b>100.00%</b>

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

# INDIVIDUAL income tax (payments & credits reported on returns)





# INDIVIDUAL income tax (refundable credits claimed on returns)

## PROCESSED DURING FISCAL YEAR 2011

Refundable Credits	Amount Claimed
Ad Valorem on Natural Gas Storage Facilities Credit	\$ 76,255
Ad Valorem on OCS Vessels Credit	16,463,961
Angel Investor Credit**	3,291,755
Child Care Credit*	11,610,946
Historical Residence Credit	250,435
Inventory Tax Credit	11,736,859
LA Citizen's Insurance Credit	39,855,743
LA Earned Income Credit	45,755,599
LA Property Insurance Credit	1,152,753
Mentor-Protégé Credit	15,277
Military Hunting & Fishing License Fee Credit	112,710
Milk Producer's Credit	1,568,750
Musical & Theatrical Productions	73,196
Quality Jobs Program Rebate**	273,774

## PROCESSED DURING FISCAL YEAR 2011

Refundable Credits	Amount Claimed
Research & Development**	4,671,666
Retention & Modernization	10,846
School Readiness Business Supported Child Care	28,382
School Readiness Child Care Provider	1,866,243
School Readiness Child Care*	1,200,513
School Readiness Directors & Staff	4,574,250
School Readiness Fees & Grants to Resource & Referral Agencies	174,824
Sugarcane Tractor Conversion	154,629
Technology Commerce Credit	91,849
Vehicle to Alternative Fuel**	642,821
Wind and Solar Energy System	12,947,669
Other Refundable Credits	323,612
<b>TOTAL</b>	<b>\$ 158,925,317</b>

\* 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 2011

Nonrefundable Credits	Amount Claimed
Angel Investors Credit	\$ 4,000
Apprenticeship	316,760
Atchafalaya Trace Heritage Zone Credit	3,925
Bone Marrow	5,975
Brownfields Investor	859,856
Cane River Heritage Credit	1,971
Child Care Credit (Includes Carry Forward from Prior Years)	4,974,417
Commercial Fishing Credit	62,812
Contributions to Educational Institutions	1,030,854
Credit for Certain Disabilities	3,551,000
Credit for Certain Federal Tax Credits	1,976,150
Credit for Liabilities Paid to Other States	81,792,162
Credit for Purchase of Bulletproof Vest	17,319
Credit for Refunds Paid by Utilities	77,557
Debt Issuance Cost Credit	51,403
Dedicated Research	0
Disabled Dependents Credit	699,573
Digital Interactive Media Producers Credit	1,493,988
Donations of Materials, Equipment, Advisors, Instructors	327,069
Education Credit	17,847,750
Employing Eligible Reentrants	548
Employing First Time Drug Offenders	20,124
Employing the Previously Unemployed	327,576
Enterprise Zone	23,580,768
Family Responsibility Credit	173,199
Insurance Premium Tax Credit	59,160
LA Basic Skills Training Credit	68,078

## PROCESSED DURING FISCAL YEAR 2011

Nonrefundable Credits	Amount Claimed
LA Biomedical Research Credit	6,053
LA Community Economic Development	14,747
LA Capital Company	27,309
Law Enforcement Degree	175,267
LCDFI Credit	2,057,470
Manufacturing Establishments	351
Motion Picture Employment of Resident	411,897
Motion Picture Infrastructure Credit	4,669,179
Motion Picture Investor Credit	85,263,682
Neighborhood Assistance Credit	26,787
New Jobs Credit	1,190,153
New Markets Credit	17,423,969
Nonviolent Offenders Employment Credit	23,086
Organ Donation Credit	21,531
Other	77,496
Playground Donation Credit	27,165
Ports of Louisiana Import Export Cargo	0
Ports of Louisiana Investor	2,500
Providing Employee & Dependent Health Ins.	25
Recycling Credit	195,283
Rehabilitation of Historic Structures	27,304,398
Research and Development Credit	3,557,942
School Readiness Credit (Includes Carry Forward from Prior Years)	526,783
Small Town Doctors/Dentists	1,495,774
Tax Equalization Credit	265,267
Vehicle Alternative Fuel Credit	30,585
<b>TOTAL</b>	<b>\$ 284,118,693</b>

# INDIVIDUAL income tax (overview of returns)

## RETURNS RECEIVED FROM PRIOR YEAR TAX PERIODS For Fiscal Year 2011

Title of Field	Total
Number of Returns	242,882
Louisiana Income Tax	\$ 709,213,121
Adjusted Louisiana Income Tax	\$ 580,186,442
Tax Withheld	\$ 385,711,609

## ALL RETURNS In Fiscal Year 2011

Filing Status	Resident	NonResident	Total
Head of Household	444,053	20,936	464,989
Married Filing Jointly	658,306	100,576	758,882
Married Filing Separate	21,568	3,479	25,047
Qualifying Widow(er)	1,283	83	1,366
Single	741,282	72,938	814,220
<b>TOTAL</b>	<b>1,866,492</b>	<b>198,012</b>	<b>2,064,504</b>

## LOUISIANA RESIDENT RETURNS For Fiscal Year 2011

Title of Field	Number of Returns	Amount
Federal AGI	1,866,492	\$ 99,000,234,726
Louisiana AGI	1,866,492	93,762,536,099
Excess Itemized Deductions	462,102	7,679,309,134
Standard Deductions	1,866,492	13,365,603,000
Tax Withheld	1,567,169	2,323,724,077
Estimated Payments	53,463	299,841,812
Louisiana Income Tax	1,546,638	2,557,283,372
NonRefundable Credit	592,699	271,661,107
Refundable Credit	922,956	150,941,279

## INDIVIDUAL income tax (totals by adjusted gross income)

### RESIDENT RETURN FOR FISCAL YEAR 2011

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	115,549	6%	\$ (370,173,878)	–	–	0%	\$ 1,928,122	–	0%	\$ 12,166,535
1 - 10,000	270,496	14%	1,453,418,350	1,326,539,187	4,896,480	0%	2,376,995	4,756,152	0%	10,251,174
10,000 - 20,000	354,903	19%	5,284,113,596	5,008,003,353	59,162,613	2%	6,694,776	55,122,689	2%	34,928,459
20,001 - 30,000	257,597	14%	6,356,419,359	5,885,455,186	119,745,744	5%	6,617,208	113,886,323	5%	19,517,112
30,001 - 40,000	182,391	10%	6,336,298,387	5,668,954,342	141,091,693	6%	6,402,004	135,689,351	6%	6,708,569
40,001 - 50,000	136,790	7%	6,121,969,933	5,329,140,423	146,594,942	6%	4,848,279	142,725,904	6%	4,067,247
50,001 - 60,000	104,005	6%	5,696,631,607	4,876,682,433	141,217,159	6%	4,400,921	137,530,585	6%	3,740,764
60,001 - 80,000	149,491	8%	10,368,435,265	8,778,331,053	272,163,414	11%	8,344,269	265,289,643	11%	6,941,201
80,001 - 100,000	100,163	5%	8,947,832,570	7,502,036,618	246,307,715	10%	7,623,339	240,097,787	10%	6,071,207
100,001 - 150,000	116,120	6%	13,921,786,101	11,213,605,931	395,118,726	15%	13,448,060	384,476,945	16%	10,478,760
150,001 - 200,000	35,484	2%	6,056,771,041	4,604,384,892	187,330,794	7%	7,586,141	181,423,785	8%	4,684,840
200,001 - 500,000	33,944	2%	9,784,158,234	6,840,545,546	326,441,724	13%	23,723,705	307,502,826	13%	10,210,305
500,001 - 1,000,000	6,249	0.3%	4,240,758,205	2,759,560,532	150,349,637	6%	25,082,382	130,332,310	6%	4,636,686
> 1,000,000	3,310	0.2%	9,564,117,329	6,242,446,650	366,862,731	14%	152,584,906	240,125,641	10%	16,538,420
<b>TOTAL</b>	<b>1,866,492</b>	<b>100%</b>	<b>\$ 93,762,536,099</b>	<b>\$ 76,035,686,146</b>	<b>\$ 2,557,283,372</b>	<b>100%</b>	<b>\$ 271,661,107</b>	<b>\$ 2,338,959,941</b>	<b>100%</b>	<b>\$ 150,941,279</b>

## INDIVIDUAL income tax (averages by adjusted gross income)

### RESIDENT RETURN FOR FISCAL YEAR 2011

AGI Ranges	# of Returns	% of Returns	LA AGI	LA Taxable Income	LA Income Tax	NonRefundable Credits	Adjusted LA Income Tax	Refundable Credits
negative/zero	115,549	6%	\$ (3,204)	\$ 0	\$ 0	\$ 17	\$ 0	\$ 105
1 - 10,000	270,496	14%	5,373	4,904	18	9	18	38
10,000 - 20,000	354,903	19%	14,889	14,111	167	19	155	98
20,001 - 30,000	257,597	14%	24,676	22,848	465	26	442	76
30,001 - 40,000	182,391	10%	34,740	31,081	774	35	744	37
40,001 - 50,000	136,790	7%	44,755	38,959	1,072	35	1,043	30
50,001 - 60,000	104,005	6%	54,773	46,889	1,358	42	1,322	36
60,001 - 80,000	149,491	8%	69,358	58,721	1,821	56	1,775	46
80,001 - 100,000	100,163	5%	89,333	74,898	2,459	76	2,397	61
100,001 - 150,000	116,120	6%	119,891	96,569	3,403	116	3,311	90
150,001 - 200,000	35,484	2%	170,690	129,759	5,279	214	5,113	132
200,001 - 500,000	33,944	2%	288,244	201,524	9,617	699	9,059	301
500,001 - 1,000,000	6,249	0.3%	678,630	441,600	24,060	4,014	20,857	742
> 1,000,000	3,310	0.2%	2,889,461	1,885,936	110,835	46,098	72,546	4,997
<b>TOTAL</b>	<b>1,866,492</b>	<b>100%</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

# INDIVIDUAL income tax by parish (data from returns processed)

DURING FISCAL YEAR 2011

Includes both Resident and Nonresident Returns

L*	Location	Returns	Federal AGI	Federal Tax	Total Nonrefundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	23,166	\$1,053,580,578	\$105,620,534	\$ 2,338,874	\$ 23,739,667	0.95%	\$ 1,025	39
2	Allen	8,556	350,244,917	29,468,853	253,469	7,699,208	0.31%	900	51
3	Ascension	45,458	2,846,939,510	326,775,860	5,330,623	66,553,419	2.66%	1,464	9
4	Assumption	8,956	433,077,423	43,902,246	415,578	10,265,005	0.41%	1,146	26
5	Avoyelles	16,087	645,677,712	59,543,617	328,316	14,681,829	0.59%	913	47
6	Beauregard	12,859	622,438,537	60,167,170	539,136	13,540,047	0.54%	1,053	34
7	Bienville	5,707	251,074,791	26,497,812	158,337	5,679,232	0.23%	995	42
8	Bossier	47,495	2,607,327,830	290,183,484	3,927,542	56,183,057	2.24%	1,183	23
9	Caddo	110,029	6,178,735,473	789,908,501	18,338,737	140,224,738	5.60%	1,274	16
10	Calcasieu	82,397	4,176,418,488	465,346,988	2,252,948	101,415,419	4.05%	1,231	18
11	Caldwell	3,871	184,234,797	19,350,878	429,038	4,056,125	0.16%	1,048	35
12	Cameron	2,703	158,315,004	19,684,378	55,425	4,228,028	0.17%	1,564	6
13	Catahoula	3,793	155,946,044	13,498,782	276,463	3,283,410	0.13%	866	54
14	Claiborne	5,484	240,997,927	23,080,072	530,674	4,987,450	0.20%	909	48
15	Concordia	7,335	292,986,482	26,593,333	1,416,191	5,396,773	0.22%	736	62
16	DeSoto	11,354	633,713,332	79,218,574	1,467,965	14,830,336	0.59%	1,306	12
17	East Baton Rouge	188,524	11,552,853,855	1,639,606,067	59,123,600	252,314,798	10.07%	1,338	11
18	East Carroll	2,586	101,928,177	10,780,896	169,244	2,007,462	0.08%	776	58
19	East Feliciana	8,679	403,355,101	38,773,095	534,898	8,640,112	0.34%	996	41
20	Evangeline	11,911	515,154,284	50,712,747	202,710	11,847,791	0.47%	995	44
21	Franklin	8,031	305,534,184	25,255,514	389,928	6,362,979	0.25%	792	56
22	Grant	7,776	332,348,388	27,620,683	271,870	7,001,643	0.28%	900	50
23	Iberia	31,635	1,556,052,159	178,671,690	2,091,898	38,133,641	1.52%	1,205	19
24	Iberville	13,497	649,514,506	68,129,384	831,220	15,170,101	0.61%	1,124	28
25	Jackson	6,012	260,267,827	22,534,904	364,761	5,387,997	0.21%	896	52
26	Jefferson	195,851	9,859,757,234	1,305,242,404	22,428,572	250,224,105	9.98%	1,278	15
27	Jefferson Davis	11,738	518,145,773	51,533,399	162,550	12,431,097	0.50%	1,059	33
28	Lafayette	97,301	6,385,518,295	910,475,770	15,381,373	162,508,206	6.48%	1,670	2
29	Lafourche	39,445	2,552,636,691	368,762,229	7,790,287	66,752,248	2.66%	1,692	1
30	LaSalle	5,031	266,631,211	27,756,902	338,286	6,387,677	0.25%	1,270	17
31	Lincoln	16,651	826,321,050	89,684,988	1,102,430	18,152,644	0.72%	1,090	30
32	Livingston	50,733	2,593,311,645	247,007,935	2,116,270	60,156,052	2.40%	1,186	21
33	Madison	4,082	130,646,908	9,865,652	620,138	2,198,669	0.09%	539	64
34	Morehouse	10,993	403,241,032	34,019,365	1,532,169	7,723,942	0.31%	703	63
35	Natchitoches	14,718	661,803,109	68,086,466	640,753	14,642,184	0.58%	995	43

\* Use these numbers as a legend for map on page 52.

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

# INDIVIDUAL income tax by parish (data from returns processed)

DURING FISCAL YEAR 2011

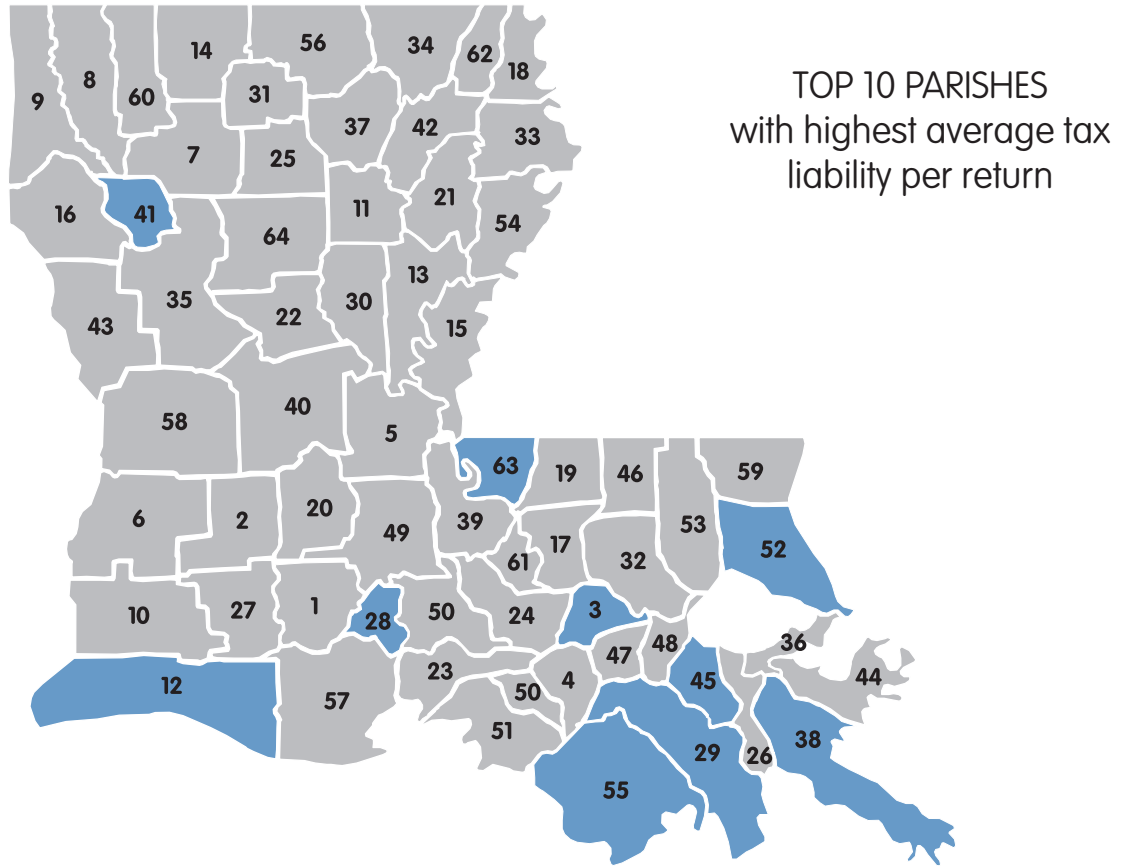
Includes both Resident and Nonresident Returns

L*	Location	Returns	Federal AGI	Federal Tax	Total Nonrefundable Credits	LA Adjusted Tax**	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
36	Orleans	137,793	\$ 7,691,831,092	\$ 1,071,330,617	\$ 28,697,453	\$ 179,044,816	7.14%	\$ 1,299	14
37	Ouachita	63,935	3,013,226,372	328,078,607	6,621,290	66,388,604	2.65%	1,038	36
38	Plaquemines	9,769	617,739,752	78,714,014	624,052	16,206,257	0.65%	1,659	3
39	Pointe Coupee	9,077	441,827,742	49,106,100	506,773	10,219,528	0.41%	1,126	27
40	Rapides	54,670	2,651,951,897	288,154,758	3,196,732	60,100,844	2.40%	1,099	29
41	Red River	3,326	200,784,303	29,862,890	154,601	5,212,097	0.21%	1,567	5
42	Richland	8,129	336,292,471	32,873,446	510,572	7,034,701	0.28%	865	55
43	Sabine	8,778	474,053,388	56,411,130	364,436	11,454,745	0.46%	1,305	13
44	St. Bernard	14,216	584,948,699	56,764,807	2,464,913	13,067,247	0.52%	919	46
45	St. Charles	22,777	1,374,339,333	165,326,279	1,145,519	34,563,788	1.38%	1,517	8
46	St. Helena	5,209	194,000,753	15,621,705	257,877	3,884,706	0.16%	746	61
47	St. James	9,710	469,263,917	46,546,058	141,763	11,379,134	0.45%	1,172	25
48	St. John the Baptist	19,860	901,287,364	83,718,483	710,520	20,618,368	0.82%	1,038	37
49	St. Landry	36,031	1,618,511,181	170,938,946	2,891,902	37,023,823	1.48%	1,028	38
50	St. Martin	22,051	1,050,550,262	115,552,290	3,116,928	24,017,099	0.96%	1,089	31
51	St. Mary	23,363	1,136,501,985	128,014,319	685,857	27,650,778	1.10%	1,184	22
52	St. Tammany	101,141	6,794,130,449	906,118,882	13,487,134	162,983,452	6.50%	1,611	4
53	Tangipahoa	46,419	2,155,914,731	234,052,324	4,524,275	47,038,771	1.88%	1,013	40
54	Tensas	1,843	67,517,865	6,319,579	80,457	1,407,771	0.06%	764	59
55	Terrebonne	46,924	2,863,205,718	379,873,182	8,616,592	72,924,162	2.91%	1,554	7
56	Union	9,092	406,497,621	40,209,245	1,469,054	8,090,497	0.32%	890	53
57	Vermilion	23,389	1,164,276,662	130,100,207	1,843,800	27,646,853	1.10%	1,182	24
58	Vernon	15,790	734,856,235	69,353,461	767,654	14,288,667	0.57%	905	49
59	Washington	16,254	611,437,515	49,138,372	675,412	12,206,774	0.49%	751	60
60	Webster	16,695	780,484,533	88,172,841	1,187,782	17,697,523	0.71%	1,060	32
61	West Baton Rouge	10,661	534,484,711	56,505,329	563,191	12,705,033	0.51%	1,192	20
62	West Carroll	4,261	175,766,287	15,777,065	816,852	3,351,772	0.13%	787	57
63	West Feliciana	4,348	268,282,750	32,399,358	657,709	5,980,487	0.24%	1,375	10
64	Winn	5,111	227,919,759	23,945,205	209,482	5,036,696	0.20%	985	45
<b>TOTAL ATTRIBUTED TO A PARISH</b>		<b>1,871,066</b>	<b>\$ 100,248,615,621</b>	<b>\$ 12,302,340,671</b>	<b>\$ 241,142,855</b>	<b>\$ 2,344,032,084</b>	<b>93.53%</b>	<b>\$ 1,253</b>	<b>—</b>
<b>OUT-OF-STATE</b>		<b>193,036</b>	<b>\$ 57,358,758,927</b>	<b>\$ 11,812,328,896</b>	<b>\$ 13,466,202</b>	<b>\$ 161,270,112</b>	<b>6.44%</b>	<b>\$ 835</b>	<b>—</b>
<b>FOREIGN</b>		<b>612</b>	<b>\$ 119,407,430</b>	<b>\$ 25,896,012</b>	<b>\$ 1,553</b>	<b>\$ 545,492</b>	<b>0.02%</b>	<b>\$ 891</b>	<b>—</b>
<b>UNIDENTIFIED</b>		<b>354</b>	<b>\$ 44,149,906</b>	<b>\$ 7,803,380</b>	<b>\$ 4,097</b>	<b>\$ 314,743</b>	<b>0.01%</b>	<b>\$ 889</b>	<b>—</b>
<b>TOTAL</b>		<b>2,065,068</b>	<b>\$ 157,770,931,884</b>	<b>\$ 24,148,368,959</b>	<b>\$ 254,614,707</b>	<b>\$ 2,506,162,431</b>	<b>100.00%</b>	<b>\$ 1,214</b>	<b>—</b>

\* Use these numbers as a legend for map on page 52.

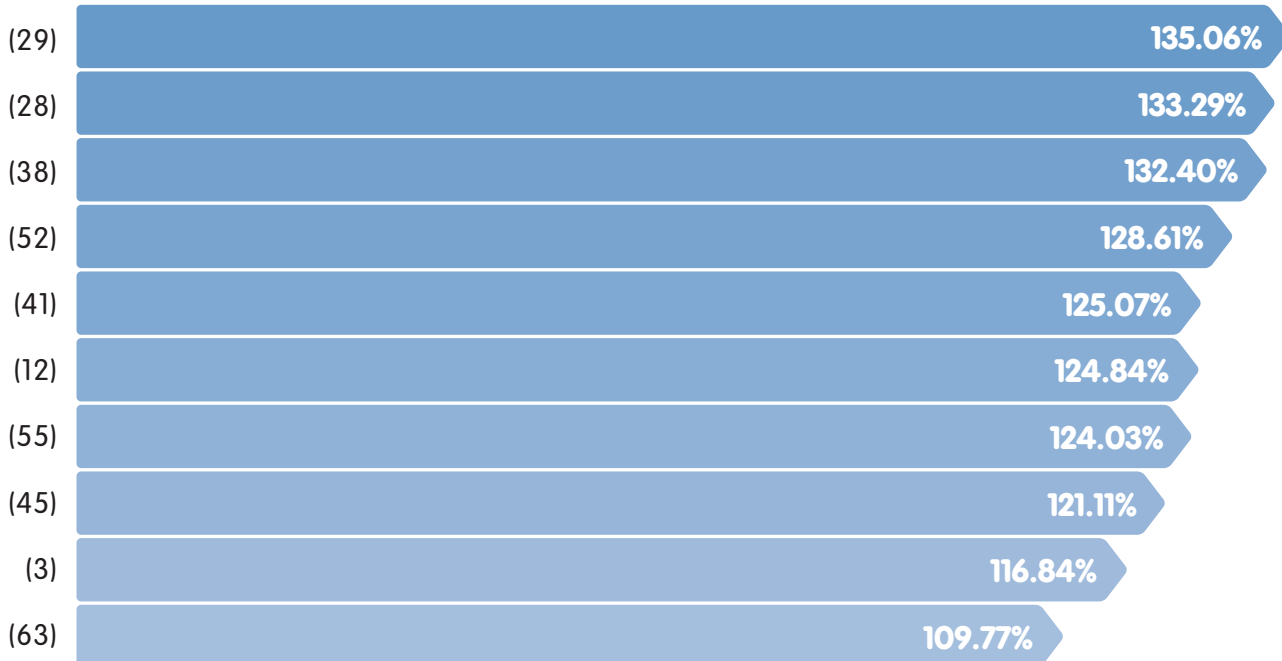
\*\* This amount is the tax due on the return before refundable credits or prepayments.

# INDIVIDUAL income tax by parish (data from returns processed)



# INDIVIDUAL income tax (top 10 as a percent of parish total)

FOR FISCAL YEAR 2011



## INDIVIDUAL income tax (top 10 parishes with highest average adjusted tax liability per return)

FOR FISCAL YEAR 2011

L*	Top 10 Parishes	Avg. LA Adjusted Tax	Rank	Top 10 as a Percent of Parish Average
29	Lafourche	\$ 1,692	1	135.06%
28	Lafayette	1,670	2	133.29%
38	Plaquemines	1,659	3	132.40%
52	St. Tammany	1,611	4	128.61%
41	Red River	1,567	5	125.07%
12	Cameron	1,564	6	124.84%
55	Terrebonne	1,554	7	124.03%
45	St. Charles	1,517	8	121.11%
3	Ascension	1,464	9	116.84%
63	West Feliciana	1,375	10	109.77%
	<b>PARISH AVERAGE</b>	<b>\$ 1,253</b>	—	—

\* Use these numbers as a legend for page 52.

## INDIVIDUAL income tax (by adjusted gross income bracket)

FOR FISCAL YEAR ENDING JUNE 30, 2011

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax*
Less than 0	8,738	\$ (1,619,845,273)	\$ 92,453
0	100,398	0	1,006,349
1 - 25,000	757,376	10,320,640,201	111,535,118
25,001 - 50,000	489,950	17,681,506,675	333,260,114
50,001 - 75,000	271,009	16,664,254,088	343,648,035
75,001 - 100,000	168,833	14,604,596,724	323,064,252
100,001 - 200,000	199,537	26,430,022,838	616,660,125
> 200,000	69,137	73,672,558,541	776,510,880
<b>TOTALS</b>	<b>2,064,978</b>	<b>\$ 157,753,733,794</b>	<b>\$ 2,505,777,326</b>

\* 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 & selected states)

TAX RATES as of JANUARY 1, 2011

State	Gasoline Total Tax Rate	Gasoline Point of Taxation	Diesel Total Tax Rate	Gasoline Point of Taxation
<b>LOUISIANA</b>	<b>\$.20 per gallon</b>	<b>Terminal</b>	<b>\$.20 per gallon</b>	<b>Terminal</b>
Alabama	\$.18 per gallon	Distributor	\$.19 per gallon	Distributor
Arkansas	\$.218 per gallon	Distributor	\$.228 per gallon	Distributor
Florida	\$.162 per gallon	Terminal	\$.318 per gallon	Terminal
Georgia	\$.17.6 per gallon	Distributor	\$.188 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 2011

Period	Gasoline Gallons	Special Fuels Gallons and IFTA
1 <sup>st</sup> Quarter	592,944,114	185,872,102
2 <sup>nd</sup> Quarter	576,683,008	188,138,917
3 <sup>rd</sup> Quarter	558,302,331	192,121,651
4 <sup>th</sup> Quarter	573,976,904	188,290,880
<b>TOTAL</b>	<b>2,301,906,357</b>	<b>754,423,550</b>



## PETROLEUM products tax (cash collection after accrual adjustments)

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

Fiscal Year	Amount Collected	% Change
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%
2006-07	612,651,175	1.10%

## PETROLEUM products tax (cash collection after accrual adjustments)



## PETROLEUM products tax

Resource	FY 09-10	FY 10-11	% Change
<b>Gross Gallons Taxed:</b>			
Gasoline*	2,226,922,822	2,311,716,727	3.81%
Highway Diesel	739,509,382	768,638,922	3.94%
<b>TOTALS</b>	<b>2,966,432,204</b>	<b>3,080,355,649</b>	<b>3.84%</b>
<b>GALLONS REFUNDED</b>	<b>74,350,657</b>	<b>23,782,151</b>	<b>-68.01%</b>
<b>Net Gallons Taxed:</b>			
Gasoline*	2,206,749,196	2,301,906,357	4.31%
Highway Diesel	685,332,351	754,423,550	10.08%
<b>TOTALS</b>	<b>2,892,081,547</b>	<b>3,056,329,907</b>	<b>5.68%</b>

\*Includes gasohol

## PETROLEUM products tax (cash collection after accrual adjustments)

Fiscal Year	Gasoline Tax	% Change
<b>2010-11</b>	<b>\$ 465,979,004</b>	<b>3.41%</b>
2009-10	450,602,978	-0.73%
2008-09	453,928,739	-0.98%
2007-08	458,409,673	-0.87%
2006-07	462,432,016	0.44%

Fiscal Year	Special Fuels & IFTA	% Change
<b>2010-11</b>	<b>\$ 141,560,656</b>	<b>3.03%</b>
2009-10	137,392,401	0.58%
2008-09	136,604,725	-3.76%
2007-08	141,947,883	-1.83%
2006-07	144,596,470	2.52%

Fiscal Year	Inspection Fee*	% Change
<b>2010-11</b>	<b>\$ 5,210,648</b>	<b>5.56%</b>
2009-10	4,936,243	-9.96%
2008-09	5,482,054	0.95%
2007-08	5,430,713	-3.41%
2006-07	5,622,689	24.48%

\* 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, tax laws effective July 1, 2010.

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

Source: 2011 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.

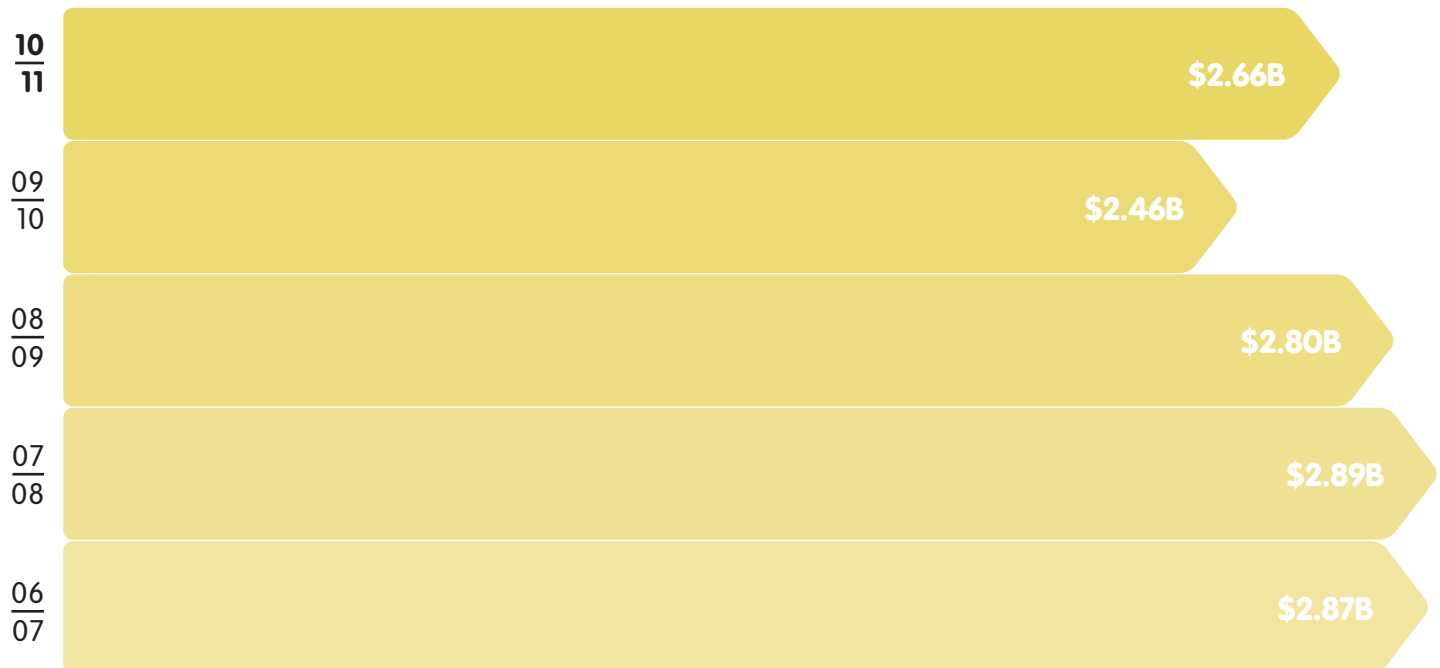
FIVE-YEAR TAX COLLECTION COMPARISON

Fiscal Year	Amount Collected	% Change
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%
2006-07	2,877,146,682	4.47%

\* Previous period figures adjusted to reflect corrected data.

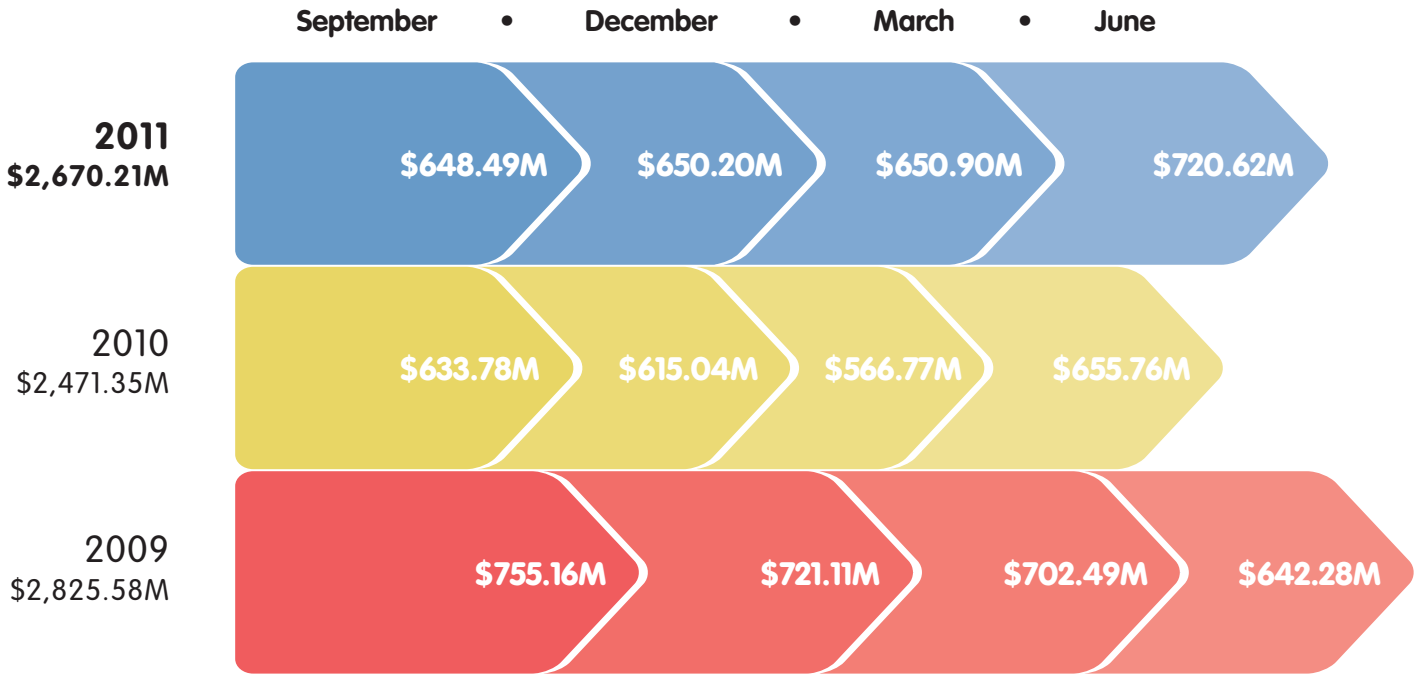
## SALES tax collections (cash collection after accrual adjustments)

FIVE-YEAR TAX COLLECTION COMPARISON



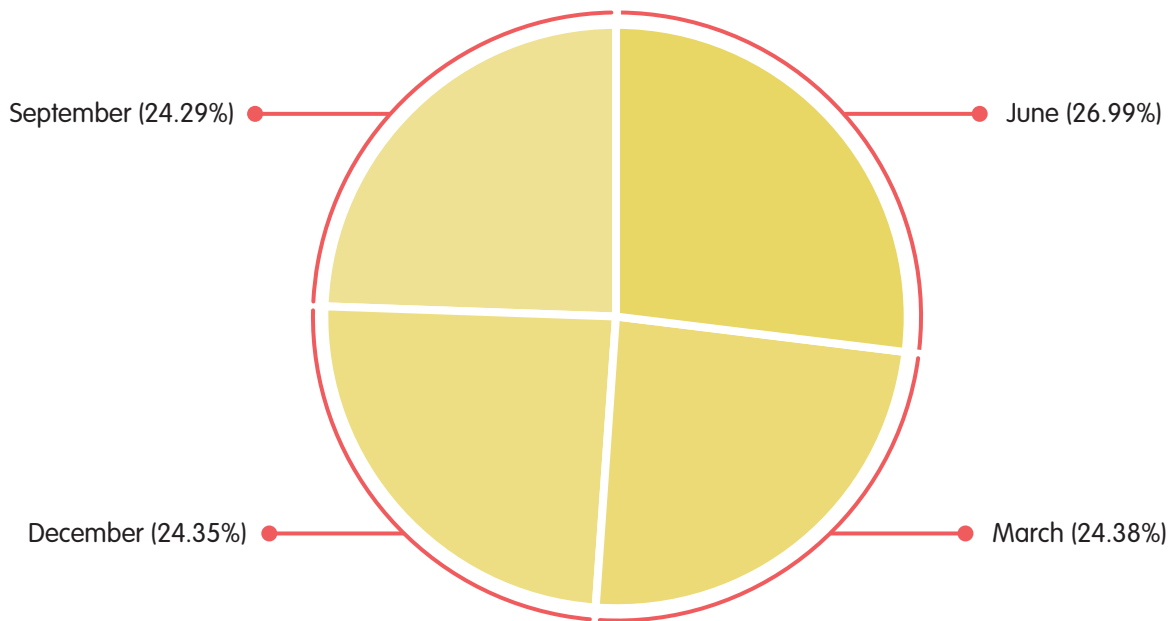
# SALES tax quarterly collections (based on cash collections)

FISCAL YEAR ENDING JUNE 30<sup>th</sup>  
Cash Receipts in Millions of Dollars



# SALES tax quarterly collections (based on cash collections)

FY 2011 • BY QUARTER  
TOTAL \$2,670.21M



## STATE SALES & USE taxes (based on cash collections)

### FOUR-YEAR COMPARISON

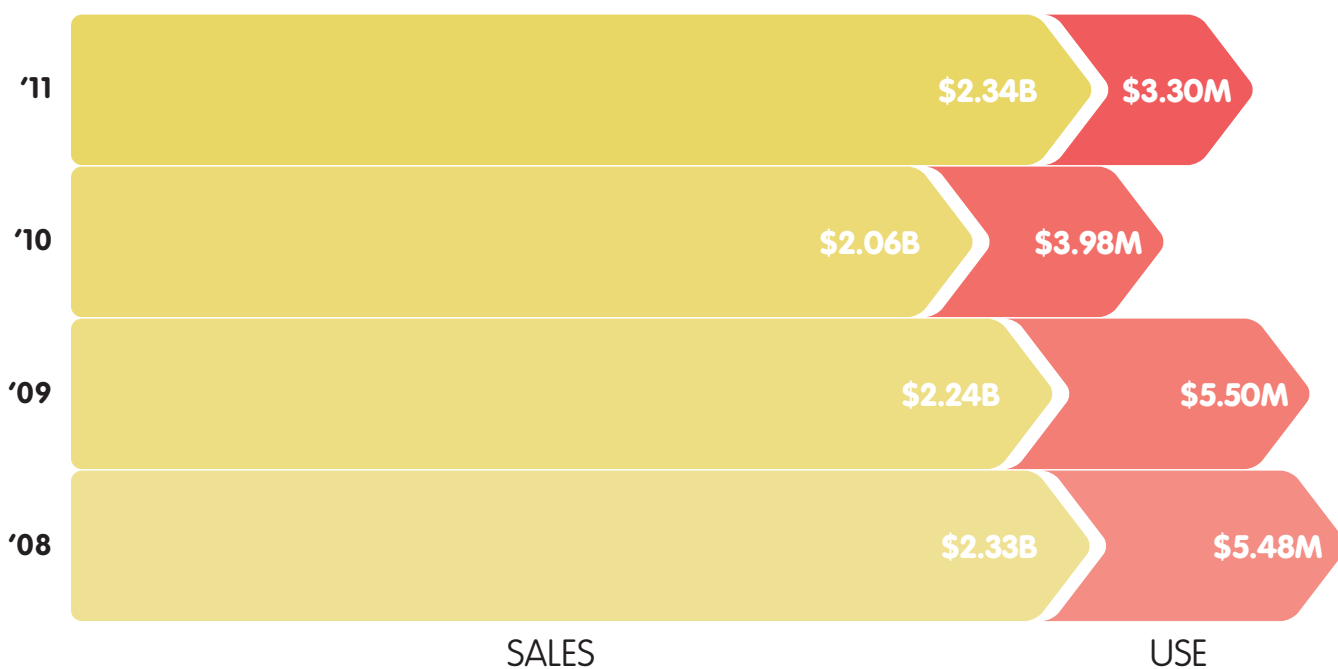
Fiscal Year	Sales of TPP* & Services	Business Use	Consumer Use**	Sales & Use Tax Collections	% Change
2011	\$ 2,339,220,315	\$ 330,340,107	\$ 653,107	\$ 2,670,213,529	8.32%
2010	\$ 2,067,000,283	\$ 398,072,038	\$ 507,168	\$ 2,465,142,483	-11.96%
2009	\$ 2,249,683,403	\$ 550,315,236	\$ 462,665	\$ 2,800,069,473	-2.89%
2008	\$ 2,335,352,320	\$ 547,919,933	\$ 703,048	\$ 2,883,313,851	2.90%

\* Tangible Personal Property

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

## STATE SALES & USE taxes (based on cash collections)

### FOUR-YEAR COMPARISON FISCAL YEARS 2008 TO 2011



## SALES tax (sales tax by amount due)

FISCAL YEAR ENDING JUNE 30, 2011

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99.99	\$ 4,269,804.00	0.17%	301,250	39.40%
100.00 - 199.99	7,294,942.00	0.29%	49,830	6.52%
200.00 - 499.99	30,167,140.00	1.18%	89,955	11.76%
500.00 - 999.99	62,587,193.00	2.45%	86,184	11.27%
1,000.00 - 1,999.99	127,198,949.00	4.99%	88,902	11.63%
2,000.00 - 2,999.99	106,622,284.00	4.18%	43,498	5.69%
3,000.00 - 3,999.99	86,835,188.00	3.40%	25,132	3.29%
4,000.00 - 4,999.99	72,097,750.00	2.83%	16,151	2.11%
5,000.00 - 9,999.99	224,815,788.00	8.81%	32,418	4.24%
10,000.00 - 24,999.99	283,280,768.00	11.11%	18,666	2.44%
25,000.00 - 49,999.99	197,519,315.00	7.74%	5,715	0.75%
50,000.00 - 99,999.99	214,117,015.00	8.39%	3,085	0.40%
100,000.00 & Over	1,133,973,562.00	44.46%	3,824	0.50%
<b>TOTAL</b>	<b>\$ 2,550,779,698.00</b>	<b>100.00%</b>	<b>764,610</b>	<b>100.00%</b>

## SALES tax (gross sales of tangible personal property by bracket)

FISCAL YEAR ENDING JUNE 30, 2011

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 9,326,787.00	0.01%	228,642	29.90%
500 - 999	18,362,289.00	0.03%	25,096	3.28%
1,000 - 1,999	49,468,702.00	0.08%	33,955	4.44%
2,000 - 2,999	60,689,778.00	0.09%	24,533	3.21%
3,000 - 3,999	71,482,341.00	0.11%	20,552	2.69%
4,000 - 4,999	78,641,616.00	0.12%	17,542	2.29%
5,000 - 9,999	474,853,402.00	0.74%	64,932	8.49%
10,000 - 24,999	1,837,924,199.00	2.85%	110,604	14.47%
25,000 - 49,999	3,187,097,921.00	4.95%	89,053	11.65%
50,000 - 99,999	4,868,767,033.00	7.56%	69,051	9.03%
100,000 - 249,999	7,496,573,239.00	11.63%	49,023	6.41%
250,000 - 499,999	5,472,638,692.00	8.49%	15,853	2.07%
500,000 - 999,999	5,081,028,064.00	7.88%	7,372	0.96%
1,000,000 & Over	35,735,546,580.00	55.45%	8,402	1.10%
<b>TOTALS</b>	<b>\$ 64,442,400,643.00</b>	<b>100.00%</b>	<b>764,610</b>	<b>100.00%</b>

# SALES & USE taxes (total tax reported by parish)

L*	Parish	FYE 6/10	FYE 6/11	Percent Change	FYE 2010 Per Capita	FYE 10 PC Rank	FYE 2011 Per Capita	FYE 11 PC Rank
1	Acadia	\$ 15,925,590	\$ 16,455,779	3.33%	\$ 265	28	\$ 266	26
2	Allen	2,883,760	2,835,532	-1.67%	112	59	110	59
3	Ascension	49,493,219	46,614,667	-5.82%	472	7	435	8
4	Assumption	2,428,993	2,324,259	-4.31%	106	61	99	60
5	Avoyelles	5,954,076	6,084,333	2.19%	140	53	145	50
6	Beauregard	5,599,935	5,311,568	-5.15%	158	46	149	48
7	Bienville	1,928,874	1,999,172	3.64%	131	56	139	54
8	Bossier	36,622,502	40,524,866	10.66%	328	20	346	21
9	Caddo	100,133,754	98,262,669	-1.87%	395	13	385	15
10	Calcasieu	75,507,136	76,636,424	1.50%	403	12	398	12
11	Caldwell	1,295,756	1,285,590	-0.78%	124	58	127	56
12	Cameron	732,193	614,968	-16.01%	111	60	90	61
13	Catahoula	1,421,709	1,548,333	8.91%	136	55	149	49
14	Claiborne	2,639,063	2,709,230	2.66%	164	45	158	44
15	Concordia	4,460,800	4,011,900	-10.06%	235	31	193	38
16	DeSoto	7,384,497	9,713,035	31.53%	280	23	364	18
17	East Baton Rouge	200,790,657	191,584,604	-4.58%	462	8	435	9
18	East Carroll	1,804,301	1,334,428	-26.04%	223	33	172	42
19	East Feliciana	1,609,341	1,690,341	5.03%	77	62	83	62
20	Evangeline	4,427,387	3,915,224	-11.57%	125	57	115	58
21	Franklin	3,773,085	3,970,936	5.24%	190	40	191	39
22	Grant	917,276	760,774	-17.06%	45	64	34	64
23	Iberia	23,947,394	25,410,622	6.11%	319	21	347	20
24	Iberville	22,292,345	20,490,576	-8.08%	686	2	614	1
25	Jackson	3,650,292	3,490,121	-4.39%	242	30	214	33
26	Jefferson	188,378,010	193,276,131	2.60%	425	9	447	6
27	Jefferson Davis	6,764,239	7,329,241	8.35%	218	34	232	29
28	Lafayette	111,038,206	118,177,276	6.43%	526	5	533	4
29	Lafourche	25,880,114	27,003,455	4.34%	276	26	280	25
30	LaSalle	4,249,038	3,625,288	-14.68%	304	22	243	27
31	Lincoln	17,601,686	19,446,601	10.48%	407	11	416	10
32	Livingston	20,756,066	19,714,136	-5.02%	168	43	154	47
33	Madison	1,760,060	1,708,634	-2.92%	155	47	141	52
34	Morehouse	4,651,374	4,594,574	-1.22%	165	44	164	43
35	Natchitoches	8,185,041	8,073,624	-1.36%	209	35	204	35
36	Orleans	145,409,298	132,483,498	-8.89%	410	10	385	14
37	Ouachita	56,632,722	56,899,226	0.47%	374	15	370	17
38	Plaquemines	6,941,848	9,116,005	31.32%	331	19	396	13
39	Pointe Coupee	6,226,259	5,538,505	-11.05%	277	25	243	28

\* Use these numbers as a legend for map on page 64.

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 (total tax reported by parish)

L*	Parish	FYE 6/10	FYE 6/11	Percent Change	FYE 2010 Per Capita	FYE 10 PC Rank	FYE 2011 Per Capita	FYE 11 PC Rank
40	Rapides	\$ 44,713,304	\$ 40,633,065	-9.13%	\$ 334	18	\$ 309	23
41	Red River	1,261,242	1,424,374	12.93%	140	54	157	46
42	Richland	3,687,215	3,811,626	3.37%	181	41	184	40
43	Sabine	4,540,436	5,333,739	17.47%	191	38	220	32
44	St. Bernard	14,618,579	15,937,756	9.02%	360	16	444	7
45	St. Charles	27,701,587	31,451,953	13.54%	537	3	596	3
46	St. Helena	656,132	856,259	30.50%	62	63	76	63
47	St. James	5,552,153	6,240,693	12.40%	264	29	282	24
48	St. John the Baptist	23,151,056	22,090,372	-4.58%	492	6	481	5
49	St. Landry	17,644,145	18,724,591	6.12%	191	39	225	30
50	St. Martin	7,892,927	8,249,993	4.52%	151	49	158	45
51	St. Mary	19,892,734	22,157,207	11.38%	391	14	405	11
52	St. Tammany	63,396,525	72,901,560	14.99%	274	27	312	22
53	Tangipahoa	27,131,090	26,942,297	-0.70%	229	32	222	31
54	Tensas	1,098,591	1,117,597	1.73%	196	36	213	34
55	Terrebonne	37,442,092	42,340,956	13.08%	343	17	379	16
56	Union	6,268,868	4,557,503	-27.30%	278	24	201	37
57	Vermilion	10,932,989	11,786,928	7.81%	195	37	203	36
58	Vernon	6,607,047	6,133,061	-7.17%	142	52	117	57
59	Washington	7,012,123	6,673,671	-4.83%	154	48	141	53
60	Webster	21,426,070	14,601,717	-31.85%	528	4	354	19
61	West Baton Rouge	20,261,237	14,300,855	-29.42%	895	1	601	2
62	West Carroll	1,711,643	1,597,139	-6.69%	151	50	138	55
63	West Feliciana	2,280,399	2,238,646	-1.83%	151	51	143	51
64	Winn	2,688,103	2,666,680	-0.80%	175	42	174	41
<b>TOTAL PARISHES</b>		<b>\$ 1,561,666,183</b>	<b>\$ 1,561,336,383</b>	<b>-0.02%</b>				
<b>TOTAL OUT OF STATE</b>		<b>\$ 936,162,655</b>	<b>\$ 989,443,315</b>	<b>5.69%</b>				
<b>TOTAL</b>		<b>\$ 2,497,828,838</b>	<b>\$ 2,550,779,698</b>	<b>2.12%</b>				

\* Use these numbers as a legend for map on page 64.

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.

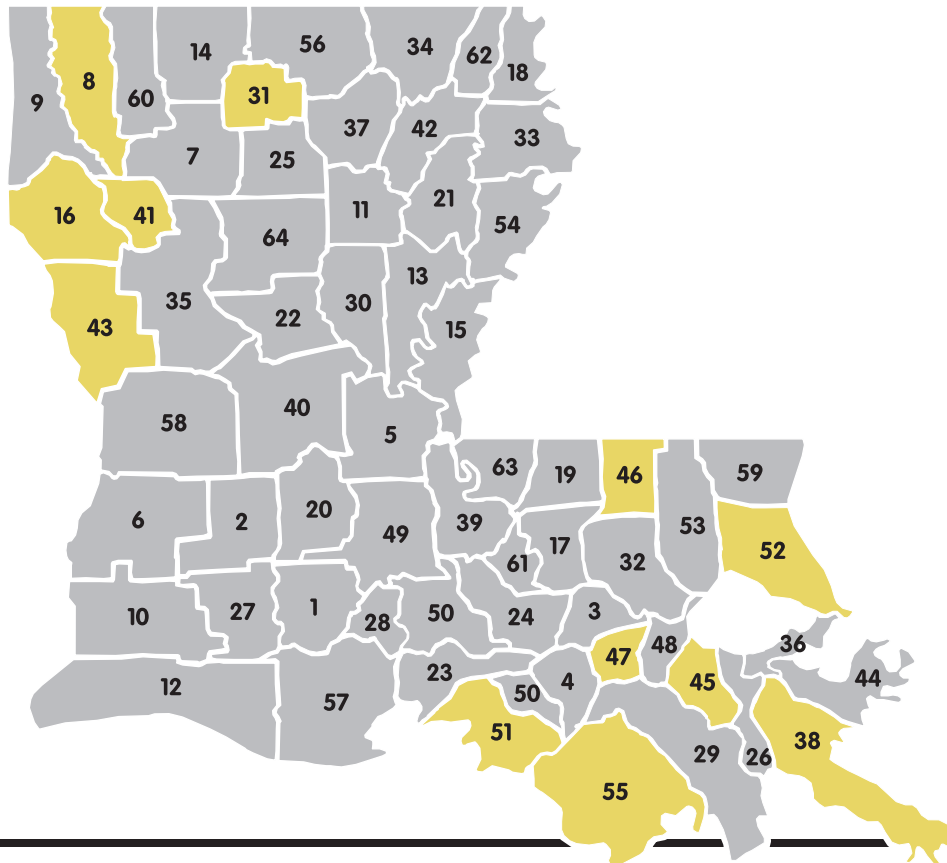
# SALES & USE taxes (parishes with more than a 10% increase)

This chart shows the percentage change in sales and use tax due from Fiscal Year 2010 to Fiscal Year 2011.

L*	Parish	Percent Change	Rank
16	DeSoto	31.53%	1
38	Plaquemines	31.32%	2
46	St. Helena	30.50%	3
43	Sabine	17.47%	4
52	St. Tammany	14.99%	5
45	St. Charles	13.54%	6
55	Terrebonne	13.08%	7
41	Red River	12.93%	8
47	St. James	12.40%	9
51	St. Mary	11.38%	10
8	Bossier	10.66%	11
31	Lincoln	10.48%	12

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

# SALES & USE taxes (parishes with more than a 10% increase)

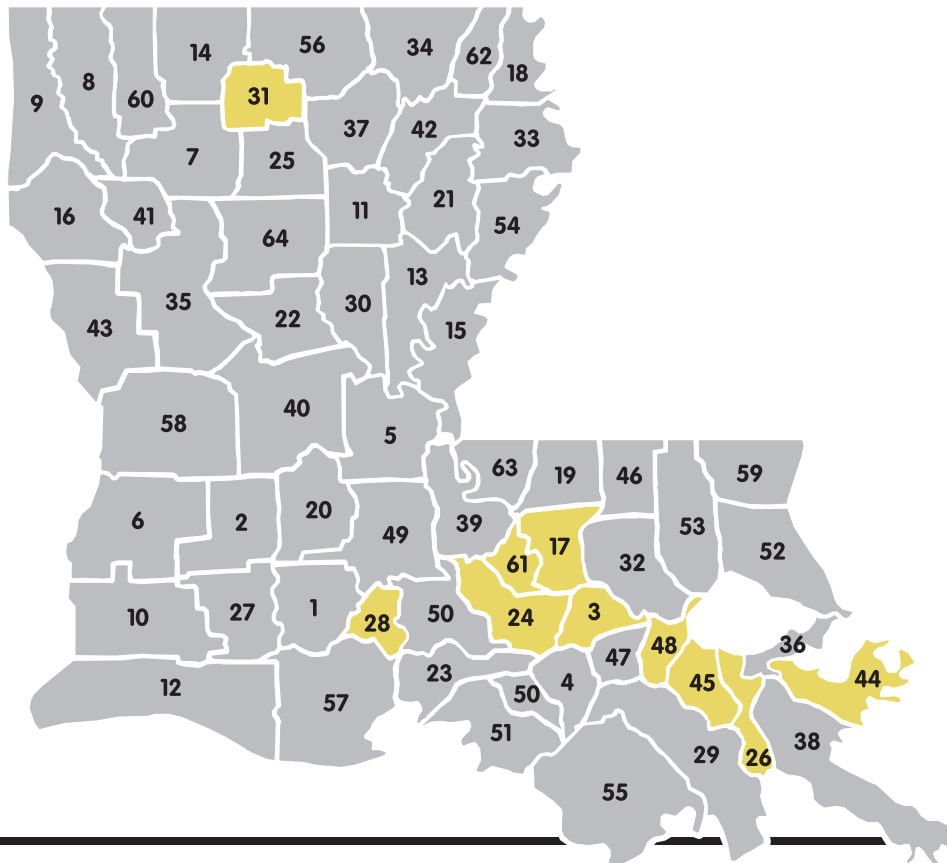


## SALES & USE taxes (top 10 parishes)

L*	Parish	FYE 2011 Per Capita	Rank
24	Iberville	614	1
61	West Baton Rouge	601	2
45	St. Charles	596	3
28	Lafayette	533	4
48	St. John the Baptist	481	5
26	Jefferson	447	6
44	St. Bernard	444	7
17	East Baton Rouge	435	8
3	Ascension	435	9
31	Lincoln	416	10

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

## SALES & USE taxes (top 10 parishes)



# SALES & USE taxes (return data)

FISCAL YEAR ENDING JUNE 30, 2011

Parish	Gross Sales of Tangible Personal Property	Purchases for Use	Leases, Rentals, Services	Gross Reported Amounts	Deductions	Tax Due
Acadia	\$ 1,646,657,657	\$ 8,470,703	\$ 44,345,558	\$ 1,699,473,918	\$ 1,283,540,397	\$ 16,455,779
Allen	300,640,950	3,450,135	7,633,252	311,724,337	240,047,937	2,835,532
Ascension	3,768,782,425	284,325,665	67,329,660	4,120,437,750	2,942,199,448	46,614,667
Assumption	220,359,650	3,319,032	2,081,468	225,760,150	167,010,105	2,324,259
Avoyelles	558,588,930	1,872,595	14,537,990	574,999,515	421,207,924	6,084,333
Beauregard	747,065,070	32,939,335	8,069,429	788,073,834	653,809,640	5,311,568
Bienville	303,414,462	12,686,390	4,007,597	320,108,449	269,583,602	1,999,172
Bossier	3,103,321,183	47,188,735	168,486,079	3,318,995,997	2,294,662,797	40,524,866
Caddo	11,903,175,707	256,821,626	167,848,991	12,327,846,324	9,844,192,340	98,262,669
Calcasieu	16,543,766,853	472,237,717	374,184,043	17,390,188,613	15,453,368,388	76,636,424
Caldwell	88,981,997	221,572	555,446	89,759,015	57,262,200	1,285,590
Cameron	602,715,493	5,120,313	6,359,039	614,194,845	598,650,155	614,968
Catahoula	113,525,147	1,267,498	1,531,670	116,324,315	77,209,958	1,548,333
Claiborne	304,320,655	19,634,370	3,959,087	327,914,112	259,431,505	2,709,230
Concordia	288,921,839	2,782,016	3,754,638	295,458,493	194,047,302	4,011,900
DeSoto	352,766,256	66,169,320	55,146,701	474,082,277	228,587,272	9,713,035
East Baton Rouge	18,164,435,217	869,167,797	719,287,513	19,752,890,527	14,917,195,637	191,584,604
East Carroll	237,197,758	2,385,226	21,704,900	261,287,884	227,556,523	1,334,428
East Feliciana	296,750,163	1,476,073	1,679,884	299,906,120	257,185,822	1,690,341
Evangeline	351,171,965	17,096,497	3,216,286	371,484,748	272,524,285	3,915,224
Franklin	269,999,014	9,832,501	24,263,812	304,095,327	203,719,474	3,970,936
Grant	91,436,746	887,796	209,962	92,534,504	73,304,472	760,774
Iberia	2,720,934,345	28,006,980	158,152,151	2,907,093,476	2,264,828,049	25,410,622
Iberville	2,255,379,668	356,877,754	19,148,213	2,631,405,635	2,113,497,883	20,490,576
Jackson	125,725,671	39,802,023	1,131,554	166,659,248	78,440,183	3,490,121
Jefferson	17,764,710,537	323,984,148	731,158,516	18,819,853,201	13,935,540,930	193,276,131
Jefferson Davis	868,730,266	6,448,894	49,849,409	925,028,569	739,762,416	7,329,241
Lafayette	9,653,758,456	393,422,770	1,329,330,219	11,376,511,445	8,389,740,859	118,177,276
Lafourche	2,846,084,686	51,890,939	893,347,819	3,791,323,444	3,110,126,690	27,003,455
LaSalle	374,530,495	5,115,889	7,752,008	387,398,392	295,763,424	3,625,288
Lincoln	1,968,463,708	22,649,963	31,606,147	2,022,719,818	1,531,192,018	19,446,601
Livingston	1,657,267,489	19,808,315	25,039,218	1,702,115,022	1,203,839,292	19,714,136
Madison	130,336,520	374,685	2,577,283	133,288,488	90,106,970	1,708,634
Morehouse	254,853,591	2,388,818	8,132,178	265,374,587	149,233,791	4,594,574

# SALES & USE taxes (return data)

FISCAL YEAR ENDING JUNE 30, 2011

Parish	Gross Sales of Tangible Personal Property	Purchases for Use	Leases, Rentals, Services	Gross Reported Amounts	Deductions	Tax Due
Natchitoches	\$ 488,839,153	\$ 20,115,359	\$ 19,812,511	\$ 528,767,023	\$ 324,689,410	\$ 8,073,624
Orleans	7,893,349,006	255,386,325	1,415,983,255	9,564,718,586	6,216,658,813	132,483,498
Ouachita	3,825,752,348	110,368,440	83,040,113	4,019,160,901	2,581,182,378	56,899,226
Plaquemines	3,045,772,299	13,587,281	159,269,337	3,218,628,917	2,988,213,937	9,116,005
Pointe Coupee	361,743,539	93,138,094	11,740,830	466,622,463	326,673,958	5,538,505
Rapides	5,086,153,929	163,602,428	94,357,675	5,344,114,032	4,317,053,958	40,633,065
Red River	92,286,229	4,005,801	7,684,105	103,976,135	67,977,104	1,424,374
Richland	624,042,306	82,822,814	4,191,168	711,056,288	614,707,305	3,811,626
Sabine	403,839,004	15,881,874	8,117,927	427,838,805	293,172,808	5,333,739
St. Bernard	5,054,322,734	120,909,089	52,660,082	5,227,891,905	4,825,053,062	15,937,756
St. Charles	12,296,079,245	365,569,604	152,505,660	12,814,154,509	12,019,113,433	31,451,953
St. Helena	89,807,865	8,353,147	969,383	99,130,395	77,488,533	856,259
St. James	18,770,959,310	92,674,850	35,341,529	18,898,975,689	18,741,230,313	6,240,693
St. John the Baptist	10,610,560,122	158,650,024	92,628,308	10,861,838,454	10,303,496,289	22,090,372
St. Landry	2,709,347,959	72,341,722	56,943,945	2,838,633,626	2,365,348,103	18,724,591
St. Martin	731,543,970	10,986,469	15,192,420	757,722,859	549,201,599	8,249,993
St. Mary	2,221,999,951	27,937,995	188,377,773	2,438,315,719	1,878,304,284	22,157,207
St. Tammany	4,585,860,058	47,286,144	117,052,639	4,750,198,841	2,907,622,307	72,901,560
Tangipahoa	2,764,479,072	171,452,636	83,990,468	3,019,922,176	2,338,998,296	26,942,297
Tensas	154,472,935	58,190	190,811	154,721,936	126,471,557	1,117,597
Terrebonne	4,127,597,117	65,835,957	708,451,314	4,901,884,388	3,831,645,157	42,340,956
Union	198,862,994	7,824,669	951,890	207,639,553	92,442,057	4,557,503
Vermilion	1,520,122,214	5,290,311	115,778,381	1,641,190,906	1,343,266,033	11,786,928
Vernon	378,847,331	3,786,016	12,844,101	395,477,448	240,481,543	6,133,061
Washington	772,840,801	32,878,622	12,639,865	818,359,288	649,698,761	6,673,671
Webster	1,420,923,952	35,369,525	68,059,812	1,524,353,289	1,155,270,803	14,601,717
West Baton Rouge	2,680,226,922	108,505,513	23,972,405	2,812,704,840	2,451,241,296	14,300,855
West Carroll	98,941,149	527,264	397,494	99,865,907	59,493,285	1,597,139
West Feliciana	178,626,893	3,888,772	10,452,402	192,968,067	136,393,010	2,238,646
Winn	452,773,317	5,127,013	2,173,929	460,074,259	392,673,110	2,666,680
Out-of-State	\$ 215,778,812,013	\$ 2,784,216,627	\$ 5,182,390,610	\$ 223,745,419,250	\$ 198,762,492,008	\$ 989,443,315
<b>TOTAL</b>	<b>\$ 410,298,556,306</b>	<b>\$ 8,258,502,665</b>	<b>\$ 13,695,579,862</b>	<b>\$ 432,252,638,833</b>	<b>\$ 367,816,124,198</b>	<b>\$ 2,550,779,698</b>

## 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
<b>LOUISIANA</b>	<b>12.50%</b>	<b>Value at the time and place of severance</b>	<b>16.4¢</b>	<b>Per MCF</b>
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 SEPTEMBER 2011

Annual Production (Million Barrels)					
Rank	State	2008	2009	2010	
1	Texas	398	403.7	427.7	
2	Alaska	249.9	235.5	240.6	
3	California	214.5	207	214.4	
4	North Dakota	62.8	79.7	113	
<b>5</b>	<b>LOUISIANA</b>	<b>73.1</b>	<b>69</b>	<b>74.1</b>	
6	Oklahoma	64.1	67	69.5	
7	New Mexico	59.4	61.1	65	
8	Wyoming	52.9	51.3	53.1	
9	Kansas	39.6	39.4	40.4	
10	Colorado	24.1	28.3	30.8	
11	Montana	31.5	27.6	25.3	
12	Utah	22	22.9	24.7	
13	Mississippi	22.1	23.2	23.6	
14	Illinois	9.4	9	9.1	
15	Alabama	7.5	7.1	7.1	

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

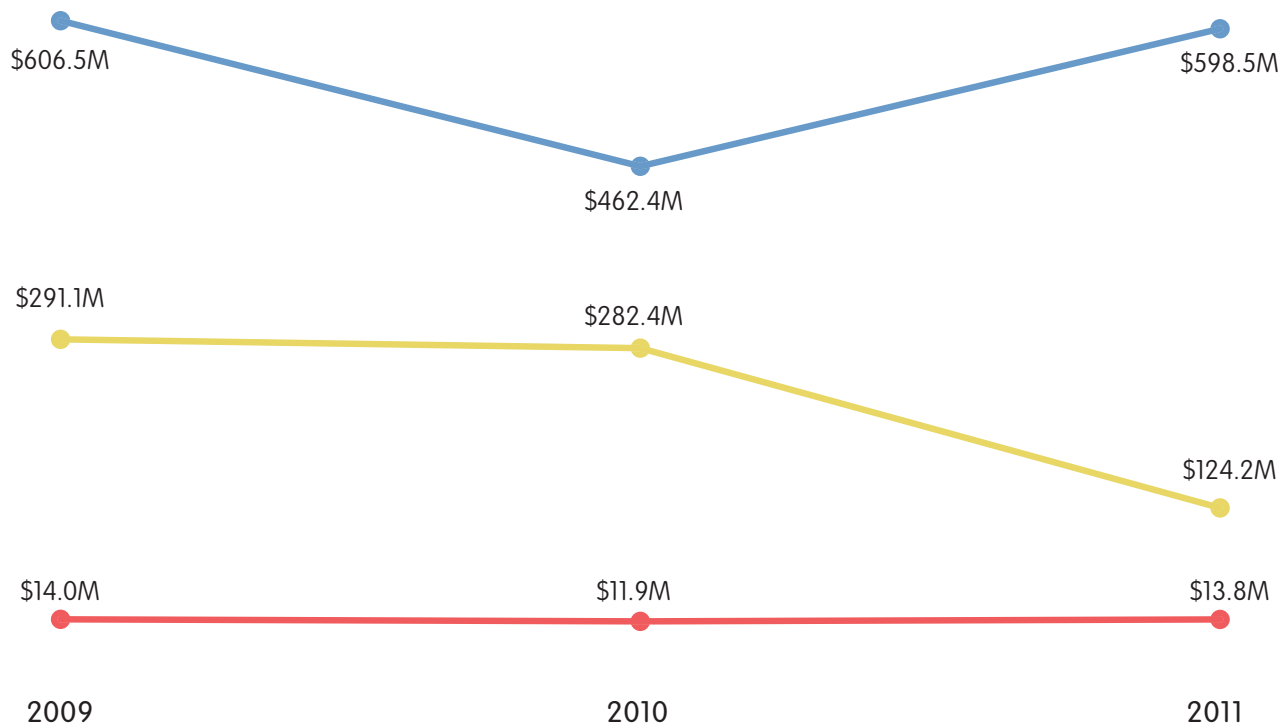
Year	Oil	Timber	Gas	Total	% Change
2011	\$ 598,572,113	\$ 13,899,836	\$ 124,255,520	\$ 736,727,469	-2.66%
2010	\$ 462,436,755	\$ 11,990,850	\$ 282,430,592	\$ 756,858,197	-16.98%
2009	\$ 606,539,579	\$ 14,007,992	\$ 291,155,146	\$ 911,702,717	–

Note: Amounts represent tax reported on tax returns.

# SEVERANCE tax (comparison of oil, timber, and gas tax reported)

FISCAL YEARS 2009 THROUGH 2011

OIL • GAS • TIMBER •



# SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2011

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	\$ 13,617,687.18	\$ 915,692.54	\$ 50,255.72	\$ 0.00	\$ 14,583,635.44
Allen	4,028,880.61	750,366.18	788,169.32	26,676.48	5,594,092.59
Ascension	273,959.44	12,752.24	13,001.09	0.00	299,712.77
Assumption	2,835,258.14	538,770.41	9,861.36	35,183.99	3,419,073.90
Avoyelles	888,471.37	431.82	82,118.87	0.00	971,022.06
Beauregard	14,414,605.21	434,849.50	923,797.89	2,742.61	15,775,995.21
Bienville	2,403,621.89	9,326,087.64	574,613.76	0.00	12,304,323.29
Bossier	5,205,358.96	2,063,325.22	308,904.02	521.38	7,578,109.58
Caddo	9,201,514.66	7,278,469.39	270,878.55	182.73	16,751,045.33
Calcasieu	17,324,870.50	2,153,648.55	166,944.66	12,141.82	19,657,605.53
Caldwell	0.14	177,777.60	446,855.00	0.00	624,632.74
Cameron	38,933,639.92	9,138,625.95	0.00	0.00	48,072,265.87
Catahoula	1,409,638.37	4,811.53	79,028.81	81.78	1,493,560.49
Claiborne	11,723,489.96	1,815,402.21	396,514.00	0.00	13,935,406.17
Concordia	2,530,947.32	16,747.03	29,010.53	0.00	2,576,704.88
DeSoto	3,399,810.48	1,807,683.17	544,139.25	421,899.43	6,173,532.33
East Baton Rouge	5,312,564.70	646,844.08	36,417.70	5,864.48	6,001,690.96
East Carroll	0.00	0.00	13,644.74	0.00	13,644.74
East Feliciana	18,058.67	7,054.80	185,894.86	13,692.46	224,700.79
Evangeline	13,490,876.74	658,782.29	320,429.28	0.00	14,470,088.31
Franklin	218,453.75	19,499.54	85,497.84	0.00	323,451.13
Grant	1,546,422.04	92.20	283,436.22	0.00	1,829,950.46
Iberia	30,062,083.51	8,326,750.55	64.84	209,027.70	38,597,926.60
Iberville	8,123,271.20	309,049.75	27,328.91	4,403.26	8,464,053.12
Jackson	223,362.70	6,223,683.93	469,243.69	0.00	6,916,290.32
Jefferson	13,398,304.27	1,693,878.67	111.67	135,195.56	15,227,490.17
Jefferson Davis	7,597,187.51	1,263,000.64	38,229.49	15,931.76	8,914,349.40
Lafayette	4,310,194.84	1,030,848.38	760.00	0.00	5,341,803.22
Lafourche	68,300,335.97	5,491,189.40	13,862.99	11,415.08	73,816,803.44
LaSalle	16,872,163.34	1,178,241.99	549,336.14	6,334.40	18,606,075.87
Lincoln	5,520,855.52	4,917,287.45	198,719.19	50.12	10,636,912.28
Livingston	786,635.86	106,458.27	342,751.06	34,621.01	1,270,466.20
Madison	8,408.75	28.50	66,661.50	0.00	75,098.75

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



# SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2011

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Morehouse	\$ 0.00	\$ 7,478.51	\$ 139,047.17	\$ 16,833.56	\$ 163,359.24
Natchitoches	58,047.39	244,732.83	500,738.78	2,981.86	806,500.86
Orleans	584.38	(71,854.44)	2,696.58	92.52	(68,480.96)
Ouachita	279,203.16	323,679.94	154,694.60	6,536.12	764,113.82
Plaquemines	145,493,951.57	8,260,591.00	27.29	11,996.67	153,766,566.53
Pointe Coupee	5,012,110.05	4,355,691.11	62,290.54	0.00	9,430,091.70
Rapides	1,779,204.85	145,869.50	590,240.82	20,111.90	2,535,427.07
Red River	127,825.75	8,906,797.37	190,075.14	47,671.69	9,272,369.95
Richland	4,466.39	9,393.38	19,729.17	0.00	33,588.94
Sabine	184,687.80	2,055,697.52	857,867.07	607.99	3,098,860.38
St. Bernard	4,168,540.12	1,421,948.33	13.62	27,100.67	5,617,602.74
St. Charles	5,391,565.85	448,361.56	59.33	35,595.05	5,875,581.79
St. Helena	2,676,339.30	(20,424.46)	335,591.88	39,606.75	3,031,113.47
St. James	531,467.58	108,767.62	3,820.56	3,589.77	647,645.53
St. John the Baptist	283,136.58	23.58	1,556.79	0.00	284,716.95
St. Landry	3,937,194.13	207,182.92	168,168.75	0.00	4,312,545.80
St. Martin	8,008,826.70	395,233.81	45,476.72	33,310.32	8,482,847.55
St. Mary	25,464,533.06	4,903,853.80	270.39	124,332.40	30,492,989.65
St. Tammany	0.00	0.00	97,145.50	100,631.71	197,777.21
Tangipahoa	2,303.46	0.00	198,237.82	29,634.17	230,175.45
Tensas	968,530.82	66,785.82	76,701.01	0.00	1,112,017.65
Terrebonne	55,100,199.20	12,087,724.75	2,236.47	0.00	67,190,160.42
Union	349,906.63	74,269.14	570,884.44	0.00	995,060.21
Vermilion	21,958,108.56	5,888,027.03	202.72	0.00	27,846,338.31
Vernon	1,944,540.97	197,374.73	976,891.27	19,502.95	3,138,309.92
Washington	(14,504.58)	1,301.07	247,630.81	26,245.60	260,672.90
Webster	8,275,633.52	5,654,507.93	258,078.49	11,377.50	14,199,597.44
West Baton Rouge	1,432,263.73	251,156.04	11,185.04	0.00	1,694,604.81
West Carroll	7.89	0.00	9,773.55	0.00	9,781.44
West Feliciana	46,477.24	498.41	72,716.17	4,861.99	124,553.81
Winn	1,126,027.86	22,719.65	989,304.58	2,261.95	2,140,314.04
<b>TOTALS</b>	<b>\$ 598,572,113.48</b>	<b>\$ 124,255,519.87</b>	<b>\$ 13,899,836.02</b>	<b>\$ 1,500,849.19</b>	<b>\$ 738,228,318.56</b>

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

# SEVERANCE tax (taxable barrels reported by parish)

FOR FISCAL YEAR ENDING JUNE 30, 2011

L*	Parish	Oil Bbls	Rank
38	Plaquemines	14,114,091.54	1
29	Lafourche	6,600,093.42	2
55	Terrebonne	6,323,234.06	3
12	Cameron	3,523,679.68	4
23	Iberia	2,736,506.38	5
30	LaSalle	2,610,621.94	6
51	St. Mary	2,548,792.06	7
9	Caddo	2,009,835.33	8
10	Calcasieu	1,916,161.65	9
57	Vermilion	1,910,248.19	10
14	Claiborne	1,477,316.69	11
1	Acadia	1,345,793.88	12
6	Beauregard	1,316,394.22	13
20	Evangeline	1,231,550.16	14
26	Jefferson	1,183,049.42	15
60	Webster	1,000,472.27	16
24	Iberville	801,102.49	17
50	St. Martin	799,706.93	18
27	Jefferson Davis	726,081.22	19
8	Bossier	665,966.26	20
31	Lincoln	555,781.55	21
45	St. Charles	511,818.46	22
39	Pointe Coupee	495,707.71	23
17	East Baton Rouge	486,524.05	24
28	Lafayette	397,465.56	25
44	St. Bernard	393,052.93	26
2	Allen	381,992.09	27
49	St. Landry	371,655.79	28
64	Winn	342,563.91	29
16	DeSoto	340,197.90	30
15	Concordia	292,832.45	31
4	Assumption	267,868.37	32
46	St. Helena	243,874.69	33
7	Bienville	230,946.10	34
13	Catahoula	213,990.93	35
40	Rapides	192,468.42	36
54	Tensas	171,187.45	37
22	Grant	169,601.36	38
58	Vernon	163,973.95	39
5	Avoyelles	126,512.87	40
61	West Baton Rouge	85,528.53	41
32	Livingston	75,261.73	42
47	St. James	58,774.92	43
43	Sabine	53,860.42	44

FOR FISCAL YEAR ENDING JUNE 30, 2011

L*	Parish	Oil Bbls	Rank
56	Union	51,953.61	45
48	St. John the Baptist	31,343.82	46
37	Ouachita	27,288.89	47
3	Ascension	25,102.30	48
21	Franklin	24,434.31	49
41	Red River	23,065.98	50
25	Jackson	21,972.60	51
42	Richland	16,037.61	52
35	Natchitoches	11,540.01	53
63	West Feliciana	4,118.54	54
19	East Feliciana	1,607.46	55
33	Madison	880.98	56
53	Tangipahoa	852.39	57
59	Washington	384.52	58
11	Caldwell	0.05	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
<b>STATE TOTALS</b>		<b>61,704,723.00</b>	—

\* Use these numbers as a legend for the map on page 73.

Over 84 percent of the total taxable barrels was reported by the 16 parishes reporting taxable barrels of one million or more.

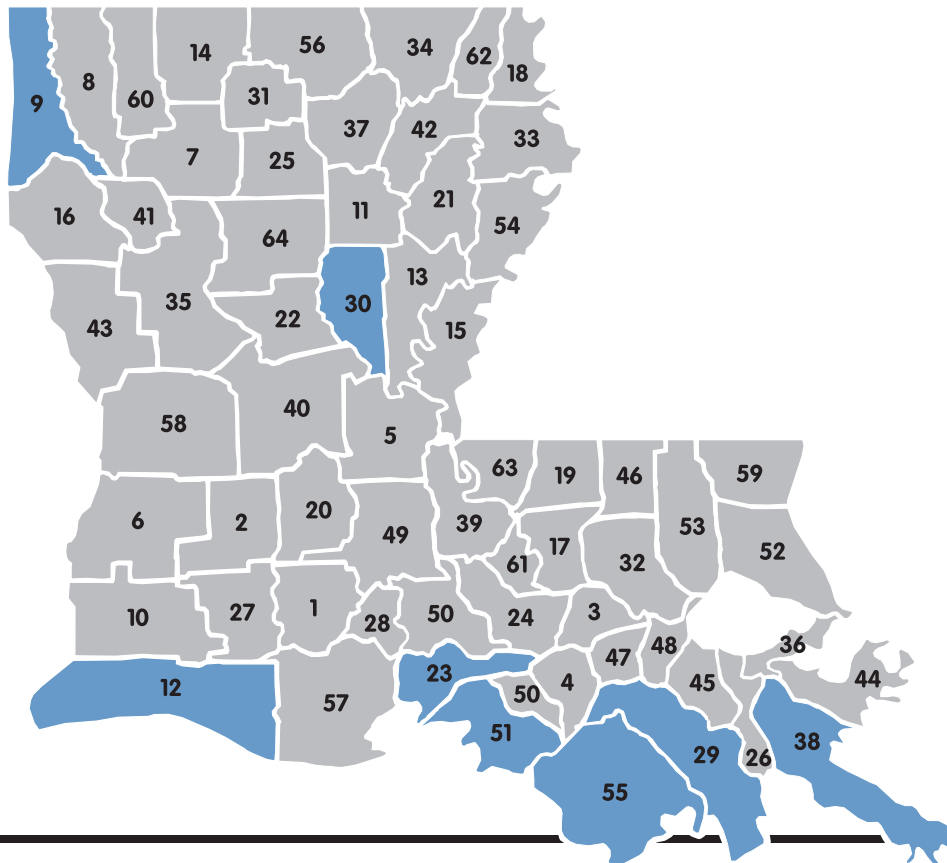
# SEVERANCE tax (parishes reporting over 2 million barrels)

FOR FISCAL YEAR ENDING JUNE 30, 2011

L*	Parish	Oil Bbls	Rank
38	Plaquemines	14,114,091.54	1
29	Lafourche	6,600,093.42	2
55	Terrebonne	6,323,234.06	3
12	Cameron	3,523,679.68	4
23	Iberia	2,736,506.38	5
30	LaSalle	2,610,621.94	6
51	St. Mary	2,548,792.06	7
9	Caddo	2,009,835.33	8

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

# SEVERANCE tax (parishes reporting over 2 million barrels)



# SEVERANCE natural gas (net production by parish)

FOR FISCAL YEAR ENDING JUNE 30, 2011

L*	Parish	Gas MCFs	Rank
16	DeSoto	118,814,788	1
41	Red River	78,720,128	2
7	Bienville	70,935,773	3
8	Bossier	69,848,994	4
55	Terrebonne	64,632,320	5
9	Caddo	63,968,313	6
12	Cameron	47,310,546	7
38	Plaquemines	47,088,237	8
60	Webster	41,692,106	9
23	Iberia	41,667,468	10
25	Jackson	39,218,194	11
31	Lincoln	34,168,284	12
29	Lafourche	30,900,106	13
57	Vermilion	30,757,815	14
51	St. Mary	26,262,117	15
39	Pointe Coupee	22,251,093	16
43	Sabine	17,019,978	17
14	Claiborne	16,051,581	18
10	Calcasieu	10,843,014	19
26	Jefferson	9,372,653	20
44	St. Bernard	7,486,561	21
27	Jefferson Davis	7,352,969	22
30	LaSalle	6,095,511	23
28	Lafayette	5,398,097	24
1	Acadia	5,191,262	25
20	Evangeline	4,185,855	26
2	Allen	4,079,762	27
56	Union	4,013,198	28
37	Ouachita	3,822,349	29
17	East Baton Rouge	3,737,445	30
6	Beauregard	3,337,744	31
4	Assumption	2,963,015	32
45	St. Charles	2,377,972	33
50	St. Martin	2,272,524	34
11	Caldwell	1,853,518	35
35	Natchitoches	1,528,405	36
24	Iberville	1,522,695	37
61	West Baton Rouge	1,466,990	38
58	Vernon	1,258,173	39
49	St. Landry	1,114,792	40
40	Rapides	697,639	41
47	St. James	630,288	42
34	Morehouse	572,967	43
54	Tensas	567,798	44
32	Livingston	522,624	45

FOR FISCAL YEAR ENDING JUNE 30, 2011

L*	Parish	Gas MCFs	Rank
64	Winn	254,960	46
42	Richland	89,391	47
3	Ascension	84,389	48
15	Concordia	84,025	49
21	Franklin	58,911	50
19	East Feliciana	39,415	51
63	West Feliciana	38,339	52
5	Avoyelles	32,982	53
13	Catahoula	23,797	54
59	Washington	16,687	55
46	St. Helena	9,538	56
48	St. John the Baptist	1,814	57
22	Grant	67	58
18	East Carroll	0	59
33	Madison	0	60
52	St. Tammany	0	61
53	Tangipahoa	0	62
62	West Carroll	0	63
36	Orleans	(1,059,298)	64
<b>STATE TOTALS</b>		<b>955,248,678</b>	–

\* Use these numbers as a legend for the map on page 75.

Over 91 percent of the total taxable production was reported by the 19 parishes reporting taxable MCFs of 10 million or more.

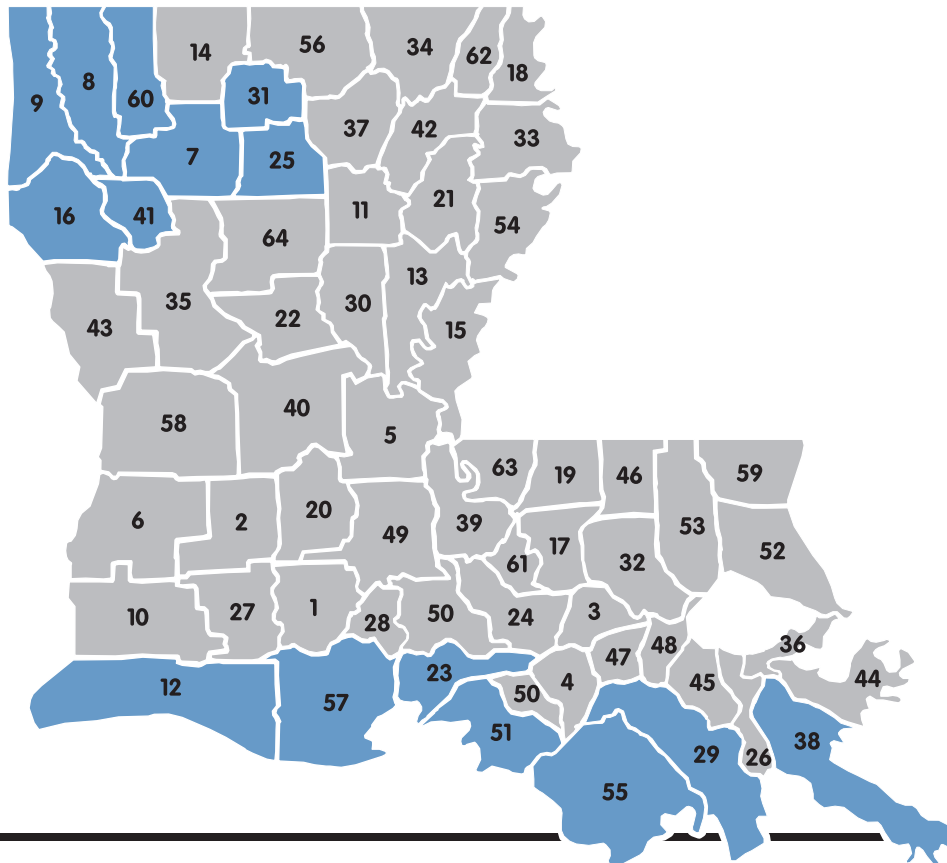
# SEVERANCE natural gas (parishes producing over 25 million MCFs)

FOR FISCAL YEAR ENDING JUNE 30, 2011

L*	Parish	Gas MCFs	Rank
16	DeSoto	118,814,788	1
41	Red River	78,720,128	2
7	Bienville	70,935,773	3
8	Bossier	69,848,994	4
55	Terrebonne	64,632,320	5
9	Caddo	63,968,313	6
12	Cameron	47,310,546	7
38	Plaquemines	47,088,237	8
60	Webster	41,692,106	9
23	Iberia	41,667,468	10
25	Jackson	39,218,194	11
31	Lincoln	34,168,284	12
29	Lafourche	30,900,106	13
57	Vermilion	30,757,815	14
51	St. Mary	26,262,117	15

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

# SEVERANCE natural gas (parishes producing over 25 million MCFs)



# 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 only be purchased 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 within 20 days after the end of each calendar month.

State	Cigarette Per Pack of 20
<b>LOUISIANA</b>	<b>\$0.36</b>
Alabama	\$0.425
Arkansas	\$1.15
Florida	\$1.339
Georgia	\$0.37
Mississippi	\$0.68
Texas	\$1.41

Source: Federation of Tax Administrators  
Rates as of January 1, 2011

## TOBACCO tax (cash collection after accrual adjustments)

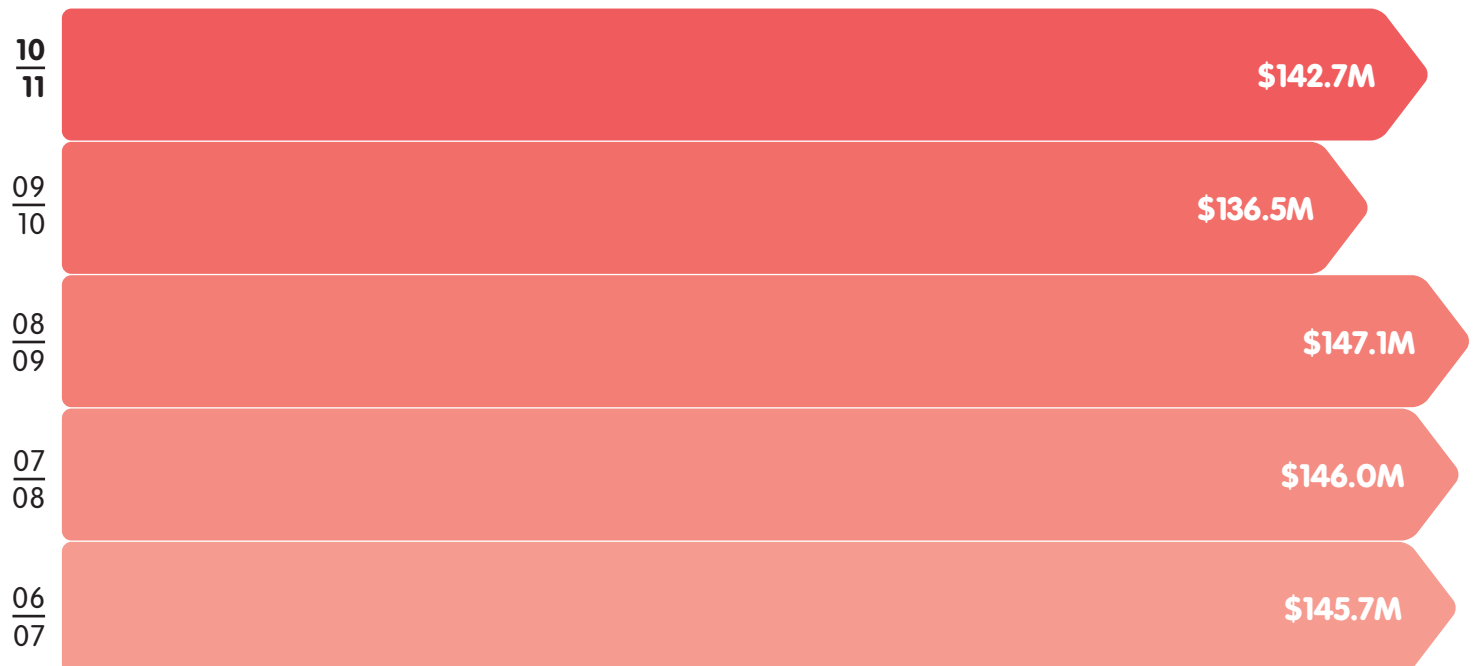
The tobacco tax is collected from the first dealer handling the tobacco product in the state.

Tax rates on tobacco products are as follows:

1. 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

Fiscal Year	Amount Collected	% Change
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%
2006-07	145,729,802	5.79%

## TOBACCO tax (cash collection after accrual adjustments)



## TOBACCO tax (stamp sales)

### FISCAL YEAR 2011

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

### FISCAL YEAR 2010

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1 <sup>st</sup> Quarter	84,510,000	43,200	16,000	\$ 30,446,352
2 <sup>nd</sup> Quarter	83,760,000	21,000	32,000	30,175,560
3 <sup>rd</sup> Quarter	73,920,000	22,800	8,000	26,623,008
4 <sup>th</sup> Quarter	90,750,000	26,850	35,000	32,695,416
<b>TOTAL</b>	<b>332,940,000</b>	<b>113,850</b>	<b>91,000</b>	<b>\$ 119,940,336</b>

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

## TOBACCO tax (tobacco collections)

### 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
1 <sup>st</sup> Quarter	\$ 31,500,432	\$ 1,759,137	\$ 29,824,426	\$ 6,544,388	\$ 36,368,814
2 <sup>nd</sup> Quarter	29,604,330	1,650,502	28,019,611	6,030,660	34,050,271
3 <sup>rd</sup> Quarter	29,006,676	1,589,455	27,435,931	5,674,266	33,110,197
4 <sup>th</sup> Quarter	38,328,084	2,129,899	36,205,923	6,980,168	43,186,090
<b>TOTAL</b>	<b>\$ 128,439,522</b>	<b>\$ 7,128,993</b>	<b>\$ 121,485,891</b>	<b>\$ 25,229,482</b>	<b>\$ 146,715,372</b>

### FISCAL YEAR 2010

Period	Gross Tax Due - Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/ Other Tobacco	Total Tax Due Before Adjustments
1 <sup>st</sup> Quarter	\$ 30,446,352	\$ 1,677,537	\$ 28,794,270	\$ 6,964,554	\$ 35,758,825
2 <sup>nd</sup> Quarter	30,175,560	1,535,505	28,676,206	7,264,528	35,940,734
3 <sup>rd</sup> Quarter	26,623,008	1,497,010	25,133,178	4,378,518	29,511,696
4 <sup>th</sup> Quarter	32,695,416	1,830,183	30,931,539	4,870,121	35,801,660
<b>TOTAL</b>	<b>\$ 119,940,336</b>	<b>\$ 6,540,235</b>	<b>\$ 113,535,193</b>	<b>\$ 23,477,721</b>	<b>\$ 137,012,915</b>





# LOUISIANA

*Department of Revenue*

ANNUAL TAX COLLECTION REPORT

10-11

1812 • STATEHOOD BICENTENNIAL • 2012

**CONTRIBUTING TO A BETTER QUALITY OF LIFE**