

Louisiana Department of Revenue

# 2005-2006 *Tax Collection Report*



# Tax Collection

*equals*

*A Better Quality of Life*



# *Contents*

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# **Summary** *of Collections*

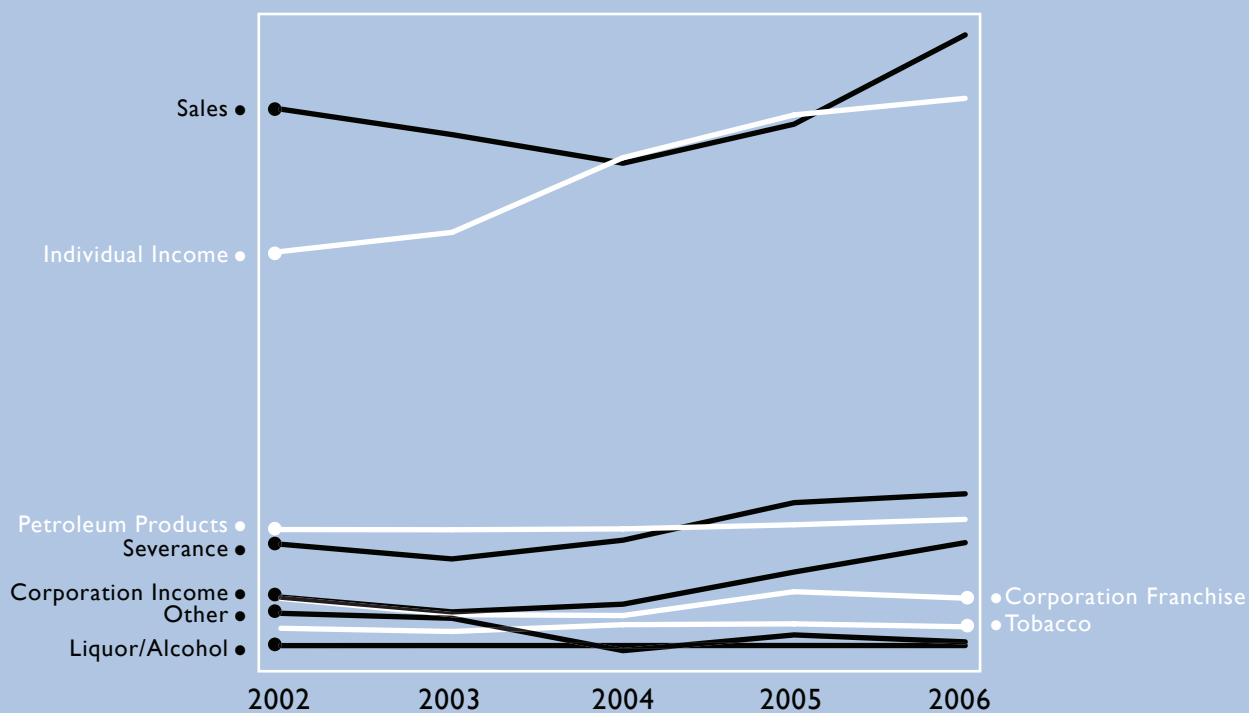
# TAX CASH COLLECTIONS

## FIVE-YEAR COMPARISON of MAJOR TAXES

Collections (In Millions)	FY 02	FY 03	FY 04	FY 05	FY 06
Sales	\$ 2,404	\$ 2,292	\$ 2,166	\$ 2,338	\$ 2,731
Individual Income	1,779	1,863	2,192	2,380	2,453
Severance	496	431	514	680	719
Corporation Franchise	260	187	183	290	261
Corporation Income	264	99	233	375	505
Petroleum Products	560	559	563	582	607
Liquor/Alcohol	51	53	53	54	53
Tobacco	128	113	145	149	135
Other	195	173	29	99	68

# TAX CASH COLLECTIONS

## FIVE-YEAR COMPARISON of MAJOR TAXES



# TAX COLLECTIONS 2005-06 monthly cash collections

Tax	Jul 05	Aug 05	Sept 05	Oct 05	Nov 05	Dec 05
<b>Corporation Franchise</b>	\$ (12,673,129.97)	\$ 2,969,368.03	\$ 21,414,752.90	\$ 5,767,675.73	\$ 5,104,049.56	\$ 31,655,177.58
<b>Gift Tax</b>	70,315.00	103,664.00	30,226.00	40,126.00	7,272.00	121,236.09
<b>Hazardous Waste Disposal Tax</b>	1,622,736.93	8,397.05	1,380.93	1,254,773.00	6,438.11	(18,681.41)
<b>Income</b>						
Corporation	(20,991,674.69)	(12,913,348.73)	89,449,202.74	7,340,678.20	32,384,929.79	94,965,532.76
Fiduciary	142,453,143.92	187,119,781.82	194,202,709.97	177,212,137.81	161,397,180.77	151,180,248.70
Individual	512,150.92	194,605.19	637,258.36	156,215.93	82,262.00	(12,850.09)
<b>Inheritance &amp; Estate Transfer Tax</b>	2,314,561.27	1,486,054.36	565,024.31	351,903.62	792,592.52	578,931.54
<b>Liquor-Alcoholic Beverage Taxes</b>						
High Alcoholic Content: (Liquor/Wine)	1,595,631.41	1,109,517.39	1,258,744.09	1,007,709.92	1,407,302.29	1,675,624.81
Out-of-State Shippers	3,697.17	2,347.18	2,501.68	716.52	665.25	938.55
Low Alcoholic Content: (Beer)	3,440,491.33	2,824,105.38	2,593,109.19	3,456,575.86	2,922,303.19	2,911,211.72
<b>Natural Resources-Severance Tax</b>	63,314,425.00	49,365,788.94	70,243,338.02	53,239,064.53	46,841,099.44	49,166,885.06
<b>Petroleum Products</b>						
Gasoline Tax and Inspection Fee	38,733,496.26	38,786,772.11	36,657,430.93	42,623,498.95	40,650,849.79	30,090,382.95
Special Fuels Tax	11,471,089.02	11,281,090.21	12,684,100.06	8,999,587.10	13,500,815.35	11,082,515.44
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	465,529.96	235,292.86	343,177.95	715,065.96	77,425.61	471,647.42
Natural Gas Franchise Tax	692,071.28	829,465.07	(72,984.16)	1,292,908.72	(67,455.83)	11,597.10
Trans. and Communication Utilities Tax	316,259.51	356,251.67	184,819.97	185,270.48	350,619.03	189,976.10
<b>Sales Tax</b>	226,849,500.40	193,619,277.57	196,145,589.10	201,188,142.70	224,271,785.31	232,331,005.11
<b>Tobacco Tax</b>	8,567,354.00	7,239,846.64	9,809,237.24	12,107,879.15	12,339,222.60	12,750,470.39
<b>Total State Taxes</b>	468,757,648.72	484,618,276.74	636,149,619.28	516,939,930.18	542,069,356.78	619,151,849.82
<b>Other Taxes</b>	1,443,117.96	2,017,983.93	1,209,856.44	778,803.64	2,116,384.62	988,403.88
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 470,200,766.68</b>	<b>\$ 486,636,260.67</b>	<b>\$ 637,359,475.72</b>	<b>\$ 517,718,733.82</b>	<b>\$ 544,185,741.40</b>	<b>\$ 620,140,253.70</b>

# TAX COLLECTIONS 2005-06 monthly cash collections

Tax	Jan 06	Feb 06	March 06	April 06	May 06	June 06
<b>Corporation Franchise</b>	\$ 5,345,152.02	\$ 17,979,452.63	\$ 9,181,912.34	\$ 154,362,553.64	\$ (5,440,037.18)	\$ 25,499,501.75
<b>Gift Tax</b>	40,141.64	50,496.00	110,561.75	850,039.67	765,596.58	73,816.00
<b>Hazardous Waste Disposal Tax</b>	970,406.26	275,042.00	7,336.42	303,806.78	191,160.39	549,459.58
<b>Income</b>						
Corporation	6,532,705.01	682,058.41	51,185,543.76	131,494,027.17	48,221,812.23	76,498,505.25
Fiduciary	294,790,240.88	177,727,438.50	172,510,261.59	213,220,470.23	286,531,387.02	295,267,363.88
Individual	687,362.84	88,411.88	209,105.48	686,202.92	3,225,987.44	4,082,974.65
<b>Inheritance &amp; Estate Transfer Tax</b>	466,509.25	334,617.20	523,317.20	205,892.71	3,118,274.15	148,535.94
<b>Liquor-Alcoholic Beverage Taxes</b>						
High Alcoholic Content: (Liquor/Wine)	1,870,669.98	1,216,745.94	1,455,510.16	2,781,777.98	(73,300.94)	1,491,402.20
Out-of-State Shippers	2,614.44	620.34	2,562.21	580.89	1,213.12	19,395.41
Low Alcoholic Content: (Beer)	2,846,658.72	2,727,926.93	2,841,412.01	1,843,037.10	4,624,407.80	3,393,709.24
<b>Natural Resources-Severance Tax</b>	53,184,953.33	60,279,370.48	64,583,710.17	58,519,906.45	67,099,144.75	83,421,022.25
<b>Petroleum Products</b>						
Gasoline Tax and Inspection Fee	39,045,520.75	36,479,807.09	31,155,238.66	41,079,870.14	40,225,522.06	44,172,222.68
Special Fuels Tax	12,674,048.87	11,114,172.85	10,742,522.59	12,927,765.01	12,477,614.62	13,785,212.93
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	370,954.28	223,484.84	643,955.12	177,180.45	199,151.72	1,454,282.24
Natural Gas Franchise Tax	1,180,222.20	94,928.44	(889,686.11)	1,215,234.17	(248,095.66)	0.00
Trans. and Communication Utilities Tax	260,249.44	408,790.79	217,434.55	364,149.13	443,145.56	324,858.05
<b>Sales Tax</b>	258,675,844.43	227,711,943.72	233,325,735.47	269,647,087.09	224,320,340.48	266,984,931.19
<b>Tobacco Tax</b>	11,321,649.84	10,426,293.23	12,531,970.38	11,214,640.18	13,220,735.17	13,281,013.99
<b>Total State Taxes</b>	690,265,904.18	547,821,601.27	590,338,403.75	900,894,221.71	698,904,059.31	830,448,207.23
<b>Other Taxes</b>	1,325,423.06	1,721,500.58	1,127,380.66	1,339,925.51	1,703,440.68	2,346,068.92
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 691,591,327.24</b>	<b>\$ 549,543,101.85</b>	<b>\$ 591,465,784.41</b>	<b>\$ 902,234,147.22</b>	<b>\$ 700,607,499.99</b>	<b>\$ 832,794,276.15</b>

# TAX COLLECTIONS cash collection after accrual adjustments

FY 2005-06

State Revenues	Cash Collections	Less 2004-05 Accruals	Plus 2005-06 Accruals	Total Net Collections
Automobile Rental Tax	\$ 6,092,159.19	\$ 441,783.94	\$ 422,134.99	\$ 6,072,510.24
Contractor's Fee	29,103.17	770.00	2,190.00	30,523.17
Corporation Franchise Tax	261,166,429.03	(12,673,129.97)	(11,447,855.32)	262,391,703.68
Electrical Co-op Fee	25,811.50	1,750.00	12,127.00	36,188.50
Gift Tax	2,263,490.73	70,315.00	520,842.00	2,714,017.73
Hazardous Waste Disposal Tax	5,172,256.04	1,622,736.93	976,729.12	4,526,248.23
<b>Income Taxes</b>				
Corporation	504,849,971.90	(20,991,674.69)	(19,667,436.85)	506,174,209.74
Fiduciary	10,549,687.52	512,150.92	758,970.14	10,796,506.74
Individual	2,453,612,365.09	142,453,143.92	184,780,092.77	2,495,939,313.94
Inheritance Tax	10,886,214.07	2,314,561.27	0.00	8,571,652.80
<b>Liquors – Alcoholic Beverage Taxes</b>				
High Alcoholic Content	16,797,335.23	1,595,631.41	1,423,986.14	16,625,689.96
Low Alcoholic Content	36,424,948.47	3,440,491.33	3,523,547.20	36,508,004.34
Out-of-State Shippers	37,852.76	3,697.17	5,370.58	39,526.17
Retail Alcoholic Beverage Tax	0.00	0.00	0.00	0.00
Marijuana And Controlled Dangerous Substance Tax	32,249.66	200.00	427.76	32,477.42
<b>Minerals, Oil, And Gas</b>				
Hazardous Liquid Pipeline Fee	0.00	0.00	0.00	0.00
Pipeline Safety Inspection Fee	0.00	0.00	0.00	0.00
Surface Mining & Reclamation Fee	307,623.49	0.00	0.00	307,623.49
Oil Spill Contingency Fee	0.00	0.00	0.00	0.00
Oilfield Site Restoration – Gas	3,425,292.45	130,526.94	160,528.88	3,455,294.39
Oilfield Site Restoration – Oil	1,343,759.11	44,951.90	71,179.88	1,369,987.09
<b>Natural Resources</b>				
Severance Tax	719,258,708.42	63,314,425.00	67,976,365.14	723,920,648.56
<b>Petroleum Products</b>				
Gasoline Tax	459,700,612.37	38,494,736.22	39,208,250.60	460,414,126.75
Inspection Fee – Gasoline	3,044,406.26	247,953.21	210,164.20	3,006,617.25
Inspection Fee – Special Fuels	1,493,935.72	108,372.76	124,926.87	1,510,489.83
Special Fuels Tax	142,740,534.05	11,497,153.28	9,802,062.64	141,045,443.41
<b>Public Utilities</b>				
Inspection and Supervision Fee	5,377,148.41	46,888.02	0.00	5,330,260.39
Natural Gas Franchise Tax	4,038,205.22	692,071.28	1,103,826.26	4,449,960.20
Transportation and Communication Utilities Tax	3,601,824.28	316,259.51	351,320.57	3,636,885.34
Sales Tax	2,731,163,312.28	223,124,878.62	227,756,814.78	2,735,795,248.44
Soft Drink Tax	(242,827.00)	0.00	0.00	(242,827.00)
Telecommunication Tax	1,255,882.33	283,969.45	0.00	971,912.88
Tobacco	134,810,312.81	8,625,367.00	11,565,641.85	137,750,587.66
Tobacco Permit	6,842.00	100.00	0.00	6,742.00
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$ 7,519,265,446.56</b>	<b>\$ 465,720,080.42</b>	<b>\$ 519,642,207.20</b>	<b>\$ 7,573,187,573.34</b>
<b>Other Taxes</b>				
Beer Taxes-Parish and Municipalities	4,918,811.14	0.00	0.00	4,918,811.14
Louisiana Tourism and Promotion District	18,338,243.21	1,939,177.21	1,867,519.25	18,266,585.25
<b>Hotel/Motel Room Occupancy Tax</b>				
Louisiana Stadium and Exposition District	22,970,048.21	0.00	0.00	22,970,048.21
New Orleans Exhibition Hall Authority	13,713,938.79	0.00	0.00	13,713,938.79
<b>New Orleans Exhibition Hall Authority Taxes</b>				
Flat Room Occupancy Tax and Food and Beverage Taxes	7,178,961.16	0.00	0.00	7,178,961.16
Service Contractor Tax	582,508.66	0.00	0.00	582,508.66
Tour Tax	38,628.31	0.00	0.00	38,628.31
Consumer Use Tax – Local	105,800.87	144.00	49,390.50	155,047.37
Consumer Use Tax – Excise	355.44	0.00	0.00	355.44
Catalog Sales Tax – Local	96,579.00	0.00	0.00	96,579.00
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 67,943,874.79</b>	<b>\$ 1,939,321.21</b>	<b>\$ 1,916,909.75</b>	<b>\$ 67,921,463.33</b>
<b>GRAND TOTALS</b>	<b>\$ 7,587,209,321.35</b>	<b>\$ 467,659,401.63</b>	<b>\$ 521,559,116.95</b>	<b>\$ 7,641,109,036.67</b>

# TAX COLLECTIONS cash collections

## FIVE-YEAR COMPARISON of TOTAL COLLECTIONS

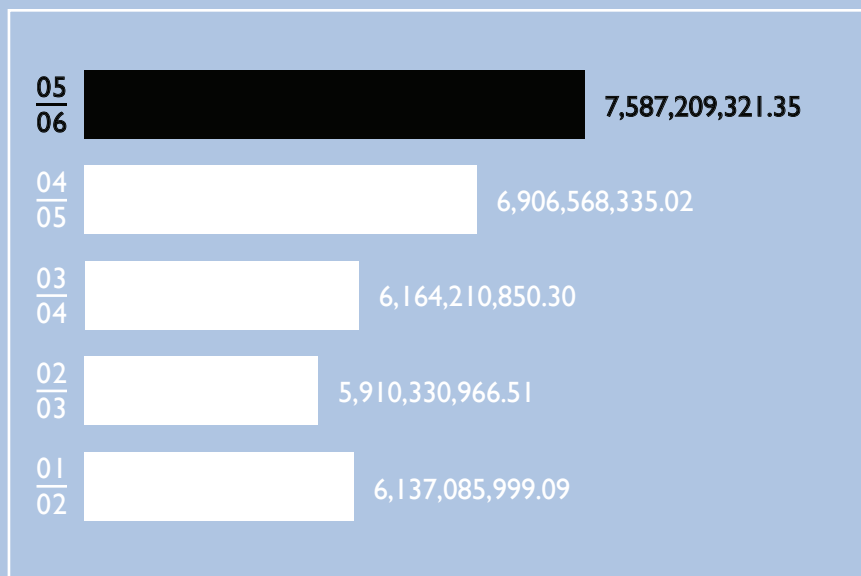
Tax Collections	FY 2001-02	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax	\$ 260,339,632.62	\$ 187,447,317.26	\$ 260,339,632.62	\$ 289,941,898.86	\$ 261,166,429.03
Income Tax	264,419,332.09	198,715,818.42	181,084,782.70	374,580,259.04	504,849,971.90
<b>Individual Income Tax</b>	<b>1,779,506,088.56</b>	<b>1,862,674,655.11</b>	<b>2,187,001,965.41</b>	<b>2,380,284,221.88</b>	<b>2,453,612,365.09</b>
<b>Petroleum Products</b>					
Gasoline Tax	442,408,356.03	440,838,750.42	438,758,492.89	447,581,840.05	459,700,612.37
Inspection Fee	883,088.60	824,987.41	5,227,800.46	4,834,396.81	3,044,406.26
Special Fuels Tax	116,483,538.36	117,697,599.09	122,010,473.28	129,443,316.56	142,740,534.05
<b>Sales Tax</b>	<b>2,403,580,261.60</b>	<b>2,276,134,966.80</b>	<b>2,165,955,436.94</b>	<b>2,337,997,706.32</b>	<b>2,731,163,312.28</b>
<b>Severance Tax</b>	<b>496,498,111.26</b>	<b>430,927,943.61</b>	<b>527,115,401.81</b>	<b>680,302,265.58</b>	<b>719,258,708.42</b>
<b>Miscellaneous State Taxes and Fees</b>	<b>289,568,296.24</b>	<b>310,522,307.98</b>	<b>279,147,040.45</b>	<b>233,135,094.65</b>	<b>243,729,107.00</b>
<b>Other Taxes</b>	<b>83,399,293.73</b>	<b>84,546,620.41</b>	<b>89,491,698.53</b>	<b>99,037,884.75</b>	<b>67,943,874.79</b>
<b>TOTAL</b>	<b>\$6,137,085,999.09</b>	<b>\$5,910,330,966.51</b>	<b>\$6,164,210,850.30</b>	<b>\$6,906,568,335.02</b>	<b>\$7,587,209,321.35</b>

# TAX COLLECTIONS cash collections

“Miscellaneous State Taxes” include: Automobile Rental Tax, Contractor’s Fee, Electric Co-op, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Beverage Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Occupational License Tax, Public Utilities Tax, Soft Drink Tax, Telecommunication Tax, Tobacco Tax and Tobacco Permit Tax.

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

## FIVE-YEAR COMPARISON of TOTAL COLLECTIONS



# TAX COLLECTIONS cash collection after accrual adjustments

## TWO-YEAR COMPARISON

State Revenues	Total Net Collections FY 2004-05	Total Net Collections FY 2005-06	% Change
Automobile Rental Tax	\$ 4,669,911.30	\$ 6,072,510.24	30.03%
Contractor's Fee	23,227.10	30,523.17	31.41
Corporation Franchise Tax	276,897,434.92	262,391,703.68	(5.24)
Electrical Co-op Fee	31,518.30	36,188.50	14.82
Gift Tax	3,462,841.21	2,714,017.73	(21.62)
Hazardous Waste Disposal Tax	5,631,443.38	4,526,248.23	(19.63)
<b>Income Taxes</b>			
Corporation	352,129,009.36	506,174,209.74	43.75
Fiduciary	13,323,800.00	10,796,506.74	(18.97)
Individual	2,387,372,805.71	2,495,939,313.94	4.55
Inheritance Tax	26,937,723.26	8,571,652.80	(68.18)
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content	17,233,452.29	16,625,689.96	(3.53)
Low Alcoholic Content	36,443,766.60	36,508,004.34	0.18
Out-of-State Shippers	34,436.96	39,526.17	14.78
Retail Alcoholic Beverage Tax	191.19	0.00	(100.00)
Marijuana And Controlled Dangerous Substance Tax	(4,027.36)	32,477.42	906.42
<b>Minerals, Oil, And Gas</b>			
Hazardous Liquid Pipeline Fee	625.51	0.00	(100.00)
Pipeline Safety Inspection Fee	7,538.81	0.00	(100.00)
Surface Mining & Reclamation Fee	323,309.64	307,623.49	(4.85)
Oil Spill Contingency Fee	3,159.75	0.00	(100.00)
Oilfield Site Restoration – Gas	3,255,573.76	3,455,294.39	6.13
Oilfield Site Restoration – Oil	1,030,906.05	1,369,987.09	32.89
<b>Natural Resources</b>			
Severance Tax	680,302,265.58	723,920,648.56	6.41
<b>Petroleum Products</b>			
Gasoline Tax	447,581,840.05	460,414,126.75	2.87
Inspection Fee – Gasoline	3,117,721.63	3,006,617.25	(3.56)
Inspection Fee – Special Fuels	1,716,675.18	1,510,489.83	(12.01)
Special Fuels Tax	129,443,316.56	141,045,443.41	8.96
<b>Public Utilities</b>			
Inspection and Supervision Fee	(216,432.10)	5,330,260.39	2,562.79
Natural Gas Franchise Tax	7,717,724.06	4,449,960.20	(42.34)
Transportation and Communication Utilities Tax	3,058,413.66	3,636,885.34	18.91
Sales Tax	2,337,997,706.32	2,735,795,248.44	17.01
Soft Drink Tax	0.00	(242,827.00)	100.00
Telecommunication Tax	1,383,177.41	971,912.88	(29.73)
Tobacco	149,131,186.91	137,750,587.66	(7.63)
Tobacco Permit	7,399.99	6,742.00	(8.89)
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$ 6,890,049,642.99</b>	<b>\$ 7,573,187,573.34</b>	<b>9.91%</b>
<b>Other Taxes</b>			
Beer Taxes – Parish and Municipalities	4,918,811.14	4,918,811.14	0.00
Louisiana Tourism and Promotion District	18,618,572.65	18,266,585.25	(1.89)
<b>Hotel/Motel Room Occupancy Tax</b>			
Louisiana Stadium and Exposition District	35,480,527.82	22,970,048.21	(35.26)
New Orleans Exhibition Hall Authority	24,269,734.91	13,713,938.79	(43.49)
<b>New Orleans Exhibition Hall Authority Taxes</b>			
Flat Room Occupancy Tax and Food and Beverage Taxes	13,669,393.10	7,178,961.16	(47.48)
Service Contractor Tax	1,907,218.37	582,508.66	(69.46)
Tour Tax	124,750.73	38,628.31	(69.04)
Consumer Use Tax – Local	29,322.03	155,047.37	428.77
Consumer Use Tax – Excise	281.00	355.44	26.49
Catalog Sales Tax – Local	19,273.00	96,579.00	401.11
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 99,037,884.75</b>	<b>\$ 67,921,463.33</b>	<b>(31.42)%</b>
<b>GRAND TOTALS</b>	<b>\$ 6,989,087,527.74</b>	<b>\$ 7,641,109,036.67</b>	<b>9.33%</b>



# 15-YEAR CASH tax collection record

In Millions of Dollars	91-92	92-93	93-94	94-95	95-96	96-97	97-98
<b>Corporation Franchise Tax</b>	\$ 262.40	\$ 263.43	\$ 257.64	\$ 267.80	\$ 233.52	\$ 243.97	\$ 251.17
<b>Gift Tax</b>	2.21	6.96	4.01	3.27	3.50	3.83	5.27
<b>Hazardous Waste Disposal Tax</b>	4.65	27.93	5.25	7.49	4.79	5.53	4.41
<b>Income Taxes</b>							
Corporation	231.21	245.27	219.19	283.08	327.54	380.16	359.51
Fiduciary	2.61	3.81	3.28	3.85	4.82	13.15	8.76
Individual	867.48	930.09	977.51	1,061.61	1,160.36	1,260.05	1,450.81
Inheritance and Estate Transfer Tax	43.95	43.54	48.57	57.97	54.80	73.90	84.51
<b>Liquors-Alcoholic Beverages Taxes</b>							
High Alcoholic Content (Liquor/Wine)	15.94	15.72	15.49	16.20	16.01	15.62	16.13
Low Alcoholic Content (Beer)	45.65	33.12	34.54	37.59	36.93	34.41	36.17
Natural Resources – Severance Tax	484.20	437.48	364.41	377.74	349.07	419.42	352.11
Other Taxes and Fees	52.40	56.82	50.86	55.23	56.11	62.80	66.66
<b>Petroleum Products Taxes</b>							
Gasoline	377.41	394.43	387.63	394.67	405.56	397.55	423.72
Special Fuels	73.92	77.57	79.28	94.26	96.75	97.06	107.23
<b>Public Utilities</b>							
Inspection and Supervision Fee	3.48	3.45	3.61	3.95	3.92	4.27	4.12
Natural Gas Franchise Tax	16.86	6.80	7.41	7.45	7.59	6.31	7.61
Transportation and Communication Utilities Tax	4.96	13.41	7.56	5.89	6.76	2.63	2.67
<b>Sales Taxes</b>	1,473.16	1,545.00	1,716.47	1,788.67	1,958.88	1,999.58	2,037.05
<b>Soft Drinks Tax</b>	12.72	11.99	13.21	6.80	7.60	4.74	-0.01
<b>Tobacco Tax</b>	86.78	84.79	81.90	88.85	87.94	88.25	87.20
<b>Unclaimed Property</b>	9.26	11.27	9.07	9.71	11.44	10.49	9.64
<b>TOTALS</b>	<b>\$ 4,071.25</b>	<b>\$ 4,212.88</b>	<b>\$ 4,286.89</b>	<b>\$ 4,572.08</b>	<b>\$ 4,833.89</b>	<b>\$ 5,123.72</b>	<b>\$ 5,314.74</b>

# 15-YEAR CASH tax collection record

In Millions of Dollars	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
<b>Corporation Franchise Tax</b>	\$ 296.49	\$ 269.38	\$ 248.55	\$ 260.34	\$ 187.44	\$ 182.77	\$ 289.94	\$ 261.16
<b>Gift Tax</b>	9.25	5.14	4.57	4.32	5.57	3.86	3.46	2.26
<b>Hazardous Waste Disposal Tax</b>	4.31	3.67	4.82	4.43	4.48	4.86	5.63	5.17
<b>Income Taxes</b>								
Corporation	286.32	222.01	293.06	264.42	198.72	232.62	374.58	504.84
Fiduciary	13.11	12.67	12.97	9.23	4.47	4.44	13.32	10.54
Individual	1,522.54	1,582.13	1,750.26	1,779.51	1,862.67	2,191.54	2,380.28	2,453.00
Inheritance and Estate Transfer Tax	86.73	90.44	78.36	64.68	53.52	43.94	26.94	10.88
<b>Liquors-Alcoholic Beverages Taxes</b>								
High Alcoholic Content (Liquor/Wine)	13.67	16.43	15.85	16.29	16.28	16.85	17.23	16.79
Low Alcoholic Content (Beer)	36.48	38.49	36.52	35.07	36.43	36.10	36.44	36.42
Natural Resources – Severance Tax	261.25	405.50	445.00	496.50	430.93	514.49	680.30	719.25
Other Taxes and Fees	73.93	67.11	96.73	98.39	102.76	28.86	99.04	67.94
<b>Petroleum Products Taxes</b>								
Gasoline	427.31	434.42	423.84	442.41	440.84	440.28	447.58	459.70
Special Fuels	109.27	115.51	114.97	116.48	117.70	122.70	129.44	142.74
<b>Public Utilities</b>								
Inspection and Supervision Fee	4.15	4.76	5.30	5.37	4.98	5.58	(216.43)	5.37
Natural Gas Franchise Tax	7.69	10.02	6.44	4.73	15.25	3.31	7.72	4.03
Transportation and Communication Utilities Tax	6.14	2.28	2.63	2.82	(.92)	8.58	3.06	3.60
<b>Sales Taxes</b>	2,057.54	2,073.69	2,448.20	2,403.58	2,276.13	2,166.22	2,338.00	2,731.16
<b>Soft Drinks Tax</b>	0.00	0.00	0.00	0.00	0.01	0.00	0.00	(242,827.00)
<b>Tobacco Tax</b>	85.44	89.64	96.58	128.52	112.75	144.57	149.13	134.81
<b>Unclaimed Property</b>	12.16	13.06	0.00*	0.00	0.00	0.00	0.00	0.00
<b>TOTALS</b>	<b>\$ 5,313.78</b>	<b>\$ 5,456.35</b>	<b>\$ 6,084.65</b>	<b>\$ 6,137.09</b>	<b>\$ 5,870.01</b>	<b>\$ 6,151.67</b>	<b>\$ 7,190.12</b>	<b>\$ 7,519.27</b>

\* Unclaimed property responsibilities were transferred to the Louisiana Treasurer's Office effective July 1, 2000.

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

## FOR FISCAL YEAR JUNE 30, 2006

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
Auto Rental Tax	\$ 6,097,177	\$ (5,018)	\$ 6,092,159
Contractors Fee, Nonresident	29,103	0	29,103
Corporation Franchise Tax	261,166,429	0	261,166,429
Electric Co-op Fee	25,812	0	25,812
Gift Tax	2,340,133	(76,643)	2,263,491
Hazardous Waste Site Cleanup Fund	5,189,026	(16,769)	5,172,256
<b>Income</b>			
Corporation Income tax	832,406,194	(327,556,222)	504,849,972
Declaration Individual	286,701,057	(168,773)	286,532,284
Fiduciary	12,017,200	(1,467,513)	10,549,688
Individual	366,521,952	(651)	366,521,302
Withholding, Individual	2,094,519,376	(293,960,597)	1,800,558,779
Inheritance Tax	11,150,342	(264,128)	10,886,214
<b>Liquors – Alcoholic Beverages</b>			
High Alcoholic Content: Alcohol	16,802,882	(5,547)	16,797,335
Alcohol: Out of State Shippers	38,753	(900)	37,853
Low Alcoholic Content: State Beer	36,450,064	(13,579)	36,436,484
Parish & Municipal Beer Tax	5,639,659	0	5,639,659
Marijuana/Contr. Dangerous Substance	32,250	0	32,250
<b>Minerals, Oil, and Gas</b>			
Oilfield Site Restoration – Gas	3,477,825	(52,532)	3,425,292
Oilfield Site Restoration – Oil	1,382,366	(38,607)	1,343,759
Surface Mining Reclamation	307,623	0	307,623
<b>Natural Resources</b>			
Severance Tax	723,410,466	(4,151,757)	719,258,708
Gasoline & Inspection Fees	480,621,218	(20,920,605)	459,700,612
Special Fuels	148,717,137	(5,976,603)	142,740,534
<b>Public Utilities – Carriers</b>			
Inspection & Supervision Fees	5,494,713	(117,565)	5,377,148
Natural Gas Franchise Tax	5,892,580	(1,854,374)	4,038,205
Transportation & Communication	3,647,155	(45,331)	3,601,824
Catalog Sales	96,579	0	96,579
Consumer Use Tax	106,241	(440)	105,801
Sales Tax	2,725,434,276	(54,575,840)	2,670,858,436
Soft Drinks	0	(242,827)	(242,827)
Telecommunication Tax	1,255,882	0	1,255,882
Consumer Use – Excise	355	0	355
Tobacco	136,099,788	(1,289,475)	134,810,313
Tobacco Permit Fee	6,842	0	6,842
<b>TOTALS</b>	<b>\$8,173,078,455</b>	<b>\$(712,802,296)</b>	<b>\$7,460,276,159</b>

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

# COMPARISON of ALL STATES' taxes (by source) .....

## FOR FISCAL YEAR 2005 – Percent of tax collected

	General Sales & Use	Individual Income	Corporate Income	Motor Fuels	Licenses	All Other
Alabama	25.4%	34.9%	4.7%	7.4%	5.7%	21.8%
Alaska	–	–	24.7	3.7	6.8	64.8
Arizona	50.6	24.7	4.1	7.4	3.2	10.1
Arkansas	38.1	29.6	3.2	8.2	4.7	16.2
California	30.6	42.5	6.9	4.2	7.3	8.4
Colorado	27.5	50.2	3.0	8.2	4.0	7.1
Connecticut	33.7	40.8	1.7	4.7	4.5	14.7
Delaware	–	33.0	11.6	5.0	35.9	14.6
Florida	58.1	–	4.9	7.3	6.3	23.5
Georgia	35.1	47.1	4.1	4.7	3.6	5.4
Hawaii	47.1	32.5	1.5	2.3	3.3	13.3
Idaho	35.0	37.1	3.4	9.4	9.8	5.3
Illinois	28.6	30.9	9.2	6.1	8.5	16.7
Indiana	38.0	35.4	6.7	6.7	3.0	10.2
Iowa	34.9	35.3	1.8	6.9	10.4	10.8
Kansas	37.4	38.6	2.5	7.8	4.8	8.9
Kentucky	29.0	33.6	3.8	5.8	6.8	21.1
<b>LOUISIANA</b>	<b>31.7</b>	<b>24.2</b>	<b>3.6</b>	<b>7.6</b>	<b>7.0</b>	<b>25.9</b>
Maine	31.8	40.8	2.9	7.3	5.7	11.4
Maryland	24.9	43.5	3.3	6.5	4.0	17.8
Massachusetts	24.9	53.4	5.5	4.5	3.4	8.3
Michigan	35.6	28.0	9.4	5.0	5.9	16.0
Minnesota	28.9	42.1	4.2	4.8	6.7	13.3
Mississippi	49.5	20.8	4.1	8.7	6.4	10.5
Missouri	32.9	41.7	3.5	8.0	5.4	8.6
Montana	–	35.9	4.7	13.3	13.8	32.3
Nebraska	35.7	38.5	3.6	10.3	6.5	5.3
Nevada	52.5	–	–	6.7	11.1	29.7
New Hampshire	–	3.8	20.0	6.4	9.1	60.7
New Jersey	32.7	37.3	6.0	2.9	5.2	15.9
New Mexico	36.9	27.1	3.4	5.5	4.7	22.4
New York	19.9	59.1	5.2	1.1	2.4	12.2
North Carolina	20.7	46.8	4.3	7.8	5.7	14.8
North Dakota	30.0	17.9	4.5	9.9	9.2	28.5
Ohio	32.6	42.5	3.9	7.0	8.0	6.1
Oklahoma	25.3	37.8	2.9	6.8	13.6	13.7
Oregon	–	71.5	3.8	7.8	9.7	7.3
Pennsylvania	33.1	30.4	5.4	7.9	9.4	13.7
Rhode Island	34.4	38.7	1.3	6.1	4.3	15.1
South Carolina	40.6	34.0	3.8	7.2	5.4	9.1
South Dakota	53.6	–	4.2	12.6	13.6	16.0
Tennessee	60.0	1.9	6.5	10.4	10.7	10.6
Texas	50.8	–	–	9.9	13.2	26.1
Utah	38.2	40.9	2.8	8.6	3.8	5.7
Vermont	14.0	24.4	2.4	5.6	4.5	49.0
Virginia	21.9	52.5	2.4	6.6	4.2	12.3
Washington	62.6	–	–	5.9	5.0	26.5
West Virginia	27.1	29.1	6.2	8.4	4.9	24.2
Wisconsin	31.3	42.1	4.4	8.1	5.5	8.6
Wyoming	40.7	–	–	6.9	8.7	43.7
<b>U.S. AVERAGE</b>	<b>33.5%</b>	<b>34.7%</b>	<b>4.9%</b>	<b>6.0%</b>	<b>6.6%</b>	<b>14.3%</b>

Source: Tax Foundation, based on data from the Department of Commerce, Bureau of the Census

# ALL STATES' TOTAL tax collections (per capita)

## FOR FISCAL YEAR 2005

Rank	State	Per Capita Total State Tax Collection
1	Vermont	\$ 3,600
2	Hawaii	3,478
3	Wyoming	3,418
4	Connecticut	3,300
5	Delaware	3,229
6	Minnesota	3,094
7	Massachusetts	2,815
8	Alaska	2,799
9	California	2,724
10	New Jersey	2,631
11	New York	2,607
12	Rhode Island	2,443
13	Wisconsin	2,430
14	Maryland	2,410
15	West Virginia	2,367
16	Washington	2,360
17	Arkansas	2,358
18	Michigan	2,324
19	Maine	2,323
20	New Mexico	2,319
21	North Dakota	2,203
22	Pennsylvania	2,193
23	Kentucky	2,179
24	Nebraska	2,158
25	North Carolina	2,147
26	Virginia	2,104
27	Ohio	2,094
28	Nevada	2,075
29	Illinois	2,069
30	Idaho	2,054
31	Indiana	2,049
32	Kansas	2,040
33	Montana	2,004
34	Iowa	1,939
35	Oklahoma	1,933
<b>36</b>	<b>LOUISIANA</b>	<b>1,910</b>
37	Florida	1,905
38	Utah	1,897
39	Mississippi	1,860
40	Arizona	1,854
41	Oregon	1,791
42	Georgia	1,728
43	South Carolina	1,720
44	Alabama	1,711
45	Tennessee	1,678
46	Missouri	1,645
47	Colorado	1,640
48	New Hampshire	1,544
49	Texas	1,434
50	South Dakota	1,430
	<b>US AVERAGE</b>	<b>\$ 2,190</b>

Source: US Department of Commerce, Census Bureau

# TOTAL STATE taxes except severance tax (per capita) .....

## FOR FISCAL YEAR 2005

Rank	State	Per Capita Total State Tax Collection
1	Vermont	\$ 3,600
2	Hawaii	3,478
3	Connecticut	3,300
4	Delaware	3,229
5	Minnesota	3,088
6	Massachusetts	2,815
7	California	2,724
8	New Jersey	2,631
9	New York	2,607
10	Rhode Island	2,443
11	Wisconsin	2,429
12	Maryland	2,410
13	Washington	2,353
14	Arkansas	2,351
15	Maine	2,323
16	Michigan	2,318
17	West Virginia	2,198
18	Pennsylvania	2,193
19	Nebraska	2,157
20	North Carolina	2,146
21	Kentucky	2,124
22	Virginia	2,103
23	Ohio	2,093
24	Illinois	2,069
25	Nevada	2,058
26	Idaho	2,052
27	Indiana	2,049
28	Kansas	1,997
29	New Mexico	1,950
30	Iowa	1,939
31	Florida	1,902
32	Utah	1,868
33	Arizona	1,849
34	Mississippi	1,837
35	Wyoming	1,835
36	Montana	1,810
37	North Dakota	1,791
38	Oregon	1,788
<b>39</b>	<b>LOUISIANA</b>	<b>1,752</b>
40	Georgia	1,728
41	South Carolina	1,720
42	Oklahoma	1,718
43	Alabama	1,679
44	Tennessee	1,678
45	Missouri	1,645
46	Colorado	1,608
47	New Hampshire	1,544
48	South Dakota	1,427
49	Alaska	1,405
50	Texas	1,331
	<b>US AVERAGE</b>	<b>\$ 2,162</b>

Source: US Department of Commerce, Census Bureau

# PARISH comparison of various & per capita tax collections:.....

Parish	Population Estimates	Gross Sales Tax Due	Sale Tax (Per Cap)	Distribution of Local Property Taxes for year 2005*	Property Taxes (Per Cap)	La Adjusted Individual Income Tax	LA Adj. Inc. Tax (Per Cap)
	July 1, 2005	FYE 06	FYE 06	2005	2005	FYE 06	FYE 06
Acadia	59,552	\$ 17,543,061	\$ 295	\$ 14,069,267	\$ 236	\$ 19,775,768	\$ 332
Allen	25,270	3,380,563	134	10,615,008	420	6,391,683	253
Ascension	90,501	57,872,548	639	52,390,916	579	52,086,915	576
Assumption	23,196	2,705,368	117	9,011,757	389	7,370,294	318
Avoyelles	42,098	4,537,325	108	4,510,072	107	12,157,748	289
Beauregard	34,562	10,185,192	295	16,261,636	471	11,732,186	339
Bienville	15,176	4,220,583	278	16,562,368	1,091	4,594,831	303
Bossier	105,541	31,780,716	301	52,449,881	497	47,574,341	451
Caddo	251,309	150,984,823	601	158,347,601	630	116,385,561	463
Calcasieu	185,419	112,464,129	607	120,654,981	651	78,347,568	423
Caldwell	10,563	1,327,749	126	3,551,177	336	3,324,063	315
Cameron	9,558	1,107,462	116	24,885,886	2,604	1,485,819	155
Catahoula	10,447	1,604,193	154	2,860,957	274	2,740,474	262
Claiborne	16,309	2,495,959	153	7,125,375	437	4,434,956	272
Concordia	19,273	3,468,083	180	9,607,948	499	4,305,918	223
DeSoto	26,383	7,348,711	279	22,395,352	849	9,467,572	359
East Baton Rouge	411,417	254,382,344	618	264,529,268	643	214,347,584	521
East Carroll	8,756	2,143,250	245	2,872,210	328	1,262,757	144
East Feliciana	20,823	1,698,114	82	3,243,062	156	7,593,477	365
Evangeline	35,540	3,048,539	86	8,244,081	232	9,417,667	265
Franklin	20,380	2,862,337	140	4,322,251	212	4,927,287	242
Grant	19,503	796,978	41	4,567,184	234	5,938,629	304
Iberia	74,388	24,282,309	326	22,751,500	306	29,789,080	400
Iberville	32,386	42,401,780	1,309	26,995,293	834	11,781,226	364
Jackson	15,135	5,846,080	386	10,849,147	717	4,840,295	320
Jefferson	452,824	292,782,983	647	241,089,570	532	133,833,061	296
Jefferson Davis	31,272	7,447,425	238	13,468,541	431	11,928,019	381
Lafayette	197,390	149,946,341	760	84,408,345	428	125,164,564	634
Lafourche	92,179	18,495,511	201	53,224,302	577	41,229,126	447
LaSalle	14,040	2,673,102	190	7,190,102	512	4,917,843	350
Lincoln	42,108	11,143,047	265	21,376,749	508	18,541,438	440
Livingston	109,206	14,547,498	133	28,734,446	263	45,393,436	416
Madison	12,457	1,305,181	105	4,151,791	333	1,783,714	143
Morehouse	29,989	8,489,238	283	9,559,808	319	8,501,449	283
Natchitoches	38,541	7,526,578	195	14,713,335	382	11,995,733	311

# PARISH comparison of various & per capita tax collections:.....

Parish	Population Estimates	Gross Sales Tax Due	Sale Tax (Per Cap)	Distribution of Local Property Taxes for year 2005*	Property Taxes (Per Cap)	La Adjusted Individual Income Tax	LA Adj. Inc. Tax (Per Cap)
	July 1, 2005	FYE 06	FYE 06	2005	2005	FYE 06	FYE 06
Orleans	454,863	\$ 295,181,687	\$ 649	\$ 314,318,881**	\$ 691	\$ 70,536,447	\$ 155
Ouachita	148,237	96,278,398	649	68,878,893	465	68,171,965	460
Plaquemines	28,995	7,691,260	265	37,492,866	1,293	6,900,346	238
Pointe Coupee	22,377	3,360,816	150	13,801,777	617	9,097,778	407
Rapides	128,462	71,149,014	554	53,554,139	417	58,368,512	454
Red River	9,465	675,879	71	3,549,618	375	2,527,489	267
Richland	20,526	2,583,812	126	5,818,981	283	6,127,190	299
Sabine	23,786	3,889,955	164	7,883,953	331	7,419,379	312
St. Bernard	65,364	12,536,488	192	23,867,312	365	2,945,554	45
St. Charles	50,633	54,683,716	1,080	92,181,124	1,821	22,141,193	437
St. Helena	10,259	645,645	63	4,025,777	392	1,417,742	138
St. James	21,150	6,955,788	329	29,193,556	1,380	9,071,312	429
St. John the Baptist	46,393	25,494,178	550	26,659,358	575	17,803,250	384
St. Landry	89,937	14,197,530	158	30,312,195	337	30,368,467	338
St. Martin	50,434	7,047,498	140	15,562,435	309	15,309,254	304
St. Mary	51,416	22,757,243	443	29,218,843	568	21,088,536	410
St. Tammany	220,295	80,999,797	368	144,858,855	658	83,576,500	379
Tangipahoa	106,502	29,151,713	274	26,515,041	249	35,682,505	335
Tensas	6,125	638,881	104	3,526,800	576	1,462,823	239
Terrebonne	107,491	40,807,656	380	45,305,132	421	50,838,321	473
Union	22,901	5,192,708	227	5,930,299	259	6,953,324	304
Vermilion	55,195	19,230,530	348	21,006,046	381	24,389,594	442
Vernon	48,745	4,076,632	84	11,787,620	242	10,829,679	222
Washington	44,623	11,743,736	263	14,488,875	325	8,924,233	200
Webster	41,356	8,292,371	201	15,728,690	380	14,840,353	359
West Baton Rouge	21,634	13,521,038	625	17,466,123	807	9,880,896	457
West Carroll	11,806	1,074,586	91	2,805,329	238	2,800,013	237
West Feliciana	15,199	2,597,906	171	19,363,433	1,274	5,443,690	358
Winn	15,968	2,142,147	134	5,405,652	339	4,843,627	303

**LOUISIANA'S ESTIMATED POPULATION: 4,523,628**

\* 2006 for Orleans Parish

\*\* Orleans Parish does not include Homestead Exemption

Source: U.S. Census Bureau  
 Geographic area Population Estimates  
 Estimates Base April 1, 2000

Source: Louisiana Tax Commission

## FOR FISCAL YEAR ENDING JUNE 30, 2006

Fund	Total
Acadia Parish Visitor Enterprise Fund	\$ 175,104
Alexandria/Pineville Exhibition Hall Fund	206,672
Allen Parish Capital Improvement Fund	306,387
Ascension Parish Visitor Enterprise Fund	420,273
Avoyelles Parish Enterprise Fund	61,848
Beauregard Parish Community Improvement Fund	72,342
Bossier City Civic Center	1,283,791
Bienville Parish Tour & Economic Development Fund	20,559
Calcasieu River East	328,776
Calcasieu River West Wards - Community Center Fund	831,599
Calcasieu Visitor Enterprise East Ward Fund	266,675
Caldwell Parish Economic Development Fund	3,253
Cameron Parish Tourism Development Fund	11,227
Claiborne/Homer Economic Development Fund	10,404
Concordia Parish Economic Development Fund	111,552
Desoto Parish Visitor Enterprise Fund	32,306
E.B.R. Parish Community Improvement	2,361,588
E.B.R. Parish Riverside Centroplex Fund	1,145,370
E.B.R. Parish Enhancement Fund	1,180,794
E.B.R. Parish Baker Economic Development Fund	135,040
East Carrol Parish Visitor Enterprise Fund	5,581
East Feliciana Parish Tourist Commission Fund	4,854
Evangeline Visitor Enterprise Fund	32,028
Franklin Parish Visitor Enterprise Fund	36,536
Houma/Terrebonne Tourist Fund	366,010
Iberia Parish	361,529
Iberville Enterprise Fund	10,567
Jefferson Parish Convention Center City of Kenner	555,401
Jefferson Parish Convention Center Fund - Kenner	538,739
Jefferson Parish Convention Center Fund - East	395,932
Jefferson Parish Convention Center Fund - West	363,713
Jefferson Convention Center Excluding Kenner, Gretna, Grand Isle	657,237
Jefferson Convention Center Grand Isle Tourist Commission Enterprise Fund	32,382
Jefferson Convention Center Gretna Tourist Commission Enterprise Fund	94,946
Jackson Parish Economic Development & Tourism Fund	11,010
Jefferson Davis Parish Visitor Enterprise Fund	231,507
Lafayette Parish Visitor Enterprise Fund	2,344,670
Lafourche Parish Association for Retard Citizens	208,451
Lafourche Parish Enterprise Fund	211,625
Lake Charles Civic Center (Ward 3) Fund	563,464
Lasalle Parish Economic Development Fund	16,997
Lincoln Parish Enterprise Fund	181,784
Lincoln Parish Municipalities Fund	179,057
Livingston Parish Tourism Improvement Fund	214,724



**FOR FISCAL YEAR ENDING JUNE 30, 2006**

Fund	Total
Madison/Richland Parish Visitor Enterprise Fund	\$ 50,867
Morehouse Parish Enterprise Fund	30,553
Morehouse Parish/Bastrop Municipalities Fund	30,095
Natchitoches Historic District Development Fund	200,578
Natchitoches Parish Visitor Enterprise Fund	71,758
New Orleans Metropolitan Convention Visitors Bureau	4,350,719
New Orleans Sports Franchise Fund	2,485,277
New Orleans Tourism & Economic Development Fund	2,000,000
Ouachita Parish Visitor fund	1,019,168
Pineville Economic Development Fund	182,896
Plaquemines Parish Visitor Enterprise Fund	92,342
Pointe Coupee Parish Visitor Enterprise Fund	11,199
Rapides Parish Coliseum Fund	60,975
Rapides Parish Economic Development Fund	304,827
Rapides Alexandria/Pineville Tour Tax	182,896
Red River Visitor Enterprise Fund	5,577
Richland Visitor Fund	72,729
Sabine Parish Tourism Improvement Fund	151,179
Shreveport/Bossier City Visitor Fund	423,593
Shreveport Riverfront & Convention Center	1,655,947
St. Bernard Parish Enterprise Act 85	14,565
St. Charles Parish Visitor Enterprise	309,681
St. Charles River Parishes Convention, Tourist, and Visitors Commission Fund	104,270
St. John Baptist Convention Facility	240,744
St. John Baptist River Parishes Convention, Tourist, and Visitors Commission Fund	81,059
St. Landry Parish Historical Development Fund	99,540
St. Landry Parish Old City Hall -City Market	101,056
St. Martin Parish Enterprise Fund	84,490
St. Mary Parish Visitor Enterprise Fund	457,678
St. Tammany Parish Tourist Commission Fund	1,600,142
Tangipahoa Parish Tourist Commission Fund	566,850
Tangipahoa Parish Economic Development Fund	190,859
Terrebonne Visitor Enterprise Fund	360,520
Union Parish Visitor Enterprise Fund	16,351
Vermilion Parish Visitor Enterprise Fund	131,761
Vernon Parish Community Improvement Fund	120,592
Washington Parish Tourism Commission Fund	64,212
Washington Parish Economic Development & Tourist Commission Fund	21,620
Webster Parish Convention & Visitor Bureau	137,216
West Baton Rouge Parish Visitor Enterprise	455,240
West Carrol Parish Visitor Enterprise	774
West Feliciana - St. Francisville Economic Fund	109,836
Winn Parish Tourism Fund	34,594
<b>SUM OF ALL FUNDS</b>	<b>\$ 35,271,131</b>

**DEDICATION of STATE TAXES COLLECTED**

For Fiscal Year Ending June 30, 2006

<b>Fund</b>	<b>Distribution Amount</b>
Agriculture Petroleum Products Fund	\$ 4,517,107
Aviation Fuels	6,300,000
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	119,022,773
Motor Fuels Inspection Fund	4,517,107
Sports Facility Assistance Fund	851,740
Statewide Hotel/Motel	36,683,987
Telephone Company Property Assessment Fund	8,524,288
Tobacco Tax Healthcare Fund	43,526,362
Transportation Trust Fund	474,290,966
Metropolitan/Parish Districts/Fund	32,632,780
Garrett Road Economic Development District (TIF)	1,530,826
Tower Drive Economic Development District (TIF)	790,402
Ruston Cooperative Endeavor (TIF)	1,275,849
Algiers Economic Development (TIF)	148,944
<b>TOTAL</b>	<b>\$736,313,131</b>

**DISTRIBUTION of LOUISIANA TOURISM TAX**

For Fiscal Year Ending June 30, 2006

<b>Fund</b>	<b>Distribution Amount</b>
LA Economic Development Fund	\$ 10,152,868
LA Economic Marketing Fund	1,651,504
LA Tourism Promotion District	22,181,131
<b>TOTAL</b>	<b>\$33,985,503</b>

**DISTRIBUTION of LOCAL TAXES COLLECTED by LDR**

For Fiscal Year Ending June 30, 2006

<b>Fund</b>	<b>Distribution Amount</b>
Auto Rental Tax	\$ 6,052,672
Parish & Municipal Beer	5,639,659
Domed Stadium – Superdome	7,178,961
<b>TOTAL</b>	<b>\$18,871,292</b>

**DISTRIBUTION of REFUNDS DESIGNATED for CERTAIN DISPOSITION**

For Fiscal Year Ending June 30, 2006

<b>Fund</b>	<b>Distribution Amount</b>
START Contributions	\$ 12,471
Wildlife Habitat	13,814
Income Tax Donations	6,006
Garnishment Program	938,622
<b>TOTAL</b>	<b>\$ 970,913</b>



# **Data** *by Tax Type*

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

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

**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

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	0.53	1.70
Arkansas	0.23	0.75
Florida	0.89	2.25
Georgia	0.48	1.51
Mississippi	0.43	0.35
Texas	0.19	0.20

Source: Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison, 2005, source for tax rates and taxable income

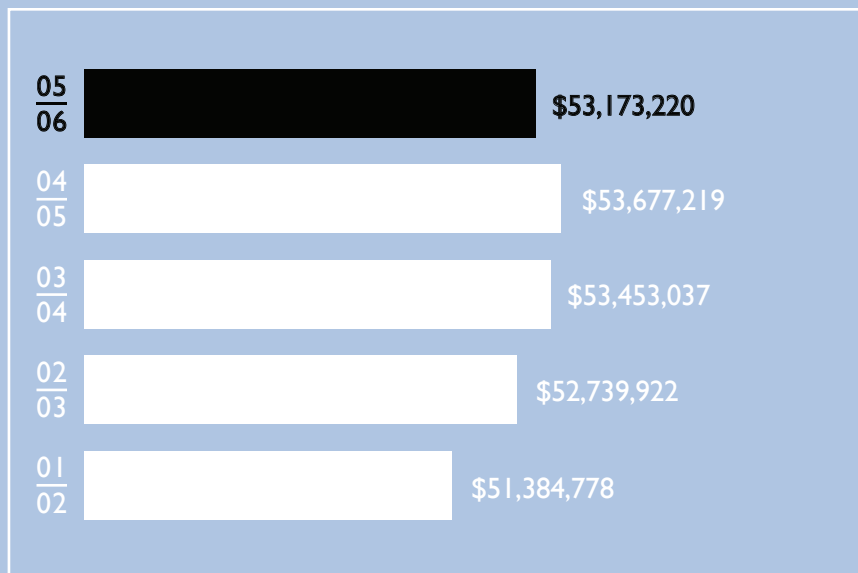
## ALCOHOLIC beverage tax (cash collection after accrual adjustments)

The tax levies are Beer – \$10 per 31-gallon barrel; Liquor – 66¢ per liter; sparkling wine – 42¢ per liter; still and native wine (alcoholic content 14% and under) – 3¢ per liter; still and native 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
<b>2005-06</b>	<b>\$36,508,004</b>	<b>\$16,665,216</b>	<b>\$53,173,220</b>	<b>-1.01%</b>
2004-05	36,443,767	17,233,452	53,677,219	0.42%
2003-04	36,583,568	16,869,469	53,453,037	1.35%
2002-03	36,430,945	16,308,977	52,739,922	2.64%
2001-02	35,074,129	16,310,649	51,384,778	-1.91%

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



\*It is noted that this total includes out-of-state shippers.

## ALCOHOLIC beverage tax (cash collections – barrels of beer equivalent)

### FISCAL YEAR 2006

Period	Cash Collections	# of Barrels
1 <sup>st</sup> Quarter	\$ 8,857,706	885,771
2 <sup>nd</sup> Quarter	9,290,091	929,009
3 <sup>rd</sup> Quarter	8,415,998	841,600
4 <sup>th</sup> Quarter	9,861,153	986,115
<b>TOTAL</b>	<b>\$ 36,424,948</b>	<b>3,642,495</b>

\*Tax Rate of \$10 per barrel

## ALCOHOLIC beverage tax (cash collections – barrels of beer equivalent)

### FISCAL YEAR 2005

Period	Cash Collections	# of Barrels
1 <sup>st</sup> Quarter	\$ 9,989,319	998,932
2 <sup>nd</sup> Quarter	8,762,810	876,281
3 <sup>rd</sup> Quarter	8,040,192	804,019
4 <sup>th</sup> Quarter	9,776,423	977,642
<b>TOTAL</b>	<b>\$ 36,568,744</b>	<b>3,656,874</b>

\*Tax Rate of \$10 per barrel

## ALCOHOLIC beverage tax (liters sold by category) .....

### LITERS SOLD

Fiscal Year 2006

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1 <sup>st</sup> Quarter	5,772,247	247,470	404,282	5,249,138
2 <sup>nd</sup> Quarter	5,984,089	235,618	328,326	5,310,741
3 <sup>rd</sup> Quarter	6,510,769	473,003	404,105	5,563,096
4 <sup>th</sup> Quarter	6,096,814	257,278	394,018	5,528,985
<b>TOTAL</b>	<b>24,363,919</b>	<b>1,213,369</b>	<b>1,530,731</b>	<b>21,651,960</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>\$ 16,080,186</b>	<b>\$ 509,615</b>	<b>\$ 91,844</b>	<b>\$ 649,559</b>

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

## ALCOHOLIC beverage tax (liters sold by category) .....

### LITERS SOLD

Fiscal Year 2005

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1 <sup>st</sup> Quarter	5,802,963	240,086	409,225	5,228,958
2 <sup>nd</sup> Quarter	6,150,602	367,718	477,424	6,539,600
3 <sup>rd</sup> Quarter	6,351,431	552,305	532,351	5,966,958
4 <sup>th</sup> Quarter	6,207,432	286,709	505,125	5,903,319
<b>TOTAL</b>	<b>24,512,428</b>	<b>1,446,818</b>	<b>1,924,125</b>	<b>23,638,835</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>\$16,178,202.00</b>	<b>\$ 607,664.00</b>	<b>\$ 115,447.00</b>	<b>\$ 709,165.00</b>

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

## AS of SEPTEMBER 2006

License Type	Count
AG.B – CLASS A GENERAL BEER	232
AG.BL – CLASS A GENERAL BEER AND LIQUOR	2,748
AG.C – CATERER ATTACHED TO A CLASS A GENERAL	15
AG.L – CLASS A GENERAL LIQUOR	10
AG.MB - CLASS A GENERAL MICROBREWERY	1
AR.B - CLASS A RESTAURANT BEER	750
AR.BL - CLASS A RESTAURANT BEER AND LIQUOR	2,240
AR.BW - CLASS A RESTAURANT BEER AND LIGHT WINE	103
AR.L - CLASS A RESTAURANT LIQUOR	26
AR.MB - CLASS A RESTAURANT MICROBREWERY	2
AR.W - CLASS A RESTAURANT LIGHT WINE	1
AR-C. - A RESTAURANT - CATERER ATTACHED	120
B.B - CLASS B BEER	1,138
B.BL - CLASS B BEER AND LIQUOR	3,341
B.C - CLASS B CATERER	3
B.L - CLASS B LIQUOR	18
C-SA. - STAND ALONE CATERER	43
DC.L - DISTRIBUTION CENTER LIQUOR PERMIT	2
M.B - BEER MANUFACTURER PERMIT	3
M.L - LIQUOR MANUFACTURER PERMIT	1
M.NW - NATIVE WINERY PERMIT	7
OS.H - OUT OF STATE MAN/SUP - HI AL CONTENT	3
W.B - BEER WHOLESALE PERMIT	35
W.L - LIQUOR WHOLESALE PERMIT	49
<b>TOTALS</b>	<b>10,891</b>

Source: ATC Website



# 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

Item	LOUISIANA	Alabama	Arkansas	Florida	Georgia	Mississippi	Texas
Tax Base – business income	The two classes of income are apportionable and allocable. <sup>1</sup>	Same as MTC definitions. <sup>2</sup>	Income earned in the ordinary course of business.	Activities and transactions in the regular course of taxpayer's trade or business.	All income except nonbusiness income or investment income.	Income arising from transactions and activities in the regular course of business.	All income except income that a state could not tax even if the corporation had nexus in that state.
Tax Base – nonbusiness income	The two classes of income are apportionable and allocable. <sup>1</sup>	Same as MTC definitions. <sup>2</sup>	Income other than business income; apply both a transactional and a functional test.	All income other than business income.	Certain income from assets held for investment; gains from assets not held, owned or used in the business; apply either a transactional or functional test.	Income clearly classifiable as nonbusiness income.	Income a state could not tax even if the corporation had nexus in that state; constitutional standard.
Is there a minimum tax?	No	No	No	Yes	No	No	No
State computation of taxable net income	Starts with taxable income before special deductions.	Starts with taxable income after special deductions.	Income and deductions based on Arkansas code.	Starts with taxable income after special deductions.	Starts with taxable income after special deductions..	Starts with taxable income before special deductions.	Starts with taxable income before special deductions.

## 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, 2005

<sup>1</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.

#### <sup>2</sup> Multistate Tax Compact

##### Article IV. Division of Income

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

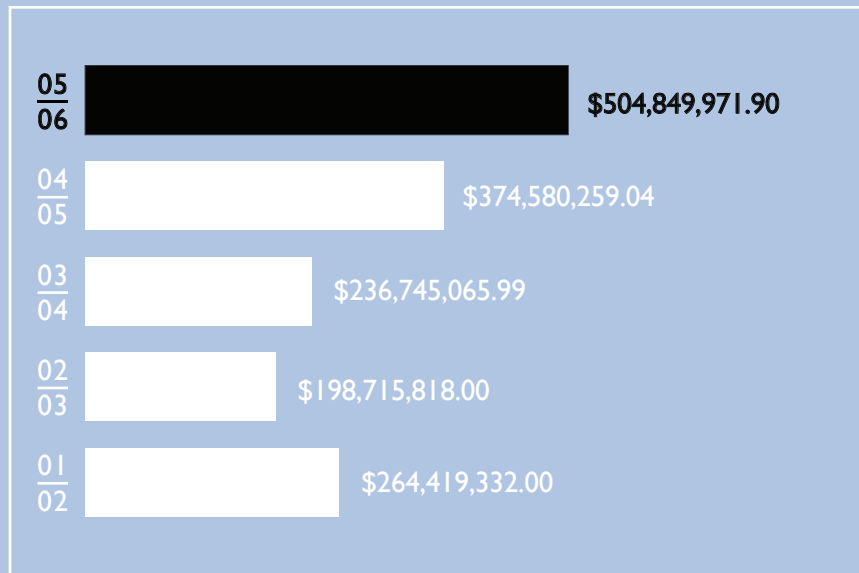
- (a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management and disposition of the property constitute integral parts of the taxpayer's regular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

Source: 2006 Multistate Corporate Tax Guide, Volume I  
Multistate Tax Commission website

# CORPORATION income tax (based on cash collections) .....

Fiscal Year	Amount Collected	% Change
<b>2005-06</b>	<b>\$504,849,971.90</b>	<b>34.78%</b>
2004-05	374,580,259.04	61.03%
2003-04	236,745,065.99	19.14%
2002-03	198,715,818.00	-24.85%
2001-02	264,419,332.00	-9.77%

# 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, undivided profits, and borrowed capital. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

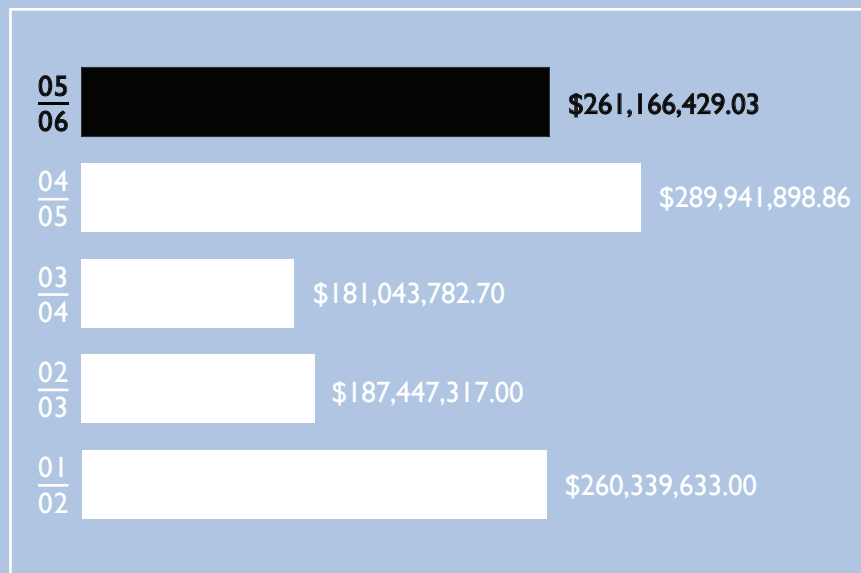
Fiscal Year	Amount Collected	% Change
<b>2005-06</b>	<b>\$261,166,429.03</b>	<b>-9.92%</b>
2004-05	289,941,898.86	58.64%
2003-04	181,043,782.70	-3.42%
2002-03	187,447,317.00	-28.00%
2001-02	260,339,633.00	4.74%

## CORPORATION franchise tax (based on cash collections) .....

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.



# CORPORATION income & franchise tax (quarterly cash collections)

## Corporation franchise tax

Any corporation meeting any of the following provisions, unless specifically exempted under the provisions of R.S. 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 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 three factors: property, revenue, and wages.
- Louisiana allows a deduction for federal income tax in computing taxable income.

### FOR FISCAL YEAR ENDING JUNE 30, 2006

Period	Corporation Income Tax	Corporation Franchise Tax
1 <sup>st</sup> Quarter	\$ 55,544,179.32	\$ 11,710,990.96
2 <sup>nd</sup> Quarter	134,691,140.75	42,526,902.87
3 <sup>rd</sup> Quarter	58,400,307.18	32,506,516.99
4 <sup>th</sup> Quarter	256,214,344.65	174,422,018.21
<b>TOTAL</b>	<b>\$ 504,849,971.90</b>	<b>\$ 261,166,429.03</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	22,507	23.54%	\$ (45,488,278,284)	\$ (101)	0.00%
0	54,244	56.73%	0	(606)	0.00%
1 - 24,999	11,342	11.86%	75,892,506	3,038,197	0.75%
25,000 - 49,999	2,464	2.58%	88,678,089	3,828,348	0.95%
50,000 - 99,999	2,056	2.15%	145,325,970	7,197,245	1.78%
100,000 - 499,999	2,041	2.13%	451,804,576	29,215,634	7.22%
500,000 - 999,999	413	0.43%	289,660,909	21,629,438	5.35%
1,000,000 - 1,999,999	245	0.26%	340,829,332	26,358,538	6.51%
2,000,000 - 9,999,999	242	0.25%	998,845,551	79,013,903	19.53%
10,000,000 & Over	72	0.08%	2,932,202,166	234,313,047	57.91%
<b>TOTALS</b>	<b>95,626</b>	<b>100.00%</b>	<b>\$(40,165,039,185)</b>	<b>\$404,593,643</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	6,851	7.16%	\$ (1,655,208,425)	\$ 134,102	0.04%
0	26,936	28.17%	0	263,107	0.07%
1 - 24,999	18,993	19.86%	163,268,794	302,586	0.08%
25,000 - 99,999	15,300	16.00%	850,878,540	1,239,221	0.34%
100,000 - 499,999	16,471	17.22%	3,888,249,383	6,184,686	1.68%
500,000 - 999,999	4,312	4.51%	3,043,579,009	6,902,705	1.88%
1,000,000 - 9,999,999	5,532	5.79%	15,913,313,875	42,271,012	11.50%
10,000,000 - 49,999,999	887	0.93%	18,911,511,075	52,793,091	14.36%
50,000,000 - 99,999,999	154	0.16%	10,755,990,515	31,125,207	8.47%
100,000,000 - 499,999,999	156	0.16%	31,697,375,886	90,073,023	24.50%
500,000,000 - 999,999,999	18	0.02%	11,189,256,400	31,871,076	8.67%
1,000,000,000 & Over	16	0.02%	34,820,645,639	104,454,732	28.41%
<b>TOTAL</b>	<b>95,626</b>	<b>100.00%</b>	<b>\$129,578,860,691</b>	<b>\$367,614,548</b>	<b>100.00%</b>

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

**NONREFUNDABLE CREDITS CLAIMED ON RETURNS**

Processed During Fiscal Year 2006

<b>Credit</b>	<b>Amount Claimed Against Corporation Income Tax</b>	<b>Amount Claimed Against Corporation Franchise Tax</b>
Contributions to Educational Institutions	\$ 63,585	\$ 0
Motion Picture Employment	460,364	5,659,846
Motion Picture Investment	25,439,632	24,620
Debt Issuance Costs	262,820	767,702
Historic Rehabilitation	13,718	86,165
LA Capital Companies	1,609,180	0
Dedicated Research Investments	3,418,881	0
Insurance Company Premium Tax	124,282,105	0
New Jobs Credit	181,836	27,866
Neighborhood Assistance	249,761	0
Utility Refund	165,368	0
Donations to Public Schools	320	460
Tax Equalization	2,167,380	2,161,295
Enterprise Zone	2,755,161	1,861,627
Quality Jobs	630,143	3,480,881
Employee & Dependent Health Insurance	40,413	0
Employment of the Previously Unemployed	0	30,000
Research and Development	0	8,138,131
Manufacturing Establishments	0	601,037
LA Community Development Financial Institutions Act Credit	0	16,017
Other NonRefundable	0	252
<b>TOTAL</b>	<b>\$ 161,740,667</b>	<b>\$22,855,899</b>

**REFUNDABLE CREDITS CLAIMED ON RETURNS**

Processed During Fiscal Year 2006

<b>Credit</b>	<b>Amount Claimed</b>
Inventory Tax Credit	\$ 181,350,680
Ad Valorem for Offshore Vessels	5,928,015
Telephone Company Property Tax	24,543,010
Other Refundable	59,656
<b>TOTAL</b>	<b>\$211,881,361</b>

# GIFT & INHERITANCE tax (based on cash collections) .....

## Gift tax

Every person making gifts to a single donee totaling more than the amount of the applicable exclusion must file a return. The gift tax is primarily due from the donor. The gift tax is two percent for the first \$15,000 in taxable gifts and three percent for amounts above \$15,000. The tax is computed by applying the tax rates to the total of all taxable gifts made since July 30, 1940, after allowing the annual exclusions and any portion of the claimed and allowed specific lifetime exemption.

### GIFT TAX

Fiscal Year	Amount Collected	% Change
<b>2005-06</b>	<b>\$ 2,263,491</b>	<b>-35.70%</b>
2004-05	3,520,040	-8.75%
2003-04	3,857,596	-29.17%
2002-03	5,446,377	26.15%
2001-02	4,317,298	-

### GIFT TAX

For Fiscal Years Ending 6/30/2005 & 2006

Period	FYE 2005	FYE 2006	% Change
1 <sup>st</sup> Quarter	\$ 274,563	\$ 204,205	-25.63%
2 <sup>nd</sup> Quarter	129,428	168,634	30.29 %
3 <sup>rd</sup> Quarter	326,294	201,199	-38.34 %
4 <sup>th</sup> Quarter	2,789,755	1,689,453	-39.44%
<b>TOTAL</b>	<b>\$ 3,520,040</b>	<b>\$ 2,263,491</b>	<b>-35.70%</b>

# GIFT & INHERITANCE tax (cash collections by quarter) .....

## Inheritance tax

Acts 1997, No. 818 amended the inheritance tax law to phase out the inheritance tax. Under the act, for deaths occurring after June 30, 2004, the inheritance tax does not apply if a judgment of possession is rendered or a succession is judicially opened no later than the last day of the ninth month following the death of the decedent.

### INHERITANCE TAX

Fiscal Year	Amount Collected	% Change
<b>2005-06</b>	<b>\$10,886,214</b>	<b>-61.01%</b>
2004-05	27,922,396	-36.46%
2003-04	43,947,859	-17.44%
2002-03	53,234,590	-18.34%
2001-02	65,193,936	-

### INHERITANCE TAX

For Fiscal Years Ending 6/30/2005 & 2006

Period	FYE 2005	FYE 2006	% Change
1 <sup>st</sup> Quarter	\$ 7,712,934	\$ 4,365,640	-43.40%
2 <sup>nd</sup> Quarter	8,161,532	1,723,428	-78.88%
3 <sup>rd</sup> Quarter	6,771,418	1,324,444	-80.44%
4 <sup>th</sup> Quarter	5,276,512	3,472,702	-34.19%
<b>TOTAL</b>	<b>\$ 27,922,396</b>	<b>\$ 10,886,214</b>	<b>-61.01%</b>

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

Individual Income Taxes: Basic Rates, Exemptions and Standard Deductions as of January 1, 2006

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	\$25,000	\$4,500 <sup>1</sup>	\$9,000 <sup>1</sup>	\$ 1,000	See Note <sup>1</sup>	Yes	
	Married/ Jointly	2% - 6%	\$ 25,000	\$50,000						
Alabama	Single	2% - 5%	\$ 500	\$ 3,000	\$ 1,500	\$ 3,000	\$ 300	20% of AGI, maximum \$2,000	20% of AGI, maximum \$4,000	Yes
	Married/ Jointly	2% - 5%	\$ 1,000	\$ 6,000						
Arkansas		1% - 7%	\$ 3,499	\$ 29,900	\$ 21 tax credit	\$ 42 tax credit	\$ 20 tax credit per dependent	\$ 2,000	\$ 4,000	No
Florida	No State Individual Income Tax									
Georgia	Single	1% - 6%	\$ 750	\$ 7,000	\$ 2,700	\$ 5,400	\$ 2,700	\$ 2,300	\$ 3,000	No
	Married/ Jointly	1% - 6%	\$ 1,000	\$ 10,000						
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

Source: Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison, 2005 source for tax rates and taxable income

# INDIVIDUAL income tax (donations per returns processed) .....

## DURING FISCAL YEAR ENDING JUNE 30, 2006

Fund	Number of Donations	Donation Amount	Average Donation
Military Family Assistance Fund	592	\$ 17,097	\$ 28.88
Wildlife Trust Fund	1,040	17,786	17.10
LA Cancer Trust Fund	785	11,678	14.88
LA Animal Welfare Fund	663	7,806	11.77
LA Housing Trust Fund	421	6,870	16.32
Community Health Care Fund	363	4,161	11.46
<b>TOTAL</b>	<b>3,864</b>	<b>\$ 65,398</b>	<b>\$ 16.93</b>



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

## PER CAPITA INCOME

State	2001	2002	2003*	2004*	2005*	2004-2005 % Change	Rank 2004	Rank 2005
<b>LOUISIANA</b>	<b>\$ 24,692</b>	<b>\$ 25,194</b>	<b>\$ 25,805</b>	<b>\$ 27,082</b>	<b>\$ 24,582</b>	<b>-9.2%</b>	<b>5</b>	<b>7</b>
Alabama	24,717	25,409	26,341	28,054	29,623	5.6%	4	4
Arkansas	23,023	23,363	24,380	25,783	26,641	3.3%	6	5
Florida	29,273	29,709	30,341	32,577	34,099	4.7%	1	1
Georgia	28,592	28,544	28,766	29,737	31,191	4.9%	3	3
Mississippi	21,955	22,321	23,028	23,943	24,925	4.1%	7	6
Texas	29,045	28,846	29,398	30,761	32,604	6.0%	2	2
<b>United States</b>	<b>30,574</b>	<b>30,810</b>	<b>36,463</b>	<b>33,090</b>	<b>34,495</b>	<b>4.2%</b>	—	—

## PER CAPITA DISPOSABLE PERSONAL INCOME

State	2001	2002	2003*	2004*	2005*	2004-2005 % Change	Rank 2004	Rank 2005
<b>LOUISIANA</b>	<b>\$ 22,038</b>	<b>\$ 22,825</b>	<b>\$ 23,637</b>	<b>\$ 24,920</b>	<b>\$ 22,529</b>	<b>-9.6%</b>	<b>5</b>	<b>7</b>
Alabama	21,994	22,929	23,983	25,632	26,851	4.8%	4	4
Arkansas	20,444	21,029	22,189	23,508	24,072	2.4%	6	5
Florida	25,617	26,584	27,548	29,413	30,416	3.4%	1	1
Georgia	24,695	25,226	25,683	26,622	27,704	4.1%	3	3
Mississippi	19,839	20,424	21,244	22,243	22,985	3.3%	7	6
Texas	25,720	26,146	26,920	28,282	29,738	5.1%	2	2
<b>United States</b>	<b>26,239</b>	<b>27,162</b>	<b>28,024</b>	<b>29,519</b>	<b>30,441</b>	<b>3.1%</b>	—	—

## DISPOSABLE PERSONAL INCOME

as percent of personal income

State	2001	2002	2003*	2004*	2005*
<b>LOUISIANA</b>	<b>89.3%</b>	<b>90.6%</b>	<b>91.6%</b>	<b>92.0%</b>	<b>91.6%</b>
Alabama	89.0%	90.2%	91.0%	91.4%	90.6%
Arkansas	88.8%	90.0%	91.0%	91.2%	90.4%
Florida	87.5%	89.5%	90.8%	90.3%	89.2%
Georgia	86.4%	88.4%	89.3%	89.5%	88.8%
Mississippi	90.4%	91.5%	92.3%	92.9%	92.2%
Texas	88.3%	90.6%	91.6%	91.9%	91.2%
<b>United States</b>	<b>85.8%</b>	<b>88.2%</b>	<b>89.1%</b>	<b>89.2%</b>	<b>88.2%</b>

Source: U.S. Department of commerce, Bureau of Economic Analysis, "Survey of Current Business," October 2006

\*Revised

# INDIVIDUAL income tax per capita comparison .....

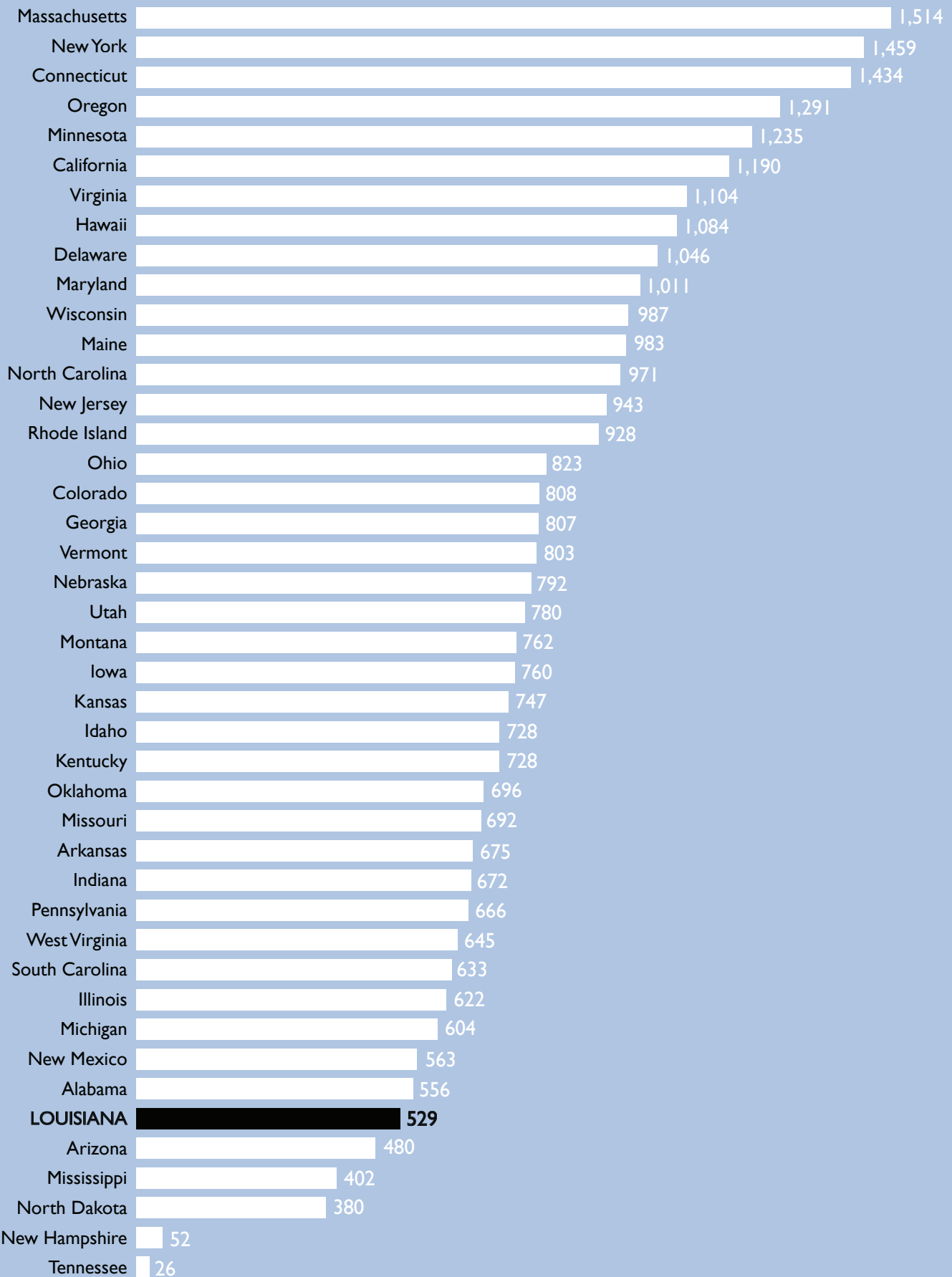
## FOR FISCAL YEAR 2005

State	Rank	Per Capita
Massachusetts	1	\$ 1,514
New York	2	1,459
Connecticut	3	1,434
Oregon	4	1,291
Minnesota	5	1,235
California	6	1,190
Virginia	7	1,104
Hawaii	8	1,084
Delaware	9	1,046
Maryland	10	1,011
Wisconsin	11	987
Maine	12	983
North Carolina	13	971
New Jersey	14	943
Rhode Island	15	928
Ohio	16	823
Colorado	17	808
Georgia	18	807
Vermont	19	803
Nebraska	20	792
Utah	21	780
Montana	22	762
Iowa	23	760
Kansas	24	747
Idaho	25	728
Kentucky	26	728
Oklahoma	27	696
Missouri	28	692
Arkansas	29	675
Indiana	30	672
Pennsylvania	31	666
West Virginia	32	645
South Carolina	33	633
Illinois	34	622
Michigan	35	604
New Mexico	36	563
Alabama	37	556
<b>LOUISIANA</b>	<b>38</b>	<b>529</b>
Arizona	39	480
Mississippi	40	402
North Dakota	41	380
New Hampshire	42	52
Tennessee	43	26

\* 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 as follows:

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

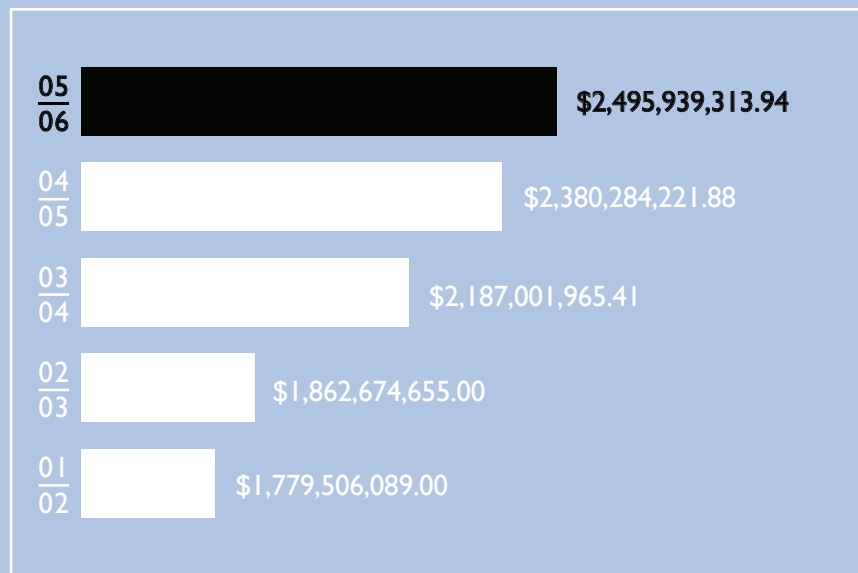
- 2% of the first \$12,500 of taxable income;
- 4% of the next \$12,500;
- 6% of the taxable income over \$25,000.

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

- 2% of the first \$25,000 of taxable income;
- 4% of the next \$25,000;
- 6% of the taxable income over \$50,000.

Fiscal Year	Amount Collected	% Change
<b>2005-06</b>	<b>\$ 2,495,939,313.94</b>	<b>4.86%</b>
2004-05	2,380,284,221.88	8.61%
2003-04	2,187,001,965.41	17.41%
2002-03	1,862,674,655.00	4.67%
2001-02	1,779,506,089.00	1.67%

# INDIVIDUAL income tax (cash collection after accrual adjustments)



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

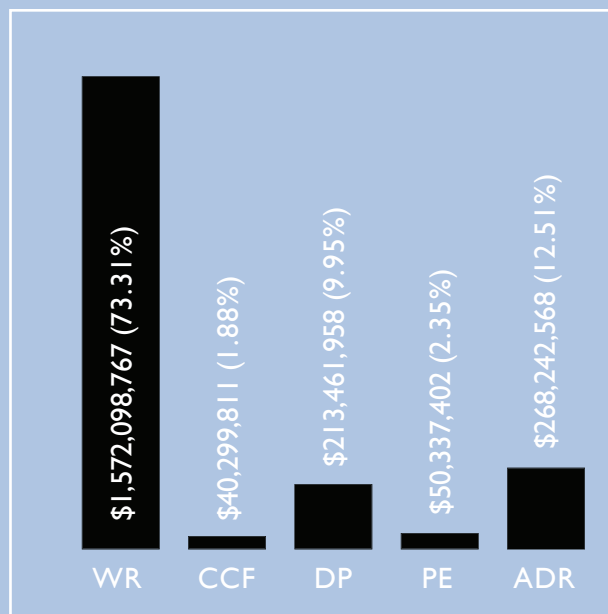
## PROCESSED DURING FISCAL YEAR 2006

Payments/Credit Reported	Amount*	% of Total
Withholding Reported	\$ 1,572,098,767	73.31%
Credits Carried Forward	40,299,811	1.88%
Declaration Payments	213,461,958	9.95%
Payments with Extensions	50,337,402	2.35%
Amount Due with Return	268,242,568	12.51%
<b>TOTAL</b>	<b>\$ 2,144,440,506</b>	<b>100.00%</b>

\* Amount due with return represents gross payments before refunds and includes income tax and consumer use tax.

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

TOTAL \$2,144,440,506



# INDIVIDUAL income tax (credits claimed on returns) .....

## PROCESSED DURING FISCAL YEAR 2006

Refundable Credits	Amount Claimed
Child Care Credit	\$ 2,337,683
Inventory Tax Credit	5,296,424
Ad Valorem on Natural Gas Storage Facilities Credit	608
Ad Valorem on Offshore Vessels Credit	1,763,487
Sound Recording Investment	8,000
Other	13,169
<b>TOTAL</b>	<b>\$ 9,419,371</b>

## PROCESSED DURING FISCAL YEAR 2006

Nonrefundable Credits	Amount Claimed
Child Care Credit	\$ 3,374,748
Credit for Liabilities Paid to Other States	37,457,684
Disabilities Credit	1,978,600
Educational Credit	550,909
Certain Federal Credits	228,091
Commercial Fishing Credit	14,719
Family Responsibility Credit	9,000
Small Town Doctors Credit	656,512
Bone Marrow Donor Expense Credit	26,879
Law Enforcement Degree Credit	35,366
Credit for Employing 1st Time Drug Offenders	13,075
Credit for Purchase of Bulletproof Vest	5,474
Disabled Dependents Credit	10,689
Motion Picture Employment Credit	2,247,076
Credit for Employing the Previously Unemployed	41,059
Motion Picture Investor Credit	41,307,712
Playground Donation Credit	88,132
Basic Skills Training Credit	8,960
Research & Development Tax Credit	9,000
Credit for Debt Issuance Costs	80
Credit for Rehabilitation of Historic Structures	390,236
LA Capital Companies Credit	523,045
Insurance Premium Tax Credit	111,705
Atchafalaya Trace Heritage Zone Credit	160,213
LA Biomedical Research Credit	336,454
Enterprise Zone Credit	2,704,972
Quality Jobs Program Credit	363,139
Alternative Fuels Credit	17,341
Nonviolent Offenders Employment Credit	14,000
Organ Donation Credit	2,776
LA Community Development Financial Institutions Act Credit	1,208,872
Digital Interactive Media Investment Credit	22,000
Other Credits	381,067
<b>TOTAL</b>	<b>\$ 94,299,585</b>

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

## DURING FISCAL YEAR 2006

Includes both Resident and Nonresident Returns

L*	Location	Returns	Federal AGI	Federal Tax	Total Non-refundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	20,644	\$ 740,677,741	\$ 65,959,706	\$ 295,260	\$ 19,775,768	1.07%	\$ 958	37
2	Allen	7,191	250,296,811	20,001,849	88,574	6,391,683	0.35%	889	44
3	Ascension	35,182	1,730,473,012	174,361,118	1,021,271	52,086,915	2.81%	1,480	2
4	Assumption	7,686	307,253,210	27,595,540	127,053	7,370,294	0.40%	959	36
5	Avoyelles	14,420	482,583,371	39,643,170	159,002	12,157,748	0.66%	843	53
6	Beauregard	11,596	464,203,145	40,732,712	155,202	11,732,186	0.63%	1,012	31
7	Bienville	5,217	184,989,651	15,927,987	52,234	4,594,831	0.25%	881	41
8	Bossier	38,930	1,872,954,214	200,813,505	5,960,653	47,574,341	2.57%	1,222	10
9	Caddo	96,527	4,380,473,998	521,722,762	14,434,849	116,385,561	6.29%	1,206	13
10	Calcasieu	68,316	2,803,830,121	285,488,380	1,093,743	78,347,568	4.23%	1,147	19
11	Caldwell	3,667	131,075,844	10,615,051	100,003	3,324,063	0.18%	906	43
12	Cameron	1,461	55,205,031	5,180,100	17,104	1,485,819	0.08%	1,017	29
13	Catahoula	3,492	117,074,613	9,387,971	188,760	2,740,474	0.15%	785	56
14	Claiborne	4,630	179,169,757	16,689,931	350,818	4,434,956	0.24%	958	38
15	Concordia	5,868	201,315,131	17,271,719	806,189	4,305,918	0.23%	734	53
16	DeSoto	9,943	366,053,307	31,769,773	265,241	9,467,572	0.51%	952	40
17	East Baton Rouge	157,192	7,528,604,923	919,873,777	17,191,522	214,347,584	11.58%	1,364	5
18	East Carroll	1,975	56,103,954	4,609,923	104,052	1,262,757	0.07%	639	63
19	East Feliciana	7,588	296,186,390	26,543,677	396,507	7,593,477	0.41%	1,001	32
20	Evangeline	11,164	371,109,249	29,016,110	127,168	9,417,667	0.51%	844	52
21	Franklin	6,615	207,849,065	16,037,680	184,274	4,927,287	0.27%	745	58
22	Grant	6,714	243,492,277	18,558,765	111,947	5,938,629	0.32%	885	46
23	Iberia	27,494	1,070,932,911	108,101,412	607,615	29,789,080	1.61%	1,083	23
24	Iberville	11,602	434,596,067	39,807,560	243,064	11,781,226	0.64%	1,015	30
25	Jackson	4,984	191,997,835	16,501,831	60,403	4,840,295	0.26%	971	34
26	Jefferson	124,933	4,824,466,879	520,378,274	5,411,092	133,833,061	7.23%	1,071	25
27	Jefferson Davis	10,962	427,060,379	42,107,276	118,755	11,928,019	0.64%	1,088	22
28	Lafayette	82,081	4,151,065,088	540,138,106	5,551,294	125,164,564	6.76%	1,525	1
29	Lafourche	32,661	1,452,735,540	157,106,137	2,397,300	41,229,126	2.23%	1,262	8
30	LaSalle	4,653	184,461,680	16,406,079	81,754	4,917,843	0.27%	1,057	27
31	Lincoln	14,367	669,257,604	79,179,878	1,040,735	18,541,438	1.00%	1,291	7
32	Livingston	39,459	1,646,637,899	139,234,511	816,329	45,393,436	2.45%	1,150	18
33	Madison	2,894	88,037,362	6,624,911	391,709	1,783,714	0.10%	616	64
34	Morehouse	10,051	350,246,554	30,072,478	911,382	8,501,449	0.46%	846	51
35	Natchitoches	12,913	470,859,109	41,610,405	388,075	11,995,733	0.65%	929	41

\*Use these numbers as a legend for map on page 39.

\*\*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 2006

Includes both Resident and Nonresident Returns

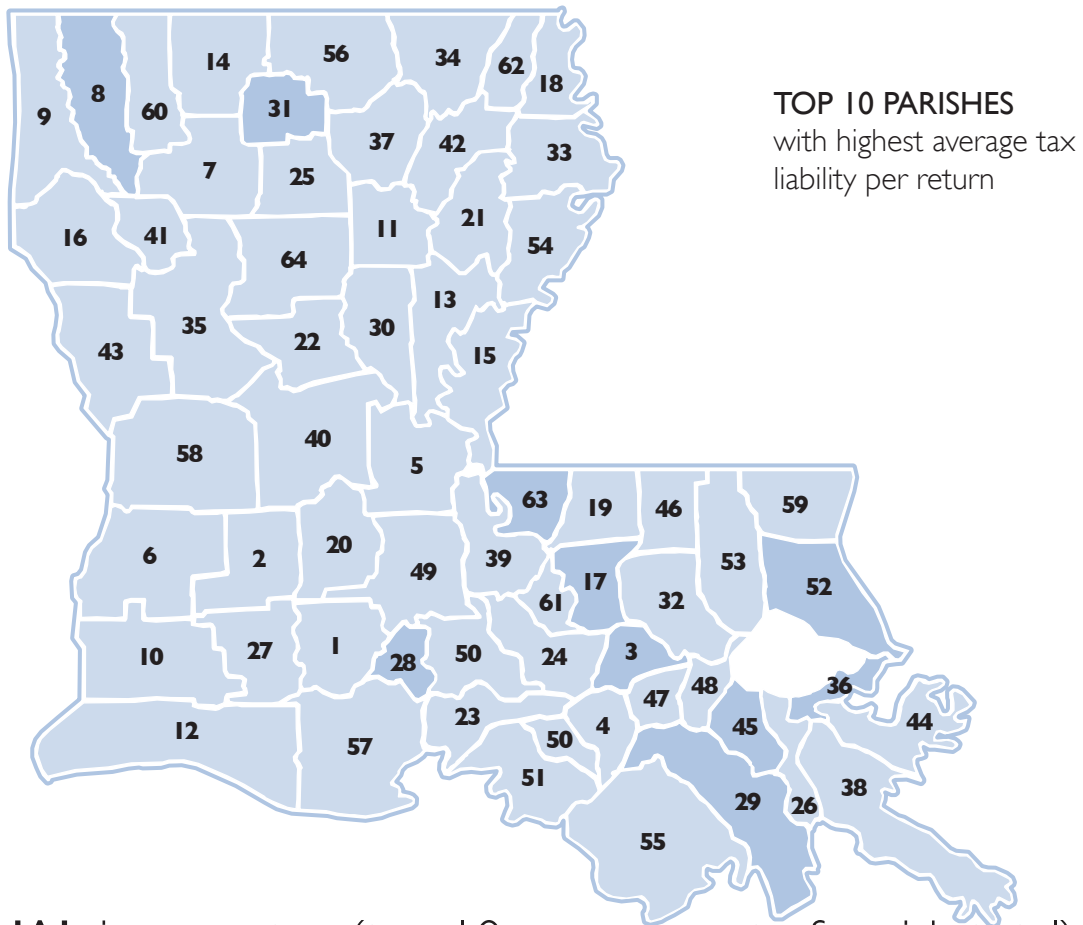
L*	Location	Returns	Federal AGI	Federal Tax	Total Non-refundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
36	Orleans	56,313	\$ 2,495,758,074	\$ 328,473,699	\$ 7,676,567	\$ 70,536,447	3.81%	\$ 1,253	9
37	Ouachita	55,896	2,410,166,125	266,449,744	2,621,605	68,171,965	3.68%	1,220	11
38	Plaquemines	5,914	243,894,687	24,399,304	78,980	6,900,346	0.37%	1,167	16
39	Pointe Coupee	7,849	325,214,141	33,521,122	171,177	9,097,778	0.49%	1,159	17
40	Rapides	49,043	2,108,263,302	231,196,179	1,607,832	58,368,512	3.15%	1,190	15
41	Red River	3,138	102,020,973	7,868,900	16,188	2,527,489	0.14%	805	55
42	Richland	7,179	249,430,254	20,939,031	451,852	6,127,190	0.33%	853	50
43	Sabine	7,500	292,780,643	26,012,702	158,516	7,419,379	0.40%	989	33
44	Saint Bernard	3,824	115,569,359	8,939,162	39,183	2,945,554	0.16%	770	57
45	Saint Charles	16,432	742,936,736	75,760,585	213,784	22,141,193	1.20%	1,347	6
46	Saint Helena	2,047	61,659,715	4,368,995	39,715	1,417,742	0.08%	693	61
47	Saint James	8,555	329,128,942	28,553,991	58,464	9,071,312	0.49%	1,060	26
48	St.. John the Baptist	16,280	628,922,177	55,422,587	363,783	17,803,250	0.96%	1,094	21
49	Saint Landry	31,762	1,145,129,798	105,435,326	459,035	30,368,467	1.64%	956	39
50	Saint Martin	17,280	595,204,376	51,082,966	586,475	15,309,254	0.83%	886	45
51	Saint Mary	20,638	796,718,519	79,495,129	404,894	21,088,536	1.14%	1,022	28
52	Saint Tammany	57,908	2,921,308,639	350,782,428	5,286,953	83,576,500	4.51%	1,443	3
53	Tangipahoa	38,535	1,374,209,416	122,121,693	1,100,196	35,682,505	1.93%	926	42
54	Tensas	1,699	57,187,370	5,177,420	82,368	1,462,823	0.08%	861	49
55	Terrebonne	41,956	1,796,439,968	192,943,436	1,133,894	50,838,321	2.75%	1,212	12
56	Union	8,052	298,444,576	25,501,596	962,007	6,953,324	0.38%	864	48
57	Vermillion	20,328	839,781,081	84,746,796	257,517	24,389,594	1.32%	1,200	14
58	Vernon	13,424	500,922,656	41,873,759	256,737	10,829,679	0.58%	807	54
59	Washington	12,889	392,874,537	27,990,424	388,005	8,924,233	0.48%	692	62
60	Webster	15,383	594,669,372	56,077,339	1,171,318	14,840,353	0.80%	965	35
61	West Baton Rouge	8,952	353,329,297	31,874,350	82,300	9,880,896	0.53%	1,104	20
62	West Carroll	3,975	128,553,800	9,834,558	401,717	2,800,013	0.15%	704	60
63	West Feliciana	3,788	194,005,733	22,277,149	496,001	5,443,690	0.29%	1,437	4
64	Winn	4,518	177,404,392	15,996,053	94,484	4,843,627	0.26%	1,072	24
<b>TOTAL ATTRIBUTED TO A PARISH</b>		<b>1,446,129</b>	<b>\$ 61,205,258,380</b>	<b>\$ 6,570,186,487</b>	<b>\$ 87,912,480</b>	<b>\$ 1,685,122,054</b>	<b>91.00%</b>	<b>\$ 1,165</b>	<b>—</b>
<b>OUT-OF-STATE</b>		<b>191,896</b>	<b>\$ 54,734,842,026</b>	<b>\$ 17,256,082,898</b>	<b>\$ 6,360,123</b>	<b>\$ 164,612,420</b>	<b>8.89%</b>	<b>\$ 858</b>	<b>—</b>
<b>UNIDENTIFIED</b>		<b>1,803</b>	<b>\$ 230,651,493</b>	<b>\$ 47,477,368</b>	<b>\$ 26,991</b>	<b>\$ 2,004,770</b>	<b>0.11%</b>	<b>\$ 1,112</b>	<b>—</b>
<b>TOTAL</b>		<b>1,639,828</b>	<b>\$ 16,170,751,899</b>	<b>\$ 23,873,746,753</b>	<b>\$ 94,299,594</b>	<b>\$ 1,851,739,244</b>	<b>100.00%</b>	<b>\$ 1,129</b>	<b>—</b>

\*Use these numbers as a legend for map on page 39.

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

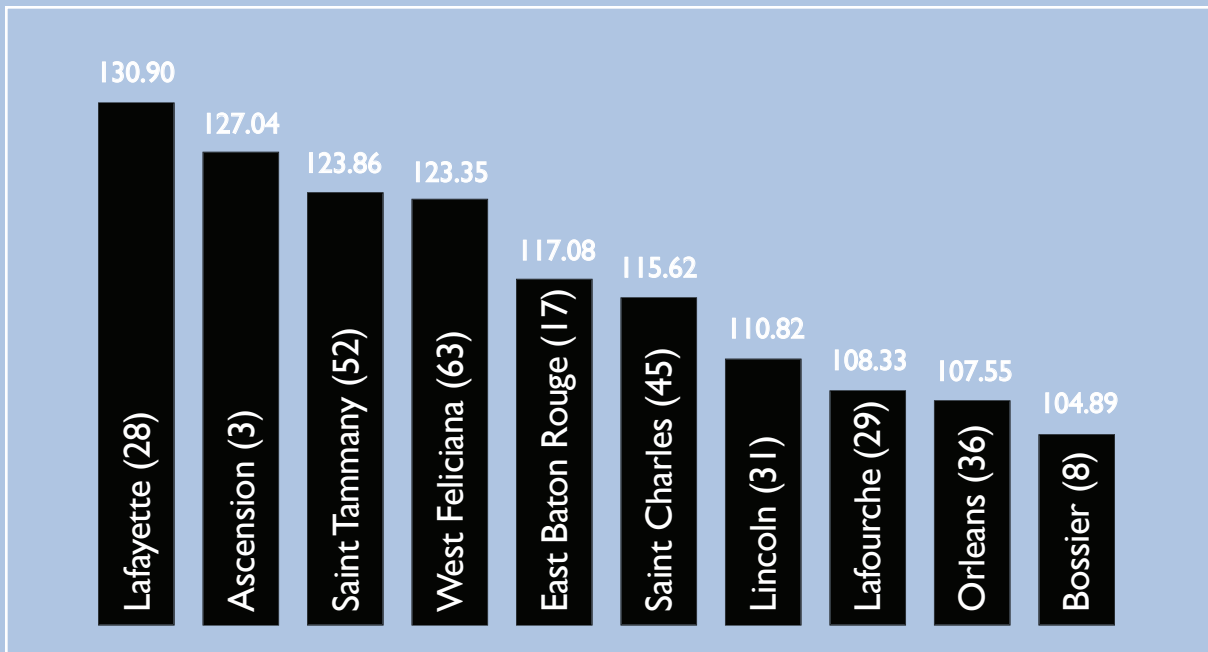


# INDIVIDUAL income tax by parish (data from returns processed) ::::



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

FOR FISCAL YEAR 2006



# INDIVIDUAL income tax

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

## FOR FISCAL YEAR 2006

L*	Top 10 Parishes	Avg. LA Adjusted Tax	Rank	Top 10 as a Percent of Parish Total
28	Lafayette	\$ 1,525	1	130.90%
3	Ascension	1,480	2	127.04%
52	Saint Tammany	1,443	3	123.86%
63	West Feliciana	1,437	4	123.35%
17	East Baton Rouge	1,364	5	117.08%
45	Saint Charles	1,347	6	115.62%
31	Lincoln	1,291	7	110.82%
29	Lafourche	1,262	8	108.33%
36	Orleans	1,253	9	107.55%
8	Bossier	1,222	10	104.89%
<b>PARISH AVERAGE</b>		<b>\$ 1,165</b>	—	—

\*Use these numbers as a legend for map on page 39.

# INDIVIDUAL income tax (by adjusted gross income bracket)

## FOR FISCAL YEAR ENDING JUNE 30, 2006

Federal AGI Range	# of Returns	Federal AGI	Adjusted La Tax*
Less than 0	3,179	\$ (142,108,666)	\$ 0
0	49,542	0	630,088
1 - 25,000	743,561	9,475,900,246	100,690,392
25,001 - 50,000	386,812	13,880,633,155	302,996,392
50,001 - 75,000	204,678	12,567,997,634	320,256,923
75,001 - 100,000	114,525	9,860,057,387	286,814,171
> 100,000	137,531	70,528,272,143	840,351,278
<b>TOTALS</b>	<b>1,639,828</b>	<b>\$ 116,170,751,899</b>	<b>\$ 1,851,739,244</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, 2006

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 (Eff. 7/1/06)</b>	<b>20¢ per Gallon</b>	<b>Terminal (Eff. 7/1/06)</b>
Alabama	18¢ per Gallon	Distributor	19¢ per Gallon	Distributor
Arkansas	21.5¢ per Gallon	Distributor	22.5¢ per Gallon	Distributor
Florida	14.9¢ per Gallon	Terminal	27.9¢ per Gallon	Terminal
Georgia	15.3¢ per Gallon	Distributor	16.5¢ per Gallon	Distributor
Mississippi	18.4¢ per Gallon	Distributor	18.4¢ per Gallon	Distributor
Texas	20¢ per Gallon	Terminal	20¢ per Gallon	Terminal

Source: Compiled by FTA from various sources

## PETROLEUM products (net gallons taxed by quarter).....

### FISCAL YEAR ENDING JUNE 30, 2006

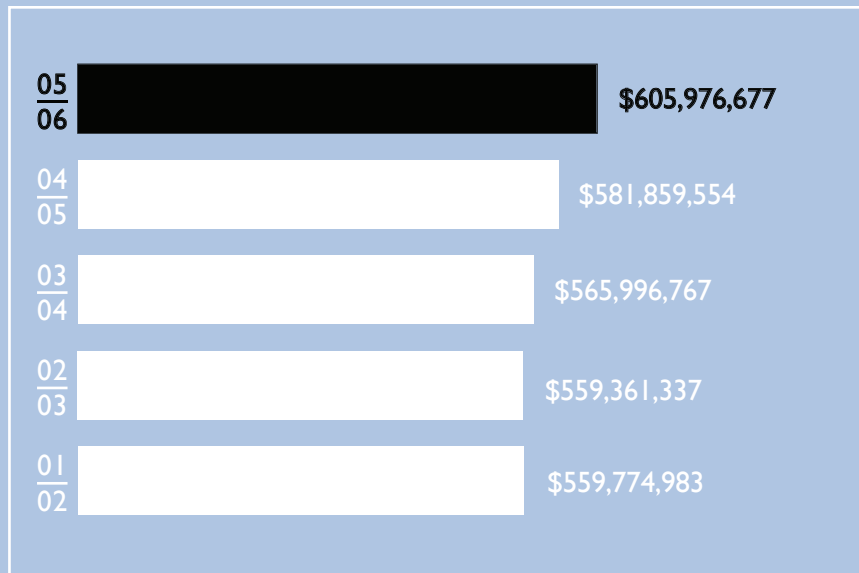
Period	Gasoline Gallons	Special Fuels Gallons and IFTA
1 <sup>st</sup> Quarter	586,588,288	174,957,023
2 <sup>nd</sup> Quarter	545,682,149	196,938,249
3 <sup>rd</sup> Quarter	554,863,804	173,194,361
4 <sup>th</sup> Quarter	604,125,871	192,695,261
<b>TOTAL</b>	<b>2,291,260,112</b>	<b>737,784,894</b>

# PETROLEUM product taxes (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
<b>2005-06</b>	<b>\$ 605,976,677</b>	<b>4.14%</b>
2004-05	581,859,554	2.80%
2003-04	565,996,767	1.19%
2002-03	559,361,337	-.07%
2001-02	559,774,983	3.73%

# PETROLEUM product taxes (cash collection after accrual adjustments)



# PETROLEUM product taxes

Resource	04-05	05-06	% Change
<b>Gross Gallons Taxed:</b>			
Gasoline	2,336,694,301	2,421,743,707	3.64%
Highway Diesel	711,576,319	868,371,976	22.35%
Gasohol	0	0	0.00%
<b>TOTALS</b>	<b>3,048,270,620</b>	<b>3,290,115,683</b>	<b>7.93%</b>
<b>GALLONS REFUNDED</b>	<b>140,883,526</b>	<b>261,070,677</b>	<b>85.31%</b>
<b>Net Gallons Taxed:</b>			
Gasoline	2,241,945,518	2,291,260,112	2.20%
Highway Diesel	665,441,576	737,784,894	10.87%
Gasohol	0	0	0.00%
<b>TOTALS</b>	<b>2,907,387,094</b>	<b>3,029,045,006</b>	<b>4.18%</b>

## PETROLEUM product taxes (cash collection after accrual adjustments)

Fiscal Year	Gasoline Tax	% Change
<b>2005-06</b>	<b>\$ 460,414,127</b>	<b>2.87%</b>
2004-05	447,581,840	2.01%
2003-04	438,758,493	-0.47%
2002-03	440,838,750	-0.35%
2001-02	442,408,356	4.38%
Fiscal Year	Special Fuels & IFTA	% Change
<b>2005-06</b>	<b>\$ 141,045,443</b>	<b>8.96%</b>
2004-05	129,443,317	6.09%
2003-04	122,010,473	3.66%
2002-03	117,697,599	1.04%
2001-02	116,483,538	1.32%
Fiscal Year	Inspection Fee*	% Change
<b>2005-06</b>	<b>\$ 4,517,107</b>	<b>-6.56%</b>
2004-05	4,834,397	-7.53%
2003-04	5,227,800	533.68%*
2002-03	824,987	-6.58%
2001-02	883,089	6.39%

\* 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, 2005

Item	LOUISIANA	Alabama	Arkansas	Florida	Georgia	Mississippi	Texas
Tax Rate – General Sales and Use Tax	4%	4%	5.125%	6%	4%	7%	6.25%
State has approved local sales tax	Yes	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	Yes	Yes	Yes	Yes	Yes	No	Yes
Filing Period	<b>Monthly</b> Tax Liability > \$500/mth <b>Quarterly</b> Tax Liability ≤ 500/mth <b>Annually</b> State and local sales taxes due of 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 = \$26 to \$99/mth <b>Annually</b> Tax Liability < \$26/mth	<b>Monthly</b> Annual Tax Liability > \$1,000/yr <b>Quarterly</b> Tax Liability = \$500 to \$1,000/yr <b>Semi-annually</b> Tax Liability = \$101 to \$499/yr <b>Annually</b> Tax Liability = \$0 to \$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?	No	No	Yes	No	No	No	Yes
Percent or range of rates for local sales tax	1% - 7%	1% - 5%	.25% - 3%	.5% - 1.5%	1% - 4%	.25% - 3%	.125% - 2%
Localities assessing tax	City, parish, school board, police jury, and special districts	City, county	City, county	County	City (Atlanta), county	City, county	City, county, special purpose districts

Source: 2005 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.

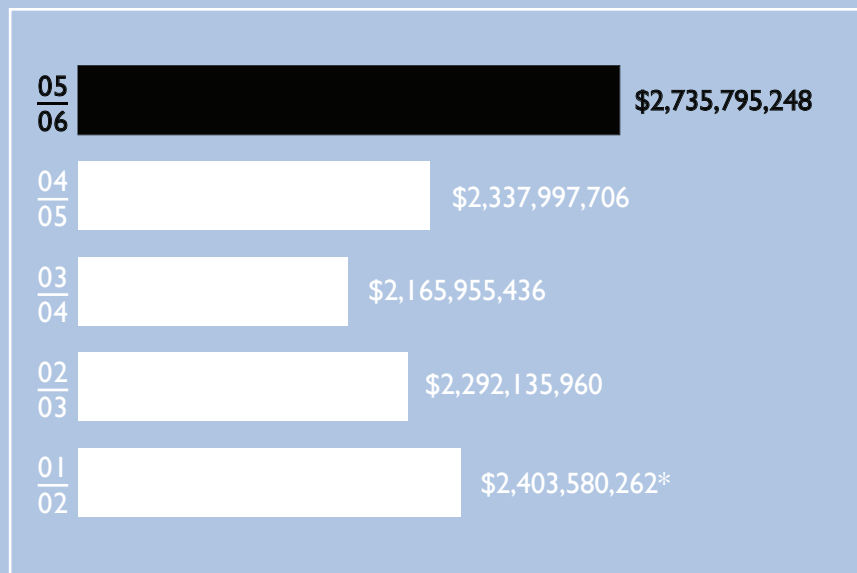
Although many exemptions are provided by statute, most exemptions have been temporarily suspended since 1986.

### FIVE-YEAR TAX COLLECTION COMPARISON

Fiscal Year	Amount Collected	% Change
<b>2005-06</b>	<b>\$2,735,795,248</b>	<b>17.01%</b>
2004-05	2,337,997,706	7.94%
2003-04	2,165,955,436	-5.5%
2002-03	2,292,135,960	-4.64%
2001-02	2,403,580,262*	-2.57%

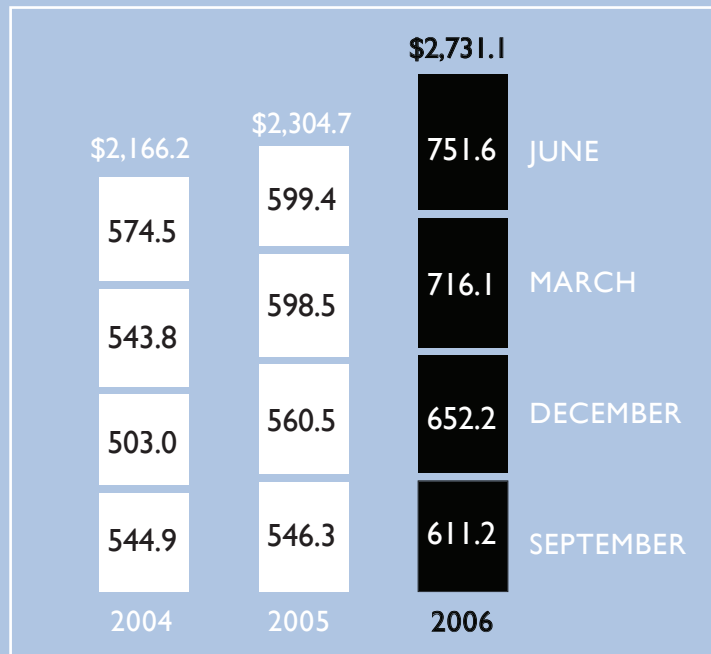
## SALES tax collections (cash collection after accrual adjustments) :.....

### FIVE-YEAR TAX COLLECTION COMPARISON



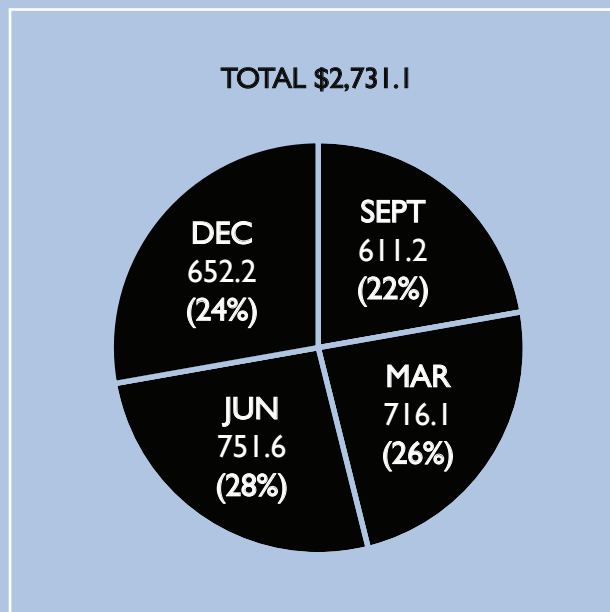
**SALES** tax quarterly collections (based on cash collections).....

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



**SALES** tax quarterly collections (based on cash collections).....

FY 2006 • BY QUARTER  
in Millions of Dollars





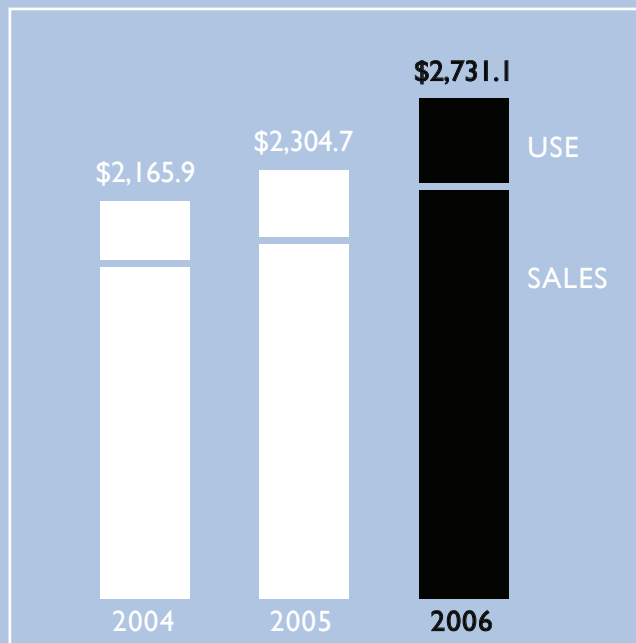
# STATE SALES & USE taxes (based on cash collections)

## THREE-YEAR COMPARISON

Fiscal Year	Sales of TPP & Services	Business Use	Consumer Use	General Fund Amount	% Change
2006	\$ 2,263,760,469	\$467,247,796	\$ 155,047	\$2,731,163,312	18.50%
2005	\$ 1,935,742,031	\$ 369,003,381	\$ 29,322	\$ 2,304,774,734	6.41%
2004	\$ 1,841,809,903	\$ 323,911,818	\$ 233,715	\$ 2,165,955,436	-

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

THREE-YEAR COMPARISON  
Fiscal Years 2004 to 2006 (In Millions of Dollars)



## SALES tax (gross sales tax by amount due) .....

### FISCAL YEAR ENDING JUNE 30, 2006

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 24.99	\$ 508,031	0.02%	51,119	7.99%
25.00 - 49.99	982,706	0.03%	30,198	4.72%
50.00 - 99.99	2,637,418	0.09%	41,037	6.42%
100.00 - 149.99	3,287,287	0.11%	30,722	4.80%
150.00 - 199.99	3,779,074	0.13%	25,306	3.96%
200.00 - 249.99	4,221,119	0.14%	22,048	3.45%
250.00 - 499.99	24,676,435	0.83%	79,228	12.39%
500.00 - 999.99	56,927,137	1.90%	92,533	14.47%
1,000.00 - 1499.99	57,987,181	1.94%	55,800	8.72%
1,500.00 - 1,999.99	54,881,151	1.84%	37,729	5.90%
2,000.00 - 2499.99	50,398,201	1.69%	26,799	4.19%
2,500.00 - 2,999.99	46,049,853	1.54%	20,259	3.17%
3,000.00 - 3,999.99	81,136,908	2.71%	28,378	4.44%
4,000.00 - 4,999.99	69,715,432	2.33%	18,790	2.94%
5,000.00 - 9,999.99	227,120,193	7.60%	39,384	6.16%
10,000.00 - 24,999.99	300,239,887	10.04%	23,977	3.75%
25,000.00 - 49,999.99	228,258,055	7.64%	7,934	1.24%
50,000.00 - 99,999.99	245,925,366	8.23%	4,069	0.64%
100,000.00 & Over	1,530,738,209	51.20%	4,238	0.66%
<b>TOTAL</b>	<b>\$ 2,989,469,643</b>	<b>100.00%</b>	<b>639,548</b>	<b>100.00%</b>

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

### FISCAL YEAR ENDING JUNE 30, 2006

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 6,310,894	0.00%	69,956	10.94%
500 - 999	12,613,172	0.00%	18,880	2.95%
1,000 - 1,999	34,550,785	0.01%	26,443	4.13%
2,000 - 2,999	44,161,094	0.02%	20,014	3.13%
3,000 - 3,999	50,608,071	0.02%	16,588	2.59%
4,000 - 4,999	56,551,406	0.02%	14,244	2.23%
5,000 - 9,999	351,364,165	0.13%	55,068	8.61%
10,000 - 24,999	1,413,059,514	0.51%	98,772	15.44%
25,000 - 49,999	2,556,907,026	0.92%	83,905	13.12%
50,000 - 99,999	4,440,976,234	1.60%	75,850	11.86%
100,000 - 249,999	9,474,098,103	3.41%	74,737	11.69%
250,000 - 499,000	10,034,004,142	3.61%	35,033	5.48%
500,000 - 999,999	12,343,415,483	4.45%	21,770	3.40%
1,000,000 & Over	236,860,931,229	85.30%	28,288	4.42%
<b>TOTALS</b>	<b>\$ 277,679,551,318</b>	<b>100.00%</b>	<b>639,548</b>	<b>100.00%</b>

# SALES & USE tax (total gross tax reported by parish) .....

L*	Parish	FYE 6/05	FYE 6/06	Percent Change	FYE 2005 Per Capita	FYE 05 PC Rank	FYE 2006 Per Capita	FYE 06 PC Rank
1	Acadia	\$ 15,233,916	\$ 17,543,061	15.16%	\$ 256	25	\$ 295	23
2	Allen	2,226,481	3,380,563	51.83%	88	58	134	49
3	Ascension	53,353,613	57,872,548	8.47%	590	6	639	7
4	Assumption	2,393,318	2,705,368	13.04%	103	54	117	53
5	Avoyelles	3,948,476	4,537,325	14.91%	94	57	108	55
6	Beauregard	9,619,645	10,185,192	5.88%	278	21	295	22
7	Bienville	3,931,611	4,220,583	7.35%	259	24	278	26
8	Bossier	28,006,033	31,780,716	13.48%	265	22	301	21
9	Caddo	140,764,978	150,984,823	7.26%	560	7	601	11
10	Calcasieu	92,011,276	112,464,129	22.23%	496	10	607	10
11	Caldwell	1,198,166	1,327,749	10.82%	113	52	126	52
12	Cameron	1,272,698	1,107,462	-12.98%	133	46	116	54
13	Catahoula	1,440,194	1,604,193	11.39%	138	43	154	43
14	Claiborne	2,374,500	2,495,959	5.12%	146	42	153	44
15	Concordia	3,103,302	3,468,083	11.75%	161	38	180	39
16	DeSoto	5,955,676	7,348,711	23.39%	226	30	279	25
17	East Baton Rouge	214,186,739	254,382,344	18.77%	521	8	618	9
18	East Carroll	1,758,745	2,143,250	21.86%	201	34	245	31
19	East Feliciana	1,682,910	1,698,114	0.90%	81	58	82	61
20	Evangeline	2,856,875	3,048,539	6.71%	80	60	86	59
21	Franklin	2,701,238	2,862,337	5.96%	133	47	140	46
22	Grant	774,321	796,978	2.93%	40	64	41	64
23	Iberia	18,082,641	24,282,309	34.29%	243	26	326	20
24	Iberville	34,232,934	42,401,780	23.86%	1,057	1	1,309	1
25	Jackson	5,095,689	5,846,080	14.73%	337	15	386	15
26	Jefferson	275,617,882	292,782,983	6.23%	609	5	647	6
27	Jefferson Davis	6,434,108	7,447,425	15.75%	206	33	238	32
28	Lafayette	124,443,276	149,946,341	20.49%	630	4	760	3
29	Lafourche	15,017,354	18,495,511	23.16%	163	37	201	34
30	LaSalle	2,151,843	2,673,102	24.22%	153	41	190	38
31	Lincoln	9,992,292	11,143,047	11.52%	237	28	265	29
32	Livingston	12,762,924	14,547,498	13.98%	117	51	133	50
33	Madison	1,217,201	1,305,181	7.23%	98	55	105	56
34	Morehouse	8,767,112	8,489,238	-3.17%	292	19	283	24
35	Natchitoches	7,084,478	7,526,578	6.24%	184	36	195	36
36	Orleans	341,645,968	295,181,687	-13.60%	751	3	649	5
37	Ouachita	75,095,885	96,278,398	28.21%	507	9	649	4
38	Plaquemines	7,011,639	7,691,260	9.69%	242	27	265	28
39	Pointe Coupee	2,986,629	3,360,816	12.53%	\$ 133	45	\$ 150	45

\* Use these numbers as a legend for map on pages 51 and 52.

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 estimate for July 1, 2005 – base April 1, 2000

# SALES & USE tax (total gross tax reported by parish) .....

L*	Parish	FYE 6/05	FYE 6/06	Percent Change	FYE 2005 Per Capita	FYE 05 PC Rank	FYE 2006 Per Capita	FYE 06 PC Rank
40	Rapides	\$ 57,657,246	\$ 71,149,014	23.40%	\$ 449	12	\$ 554	12
41	Red River	670,277	675,879	0.84%	71	62	71	62
42	Richland	2,475,453	2,583,812	4.38%	121	49	126	51
43	Sabine	3,748,492	3,889,955	3.77%	158	40	164	41
44	Saint Bernard	17,299,587	12,536,488	-27.53%	265	23	192	37
45	Saint Charles	48,231,464	54,683,716	13.38%	953	2	1,080	2
46	Saint Helena	456,468	645,645	41.44%	44	63	63	63
47	Saint James	6,615,913	6,955,788	5.14%	313	17	329	19
48	Saint John the Baptist	18,100,790	25,494,178	40.85%	390	14	550	13
49	Saint Landry	12,165,995	14,197,530	16.70%	135	44	158	42
50	Saint Martin	5,919,729	7,047,498	19.05%	117	50	140	47
51	Saint Mary	21,031,311	22,757,243	8.21%	409	13	443	14
52	Saint Tammany	62,314,481	80,999,797	29.99%	283	20	368	17
53	Tangipahoa	23,065,112	29,151,713	26.39%	217	32	274	27
54	Tensas	669,891	638,881	-4.63%	109	53	104	57
55	Terrebonne	32,041,672	40,807,656	27.36%	298	18	380	16
56	Union	5,037,106	5,192,708	3.09%	220	31	227	33
57	Vermillion	17,888,034	19,230,530	7.50%	324	16	348	18
58	Vernon	3,877,294	4,076,632	5.14%	80	61	84	60
59	Washington	10,097,513	11,743,736	16.30%	226	29	263	30
60	Webster	8,019,642	8,292,371	3.40%	194	35	201	35
61	West Baton Rouge	10,484,179	13,521,038	28.97%	485	11	625	8
62	West Carroll	1,115,460	1,074,586	-3.66%	94	56	91	58
63	West Feliciana	2,438,367	2,597,906	6.54%	160	39	171	40
64	Winn	1,956,273	2,142,147	9.50%	123	48	134	48
	<b>TOTAL PARISHES</b>	<b>\$ 1,911,812,314</b>	<b>\$ 2,109,443,708</b>	<b>10.34%</b>	—	—	—	—
	<b>TOTAL OUT OF STATE</b>	<b>\$ 732,323,371</b>	<b>\$ 880,025,935</b>	<b>20.17%</b>	—	—	—	—
	<b>TOTAL</b>	<b>\$ 2,644,135,685</b>	<b>\$ 2,989,469,643</b>	<b>13.06%</b>	—	—	—	—

\* Use these numbers as a legend for map on pages 51 and 52.

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 estimate for July 1, 2005 – base April 1, 2000

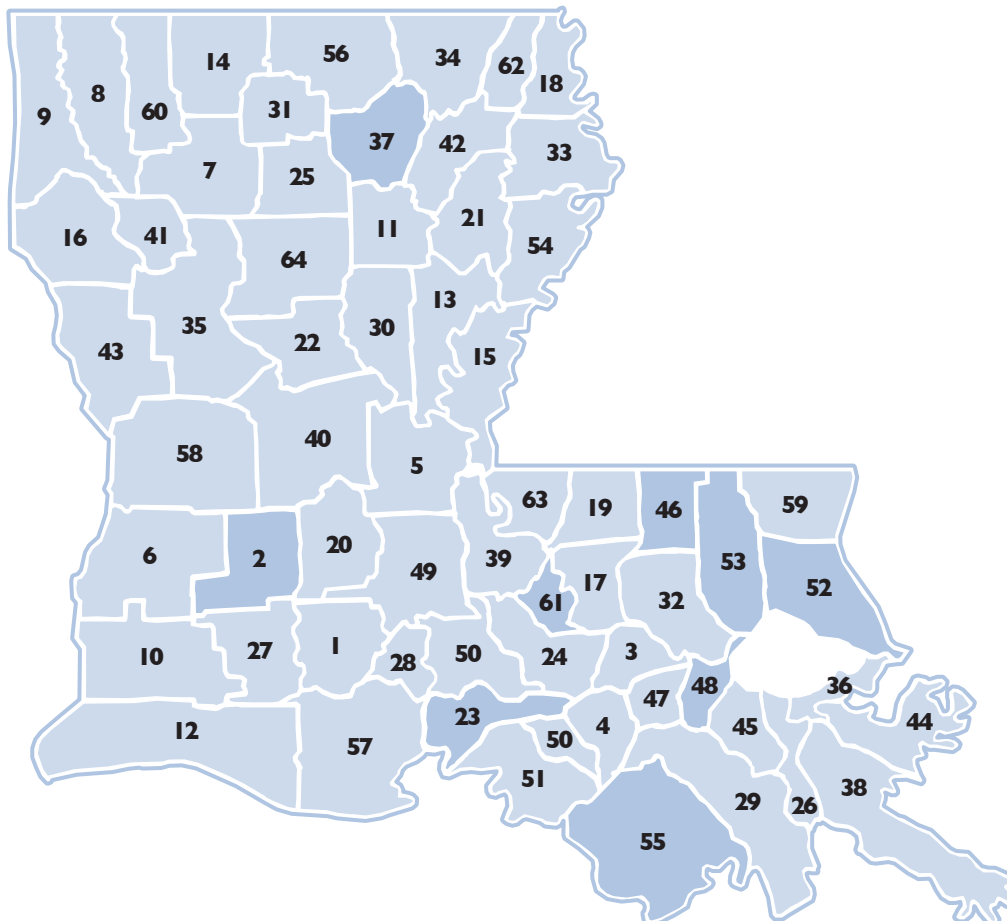
## SALES & USE tax (parishes with more than a 25% increase) .....

This map shows the Fiscal Year 2006 Gross sales and use tax due percentage change over Fiscal Year 2005, by parish. Total parish percent change was 10.34 percent.

L*	Parish	Percent Change	Rank
2	Allen	51.83%	1
46	Saint Helena	41.44%	2
48	Saint John the Baptist	40.85%	3
23	Iberia	34.29%	4
52	Saint Tammany	29.99%	5
61	West Baton Rouge	28.97%	6
37	Ouachita	28.21%	7
55	Terrebonne	27.36%	8
53	Tangipahoa	26.39%	9

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

## SALES & USE tax (parishes with more than a 25% increase) .....

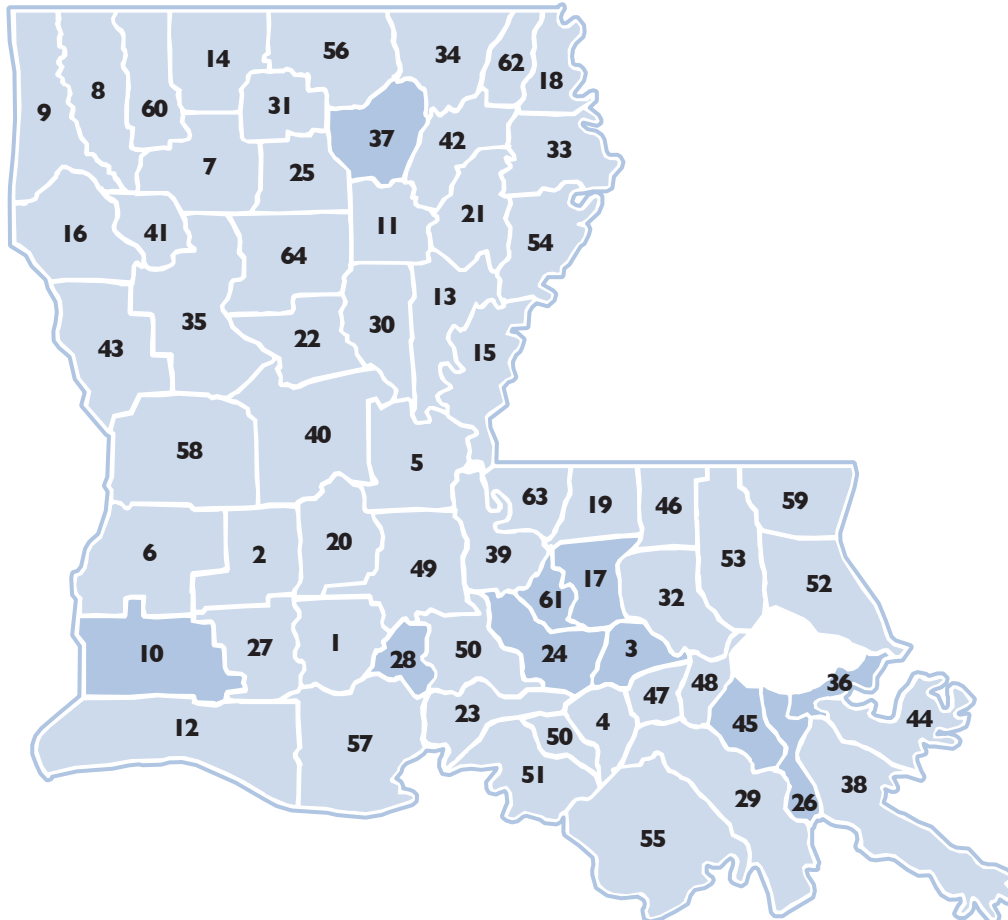


## SALES & USE tax (top 10 parishes)

L*	Parish	FYE 2006 Per Capita	Rank
24	Iberville	1,309	1
45	Saint Charles	1,080	2
28	Lafayette	760	3
37	Ouachita	649	4
36	Orleans	649	5
26	Jefferson	647	6
3	Ascension	639	7
61	West Baton Rouge	625	8
17	East Baton Rouge	618	9
10	Calcasieu	607	10

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

## SALES & USE tax (top 10 parishes)



# SALES & USE tax (return data)

Parish	Gross Sales of Tangible Personal Property	Total Purchases for Use	Total Rental/Services	Total Gross Taxable Sales	Calculated Deductions	Total Gross Tax Due
Acadia	\$ 1,102,192,006	\$ 7,792,635	\$ 6,055,894	\$ 1,116,040,535	\$ 677,464,012	\$ 17,543,061
Allen	160,433,924	25,603,356	2,005,001	188,042,281	103,528,217	3,380,563
Ascension	2,914,803,183	755,667,799	103,862,923	3,774,333,905	2,327,520,211	57,872,548
Assumption	174,926,509	793,685	416,927	176,137,121	108,502,918	2,705,368
Avoyelles	488,320,593	2,529,817	3,445,912	494,296,322	380,863,207	4,537,325
Beauregard	419,053,477	127,219,857	3,576,808	549,850,142	295,220,331	10,185,192
Bienville	285,569,326	6,307,997	28,775,646	320,652,969	215,138,394	4,220,583
Bossier	2,546,214,917	41,653,332	29,226,612	2,617,094,861	1,822,576,963	31,780,716
Caddo	12,114,168,472	257,985,743	100,340,405	12,472,494,620	8,697,874,043	150,984,823
Calcasieu	9,254,958,058	884,430,178	169,593,181	10,308,981,417	7,497,378,190	112,464,129
Caldwell	98,720,724	380,239	5,942,631	105,043,594	71,849,866	1,327,749
Cameron	62,672,300	1,340,748	25,916,626	89,929,674	62,243,130	1,107,462
Catahoula	110,965,597	642,987	376,839	111,985,423	71,880,597	1,604,193
Claiborne	276,781,243	2,214,301	30,842,972	309,838,516	247,439,531	2,495,959
Concordia	253,958,260	760,563	492,561	255,211,384	168,509,307	3,468,083
DeSoto	279,742,162	125,155,008	2,318,153	407,215,323	223,497,542	7,348,711
East Baton Rouge	13,378,633,632	417,494,043	488,241,986	14,284,369,661	7,924,811,069	254,382,344
East Carroll	216,402,328	6,864,305	13,360,726	236,627,359	183,046,113	2,143,250
East Feliciana	161,321,811	1,106,684	1,784,878	164,213,373	121,760,530	1,698,114
Evangeline	233,709,898	15,464,631	717,881	249,892,410	173,678,927	3,048,539
Franklin	236,356,016	821,716	20,994,963	258,172,695	186,614,265	2,862,337
Grant	181,765,262	565,916	14,764	182,345,942	162,421,481	796,978
Iberia	2,408,777,950	42,781,561	199,086,897	2,650,646,408	2,043,588,682	24,282,309
Iberville	2,339,685,080	907,439,464	19,573,866	3,266,698,410	2,206,653,902	42,401,780
Jackson	174,592,105	113,965,669	7,736,211	296,293,985	150,141,994	5,846,080
Jefferson	18,391,485,750	316,376,833	427,939,665	19,135,802,248	11,816,227,680	292,782,983
Jefferson Davis	541,547,099	4,628,785	36,953,148	583,129,032	396,943,417	7,447,425
Lafayette	8,680,483,216	373,922,612	678,813,816	9,733,219,644	5,984,561,130	149,946,341
Lafourche	2,186,017,101	30,018,299	96,063,535	2,312,098,935	1,849,711,150	18,495,511
LaSalle	257,419,505	1,651,957	2,926,718	261,998,180	195,170,626	2,673,102
Lincoln	1,096,496,061	10,163,306	10,822,488	1,117,481,855	838,905,678	11,143,047
Livingston	1,357,140,850	8,065,837	3,520,728	1,368,727,415	1,005,039,965	14,547,498
Madison	139,601,799	298,662	1,598,540	141,499,001	108,869,487	1,305,181
Morehouse	376,806,981	51,883,686	2,864,443	431,555,110	219,324,158	8,489,238

# SALES & USE tax (return data) .....

Parish	Gross Sales of Tangible Personal Property	Total Purchases for Use	Total Rental/Services	Total Gross Taxable Sales	Calculated Deductions	Total Gross Tax Due
Natchitoches	\$ 407,163,687	\$ 8,219,563	\$ 4,845,707	\$ 420,228,957	\$ 232,064,506	\$ 7,526,578
Orleans	10,230,080,681	1,708,409,733	1,447,118,047	13,385,608,461	6,006,066,282	295,181,687
Ouachita	4,890,275,752	120,224,501	80,113,482	5,090,613,735	2,683,653,780	96,278,398
Plaquemines	531,763,183	54,151,013	47,343,860	633,258,056	440,976,566	7,691,260
Pointe Coupee	348,810,279	5,717,140	3,696,195	358,223,614	274,203,203	3,360,816
Rapides	3,587,501,504	384,170,143	218,925,508	4,190,597,155	2,411,871,817	71,149,014
Red River	65,888,168	942,985	198,926	67,030,079	50,133,105	675,879
Richland	271,084,558	1,329,382	1,522,068	273,936,008	209,340,720	2,583,812
Sabine	443,106,275	14,655,172	2,515,777	460,277,224	363,028,350	3,889,955
Saint Bernard	2,394,130,590	131,365,486	6,751,129	2,532,247,205	2,218,835,014	12,536,488
Saint Charles	11,706,532,654	581,413,413	28,939,989	12,316,886,056	10,949,793,154	54,683,716
Saint Helena	64,499,529	4,934,033	244,325	69,677,887	53,536,761	645,645
Saint James	899,780,362	132,075,558	5,890,778	1,037,746,698	863,852,007	6,955,788
Saint John the Baptist	6,273,208,568	244,772,037	28,304,203	6,546,284,808	5,908,930,348	25,494,178
Saint Landry	1,324,761,942	13,288,960	28,660,423	1,366,711,325	1,011,773,066	14,197,530
Saint Martin	609,238,565	3,603,274	8,211,456	621,053,295	444,865,846	7,047,498
Saint Mary	1,945,954,882	28,669,713	255,849,348	2,230,473,943	1,661,542,861	22,757,243
Saint Tammany	4,179,972,790	41,674,403	24,229,220	4,245,876,413	2,220,881,479	80,999,797
Tangipahoa	2,358,813,375	87,662,257	9,710,413	2,456,186,045	1,727,393,220	29,151,713
Tensas	41,890,987	97,264	102,546	42,090,797	26,118,769	638,881
Terrebonne	3,492,702,756	38,733,751	432,566,153	3,964,002,660	2,943,811,266	40,807,656
Union	225,517,878	10,129,582	468,740	236,116,200	106,298,511	5,192,708
Vermillion	1,550,051,167	7,785,365	56,978,610	1,614,815,142	1,134,051,888	19,230,530
Vernon	276,640,018	7,743,741	2,603,235	286,986,994	185,071,201	4,076,632
Washington	708,214,592	76,471,443	2,642,757	787,328,792	493,735,391	11,743,736
Webster	1,193,274,900	30,527,129	7,438,834	1,231,240,863	1,023,931,577	8,292,371
West Baton Rouge	2,107,638,999	62,857,838	2,684,926	2,173,181,763	1,835,155,815	13,521,038
West Carroll	81,072,445	1,440,912	133,521	82,646,878	55,782,241	1,074,586
West Feliciana	381,144,924	21,337,991	849,421	403,332,336	338,384,680	2,597,906
Winn	310,601,461	1,876,557	589,296	313,067,314	259,513,633	2,142,147
Out of State	131,876,510,652	3,310,922,353	2,643,272,327	137,830,705,332	115,830,056,958	880,025,935
<b>TOTAL</b>	<b>\$277,679,551,318</b>	<b>\$ 11,681,194,903</b>	<b>\$ 7,879,605,564</b>	<b>\$ 297,240,351,785</b>	<b>\$ 222,503,610,719</b>	<b>\$ 2,989,469,643</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>12.5%</b>	<b>Value at the time and place of severance.</b>	<b>25.2¢</b>	<b>Per MCF</b>
Texas	4.6% market value of oil or 4.6 cents per barrel (whichever is greater) (Production Tax)	Tax on the production of oil	7.5%	Market value of gas produced and saved in the state.
Mississippi	6.0%	Value at point of production	6.0%	Value at point of production
Arkansas	5.0%	Market value at the time and point of severance	\$ 0.003	Per MCF
Florida	8%	Gross value	\$ 0.377	Per MCF
Alabama *	8.0%	Gross value at the point of production	8.0%	Gross value at the point of production
Georgia	No severance or production tax on oil or gas	–	–	–

\*Alabama also imposes a production tax equal to 2 percent of the gross value at the point of production for both oil and gas production.

Sources: Mississippi State Institutions of Higher Learning, "A Summary Comparison of State Taxes in Selected Southeastern States," January 2006  
RIA Checkpoint

## SEVERANCE oil (14 major oil producing states) .....

### AS of SEPTEMBER 2006

State	Annual Production (Million Barrels)		
	2000	2002	2004
Alaska	355.2	359.3	332.5
California	271.1	258	240
Colorado	18.5	17.7	22.1
Kansas	34.5	32.7	33.9
<b>LOUISIANA</b>	<b>105.4</b>	<b>93.5</b>	<b>83.4</b>
Michigan	7.9	7.2	6.4
Mississippi	19.8	18	17.2
Montana	15.4	16.9	24.7
New Mexico	67.2	67	64.2
North Dakota	32.7	31	31.2
Oklahoma	70	66.6	62.5
South Dakota	1.2	1.2	1.4
Texas	443.4	412	392.9
Utah	15.6	13.7	14.6
Wyoming	60.7	54.7	51.6

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

## Severance tax rates on timber and minerals

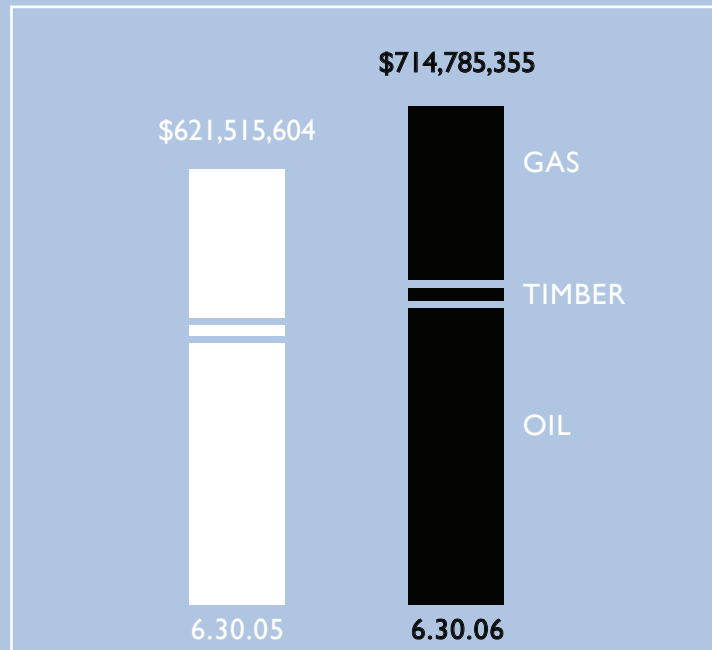
- I. Timber
  - a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
  - b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
  - c. Forest products grown on reforested lands – 6 percent of value. 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
12. Timber – 2.25 percent of the average stumpage value
13. Pulpwood – 5 percent of the current stumpage value.

Year	Oil	Timber	Gas	Total	% Change
6/30/2006	\$ 439,167,068	\$ 18,181,456	\$ 257,436,831	\$ 714,785,355	15.01%
6/30/2005	\$ 386,982,157	\$ 15,328,737	\$ 219,204,710	\$ 621,515,604	–

\* Amounts represent tax reported on tax returns.

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

FISCAL YEARS 2005 and 2006



# SEVERANCE tax (collections by parish) .....

## FOR FISCAL YEAR 2006

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	\$ 8,656,303.51	\$ 1,764,570.09	\$ 64,086.82	\$ 18,069.48	\$ 10,503,029.91
Allen	3,643,742.55	1,980,742.17	602,282.01	9,777.78	6,236,544.51
Ascension	711,404.42	176,681.50	14,248.24		902,334.17
Assumption	4,230,027.62	2,232,333.13	1,369.82	35,626.43	6,499,357.00
Avoyelles	463,760.34	4,043.15	118,342.71		586,146.20
Beauregard	7,035,383.83	379,404.34	1,156,005.93	36.81	8,570,830.90
Bienville	1,796,539.73	9,098,490.77	1,024,857.03		11,919,887.53
Bossier	5,205,154.20	25,116,009.87	481,300.80	2,165.52	30,804,630.39
Caddo	6,187,594.68	9,617,066.64	289,338.21		16,093,999.53
Calcasieu	24,184,051.30	6,269,956.97	542,774.06	10,343.52	31,007,125.86
Caldwell	2,344.49	521,268.56	363,106.81		886,719.86
Cameron	20,432,257.08	12,434,524.57	19,320.89	310.61	32,886,413.14
Catahoula	1,037,842.45	126,733.25	120,955.23		1,285,530.93
Claiborne	9,673,814.59	3,259,965.88	572,520.15		13,506,300.62
Concordia	2,507,535.40	18,267.20	61,673.54		2,587,476.14
DeSoto	3,115,692.57	14,235,740.89	591,927.56	352,976.75	18,296,337.78
East Baton Rouge	9,173,269.35	2,447,852.23	64,706.90	12,206.98	11,698,035.46
East Carroll	1,000.91	1,562.00	14,382.78		16,945.69
East Feliciana	1,971.03	25,303.97	178,114.90	10,384.98	215,774.88
Evangeline	10,765,078.01	2,158,025.58	279,323.93		13,202,427.52
Franklin	17,399.28	66,298.84	47,267.70	27,096.04	158,061.86
Grant	1,481,885.56	4,030.97	333,230.10	10,344.90	1,829,491.54
Iberia	19,889,772.62	2,747,630.67	1,160.76	189,294.87	22,827,858.92
Iberville	5,066,723.95	479,679.13	82,021.01		5,628,424.09
Jackson	406,719.19	24,367,679.10	893,312.87		25,667,711.15
Jefferson	8,780,623.04	4,001,442.86	12,251.55	117,389.54	12,911,706.99
Jefferson Davis	14,910,477.34	5,632,534.86	37,256.06	29,021.87	20,609,290.13
Lafayette	6,749,655.10	4,219,347.27	1,655.48	247.23	10,970,905.07
Lafourche	36,836,758.94	6,425,135.86	6,172.25	2,655.89	43,270,722.94
LaSalle	12,327,758.03	75,856.11	459,887.95	8,184.26	12,871,686.34
Lincoln	1,607,806.99	3,477,284.35	318,448.20	535.19	5,404,074.74
Livingston	849,912.71	363,392.80	463,691.87	41,331.47	1,718,328.85
Madison	24,778.00	-1,191.77	23,503.81		47,090.05
Morehouse	100.19	-38,649.74	264,194.16	12,824.23	238,468.83

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

# SEVERANCE tax (collections by parish) .....

## FOR FISCAL YEAR 2006

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Natchitoches	284,360.61	251,077.08	672,395.91		1,207,833.61
Orleans	17,896.81	14,948.77	1,880.30	17,791.50	52,517.39
Ouachita	234,460.27	688,437.25	266,906.90	8,127.15	1,197,931.58
Plaquemines	88,324,947.92	12,960,408.23	236.37	9,749.13	101,295,341.66
Pointe Coupee	4,772,075.46	11,707,716.18	82,380.68		16,562,172.32
Rapides	2,042,487.59	436,439.82	469,517.94	27,824.81	2,976,270.17
Red River	112,540.81	449,917.47	220,605.08	78,123.36	861,186.72
Richland	417,125.57	33,211.65	32,289.33	694.16	483,320.71
Sabine	178,465.99	546,385.27	963,127.59		1,687,978.85
Saint Bernard	1,054,152.18	6,129,397.72	200.98	5,794.03	7,189,544.91
Saint Charles	3,927,851.35	430,088.94	6,760.18	45,410.68	4,410,111.14
Saint Helena	2,028,988.08	23,700.74	152,178.96	64,249.01	2,269,116.79
Saint James	584,739.24	1,491,295.30	5,225.84	16,275.42	2,097,535.80
Saint John the Baptist	262,866.35	17,051.36	325.61		280,243.32
Saint Landry	2,400,312.01	469,929.17	69,727.93		2,939,969.10
Saint Martin	10,644,189.48	1,393,806.23	33,593.98	45,813.76	12,117,403.46
Saint Mary	15,985,675.65	9,992,500.51	1,110.05	154,961.60	26,134,247.82
Saint Tammany	8,664.62	6,318.39	669,281.02	67,945.49	752,209.51
Tangipahoa	116,555.32	3,103.13	495,154.03	17,016.94	631,829.42
Tensas	753,769.43	154,168.87	42,623.69		950,562.00
Terrebonne	47,243,293.99	31,170,158.45	7,479.88	1,843.93	78,422,776.26
Union	457,838.35	449,364.85	777,535.61		1,684,738.81
Vermillion	20,525,935.99	23,057,729.30	811.15		43,584,476.45
Vernon	2,686,090.51	442,850.94	853,858.49	22,483.82	4,005,283.76
Washington	13,142.82	32,082.89	1,002,118.47	33,303.49	1,080,647.67
Webster	5,076,027.36	11,269,676.84	414,681.02	30,034.11	16,790,419.33
West Baton Rouge	334,705.91	38,680.70	54,191.16		427,577.77
West Carrol	13.13	8,761.99	13,928.41		22,703.53
West Feliciana	50,014.33	637.66	90,581.14	6,866.50	148,099.63
Winn	852,742.15	77,971.75	1,276,057.12	5,153.33	2,211,924.35
<b>TOTALS</b>	<b>\$ 439,167,068.28</b>	<b>\$ 257,436,831.52</b>	<b>\$ 18,181,456.91</b>	<b>\$ 1,550,286.57</b>	<b>\$ 716,335,643.36</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, 2006

L*	Parish	Oil Bbls	Rank
38	Plaquemines	12,966,447.52	1
55	Terrebonne	5,393,274.45	2
29	Lafourche	4,740,734.87	3
10	Calcasieu	3,272,491.71	4
12	Cameron	2,891,160.51	5
57	Vermillion	2,561,407.71	6
24	Iberia	2,535,654.52	7
30	LaSalle	2,404,108.37	8
9	Caddo	2,109,448.00	9
51	Saint Mary	2,016,802.02	10
27	Jefferson Davis	1,945,077.89	11
14	Claiborne	1,624,798.77	12
50	Saint Martin	1,582,487.58	13
20	Evangeline	1,325,429.05	14
17	East Baton Rouge	1,145,210.37	15
26	Jefferson	1,131,559.91	16
1	Acadia	1,108,004.40	17
8	Bossier	928,563.59	18
28	Lafayette	896,600.27	19
6	Beauregard	882,770.95	20
60	Webster	873,464.54	21
24	Iberville	717,541.73	22
39	Pointe Coupee	699,148.83	23
16	DeSoto	525,901.36	24
15	Concordia	482,957.98	25
2	Allen	461,395.29	26
4	Assumption	383,395.87	27
64	Winn	382,368.73	28
49	Saint Landry	355,210.05	29
40	Rapides	340,627.54	30
58	Vernon	318,303.09	31
7	Bienville	301,339.41	32
46	Saint Helena	269,944.64	33
13	Catahoula	237,893.88	34
22	Grant	220,114.06	35
31	Lincoln	206,867.12	36
54	Tensas	190,770.89	37
44	Saint Bernard	140,358.83	38
5	Avoyelles	108,718.68	39
32	Livingston	107,282.60	40
3	Ascension	94,173.96	41
43	Sabine	86,208.21	42
56	Union	75,791.01	43
47	Saint James	75,316.37	44

## FOR FISCAL YEAR ENDING JUNE 30, 2006

L*	Parish	Oil Bbls	Rank
42	Richland	70,156.73	45
25	Jackson	53,978.61	46
61	West Baton Rouge	45,101.71	47
35	Natchitoches	42,445.56	48
41	Red River	30,193.29	49
48	Saint John the Baptist	28,121.11	50
37	Ouachita	21,068.83	51
63	West Feliciana	14,289.60	52
36	Orleans	12,521.27	53
21	Franklin	4,763.79	54
52	Saint Tammany	4,685.70	55
33	Madison	3,084.99	56
59	Washington	1,897.87	57
18	East Carroll	250.43	58
11	Caldwell	176.81	59
53	Tangipahoa	161.06	60
34	Morehouse	0.00	61
19	East Feliciana	0.00	62
62	West Carrol	0.00	63
45	Saint Charles	-28,402.78	64
<b>TOTAL</b>		<b>61,421,621.71</b>	

\* Use these numbers as a legend for the map on page 60.

Over 82 percent of the total taxable barrels was reported by the 17 parishes reporting taxable barrels of one million or more.

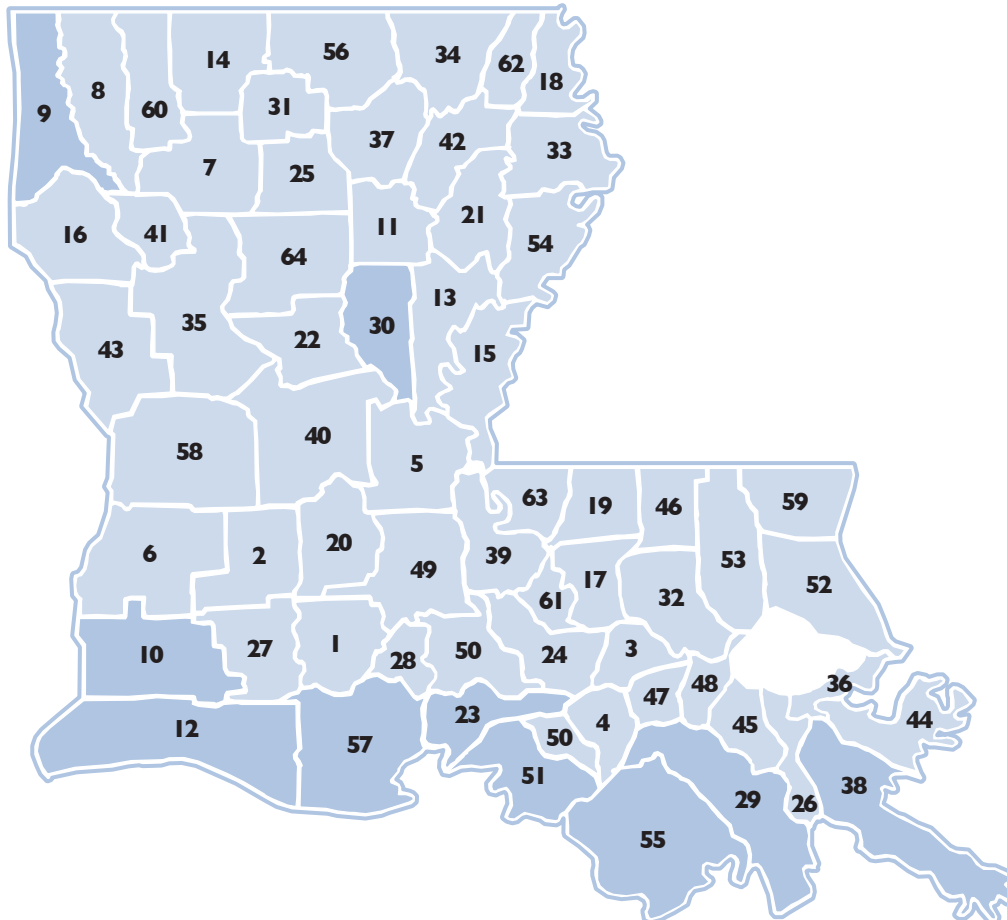
# SEVERANCE tax (parishes reporting over 2 million barrels) .....

FOR FISCAL YEAR ENDING JUNE 30, 2006

L*	Parish	Oil Bbls	Rank
38	Plaquemines	12,966,447.52	1
55	Terrebonne	5,393,274.45	2
29	Lafourche	4,740,734.87	3
10	Calcasieu	3,272,491.71	4
12	Cameron	2,891,160.51	5
57	Vermillion	2,561,407.71	6
23	Iberia	2,535,654.52	7
30	LaSalle	2,404,108.37	8
9	Caddo	2,109,448.00	9
51	Saint Mary	2,016,802.02	10

\* 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, 2006

Parish	Gas Mcfs	Rank
55 Terrebonne	113,952,350.04	1
8 Bossier	113,640,257.00	2
25 Jackson	93,603,521.00	3
57 Vermillion	86,792,484.04	4
16 DeSoto	67,955,273.00	5
60 Webster	53,962,036.00	6
7 Bienville	52,626,211.00	7
38 Plaquemines	52,505,751.00	8
12 Cameron	49,699,441.00	9
39 Pointe Coupee	45,547,129.00	10
9 Caddo	44,976,579.00	11
51 Saint Mary	37,911,073.00	12
29 Lafourche	27,087,571.11	13
10 Calcasieu	25,795,886.00	14
44 Saint Bernard	25,732,573.00	15
27 Jefferson Davis	21,077,418.00	16
14 Claiborne	19,968,237.04	17
31 Lincoln	19,686,243.00	18
28 Lafayette	17,479,665.00	19
26 Jefferson	13,658,707.00	20
23 Iberia	11,346,725.00	21
17 East Baton Rouge	10,129,285.00	22
4 Assumption	9,727,308.00	23
2 Allen	8,780,623.00	24
1 Acadia	7,160,135.97	25
56 Union	6,640,104.00	26
20 Evangeline	6,611,074.00	27
50 Saint Martin	6,067,742.00	28
47 Saint James	6,009,282.00	29
37 Ouachita	4,990,135.00	30
43 Sabine	3,313,810.00	31
11 Caldwell	2,704,359.00	32
41 Red River	2,321,323.00	33
49 Saint Landry	2,264,794.98	34
45 Saint Charles	2,030,124.00	35
24 Iberville	1,983,239.00	36
40 Rapides	1,791,299.00	37
6 Beauregard	1,691,246.00	38
58 Vernon	1,499,561.00	39
32 Livingston	1,441,154.00	40
35 Natchitoches	1,162,459.00	41
54 Tensas	738,229.00	42
3 Ascension	706,392.00	43
30 LaSalle	678,230.00	44

## FOR FISCAL YEAR ENDING JUNE 30, 2006

Parish	Gas Mcfs	Rank
34 Morehouse	559,675.00	45
13 Catahoula	548,850.00	46
64 Winn	379,835.00	47
15 Concordia	303,300.00	48
21 Franklin	226,223.00	49
61 West Baton Rouge	137,682.00	50
42 Richland	136,858.00	51
59 Washington	111,651.00	52
19 East Feliciana	109,895.00	53
5 Avoyelles	98,409.00	54
46 Saint Helena	98,132.00	55
48 Saint John the Baptist	97,366.00	56
36 Orleans	81,288.00	57
63 West Feliciana	49,210.00	58
22 Grant	37,706.00	59
62 West Carrol	36,034.00	60
52 Saint Tammany	24,704.00	61
53 Tangipahoa	12,314.00	62
18 East Carroll	7,138.00	63
33 Madison	0.00	64
<b>STATE TOTALS</b>	<b>1,088,503,309.18</b>	

\* Use these numbers as a legend for the map on page 62.

Over 92 percent of the total taxable production was reported by the 22 parishes reporting taxable MCFs of 10 million or more.

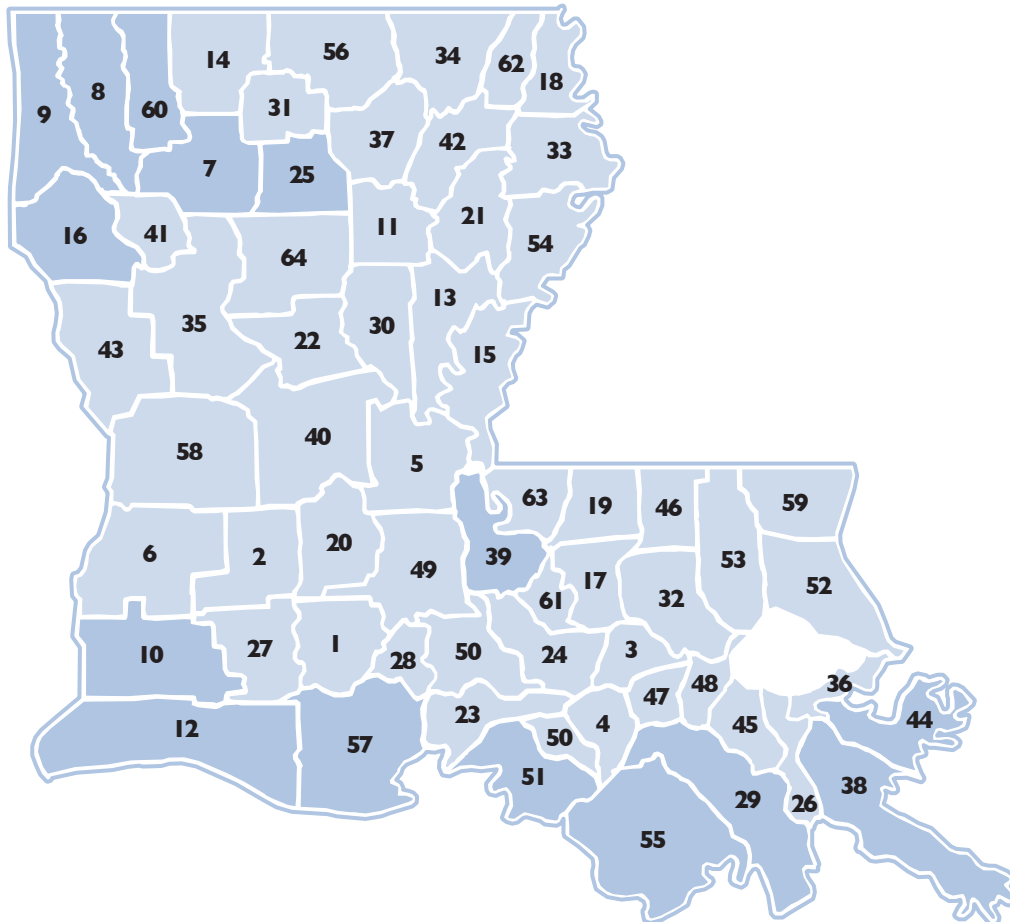
## SEVERANCE natural gas (parishes producing over 25 million MCFs)

FOR FISCAL YEAR ENDING JUNE 30, 2006

L*	Parish	Gas Mcfs	Rank
55	Terrebonne	113,952,350.04	1
8	Bossier	113,640,257.00	2
25	Jackson	93,603,521.00	3
57	Vermillion	86,792,484.04	4
16	DeSoto	67,955,273.00	5
60	Webster	53,962,036.00	6
7	Bienville	52,626,211.00	7
38	Plaquemines	52,505,751.00	8
12	Cameron	49,699,441.00	9
39	Pointe Coupee	45,547,129.00	10
9	Caddo	44,976,579.00	11
51	Saint Mary	37,911,073.00	12
29	Lafourche	27,087,571.11	13
10	Calcasieu	25,795,886.00	14
44	Saint Bernard	25,732,573.00	15

\* Use these numbers as a legend for the map on page 60.

## 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 smoking tobacco.

Tax stamps can only be purchased from the Secretary of Revenue and must be affixed in 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 smoking tobacco 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	0.59
Florida	0.339
Georgia	0.37
Mississippi	0.18
Texas	0.41

Source: Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison, 2005,.

# TOBACCO tax (cash collection after accrual adjustments) :.....

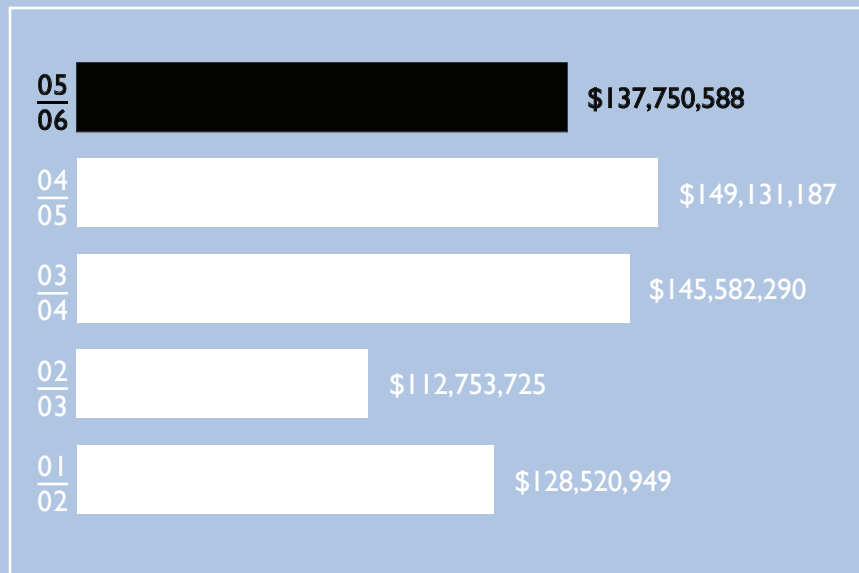
The tobacco tax is collected from the first dealer handling the tobacco product in the state.

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
<b>2005-06</b>	<b>\$ 137,750,588</b>	<b>-7.63%</b>
2004-05	149,131,187	2.44%
2003-04	145,582,290	29.12%
2002-03	112,753,725	-12.27%
2001-02	128,520,949	33.07%

# TOBACCO tax (cash collection after accrual adjustments) :.....



## TOBACCO tax (stamp sales) .....

### FISCAL YEAR 2006

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1 <sup>st</sup> Quarter	65,790,000	496,350	36,000	\$ 23,879,286
2 <sup>nd</sup> Quarter	92,820,000	3,046,800	40,000	34,530,048
3 <sup>rd</sup> Quarter	91,800,000	72,000	16,000	33,081,120
4 <sup>th</sup> Quarter	94,800,000	919,350	24,000	34,469,766
<b>TOTAL</b>	<b>345,210,000</b>	<b>4,534,500</b>	<b>116,000</b>	<b>\$ 125,960,220</b>

### FISCAL YEAR 2005

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1 <sup>st</sup> Quarter	96,840,300	425,100	32,000	\$ 35,029,944
2 <sup>nd</sup> Quarter	94,590,000	908,100	52,000	34,402,716
3 <sup>rd</sup> Quarter	91,540,800	112,602	36,000	33,011,425
4 <sup>th</sup> Quarter	124,890,000	368,250	16,000	45,100,170
<b>TOTAL</b>	<b>407,861,100</b>	<b>1,814,052</b>	<b>136,000</b>	<b>\$ 147,544,255</b>

\* Amounts represent number of stamps purchased by bonded wholesalers.

## TOBACCO tax (tobacco collections) .....

### FISCAL YEAR 2006

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	\$ 23,879,286	\$ (1,370,440)	\$ 52,861	\$ 3,689,455	\$ 26,251,162
2 <sup>nd</sup> Quarter	34,530,048	(2,033,565)	32,875	4,680,488	37,209,846
3 <sup>rd</sup> Quarter	33,081,120	(1,913,365)	90,938	3,596,545	34,855,238
4 <sup>th</sup> Quarter	34,469,766	(1,972,513)	36,009	5,276,545	37,809,807
<b>TOTAL</b>	<b>\$ 125,960,220</b>	<b>\$ (7,289,883)</b>	<b>\$ 212,683</b>	<b>\$ 17,243,033</b>	<b>\$ 136,126,053</b>

### FISCAL YEAR 2005

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	\$ 35,029,944	\$ (2,104,781)	\$ 19,470	\$ 4,018,154	\$ 36,962,787
2 <sup>nd</sup> Quarter	34,402,716	(2,042,705)	48,113	3,991,428	36,399,552
3 <sup>rd</sup> Quarter	33,011,425	(1,937,486)	35,325	4,146,421	35,255,685
4 <sup>th</sup> Quarter	45,100,170	(2,664,992)	16,283	4,649,669	47,101,130
<b>TOTAL</b>	<b>\$ 147,544,255</b>	<b>\$ (8,749,964)</b>	<b>\$ 119,190</b>	<b>\$ 16,805,672</b>	<b>\$ 155,719,154</b>

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