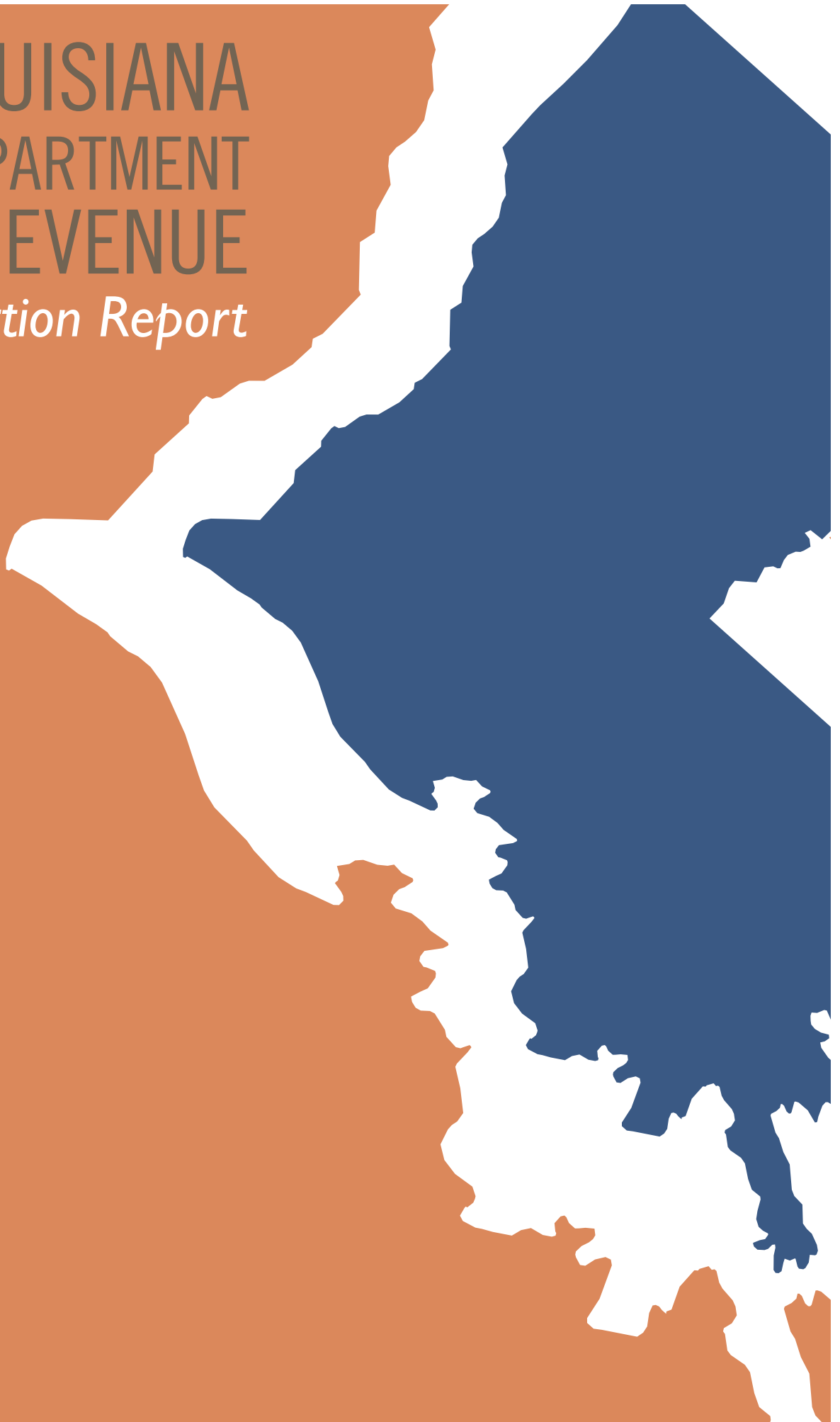


06 LOUISIANA  
07 DEPARTMENT  
of REVENUE  
*Tax Collection Report*



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Tax Administration  
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Fax: (225) 219.2692

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SUMMARY  
OF COLLECTIONS

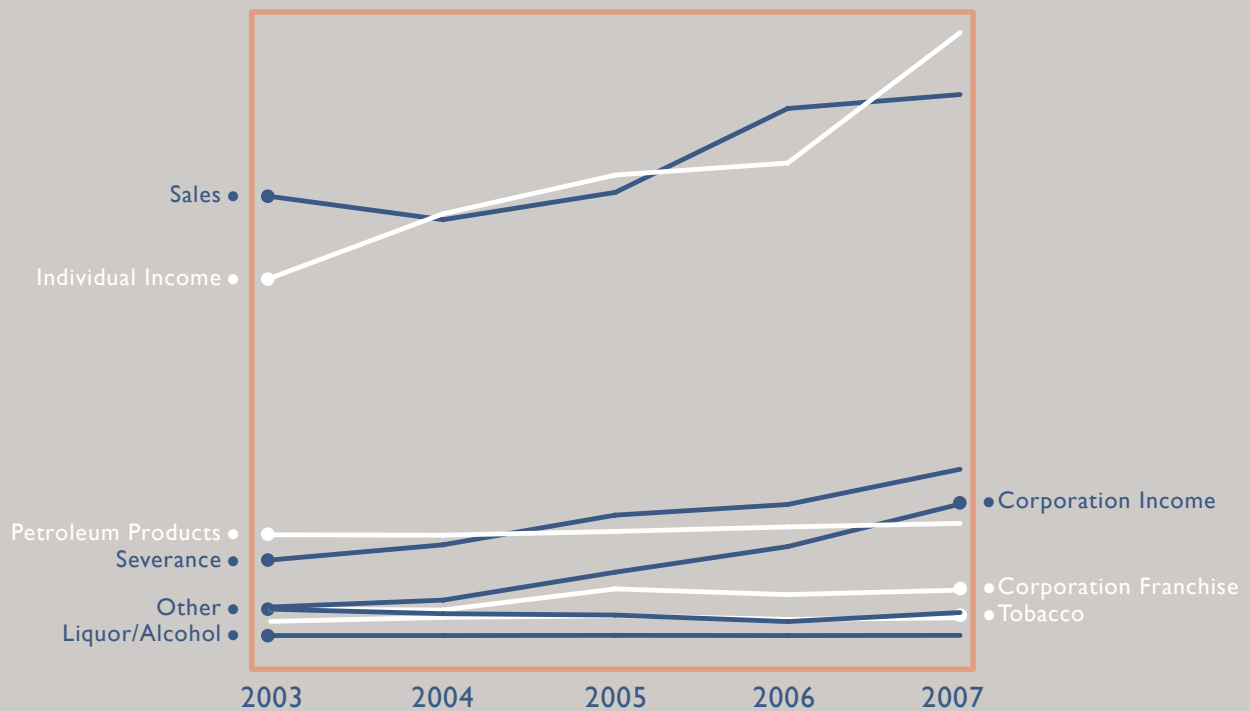
# TAX CASH COLLECTIONS

FIVE-YEAR COMPARISON of MAJOR TAXES

Collections (In Millions)	FY 03	FY 04	FY 05	FY 06	FY 07
Sales	\$2,284	\$2,166	\$2,305	\$2,731	<b>\$2,802</b>
Individual Income	1,870	2,196	2,393	2,454	<b>3,116</b>
Severance	437	514	665	719	<b>898</b>
Corporation Franchise	187	183	290	261	<b>284</b>
Corporation Income	198	233	375	505	<b>721</b>
Petroleum Products	565	563	582	605	<b>623</b>
Liquor/Alcohol	53	53	54	53	<b>54</b>
Tobacco	125	145	154	135	<b>143</b>
Other	187	164	157	124	<b>170</b>

# TAX CASH COLLECTIONS

FIVE-YEAR COMPARISON of MAJOR TAXES



# TAX COLLECTIONS 2006-07 monthly cash collections

Tax	Jul 06	Aug 06	Sept 06	Oct 06	Nov 06	Dec 06
<b>Corporation Franchise</b>	\$ (11,447,855.32)	\$ (9,341,660.17)	\$ 37,764,335.97	\$ 16,768,259.16	\$ 3,275,280.07	\$ 35,711,370.80
<b>Gift Tax</b>	520,842.00	164,666.01	551,331.27	239,941.00	243,100.00	81,130.00
<b>Hazardous Waste Disposal Tax</b>	976,729.12	261,835.22	27,998.55	382,832.68	1,085,662.57	(10,937.89)
<b>Income Taxes</b>						
Corporation	(19,667,436.85)	41,513,514.03	160,075,621.18	25,504,663.11	30,078,846.56	91,829,239.20
Fiduciary	758,970.14	1,466,752.51	1,752,236.08	3,166,762.96	1,331,178.22	101,597.92
Individual, Declaration, & Withholding	184,780,092.77	207,768,810.26	244,521,782.28	319,188,363.78	236,841,434.78	174,275,745.67
<b>Inheritance &amp; Estate Transfer Tax</b>	(97,960.94)	475,120.90	528,321.45	770,410.05	1,937,015.10	161,875.85
<b>Liquor – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	1,421,916.22	1,255,214.52	1,406,924.66	1,192,667.27	1,571,855.94	1,741,191.52
Low Alcoholic Content (Beer)	3,525,617.12	2,567,235.97	3,623,938.58	3,047,704.66	2,951,161.28	2,791,304.09
Out-of-State Shippers	5,370.58	3,386.47	813.76	2,411.27	646.34	1,668.32
<b>Natural Resources – Severance Tax</b>	67,976,365.12	74,430,143.87	87,108,611.38	84,591,437.77	77,561,739.66	64,321,996.81
<b>Petroleum Products</b>						
Gasoline & Inspection Fees	37,312,226.13	18,707,327.96	32,911,529.21	13,843,177.52	37,649,884.85	47,274,811.33
Special Fuels & Inspection Fees	11,823,013.98	23,670,602.71	23,817,036.60	23,926,399.95	17,340,092.40	14,639,402.55
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	227,822.64	261,112.68	694,803.07	31,397.35	173,162.42	632,352.44
Natural Gas Franchise Tax	1,103,826.26	1,485,163.63	0.00	1,466,662.26	135,942.58	(1,076,113.00)
Transportation & Communication Utilities Tax	351,320.57	4,283,514.92	150,804.85	213,941.35	461,201.60	(4,217,768.52)
<b>Sales Tax</b>	230,267,561.29	241,455,798.28	238,395,106.69	233,741,544.17	236,906,920.61	232,050,467.97
<b>Tobacco Tax</b>	11,565,641.85	12,942,536.09	11,844,543.13	11,785,924.01	12,428,152.02	11,538,965.83
<b>Total State Taxes</b>	521,404,062.68	623,371,075.86	845,175,738.71	739,864,500.32	661,973,277.00	671,848,300.89
<b>Other Taxes</b>	1,476,860.03	1,857,728.27	882,351.48	765,356.93	1,673,093.47	1,603,217.19
<b>Hotel/Motel Room Occupancy Tax</b>						
LA Stadium and Exposition District	2,886,643.25	1,362,913.12	1,856,488.67	1,272,121.69	1,393,728.48	2,594,098.13
New Orleans Exhibition Hall Authority	1,613,447.79	757,632.18	1,041,411.86	552,007.39	1,164,469.41	1,598,231.25
<b>New Orleans Exhibition Hall Authority Taxes</b>						
Flat Room Occupancy Tax & Food & Beverage Taxes	985,686.46	589,827.16	651,065.85	559,070.72	433,073.64	606,920.18
Service Contractor Tax	7,403.80	197.88	41,940.86	23,326.77	1,182.43	13,278.33
Tour Tax	2,949.77	2,087.44	1,872.10	1,897.32	1,489.92	3,042.89
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 528,377,053.78</b>	<b>\$ 627,941,461.91</b>	<b>\$ 849,650,869.53</b>	<b>\$ 743,038,281.14</b>	<b>\$ 666,640,314.35</b>	<b>\$ 678,267,088.86</b>

# TAX COLLECTIONS 2006-07 monthly cash collections

Tax	Jan 07	Feb 07	March 07	April 07	May 07	June 07
<b>Corporation Franchise</b>	\$ 15,340,847.27	\$ 605,155.18	\$ 20,998,709.20	\$ 146,004,856.50	\$ (5,749,989.97)	\$ 34,461,496.36
<b>Gift Tax</b>	59,551.50	38,950.00	124,653.00	1,663,888.00	1,730,875.40	181,276.00
<b>Hazardous Waste Disposal Tax</b>	919,643.94	9,989.30	4,177.54	1,268,733.54	37,220.37	(1,154.86)
<b>Income Taxes</b>						
Corporation	18,727,241.19	1,722,477.38	58,373,926.19	126,823,625.07	82,905,179.68	103,384,489.06
Fiduciary	1,108,269.97	6,691,548.49	753,082.25	1,775,949.04	19,394,872.19	4,421,038.20
Individual, Declaration, & Withholding	398,015,406.98	136,549,313.45	129,779,720.21	253,275,665.02	459,309,996.34	371,941,340.06
<b>Inheritance &amp; Estate Transfer Tax</b>	261,154.84	212,408.49	138,406.44	266,662.37	135,730.24	279,799.38
<b>Liquor – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	1,917,773.39	1,335,396.44	1,458,721.37	1,405,075.03	1,446,507.91	838,032.24
Low Alcoholic Content (Beer)	2,743,476.95	2,793,918.13	2,458,153.54	3,185,828.74	3,087,895.46	3,705,102.99
Out-of-State Shippers	4,599.46	1,021.61	1,775.60	2,318.08	1,314.99	2,699.78
<b>Natural Resources – Severance Tax</b>	70,696,124.90	70,056,499.25	74,369,849.24	64,909,833.04	85,972,659.77	76,351,834.32
<b>Petroleum Products</b>						
Gasoline & Inspection Fees	49,276,346.87	86,044,292.24	34,883,415.23	42,884,163.90	35,597,137.91	38,663,013.36
Special Fuels & Inspection Fees	17,357,564.06	(32,612,465.62)	12,510,064.94	10,891,288.60	13,413,009.02	11,065,388.63
<b>Public Utilities and Carriers</b>						
Inspection and Supervision Fee	466,110.86	208,056.56	743,458.09	234,176.47	913,532.41	1,211,369.90
Natural Gas Franchise Tax	6,442,321.59	403,486.82	0.00	1,524,126.82	(1,782.32)	973,157.00
Transportation & Communication Utilities Tax	613,955.49	439,702.30	242,532.24	267,776.68	584,149.44	540,928.39
<b>Sales Tax</b>	295,702,021.73	190,843,250.04	224,714,503.23	228,160,148.48	229,930,910.36	242,839,241.52
<b>Tobacco Tax</b>	11,106,745.47	9,981,473.81	13,710,933.74	11,061,519.99	12,542,199.06	13,442,011.17
<b>Total State Taxes</b>	890,759,156.46	475,324,473.87	575,266,082.05	895,605,635.37	941,251,418.26	904,301,063.50
<b>Other Taxes</b>	1,401,389.47	1,370,055.55	1,673,446.51	927,075.92	1,589,245.16	1,334,238.05
<b>Hotel/Motel Room Occupancy Tax</b>						
LA Stadium and Exposition District	1,833,673.60	2,236,264.93	1,675,514.37	2,572,115.08	2,182,718.73	2,875,581.91
New Orleans Exhibition Hall Authority	1,053,316.39	1,386,436.57	1,023,412.19	1,649,792.28	1,330,229.95	1,795,535.58
<b>New Orleans Exhibition Hall Authority Taxes</b>						
Flat Room Occupancy Tax & Food & Beverage Taxes	922,778.79	905,053.36	491,478.95	818,893.76	603,335.60	817,963.63
Service Contractor Tax	84,219.13	36,069.92	36,535.54	21,164.87	20,975.70	175,967.70
Tour Tax	268.69	2,901.27	3,500.73	3,621.01	0.00	6,116.82
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 896,054,802.53</b>	<b>\$ 481,261,255.47</b>	<b>\$ 580,169,970.34</b>	<b>\$ 901,598,298.29</b>	<b>\$ 946,977,923.40</b>	<b>\$ 911,306,467.19</b>

# TAX COLLECTIONS cash collection after accrual adjustments

FOR FISCAL YEAR ENDING JUNE 30, 2007

State Revenues	Cash Collections	Less 2005-06 Accruals	Plus 2006-07 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 5,192,717.93	\$ 422,134.99	\$ 626,983.65	\$ 5,397,566.59
<b>Contractor's Fee</b>	39,935.30	2,190.00	2,860.00	40,605.30
<b>Corporation Franchise Tax</b>	284,390,805.05	(11,447,855.32)	3,763,118.67	299,601,779.04
<b>Electrical Co-op Fee</b>	12,127.00	12,127.00	14,782.80	14,782.80
<b>Gift Tax</b>	5,600,204.18	520,842.00	289,977.00	5,369,339.18
<b>Hazardous Waste Disposal Tax</b>	4,962,730.08	976,729.12	1,080,948.69	5,066,949.65
<b>Income Taxes</b>				
Corporation	721,271,385.80	(19,667,436.85)	11,289,356.01	752,228,178.66
Fiduciary	42,722,257.97	758,970.14	967,490.64	42,930,778.47
Individual, Declaration, & Withholding	3,116,247,671.60	184,780,092.77	283,616,625.92	3,215,084,204.75
<b>Inheritance Tax</b>	5,068,944.17	(97,960.94)	192,931.93	5,359,837.04
<b>Liquors – Alcoholic Beverage Taxes</b>				
High Alcoholic Content (Liquor/Wine)	16,991,276.51	1,423,986.14	2,236,796.67	17,804,087.04
Low Alcoholic Content (Beer)	36,481,337.51	3,523,547.20	3,117,542.39	36,075,332.70
Out-of-State Shippers	28,026.26	5,370.58	36,502.49	59,158.17
Retail Alcoholic Beverage Tax	0.00	0.00	83.44	83.44
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	63,686.43	427.76	100.00	63,358.67
<b>Minerals, Oil, and Gas</b>				
Pipeline Safety Inspection Fee	1,011.78	0.00	0.00	1,011.78
Surface Mining & Reclamation Fee	299,603.39	0.00	0.00	299,603.39
Oil Spill Contingency Fee	0.00	0.00	168,692.00	168,692.00
Oilfield Site Restoration – Gas	3,405,234.91	160,528.88	61,165.45	3,305,871.48
Oilfield Site Restoration – Oil	663,005.32	71,179.88	25,825.16	617,650.60
<b>Natural Resources – Severance Tax</b>	898,347,095.13	67,976,365.14	79,611,536.52	909,982,266.51
<b>Petroleum Products</b>				
Gasoline Tax	471,989,220.25	39,208,250.60	29,651,046.81	462,432,016.46
Gasoline Inspection Fee	3,058,106.26	210,164.20	608,171.60	3,456,113.66
Special Fuels Tax	146,064,408.17	9,802,062.64	8,334,124.21	144,596,469.74
Special Fuels Inspection Fee	1,776,989.65	124,926.87	514,512.32	2,166,575.10
<b>Public Utilities</b>				
Inspection and Supervision Fee	5,797,354.89	227,822.64	441,967.29	6,011,499.54
Natural Gas Franchise Tax	12,456,791.64	1,103,826.26	1,349,945.10	12,702,910.48
Transportation and Communication Utilities Tax	3,932,059.31	351,320.57	583,763.27	4,164,502.01
<b>Sales Tax</b>	2,801,969,579.08	228,400,042.04	279,932,441.53	2,853,501,978.57
<b>Soft Drink Tax</b>	0.00	0.00	0.00	0.00
<b>Telecommunication Tax</b>	1,305,212.44	256,824.19	38,002.89	1,086,391.14
<b>Tobacco</b>	143,950,646.17	11,565,641.85	13,344,797.88	145,729,802.20
<b>Tobacco Permit</b>	50.00	0.00	0.00	50.00
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$ 8,734,089,474.18</b>	<b>\$ 520,672,120.35</b>	<b>\$ 721,902,092.33</b>	<b>\$ 8,935,319,446.16</b>
<b>Other Taxes</b>				
Beer Taxes – Parish and Municipalities	5,305,524.61	0.00	0.00	5,305,524.61
Louisiana Tourism and Promotion District	23,037,895.29	1,867,519.25	2,474,327.80	23,644,703.84
Hotel/Motel Room Occupancy Tax				
Louisiana Stadium and Exposition District	24,741,861.96	0.00	0.00	24,741,861.96
New Orleans Exhibition Hall Authority	14,965,922.84	0.00	0.00	14,965,922.84
New Orleans Exhibition Hall Authority Taxes				
Flat Room Occupancy Tax & Food & Beverage Taxes	8,385,148.10	0.00	0.00	8,385,148.10
Service Contractor Tax	462,262.93	0.00	0.00	462,262.93
Tour Tax	29,747.96	0.00	0.00	29,747.96
Consumer Use Tax – Local	127,970.23	49,390.50	9,004.48	87,584.21
Consumer Use Tax – Excise	108.69	0.00	0.00	108.69
Catalog Sales Tax – Local	137,870.00	10,418.00	17,081.00	144,533.00
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 77,194,312.61</b>	<b>\$ 1,927,327.75</b>	<b>\$ 2,500,413.28</b>	<b>\$ 77,767,398.14</b>
<b>GRAND TOTALS</b>	<b>\$ 8,811,283,786.79</b>	<b>\$ 522,599,448.10</b>	<b>\$ 724,402,505.61</b>	<b>\$ 9,013,086,844.30</b>

# TAX COLLECTIONS cash collections

## FIVE-YEAR COMPARISON of TOTAL COLLECTIONS

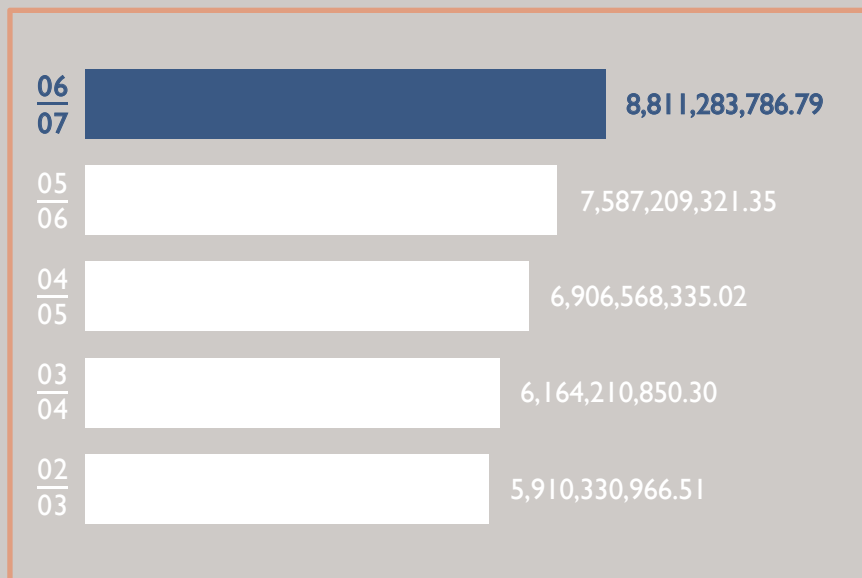
Tax Collections	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax	\$ 187,447,317.26	\$ 260,339,632.62	\$ 289,941,898.86	\$ 261,166,429.03	\$ 284,390,805.05
Income Tax	198,715,818.42	181,843,782.70	374,580,259.04	504,849,971.90	721,271,385.80
<b>Individual, Declaration, &amp; Withholding Tax</b>	1,862,674,655.11	2,187,001,965.41	2,380,284,221.88	2,453,612,365.09	3,116,247,671.60
<b>Natural Resources – Severance Tax</b>	430,927,943.61	527,115,401.81	680,302,265.58	719,258,708.42	898,347,095.13
<b>Petroleum Products</b>					
Gasoline Tax	440,838,750.42	438,758,492.89	447,581,840.05	459,700,612.37	471,989,220.25
Inspection Fees (Gas/Special Fuels)	824,987.41	5,227,800.46	4,834,396.81	3,044,406.26	4,835,095.91
Special Fuels Tax	117,697,599.09	122,010,473.28	129,443,316.56	142,740,534.05	146,064,408.17
<b>Sales Tax</b>	2,276,134,966.80	2,165,955,436.94	2,337,997,706.32	2,731,163,312.28	2,801,969,579.08
<b>Miscellaneous State Taxes and Fees</b>	310,522,307.98	279,147,040.45	233,135,094.65	243,729,107.00	288,974,213.19
<b>Other Taxes</b>	84,546,620.41	89,491,698.53	99,037,884.75	67,943,874.79	77,194,312.61
<b>TOTAL</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>	<b>\$ 8,811,283,786.79</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 2005-06	Total Net Collections FY 2006-07	% Change
<b>Automobile Rental Tax</b>	\$ 6,072,510.24	\$ 5,397,566.59	-11.11%
<b>Contractor's Fee</b>	30,523.17	40,605.30	33.03%
<b>Corporation Franchise Tax</b>	262,391,703.68	299,601,779.04	14.18%
<b>Electrical Co-op Fee</b>	36,188.50	14,782.80	-59.15%
<b>Gift Tax</b>	2,714,017.73	5,369,339.18	97.84%
<b>Hazardous Waste Disposal Tax</b>	4,526,248.23	5,066,949.65	11.95%
<b>Income Taxes</b>			
Corporation	506,174,209.74	752,228,178.66	48.61%
Fiduciary	10,796,506.74	42,930,778.47	297.64%
Individual, Declaration, & Withholding	2,495,939,313.94	3,215,084,204.75	28.81%
<b>Inheritance Tax</b>	8,571,652.80	5,359,837.04	-37.47%
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	16,625,689.96	17,804,087.04	7.09%
Low Alcoholic Content (Beer)	36,508,004.34	36,075,332.70	-1.19%
Out-of-State Shippers	39,526.17	59,158.17	49.67%
Retail Alcoholic Beverage Tax	0.00	83.44	0.00%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	32,477.42	63,358.67	95.09%
<b>Minerals, Oil, And Gas</b>			
Pipeline Safety Inspection Fee	0.00	1,011.78	0.00%
Surface Mining & Reclamation Fee	307,623.49	299,603.39	-2.61%
Oil Spill Contingency Fee	0.00	168,692.00	0.00%
Oilfield Site Restoration – Gas	3,455,294.39	3,305,871.48	-4.32%
Oilfield Site Restoration – Oil	1,369,987.09	617,650.60	-54.92%
<b>Natural Resources – Severance Tax</b>	723,920,648.56	909,982,266.51	25.70%
<b>Petroleum Products</b>			
Gasoline Tax	460,414,126.75	462,432,016.46	0.44%
Gasoline Inspection Fee	3,006,617.25	3,456,113.66	14.95%
Special Fuels Tax	141,045,443.41	144,596,469.74	2.52%
Special Fuels Inspection Fee	1,510,489.83	2,166,575.10	43.44%
<b>Public Utilities</b>			
Inspection and Supervision Fee	5,330,260.39	6,011,499.54	12.78%
Natural Gas Franchise Tax	4,449,960.20	12,702,910.48	185.46%
Transportation & Communication Utilities Tax	3,636,885.34	4,164,502.01	14.51%
<b>Sales Tax</b>	2,735,795,248.44	2,853,501,978.57	4.30%
<b>Soft Drink Tax</b>	(242,827.00)	0.00	-100.00%
<b>Telecommunication Tax</b>	971,912.88	1,086,391.14	11.78%
<b>Tobacco</b>	137,750,587.66	145,729,802.20	5.79%
<b>Tobacco Permit</b>	6,742.00	50.00	-99.26%
<b>SUBTOTALS – STATE REVENUES</b>	<b>\$ 7,573,187,573.34</b>	<b>\$ 8,935,319,446.16</b>	<b>17.99%</b>
<b>Other Taxes</b>			
Beer Taxes – Parish and Municipalities	4,918,811.14	5,305,524.61	7.86%
Louisiana Tourism and Promotion District	18,266,585.25	23,644,703.84	29.44%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	22,970,048.21	24,741,861.96	7.71%
New Orleans Exhibition Hall Authority	13,713,938.79	14,965,922.84	9.13%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	7,178,961.16	8,385,148.10	16.80%
Service Contractor Tax	582,508.66	462,262.93	-20.64%
Tour Tax	38,628.31	29,747.96	-22.99%
Consumer Use Tax – Local	155,047.37	87,584.21	-43.51%
Consumer Use Tax – Excise	355.44	108.69	-69.42%
Catalog Sales Tax – Local	96,579.00	144,533.00	49.65%
<b>SUBTOTAL – OTHER TAXES</b>	<b>\$ 67,921,463.33</b>	<b>\$ 77,767,398.14</b>	<b>14.50%</b>
<b>GRAND TOTALS</b>	<b>\$ 7,641,109,036.67</b>	<b>\$ 9,013,086,844.30</b>	<b>17.96%</b>



## 15-YEAR CASH tax collection record

Tax	FY 93	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
<b>Corporation Franchise</b>	\$ 261.60	\$ 260.66	\$ 266.97	\$ 231.28	\$ 244.30	\$ 255.69	\$ 296.04
<b>Gift Tax</b>	6.92	4.02	3.26	3.49	3.86	5.25	9.23
<b>Hazardous Waste Disposal Tax</b>	25.06	8.83	6.72	5.18	5.20	4.45	4.23
<b>Income Taxes</b>							
Corporation	242.05	231.53	287.27	320.10	389.47	364.60	286.94
Fiduciary	4.00	3.15	3.78	4.78	13.62	8.09	13.24
Individual, Declaration, & Withholding	920.46	973.41	1,051.52	1,151.07	1,263.77	1,443.14	1,516.81
<b>Inheritance &amp; Estate Transfer Tax</b>	43.91	47.43	56.82	55.18	70.86	85.23	86.68
<b>Liquor – Alcoholic Beverage Taxes</b>							
High Alcoholic Content (Liquor/Wine)	15.68	15.58	16.11	16.03	15.74	16.01	13.86
Low Alcoholic Content (Beer)	33.04	33.45	37.94	36.99	34.70	36.04	36.45
Out-of-State Shippers	0.00	0.00	0.00	0.00	0.00	0.00	0.01
<b>Natural Resources – Severance Tax</b>	444.87	367.17	380.62	351.66	418.19	355.91	261.92
<b>Petroleum Products</b>							
Gasoline & Inspection Fees	382.85	399.37	394.01	427.98	382.81	421.98	423.31
Special Fuels & Inspection Fees	76.94	82.30	90.96	96.52	97.34	106.68	109.14
<b>Public Utilities and Carriers</b>							
Inspection and Supervision Fee	3.36	3.95	4.08	3.91	4.12	4.18	4.14
Natural Gas Franchise Tax	6.99	7.57	6.74	7.54	7.17	7.88	7.32
Transportation & Communication Utilities Tax	13.39	7.54	5.98	5.79	3.00	3.78	5.68
<b>Sales Tax</b>	1,195.46	1,291.30	1,335.68	1,445.67	1,810.86	2,021.28	2,040.67
<b>Tobacco Tax</b>	84.19	83.63	86.29	87.99	87.97	86.80	85.57
<b>Total State Taxes</b>	3,760.77	3,820.89	4,034.75	4,251.16	4,852.98	5,226.99	5,201.24
<b>Other Taxes</b>	366.48	453.86	486.90	537.71	216.38	41.85	52.05
<b>Hotel/Motel Room Occupancy Tax</b>							
LA Stadium and Exposition District	18.98	19.87	21.84	22.30	25.62	25.65	28.23
New Orleans Exhibition Hall Authority	8.22	8.67	9.46	9.63	11.24	11.10	12.31
<b>New Orleans Exhibition Hall Authority Taxes</b>							
Flat Room Occupancy Tax & Food & Beverage Taxes	7.54	7.61	7.85	7.84	8.29	8.30	8.83
Service Contractor Tax	0.00	0.00	0.04	0.72	1.20	1.34	1.44
Tour Tax	0.00	0.00	0.01	0.05	0.19	0.19	0.18
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 4,161.99</b>	<b>\$ 4,310.90</b>	<b>\$ 4,560.85</b>	<b>\$ 4,829.41</b>	<b>\$ 5,115.90</b>	<b>\$ 5,315.42</b>	<b>\$ 5,304.28</b>

## 15-YEAR CASH tax collection record

Tax	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07
<b>Corporation Franchise</b>	\$ 269.73	\$ 247.67	\$ 262.08	\$ 187.45	\$ 182.77	\$ 289.94	\$ 261.17	\$ 284.39
<b>Gift Tax</b>	5.11	4.68	4.32	5.45	3.86	3.52	2.26	5.60
<b>Hazardous Waste Disposal Tax</b>	3.92	4.58	4.32	4.40	4.86	5.17	5.17	4.96
<b>Income Taxes</b>								
Corporation	222.57	284.81	270.03	198.13	232.62	374.58	504.85	721.27
Fiduciary	12.53	13.20	9.35	4.81	4.44	13.08	10.55	42.72
Individual, Declaration, & Withholding	1,584.20	1,724.88	1,774.20	1,865.60	2,191.54	2,380.28	2,453.61	3,116.25
<b>Inheritance &amp; Estate Transfer Tax</b>	91.29	81.10	65.19	53.23	43.95	27.88	10.87	5.07
<b>Liquor – Alcoholic Beverage Taxes</b>								
High Alcoholic Content (Liquor/Wine)	16.10	16.18	16.13	16.09	16.85	17.08	16.80	16.99
Low Alcoholic Content (Beer)	38.11	37.10	35.13	36.42	36.10	36.57	36.42	36.48
Out-of-State Shippers	0.02	0.02	0.02	0.02	0.03	0.04	0.04	0.03
<b>Natural Resources – Severance Tax</b>	376.67	463.90	493.21	437.71	514.49	664.56	719.26	898.35
<b>Petroleum Products</b>								
Gasoline & Inspection Fees	432.33	425.22	435.97	448.70	440.28	450.74	462.75	475.03
Special Fuels & Inspection Fees	115.45	114.77	116.12	116.49	123.06	132.15	144.23	147.84
<b>Public Utilities and Carriers</b>								
Inspection and Supervision Fee	4.79	5.13	5.19	5.09	5.58	0.00	5.38	5.80
Natural Gas Franchise Tax	9.93	6.75	5.31	14.77	3.31	7.99	4.04	12.50
Transportation & Communication Utilities Tax	3.01	2.44	2.85	(0.87)	8.58	3.09	3.60	3.93
<b>Sales Tax</b>	2,099.41	2,372.16	2,418.17	2,284.06	2,166.22	2,305.30	2,731.16	2,801.97
<b>Tobacco Tax</b>	90.30	91.94	113.99	125.43	144.57	153.59	134.81	143.00
<b>Total State Taxes</b>	5,375.47	5,896.53	6,031.58	5,802.98	6,123.11	6,865.56	7,506.97	8,722.18
<b>Other Taxes</b>	41.47	34.55	37.35	40.15	28.86	34.04	36.30	40.48
<b>Hotel/Motel Room Occupancy Tax</b>								
LA Stadium and Exposition District	30.24	34.10	32.73	30.58	30.74	35.48	22.97	24.74
New Orleans Exhibition Hall Authority	13.32	14.95	14.51	19.34	20.23	24.27	13.17	14.97
<b>New Orleans Exhibition Hall Authority Taxes</b>								
Flat Room Occupancy Tax & Food & Beverage Taxes	8.73	10.23	10.19	11.86	12.73	13.70	7.18	8.39
Service Contractor Tax	1.70	1.88	1.61	1.43	1.36	1.90	0.58	0.49
Tour Tax	0.16	0.19	0.17	0.14	0.13	0.12	0.04	0.03
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 5,471.09</b>	<b>\$ 5,992.43</b>	<b>\$ 6,128.14</b>	<b>\$ 5,906.48</b>	<b>\$ 6,217.16</b>	<b>\$ 6,975.07</b>	<b>\$ 7,587.21</b>	<b>\$ 8,811.28</b>

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

FOR FISCAL YEAR ENDING JUNE 30, 2007

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
<b>Automobile Rental Tax</b>	\$ 5,196,481.35	\$ (3,763.42)	\$ 5,192,717.93
<b>Contractors Fee, Nonresident</b>	39,935.30	0.00	39,935.30
<b>Corporation Franchise Tax</b>	284,390,805.05	0.00	284,390,805.05
<b>Electric Co-op Fee</b>	12,127.00	0.00	12,127.00
<b>Gift Tax</b>	5,622,904.18	(22,700.00)	5,600,204.18
<b>Hazardous Waste Site Cleanup Fund</b>	4,993,493.89	(26,597.81)	4,966,896.08
<b>Income Taxes</b>			
Corporation Income Tax	947,817,214.84	(225,972,483.43)	721,844,731.41
Declaration Individual	445,620,947.91	(375,535.78)	445,245,412.13
Fiduciary	43,192,429.59	(380,216.62)	42,812,212.97
Individual	751,263,768.85	0.00	751,263,768.85
Withholding, Individual	2,307,719,193.77	(384,506,123.69)	1,923,213,070.08
<b>Inheritance Tax</b>	6,211,025.26	(1,134,773.15)	5,076,252.11
<b>Liquors – Alcoholic Beverages</b>			
High Alcoholic Content (Liquor/Wine)	17,030,480.20	(39,203.69)	16,991,276.51
Low Alcoholic Content (Beer)	36,525,670.94	(44,333.43)	36,481,337.51
Out-of-State Shippers	28,976.26	(950.00)	28,026.26
Parish & Municipal Beer Tax	5,305,524.61	0.00	5,305,524.61
Retail Alcoholic Beverage	0.00	0.00	0.00
<b>Marijuana &amp; Controlled Dangerous Substance</b>	63,686.43	0.00	63,686.43
<b>Minerals, Oil, and Gas</b>			
Oilfield Site Restoration – Gas	3,536,483.11	(131,248.20)	3,405,234.91
Oilfield Site Restoration – Oil	709,797.52	(46,792.20)	663,005.32
Pipeline Safety Inspection Fee	1,011.78	0.00	1,011.78
Surface Mining Reclamation	299,603.39	0.00	299,603.39
<b>Natural Resources – Severance Tax</b>	909,388,479.29	(11,025,931.73)	898,362,547.56
<b>Petroleum Products</b>			
Gasoline & Inspection Fees	486,355,856.75	(11,308,530.24)	475,047,326.51
Special Fuels & Inspection Fees	155,441,397.94	(7,596,945.60)	147,844,452.34
Motor Fuels	6,492,161.76	(6,492,161.76)	0.00
<b>Public Utilities – Carriers</b>			
Inspection & Supervision Fees	6,066,152.62	(268,769.33)	5,797,383.29
Natural Gas Franchise Tax	12,456,791.64	0.00	12,456,791.64
Transportation & Communication	4,382,752.03	(450,692.72)	3,932,059.31
<b>Catalog Sales</b>	137,870.00	0.00	137,870.00
<b>Consumer Use Tax</b>	127,970.23	0.00	127,970.23
<b>Sales Tax</b>	2,931,385,598.00	(105,163,854.36)	2,826,221,743.64
<b>Soft Drinks</b>	0.00	0.00	0.00
<b>Telecommunication Tax</b>	1,305,212.44	0.00	1,305,212.44
<b>Consumer Use – Excise</b>	108.69	0.00	108.69
<b>Tobacco</b>	144,068,819.81	(116,233.66)	143,952,586.15
<b>Tobacco Permit Fee</b>	50.00	0.00	50.00
<b>TOTALS</b>	<b>\$ 9,523,190,782.88</b>	<b>\$ (755,107,840.82)</b>	<b>\$ 8,768,082,942.06</b>

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

# COMPARISON OF ALL STATES' taxes (by source)

FOR FISCAL YEAR 2006 – Percent of tax collected

	Sales & Use	Individual Income	Corporate Income	Motor Fuels	Licenses	All Other
Alabama	26.0%	32.4%	6.6%	6.6%	5.7%	22.7%
Alaska	0.0%	0.0%	33.1%	1.7%	5.0%	60.2%
Arizona	44.3%	27.8%	7.6%	6.6%	3.1%	10.7%
Arkansas	39.8%	28.9%	5.3%	6.6%	4.1%	15.3%
California	28.9%	46.0%	9.3%	3.0%	6.8%	6.0%
Colorado	24.7%	50.0%	5.4%	6.9%	3.9%	9.1%
Connecticut	25.1%	47.6%	5.2%	3.6%	3.1%	15.5%
Delaware	0.0%	35.6%	10.3%	4.2%	34.0%	15.9%
Florida	55.9%	0.0%	6.5%	6.1%	5.1%	26.5%
Georgia	34.1%	47.2%	5.2%	5.3%	3.2%	5.1%
Hawaii	47.9%	31.5%	3.0%	1.8%	3.0%	12.8%
Idaho	34.3%	38.9%	6.3%	7.3%	8.0%	5.2%
Illinois	27.6%	30.7%	8.5%	5.1%	8.8%	19.3%
Indiana	39.1%	32.2%	7.7%	6.2%	3.4%	11.4%
Iowa	29.4%	39.4%	4.7%	7.2%	9.8%	9.5%
Kansas	33.9%	38.3%	6.1%	6.9%	4.6%	10.2%
Kentucky	27.6%	29.3%	10.1%	5.4%	5.4%	22.2%
<b>LOUISIANA</b>	35.5%	25.9%	5.2%	6.7%	5.7%	20.9%
Maine	29.0%	38.1%	5.2%	6.4%	6.2%	15.1%
Maryland	23.2%	42.3%	5.8%	5.3%	4.8%	18.6%
Massachusetts	20.7%	54.1%	9.6%	3.5%	3.4%	8.8%
Michigan	34.1%	26.3%	8.0%	4.5%	5.8%	21.5%
Minnesota	25.6%	39.6%	6.2%	3.7%	5.7%	19.2%
Mississippi	50.9%	20.9%	5.3%	7.4%	6.0%	9.5%
Missouri	30.5%	44.1%	3.4%	7.3%	6.2%	8.6%
Montana	0.0%	36.2%	7.2%	9.7%	11.4%	35.4%
Nebraska	35.6%	39.0%	6.6%	7.7%	5.2%	5.9%
Nevada	51.4%	0.0%	0.0%	5.1%	12.5%	31.0%
New Hampshire	0.0%	3.9%	26.1%	6.2%	9.6%	54.2%
New Jersey	27.6%	36.6%	10.1%	2.1%	6.0%	17.7%
New Mexico	34.1%	22.0%	7.4%	4.7%	4.5%	27.3%
New York	20.6%	56.5%	7.4%	1.0%	2.4%	12.1%
North Carolina	24.4%	46.0%	6.3%	7.3%	6.0%	10.1%
North Dakota	26.4%	17.0%	7.4%	8.2%	8.5%	32.5%
Ohio	31.4%	40.0%	4.5%	7.3%	8.7%	8.2%
Oklahoma	23.1%	34.1%	3.0%	5.7%	11.2%	22.9%
Oregon	0.0%	71.4%	5.8%	5.5%	10.9%	6.5%
Pennsylvania	28.9%	31.1%	7.3%	7.2%	9.2%	16.3%
Rhode Island	31.2%	37.2%	6.2%	4.9%	3.6%	17.0%
South Carolina	41.1%	35.1%	3.8%	6.6%	5.6%	7.8%
South Dakota	57.5%	0.0%	5.2%	10.6%	13.1%	13.6%
Tennessee	60.6%	1.8%	8.7%	8.0%	11.1%	9.9%
Texas	49.9%	0.0%	0.0%	8.2%	13.8%	28.1%
Utah	34.6%	41.7%	6.4%	6.6%	3.5%	7.2%
Vermont	13.5%	22.5%	3.6%	3.6%	4.1%	52.7%
Virginia	19.0%	52.8%	5.0%	5.4%	3.7%	14.1%
Washington	61.2%	0.0%	0.0%	6.3%	4.9%	27.6%
West Virginia	24.7%	28.5%	11.7%	7.0%	4.1%	24.0%
Wisconsin	29.9%	42.8%	5.9%	7.1%	5.9%	8.5%
Wyoming	29.4%	0.0%	0.0%	3.2%	5.3%	62.0%
<b>ALL STATES</b>	<b>32.1%</b>	<b>34.6%</b>	<b>6.7%</b>	<b>5.1%</b>	<b>6.4%</b>	<b>15.2%</b>

# ALL STATES' TOTAL tax collections (per capita)

FOR FISCAL YEAR 2006

Rank	State	Per Capita Total State Tax Collection
1	Wyoming	\$ 4,121
2	Vermont	3,857
3	Hawaii	3,826
4	Alaska	3,708
5	Connecticut	3,461
6	Minnesota	3,354
7	Delaware	3,352
8	California	3,054
9	Massachusetts	3,013
10	New Jersey	2,848
11	New York	2,825
12	Maine	2,717
13	New Mexico	2,615
14	Maryland	2,591
15	Rhode Island	2,568
16	Washington	2,566
17	North Dakota	2,551
18	West Virginia	2,507
19	Wisconsin	2,483
20	Arkansas	2,476
21	Nevada	2,466
22	Kentucky	2,366
23	Michigan	2,349
24	Pennsylvania	2,335
25	North Carolina	2,326
26	Kansas	2,270
27	Montana	2,251
<b>28</b>	<b>LOUISIANA</b>	<b>2,251</b>
29	Virginia	2,249
30	Nebraska	2,240
31	Illinois	2,192
32	Oklahoma	2,175
33	Indiana	2,158
34	Ohio	2,146
35	Idaho	2,143
36	Utah	2,141
37	Mississippi	2,058
38	Florida	2,056
39	Iowa	2,052
40	Oregon	2,051
41	Arizona	1,900
42	Alabama	1,855
43	Georgia	1,819
44	South Carolina	1,796
45	Colorado	1,793
46	Tennessee	1,764
47	Missouri	1,742
48	New Hampshire	1,582
49	Texas	1,557
50	South Dakota	1,512
—	<b>US AVERAGE</b>	<b>\$ 2,359</b>

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

# TOTAL STATE taxes except severance tax (per capita)

FOR FISCAL YEAR 2006

Rank	State	Per Capita Total State Tax Collection
1	Vermont	\$ 3,857
2	Hawaii	3,826
3	Connecticut	3,461
4	Delaware	3,352
5	Minnesota	3,349
6	California	3,054
7	Massachusetts	3,013
8	New Jersey	2,848
9	New York	2,825
10	Maine	2,717
11	Maryland	2,591
12	Rhode Island	2,568
13	Washington	2,558
14	Wisconsin	2,482
15	Arkansas	2,468
16	Nevada	2,448
17	Michigan	2,340
18	Pennsylvania	2,335
19	North Carolina	2,326
20	West Virginia	2,322
21	Kentucky	2,299
22	Virginia	2,249
23	Nebraska	2,238
24	Kansas	2,216
25	Illinois	2,192
26	Indiana	2,158
27	Ohio	2,146
28	New Mexico	2,142
29	Idaho	2,141
30	Utah	2,102
31	Wyoming	2,095
<b>32</b>	<b>LOUISIANA</b>	<b>2,084</b>
33	Florida	2,053
34	Iowa	2,052
35	Oregon	2,048
36	Mississippi	2,027
37	North Dakota	2,006
38	Montana	1,989
39	Arizona	1,893
40	Oklahoma	1,853
41	Georgia	1,819
42	Alabama	1,815
43	Alaska	1,805
44	South Carolina	1,796
45	Tennessee	1,763
46	Colorado	1,748
47	Missouri	1,742
48	New Hampshire	1,582
49	South Dakota	1,506
50	Texas	1,420
—	<b>US AVERAGE</b>	<b>\$ 2,314</b>

Source: U.S. 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, 2006	FYE 07	FYE 07	2006	2006	FYE 07	FYE 07
Acadia	60,457	\$ 18,657,809	\$ 309	\$ 14,593,136.00	\$ 241	\$ 24,228,257	\$ 401
Allen	25,447	2,938,915	115	10,875,290.74	427	7,098,559	279
Ascension	97,335	57,107,897	587	59,880,527.58	615	66,264,731	681
Assumption	23,472	2,879,845	123	10,513,770.68	448	8,961,761	382
Avoyelles	42,663	4,445,945	104	4,679,643.92	110	13,078,459	307
Beauregard	35,130	8,118,124	231	16,694,121.31	475	14,473,518	412
Bienville	15,168	4,747,274	313	18,791,898.81	1,239	5,273,402	348
Bossier	107,270	32,794,970	306	58,105,049.58	542	54,345,014	507
Caddo	253,118	153,015,659	605	167,538,816.05	662	128,566,047	508
Calcasieu	184,524	105,917,291	574	134,085,983.19	727	115,458,242	626
Caldwell	10,615	1,313,116	124	4,328,575.85	408	3,769,709	355
Cameron	7,792	1,249,812	160	24,323,674.93	3,122	2,498,689	321
Catahoula	10,567	1,681,707	159	2,756,003.73	261	3,290,915	311
Claiborne	16,210	2,421,278	149	7,408,376.66	457	4,883,020	301
Concordia	19,460	3,498,466	179	10,174,679.18	523	4,957,763	255
DeSoto	26,390	6,913,360	262	23,451,166.54	889	10,364,081	393
East Baton Rouge	429,073	252,762,134	589	287,505,363.00	670	265,883,818	620
East Carroll	8,699	2,516,644	289	2,909,463.27	334	2,024,214	233
East Feliciana	20,922	1,644,090	79	3,902,632.14	187	9,123,301	436
Evangeline	35,911	3,224,047	90	8,790,239.85	245	11,029,541	307
Franklin	20,455	2,766,578	135	4,090,033.12	200	5,720,265	280
Grant	19,879	744,211	37	4,935,692.14	248	6,733,838	339
Iberia	75,509	24,912,207	330	24,497,006.94	324	37,331,050	494
Iberville	32,974	38,588,138	1,170	28,924,965.82	877	13,967,070	424
Jackson	15,202	4,446,237	292	13,291,417.58	874	5,390,138	355
Jefferson	431,361	306,353,792	710	226,017,428.37	524	322,800,771	748
Jefferson Davis	31,418	9,322,856	297	13,968,650.38	445	13,330,359	424
Lafayette	203,091	162,892,307	802	91,844,580.51	452	5,869,404	29
Lafourche	93,554	19,376,671	207	56,683,137.13	606	156,781,818	1,676
LaSalle	14,093	2,951,101	209	7,561,299.99	537	51,421,740	3,649
Lincoln	41,857	11,387,241	272	23,074,238.43	551	19,280,848	461
Livingston	114,805	15,718,786	137	32,080,403.98	279	57,844,255	504
Madison	12,328	1,275,516	103	4,703,744.68	382	2,374,104	193
Morehouse	29,761	8,020,828	270	9,768,447.00	328	8,199,011	275
Natchitoches	38,719	6,857,722	177	16,209,573.88	419	13,251,541	342

# 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, 2006	FYE 07	FYE 07	2006	2006	FYE 07	FYE 07
Orleans**	223,388	\$296,586,446	\$ 1,328	\$ 323,424,895.77	\$ 1,448	\$ 187,161,091	\$ 838
Ouachita	149,259	95,727,433	641	65,204,553.06	437	71,575,082	480
Plaquemines	22,512	8,495,184	377	36,538,723.58	1,623	14,813,746	658
Pointe Coupee	22,648	3,229,708	143	14,365,404.44	634	10,866,529	480
Rapides	130,201	64,804,846	498	56,227,999.60	432	64,962,682	499
Red River	9,438	655,243	69	3,615,230.64	383	2,801,255	297
Richland	20,554	2,829,988	138	6,003,002.18	292	6,697,312	326
Sabine	23,934	3,646,613	152	7,456,525.52	312	8,314,812	347
St. Bernard	15,514	16,788,503	1,082	24,594,324.78	1,585	7,740,184	499
St. Charles	52,761	49,151,428	932	99,772,809.49	1,891	40,314,164	764
St. Helena	10,759	703,765	65	4,328,874.98	402	1,864,374	173
St. James	21,721	6,157,436	283	34,100,317.47	1,570	11,342,976	522
St. John the Baptist	48,537	24,377,402	502	30,357,870.13	625	36,718,052	756
St. Landry	91,528	14,333,680	157	24,581,519.66	269	20,944,796	229
St. Martin	51,341	7,002,200	136	17,024,011.11	332	28,024,234	546
St. Mary	51,867	27,133,591	523	32,398,698.05	625	209,144,859	4,032
St. Tammany	230,605	80,009,182	347	164,598,499.70	714	23,928,988	104
Tangipahoa	113,137	29,870,964	264	27,552,438.21	244	50,616,154	447
Tensas	6,138	544,820	89	3,603,588.70	587	1,619,646	264
Terrebonne	109,348	45,271,502	414	50,531,424.16	462	69,595,202	636
Union	22,964	5,330,353	232	5,610,976.17	244	7,496,253	326
Vermilion	56,021	19,647,733	351	22,566,622.08	403	26,847,412	479
Vernon	46,748	3,937,705	84	11,778,081.02	252	12,202,600	261
Washington	44,750	10,910,843	244	15,090,882.05	337	14,017,691	313
Webster	41,301	7,282,778	176	15,902,246.23	385	16,052,192	389
West Baton Rouge	22,463	21,284,614	948	18,864,423.51	840	11,691,729	520
West Carroll	11,732	1,086,297	93	2,803,792.73	239	2,959,319	252
West Feliciana	15,535	2,579,048	166	19,931,327.80	1,283	7,146,724	460
Winn	15,835	2,184,942	138	5,623,586.27	355	4,393,699	277

**LOUISIANA'S ESTIMATED POPULATION: 4,287,768**

\*\* 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

# LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2007

Fund	Total
Acadia Parish Visitor Enterprise Fund	\$ 124,994.28
Alexandria/Pineville Exhibition Hall Fund	185,749.25
Allen Parish Capital Improvement Fund	235,196.41
Ascension Parish Visitor Enterprise Fund	398,753.92
Avoyelles Parish Enterprise Fund	51,440.20
Beauregard Parish Community Improvement Fund	61,236.72
Bossier City Civic Center	1,301,273.42
Bienville Parish Tour & Economic Development	25,313.60
Calcasieu River East	721,531.48
Calcasieu River West Wards – Community Center Fund	899,778.68
Calcasieu Visitor Enterprise East Ward Fund	(193,761.51)
Caldwell Parish Economic Development Fund	2,393.92
Cameron Parish Tourism Development Fund	23,324.49
Claiborne/Homer Economic Development Fund	20,271.10
Concordia Parish Economic Development Fund	110,424.75
DeSoto Parish Visitor Enterprise Fund	39,746.65
East Baton Rouge Parish Community Improvement	2,259,180.29
East Baton Rouge Parish Riverside Centroplex Fund	1,095,702.46
East Baton Rouge Parish Enhancement Fund	1,129,590.13
East Baton Rouge Parish Baker Economic Development Fund	(10,138.63)
East Carrol Parish Visitor Enterprise Fund	4,161.71
East Feliciana Parish Tourist Commission Fund	14,019.98
Evangeline Visitor Enterprise Fund	47,158.08
Franklin Parish Visitor Enterprise Fund	31,522.81
Houma/Terrebonne Tourist Fund	431,771.68
Iberia Parish	381,671.39
Iberville Enterprise Fund	40,702.64
Jackson Parish Economic Development & Tourism Fund	36,116.94
Jefferson Davis Parish Visitor Enterprise Fund	21,986.17
Lafayette Parish Visitor Enterprise Fund	2,720,216.19
Lafourche Parish Association for Retard Citizens	173,429.12
Lafourche Parish Enterprise Fund	171,870.33
Lake Charles Civic Center (Ward 3) Fund	496,090.44
LaSalle Parish Economic Development Fund	23,890.46
Lincoln Parish Enterprise Fund	173,397.96
Lincoln Parish Municipalities Fund	170,797.00
Livingston Parish Tourism Improvement Fund	206,759.09
Madison/Richland Parish Visitor Enterprise Fund	52,537.21
Morehouse Parish Enterprise Fund	35,384.00
Morehouse Parish/Bastrop Municipalities Fund	34,853.26
Natchitoches Convention Facility	0.00
Natchitoches Parish Convention Facilities Fund	0.00
Natchitoches Historical District	224,248.58
Natchitoches Parish Visitor Enterprise Fund	75,504.54
New Orleans Metropolitan Convention Visit Bureau	5,166,728.34



# LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2007

Fund	Total
New Orleans Sports Franchise Fund	\$ 3,326,522.87
New Orleans Tour & Economic Development Fund	2,000,000.00
Ouachita Parish Visitor Fund	1,063,295.92
Pineville Economic Development Fund	166,114.94
Plaquemines Parish Visitor Enterprise Fund	80,590.58
Pointe Coupee Parish Visitor Enterprise Fund	22,354.14
Rapides Parish Coliseum Fund	55,380.70
Rapides Parish Economic Development Fund	276,858.25
Rapides Alexandria/Pineville Tour Tax	166,114.94
Red River Visitor Enterprise Fund	17,927.30
Richland Visitor Fund	88,536.00
Sabine Parish Tourism Improvement Fund	162,463.21
Shreveport/Bossier City Visitor Fund	444,217.06
Shreveport Riverfront & Convention Center	1,608,855.76
St. Bernard Parish Enterprise Act 85	38,506.02
St. Charles Parish Visitor Enterprise	156,862.97
St. Charles River Parish Convention Tour Fund	52,815.84
St. Helena Parish Tourist Commission Fund	0.00
St. James Parish Enterprise Fund	0.00
St. James Parish River Convention Tour Fund	0.00
St. John the Baptist Convention Facility	288,801.16
St. John the Baptist River Parish Convention Tour Fund	97,239.43
St. Landry Parish Historical Development Fund	133,617.97
St. Landry Parish City Hall/Market	135,652.73
St. Martin Parish Enterprise Fund	151,989.37
St. Mary Parish Visitor Enterprise Fund	525,089.32
St. Tammany Parish Tourist Commission Fund	1,289,413.15
Tangipahoa Parish Tourist Commission Fund	410,830.58
Tangipahoa Parish Economic Development Fund	138,326.83
Tensas Parish Visitor Enterprise Fund	855.81
Terrebonne Visitor Enterprise Fund	425,295.16
Union Parish Visitor Enterprise Fund	37,461.22
Vermilion Parish Visitor Enterprise Fund	92,854.27
Vernon Parish Community Improvement Fund	127,679.67
Washington Parish Convention Facility	0.00
Washington Parish Infrastructure	0.00
Washington Parish Tourism Commission Fund	48,114.65
Washington Parish Economic Development & Tour	16,200.24
Webster Parish Convention & Visitor Bureau	172,870.46
West Baton Rouge Parish Visitor Enterprise	550,838.94
West Carrol Parish Visitor Enterprise	10,642.58
West Feliciana – St. Francisville Economic Fund	106,665.26
Winn Parish Tourism Fund	29,591.09
<b>SUM OF ALL FUNDS</b>	<b>\$ 33,734,265.92</b>

# VARIOUS fund distributions

FOR FISCAL YEAR ENDING JUNE 30, 2007

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
Agriculture Petroleum Products Fund	\$ 5,497,762
Aviation Fuels	9,700,000
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	121,487,228
Metropolitan/Parish Districts/Fund	24,503,466
Military Assistance Fund	202,783
Motor Fuels Inspection Fund	5,497,762
Sports Facility Assistance Fund	1,039,594
Telephone Company Property Assessment Fund	23,884,673
Tobacco Tax Healthcare Fund	146,743,070
Transportation Trust Fund	485,449,202
<b>TOTAL</b>	<b>\$ 826,005,540</b>
<b>COOPERATIVE ENDEAVORS (Tax Incremental Financing)</b>	
TIF – Algiers Economic Development	\$ 1,302,944
TIF – Garrett Road Economic Development District	2,791,547
TIF – Ruston Cooperative Endeavor	2,423,388
TIF – Tower Drive Economic Development District	1,291,323
<b>TOTAL</b>	<b>\$ 7,809,203</b>
<b>DISTRIBUTION OF LOUISIANA TOURISM TAX</b>	
LA Economic Development Fund	\$ 10,282,903
LA Economic Marketing Fund	1,886,083
LA Tourism Promotion District	23,644,704
<b>TOTAL</b>	<b>\$ 35,813,689</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED BY LDR</b>	
Auto Rental Excise Tax	\$ 5,397,567
Consumer Use Tax	398,023
Parish & Municipal Beer	5,305,525
Superdome	19,990,413
<b>TOTAL</b>	<b>\$ 31,091,528</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
Garnishment Program	\$ 4,241,342
Income Tax Donations	63,449
START Contributions	13,603
Wildlife Habitat	43,504
<b>TOTAL</b>	<b>\$ 4,361,899</b>
<b>SPECIAL TAXING DISTRICTS</b>	
LA Stadium and Expo District – Orleans/Jefferson	\$ 24,741,862
E Morial Exhibition Authority Room Rentals – Orleans only	14,965,923
E Morial Exhibition Occupancy and Food/Beverage Tax – Orleans only	8,385,148
E Morial Exhibition Service Contractor & Tour Tax – Orleans only	599,308
<b>TOTAL</b>	<b>\$ 48,692,241</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:

<b>Beer:</b>	<b>Still Wines not over 14 percent by volume</b>
1934 \$1.50 per 31-gallon barrel	1934 \$ .05 per wine gallon
1948 \$10.00 per 31-gallon barrel	1940 \$ .15 per wine gallon
<b>Liquor:</b>	1942 \$ .10 per wine gallon
1934 \$.50 per wine gallon	1956 \$ .11 per wine gallon
1935 \$.60 per wine gallon	1978 \$ .03 per liter
1938 \$1.00 per wine gallon	<b>Still Wines between 14 and 24 percent by volume</b>
1940 \$1.50 per wine gallon	1934 \$ .10 per wine gallon
1956 \$1.68 per wine gallon	1940 \$ .30 per wine gallon
1970 \$2.50 per wine gallon	1942 \$ .20 per wine gallon
1978 \$.66 per liter	1956 \$ .21 per wine gallon
<b>Sparkling Wines and Still Wines over 24 percent by volume:</b>	1978 \$ .06 per liter
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	

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

State	Beer Per Gallon Alcoholic Content of 4.5%	Light Wine Per Gallon Alcoholic Content of 12%
<b>LOUISIANA</b>	<b>0.32%</b>	<b>0.11%</b>
Alabama	0.53%	1.70%
Arkansas	0.24%	0.77%
Florida	0.89%	2.25%
Georgia	0.48%	1.51%
Mississippi	0.43%	0.35%
Texas	0.20%	0.20%

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

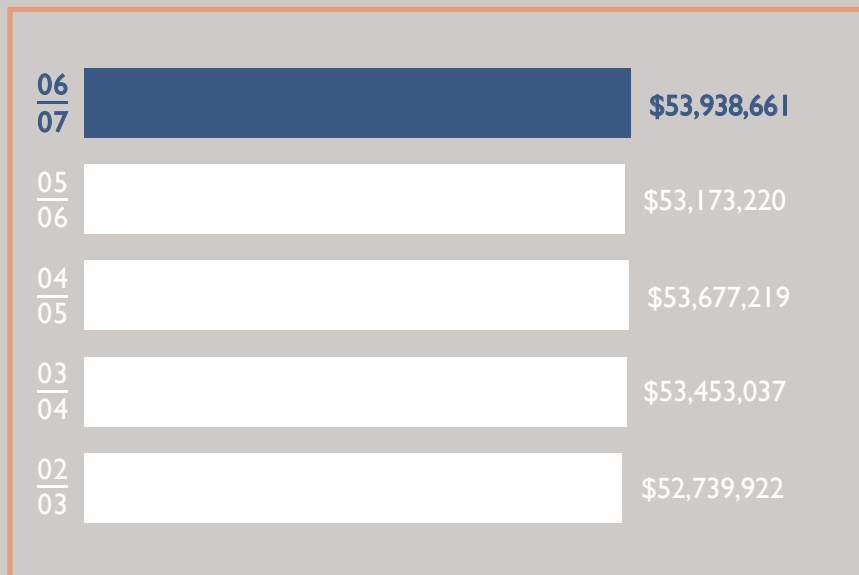
## ALCOHOLIC beverage tax (cash collection after accrual adjustments)

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
2006-07	\$ 36,075,416	\$ 17,863,245	\$ 53,938,661	1.44%
2005-06	36,508,004	16,665,216	53,173,220	-1.01%
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%

## 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 2007

Period	Cash Collections	# of Barrels
1 <sup>st</sup> Quarter	\$ 9,716,792	971,679
2 <sup>nd</sup> Quarter	8,790,170	879,017
3 <sup>rd</sup> Quarter	7,995,549	799,555
4 <sup>th</sup> Quarter	9,978,827	997,883
<b>TOTAL</b>	<b>\$ 36,481,338</b>	<b>3,648,134</b>

Note: Tax Rate of \$10 per barrel

## 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>

Note: Tax Rate of \$10 per barrel

## ALCOHOLIC beverage tax (liters sold by category)

### LITERS SOLD Fiscal Year 2007

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1 <sup>st</sup> Quarter	5,957,360	217,474	344,456	5,266,213
2 <sup>nd</sup> Quarter	6,576,903	314,773	421,281	6,077,722
3 <sup>rd</sup> Quarter	6,722,885	552,207	473,723	5,921,848
4 <sup>th</sup> Quarter	5,205,211	275,119	472,075	5,936,371
<b>TOTAL</b>	<b>24,462,359</b>	<b>1,359,573</b>	<b>1,711,535</b>	<b>23,202,154</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>\$ 16,145,157</b>	<b>\$ 571,021</b>	<b>\$ 102,692</b>	<b>\$ 696,065</b>

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

## 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 licenses

## AS of SEPTEMBER 2007

License Type	Count
AG.B – Class A General Beer	213
AG.BL – Class A General Beer and Liquor	2,767
AG.C – Caterer Attached to A Class A General	16
AG.L – Class A General Liquor	15
AR.B – Class A Restaurant Beer	751
AR.BL – Class A Restaurant Beer and Liquor	2,255
AR.BW – Class A Restaurant Beer and Light Wine	107
AR.L – Class A Restaurant Liquor	16
AR.MB – Class A Restaurant Microbrewer	3
AR.W – Class A Restaurant Light Wine	1
AR-C – A Restaurant - Caterer Attached	128
B.B – Class B Beer	1,057
B.BL – Class B Beer and Liquor	3,443
B.C – Class B Caterer	4
B.L – Class B Liquor	16
C.BL – Class C Beer and Liquor	1
C.L – Class C Liquor	1
C-SA – Stand Alone Caterer	50
DC.L – Distribution Center Liquor Permit	1
M.B – Beer Manufacturer Permit	3
M.L – Liquor Manufacturer Permit	1
M.WP – Wine Producer Permit	7
OS.H – Out-of-state Man/Sup - High Alcohol Content	417
OS.L – Out-of-state Man/Sup - Low Alcohol Content	13
S.IN – Solicitor - In-State	574
S.OOS – Solicitor - Out-of-state	77
T.C. – Tobacco Retail Certificate	6,117
T.P – Tobacco Retail Dealer Permit	180
T.T – Retail Tobacconist	18
T.VO – Retail Vending Machine Operator	113
T.WD – Tobacco Wholesale Dealer Permit	74
T.WT – Wholesale Dealer Permit - Tobacconist	16
W.B - Malt Beverage Wholesale Permit	40
W.L - Liquor Wholesale Permit	34
<b>TOTALS</b>	<b>18,493</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

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

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

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

##### Article IV. Division of Income

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

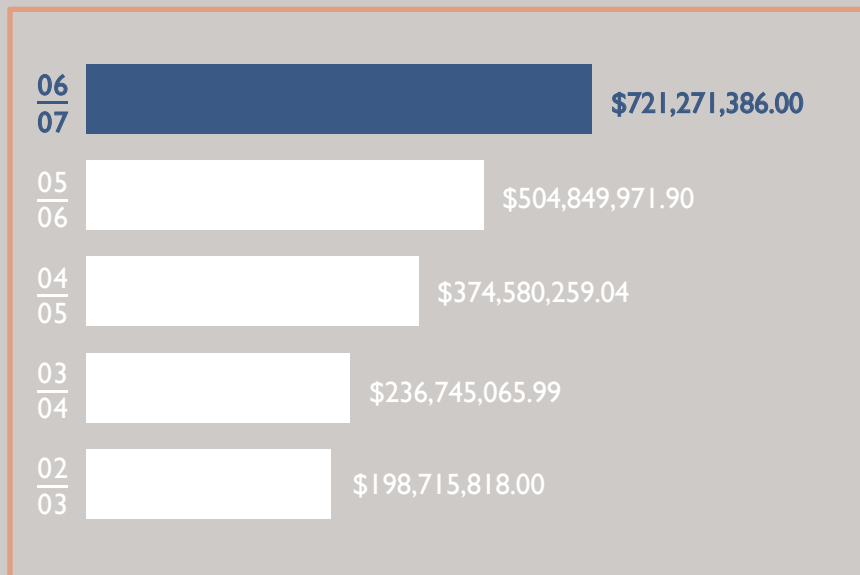
- (a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management and disposition of the property constitute integral parts of the taxpayer's regular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

Source: 2006 Multistate Corporate Tax Guide, Volume 1  
Multistate Tax Commission website

## CORPORATION income tax (based on cash collections)

Fiscal Year	Amount Collected	% Change
2006-07	<b>\$ 721,271,386.00</b>	<b>42.87%</b>
2005-06	504,849,971.90	34.78%
2004-05	374,580,259.04	61.03%
2003-04	236,745,065.99	19.14%
2002-03	198,715,818.00	-24.85%

## 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. Borrowed capital is currently being phased out. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

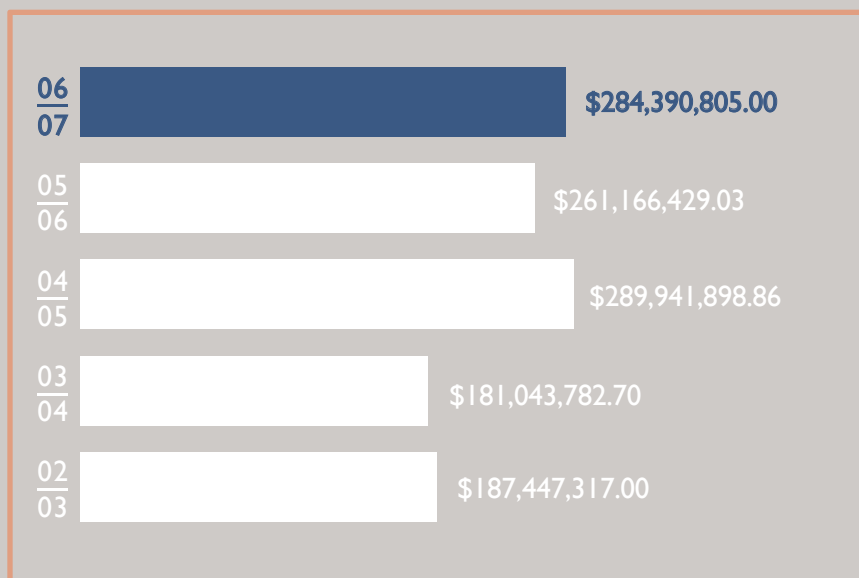
Fiscal Year	Amount Collected	% Change
2006-07	\$ 284,390,805.00	8.89%
2005-06	261,166,429.03	-9.92%
2004-05	289,941,898.86	58.64%
2003-04	181,043,782.70	-3.42%
2002-03	187,447,317.00	-28.00%

## 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 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.

### Corporation franchise tax

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

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

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

FOR FISCAL YEAR ENDING JUNE 30, 2007

Period	Corporation Income Tax	Corporation Franchise Tax
1 <sup>st</sup> Quarter	\$ 181,921,698	\$ 16,974,820
2 <sup>nd</sup> Quarter	147,412,749	55,754,910
3 <sup>rd</sup> Quarter	78,823,645	36,944,712
4 <sup>th</sup> Quarter	313,113,294	174,716,363
<b>TOTAL</b>	<b>\$ 721,271,386</b>	<b>\$ 284,390,805</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	21,780	21.22%	\$ (32,628,297,558)	\$ 0	0.00%
0	61,081	59.50%	0	0	0.00%
1 - 24,999	11,669	11.37%	80,111,318	3,206,363	0.63%
25,000 - 49,999	2,584	2.52%	94,177,364	4,068,340	0.80%
50,000 - 99,999	2,037	1.98%	144,720,337	7,168,690	1.41%
100,000 - 499,999	2,291	2.23%	504,563,302	32,596,097	6.41%
500,000 - 999,999	503	0.49%	34,9274,112	26,064,731	5.13%
1,000,000 - 1,999,999	303	0.30%	426,454,237	32,988,220	6.49%
2,000,000 - 9,999,999	308	0.30%	1,227,910,837	97,082,553	19.10%
10,000,000 & Over	98	0.10%	3,817,126,827	305,004,836	60.02%
<b>TOTALS</b>	<b>102,654</b>	<b>100.00%</b>	<b>\$ (25,983,959,224)</b>	<b>\$ 508,179,830</b>	<b>100.00%</b>

Note: 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	9,820	9.57%	\$ (2,517,462,943)	\$ 185,081	0.06%
0	26,301	25.62%	0	242,764	0.07%
1 - 24,999	20,965	20.42%	180,066,096	335,225	0.10%
25,000 - 99,999	16,698	16.27%	923,929,200	1,341,046	0.41%
100,000 - 499,999	17,474	17.02%	4,083,953,143	6,439,412	1.96%
500,000 - 999,999	4,419	4.30%	3,111,952,939	6,931,714	2.11%
1,000,000 - 9,999,999	5,695	5.55%	16,266,269,672	42,281,413	12.89%
10,000,000 - 49,999,999	942	0.92%	19,936,019,021	52,665,310	16.06%
50,000,000 - 99,999,999	161	0.16%	11,245,520,217	30,435,722	9.28%
100,000,000 - 499,999,999	150	0.15%	30,277,844,989	79,290,034	24.18%
500,000,000 - 999,999,999	18	0.02%	12,629,931,868	37,881,690	11.55%
1,000,000,000 & Over	11	0.01%	26,466,678,329	69,864,162	21.31%
<b>TOTAL</b>	<b>102,654</b>	<b>100.00%</b>	<b>\$ 122,604,702,531</b>	<b>\$ 327,893,573</b>	<b>100.00%</b>

Note: This amount is the tax due on the return before credits or prepayments.

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

## NONREFUNDABLE CREDITS CLAIMED ON RETURNS

Processed During Fiscal Year 2007

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor Tax Credit	\$ 0	\$ 0
Atchafalaya Trace	0	0
Basic Skills Training	0	0
Biomedical/University Research	0	0
Bone Marrow Donor	0	0
Brownfields Investor Credit	0	0
Contributions to Educational Institutions	4,366	0
Debt Issuance Costs	0	0
Dedicated Research Investments	0	0
Digital Interactive Media	0	0
Donations of Materials, Equipment, Advisors, Instructors	0	0
Donations to Public Schools	0	0
Donations to Qualified Playgrounds	0	0
Eligible Reentrants	920	0
Employee & Dependent Health Insurance	995,137	0
Employment of Nonviolent Offenders	0	0
Employment of the Previously Unemployed	0	750
Enterprise Zone	598,979	1,370,261
Historic Rehabilitation	897,771	145,665
Insurance Company Premium Tax	124,651,982	20
LA Capital Companies	0	0
LA Community Development Financial Institutions Act Credit	0	0
Manufacturing Establishments	0	632,556
Motion Picture Employment	900,000	2,950,003
Motion Picture Investment	18,858,042	4,690,740
Neighborhood Assistance	0	0
New Jobs Credit	155,388	4,032
New Markets Credit	0	0
Other Nonrefundable	5,020,151	0
Quality Jobs	306,588	98,186
Recycling Credit	0	575,786
Research and Development	67,546	11,423,306
Tax Equalization	1,749,169	0
Technology Commercialization	0	0
Utility Refund	0	0
Vehicle Alternative Fuels	32,768	45,591
<b>TOTAL</b>	<b>\$ 154,238,807</b>	<b>\$ 21,936,896</b>

## REFUNDABLE CREDITS CLAIMED ON RETURNS

Processed During Fiscal Year 2007

Credit	Amount Claimed
Ad Valorem for Offshore Vessels	\$ 5,870,145
Inventory Tax Credit	121,591,698
Other Refundable	2,242,171
Telephone Company Property Tax	26,122,354
<b>TOTAL</b>	<b>\$ 155,826,368</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

#### GIFT TAX

For Fiscal Years Ending 6/30/2006 & 2007

Fiscal Year	Amount Collected	% Change	Period	FYE 2006	FYE 2007	% Change
2006-07	\$ 5,600,204	147.41%	1 <sup>st</sup> Quarter	\$ 204,205	\$ 1,236,839	505.69%
2005-06	2,263,490	-35.70%	2 <sup>nd</sup> Quarter	168,634	564,171	234.55%
2004-05	3,520,040	-8.75%	3 <sup>rd</sup> Quarter	201,199	223,155	10.91%
2003-04	3,857,596	-29.17%	4 <sup>th</sup> Quarter	1,689,453	3,576,039	111.67%
2002-03	5,446,377	26.15%	<b>TOTAL</b>	<b>\$ 2,263,491</b>	<b>\$ 5,600,204</b>	<b>147.41%</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

#### INHERITANCE TAX

For Fiscal Years Ending 6/30/2006 & 2007

Fiscal Year	Amount Collected	% Change	Period	FYE 2006	FYE 2007	% Change
2006-07	\$ 5,068,944	-53.44%	1 <sup>st</sup> Quarter	\$ 4,365,640	\$ 905,481	-79.26%
2005-06	10,886,215	-61.01%	2 <sup>nd</sup> Quarter	1,723,428	2,869,301	66.49%
2004-05	27,922,396	-36.46%	3 <sup>rd</sup> Quarter	1,324,444	611,970	-53.49%
2003-04	43,947,859	-17.44%	4 <sup>th</sup> Quarter	3,472,702	682,192	-80.69%
2002-03	53,234,590	-18.34%	<b>TOTAL</b>	<b>\$ 10,886,214</b>	<b>\$ 5,068,944</b>	<b>-53.44%</b>

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

## INDIVIDUAL INCOME TAXES: BASIC RATES, EXEMPTIONS & 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%	\$ 3,599	\$ 30,100	\$ 22 tax credit	\$ 44 tax credit	\$ 22 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	\$ 3,000	\$ 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: FTA website ([www.taxadmin.org](http://www.taxadmin.org)), and state tax forms

# INDIVIDUAL income tax (donations per returns processed)

## DURING FISCAL YEAR ENDING JUNE 30, 2007

Fund	Number of Donations	Donation Amount	Average Donation
Military Family Assistance Fund	2,995	\$ 88,638	\$ 29.60
Wildlife Trust Fund	1,197	18,743	15.66
LA Cancer Trust Fund	916	13,267	14.48
LA Animal Welfare Fund	773	10,423	13.48
LA Housing Trust Fund	392	4,949	12.63
Community Health Care Fund	486	7,029	14.46
<b>TOTAL</b>	<b>6,759</b>	<b>\$ 143,049</b>	<b>\$ 16.72</b>



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

## PER CAPITA INCOME

State	2002	2003*	2004*	2005*	2006*	2005-2006 % Change	Rank 2005	Rank 2006
<b>LOUISIANA</b>	<b>\$ 25,194</b>	<b>\$ 25,805</b>	<b>\$ 27,082</b>	<b>\$ 24,582</b>	<b>\$ 30,952</b>	<b>25.91%</b>	<b>7</b>	<b>5</b>
Alabama	25,409	26,341	28,054	29,623	31,295	5.64%	4	4
Arkansas	23,363	24,380	25,783	26,641	27,935	4.86%	5	6
Florida	29,709	30,341	32,577	34,099	35,798	4.98%	1	1
Georgia	28,544	28,766	29,737	31,191	31,891	2.24%	3	3
Mississippi	22,321	23,028	23,943	24,925	26,535	6.46%	6	7
Texas	28,846	29,398	30,761	32,604	34,257	5.07%	2	2
<b>United States</b>	<b>30,810</b>	<b>36,463</b>	<b>33,090</b>	<b>34,495</b>	<b>36,276</b>	<b>5.16%</b>	<b>-</b>	<b>-</b>

## PER CAPITA DISPOSABLE PERSONAL INCOME

State	2002	2003*	2004*	2005*	2006*	2005-2006 % Change	Rank 2005	Rank 2006
<b>LOUISIANA</b>	<b>\$ 22,825</b>	<b>\$ 23,637</b>	<b>\$ 24,920</b>	<b>\$ 22,529</b>	<b>\$ 28,553</b>	<b>26.74%</b>	<b>7</b>	<b>3</b>
Alabama	22,929	23,983	25,632	26,851	28,185	4.97%	4	4
Arkansas	21,029	22,189	23,508	24,072	25,112	4.32%	5	6
Florida	26,584	27,548	29,413	30,416	31,635	4.01%	1	1
Georgia	25,226	25,683	26,622	27,704	28,109	1.46%	3	5
Mississippi	20,424	21,244	22,243	22,985	24,360	5.98%	6	7
Texas	26,146	26,920	28,282	29,738	31,012	4.28%	2	2
<b>United States</b>	<b>27,162</b>	<b>28,024</b>	<b>29,519</b>	<b>30,441</b>	<b>31,735</b>	<b>4.25%</b>	<b>-</b>	<b>-</b>

## DISPOSABLE PERSONAL INCOME

as percent of personal income

State	2002	2003*	2004*	2005*	2006*
<b>LOUISIANA</b>	<b>90.6%</b>	<b>91.6%</b>	<b>92.0%</b>	<b>91.6%</b>	<b>92.25%</b>
Alabama	90.2%	91.0%	91.4%	90.6%	90.06%
Arkansas	90.0%	91.0%	91.2%	90.4%	89.89%
Florida	89.5%	90.8%	90.3%	89.2%	88.37%
Georgia	88.4%	89.3%	89.5%	88.8%	88.14%
Mississippi	91.5%	92.3%	92.9%	92.2%	91.80%
Texas	90.6%	91.6%	91.9%	91.2%	90.53%
<b>United States</b>	<b>88.2%</b>	<b>89.1%</b>	<b>89.2%</b>	<b>88.2%</b>	<b>88.25%</b>

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business," April 2007

\*Revised from prior Louisiana Department of Revenue Annual Report

# INDIVIDUAL income tax per capita comparison

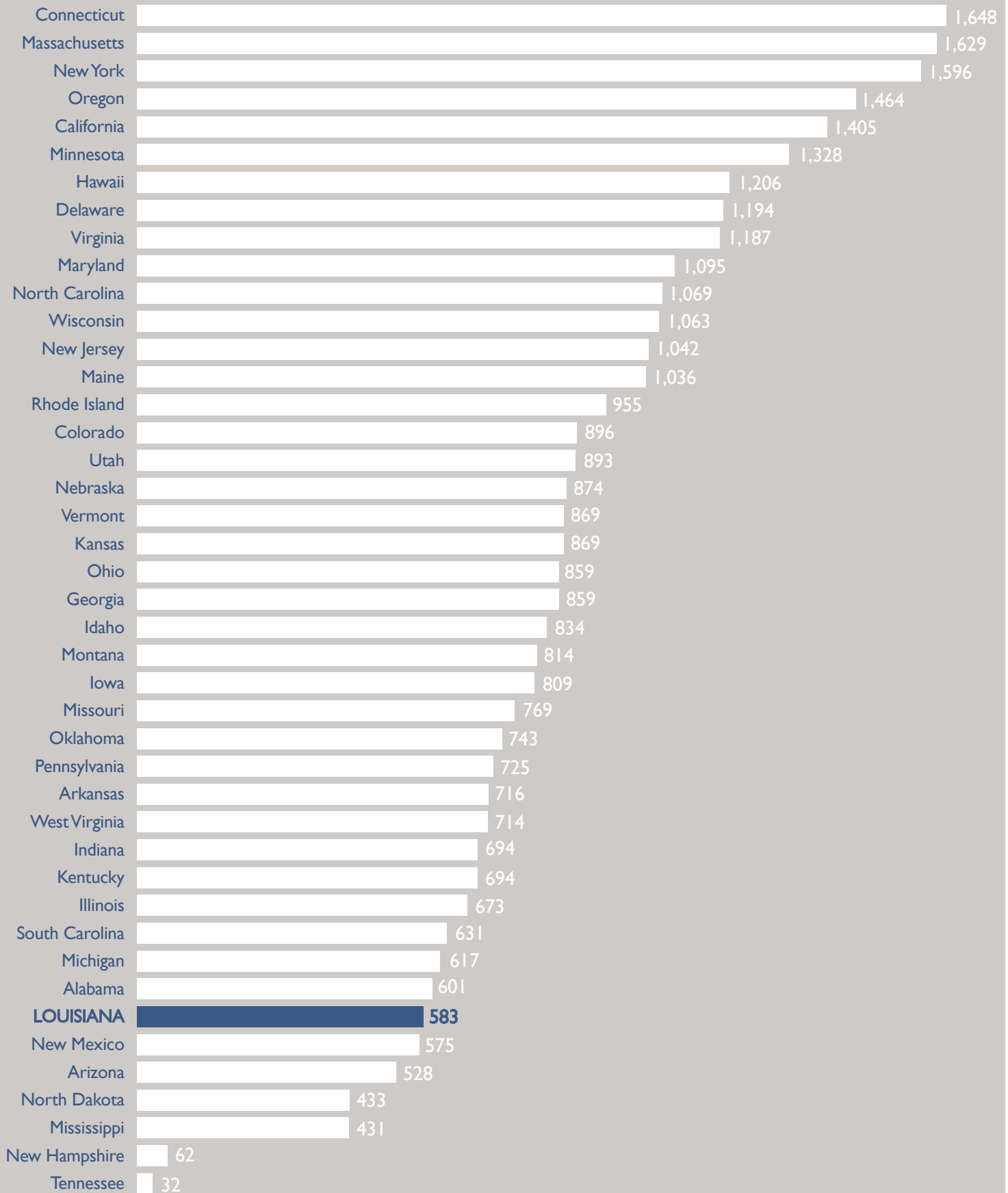
FOR FISCAL YEAR 2006

State	Rank	Per Capita
Connecticut	1	\$ 1,648
Massachusetts	2	1,629
New York	3	1,596
Oregon	4	1,464
California	5	1,405
Minnesota	6	1,328
Hawaii	7	1,206
Delaware	8	1,194
Virginia	9	1,187
Maryland	10	1,095
North Carolina	11	1,069
Wisconsin	12	1,063
New Jersey	13	1,042
Maine	14	1,036
Rhode Island	15	955
Colorado	16	896
Utah	17	893
Nebraska	18	874
Vermont	19	869
Kansas	20	869
Ohio	21	859
Georgia	22	859
Idaho	23	834
Montana	24	814
Iowa	25	809
Missouri	26	769
Oklahoma	27	743
Pennsylvania	28	725
Arkansas	29	716
West Virginia	30	714
Indiana	31	694
Kentucky	32	694
Illinois	33	673
South Carolina	34	631
Michigan	35	617
Alabama	36	601
<b>LOUISIANA</b>	<b>37</b>	<b>583</b>
New Mexico	38	575
Arizona	39	528
North Dakota	40	433
Mississippi	41	431
New Hampshire	42	62
Tennessee	43	32

\* 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



# 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:**

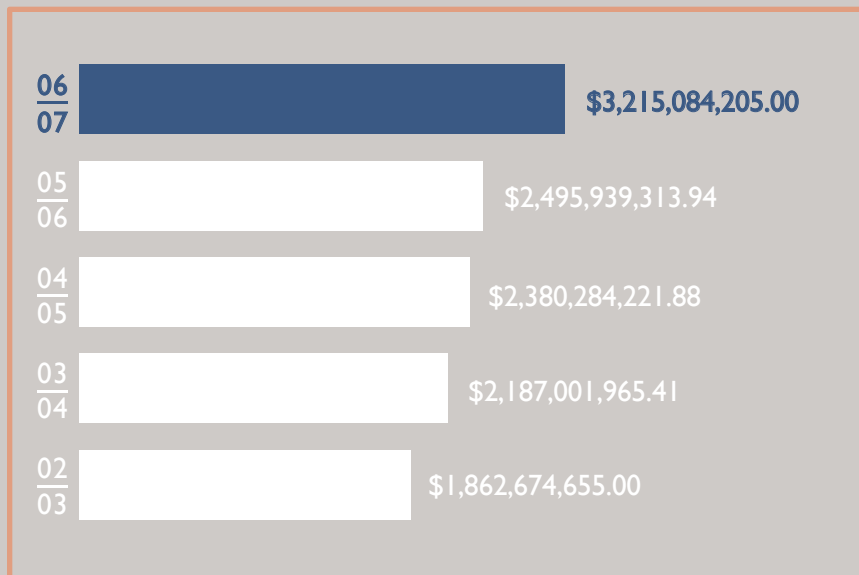
- 2% of the first \$12,500 of taxable income;
- 4% of the next \$12,500;
- 6% of the taxable income over \$25,000.

**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
2006-07	\$ 3,215,084,205.00	28.81%
2005-06	2,495,939,313.94	4.86%
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%

# INDIVIDUAL INCOME TAX (cash collection after accrual adjustments)



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

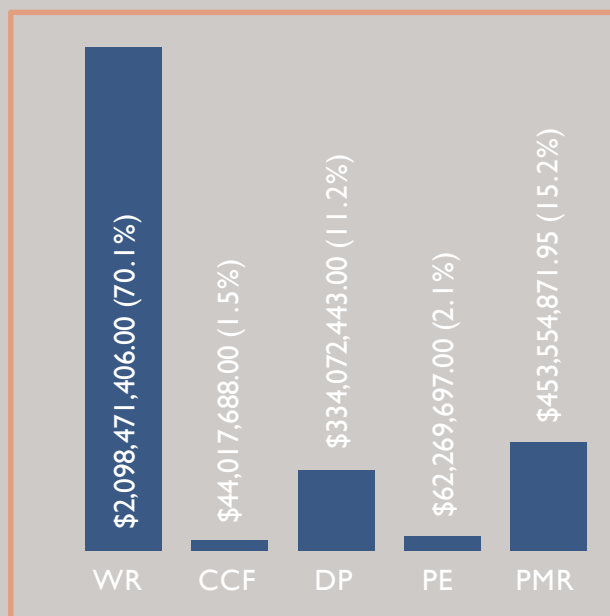
## PROCESSED DURING FISCAL YEAR 2007

Payments/Credit Reported	Amount*	% of Total
Withholding Reported	\$ 2,098,471,406.00	70.1%
Credits Carried Forward	44,017,688.00	1.5%
Declaration Payments	334,072,443.00	11.2%
Payments with Extensions	62,269,697.00	2.1%
Payments Made with Return	453,554,871.00	15.2%
<b>TOTAL</b>	<b>\$ 2,992,386,106.00</b>	<b>100.00%</b>

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

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

TOTAL \$2,992,386,106.00



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

### PROCESSED DURING FISCAL YEAR 2007

Refundable Credits	Amount Claimed
Ad Valorem on Natural Gas Storage Facilities Credit	\$ 982
Ad Valorem on OCS Vessels Credit	668,295
Inventory Tax Credit	6,329,328
Other Refundable Credits	39,454,765
Quality Jobs Program Rebate	32,315
Refundable Child Credit	2,544,871
<b>TOTAL</b>	<b>\$ 49,030,556</b>

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

### PROCESSED DURING FISCAL YEAR 2007

Nonrefundable Credits	Amount Claimed
Angel Investors Credit	\$ 201,410
Atchafalaya Trace Heritage Zone Credit	1,802
Bone Marrow Donor Expense Credit	123,944
Brownfields Investor	9,114
Child Care Credit	3,987,665
Commercial Fishing Credit	12,374
Contributions to Educational Institutions	1,107,189
Credit for Certain Disabilities	2,761,600
Credit for Certain Federal Tax Credits	490,819
Credit for Liabilities Paid to other States	45,456,214
Credit for Purchase of Bulletproof Vest	2,755
Debt Issuance Cost Credit	155
Disabled Dependents Credit	18,505
Donations of Materials, Equipment, Advisors, Instructors	7,351
Education Credit	10,940,650
Employing the Previously Unemployed	23,188
Enterprise Zone	3,306,205
Family Responsibility Credit	26,409

### PROCESSED DURING FISCAL YEAR 2007

Nonrefundable Credits	Amount Claimed
Insurance Premium Tax Credit	30,399
LA Capital Company	347,576
Law Enforcement Degree	42,343
LCDFI Credit	1,326,452
Manufacturing Establishments	247,136
Motion Picture Employment of Resident	1,032,542
Motion Picture Investor Credit	77,564,435
Nonviolent Offenders Employment Credit	14,000
Organ Donation Credit	22,490
Other	1,544,468
Playground Donation Credit	5,303
Quality Jobs Credit	833,638
Recycling Credit	25
Rehabilitation of Historic Structures	1,863,633
Research and Development Credit	2,128,971
Small Town Doctors/Dentists	871,146
Vehicle Alternative Fuel Credit	14,372
<b>TOTAL</b>	<b>\$ 156,366,278</b>

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

## DURING FISCAL YEAR 2007

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	21,896	\$ 867,009,046	\$ 84,292,152	\$ 520,711	\$ 24,228,257	0.91%	\$ 1,107	34
2	Allen	7,554	272,898,738	22,456,180	142,371	7,098,559	0.26%	940	48
3	Ascension	39,039	2,253,311,816	253,489,971	8,389,500	66,264,731	2.50%	1,697	4
4	Assumption	8,176	351,935,440	34,791,247	342,081	8,961,761	0.33%	1,096	36
5	Avoyelles	15,078	513,999,665	43,030,987	296,879	13,078,459	0.49%	867	56
6	Beauregard	12,531	547,103,578	51,785,545	259,511	14,473,518	0.54%	1,155	28
7	Bienville	5,427	204,670,398	18,373,688	105,899	5,273,402	0.19%	972	44
8	Bossier	41,191	1,995,714,287	216,937,879	2,334,335	54,345,014	2.05%	1,319	14
9	Caddo	100,878	4,759,172,604	576,995,088	18,605,248	128,566,047	4.85%	1,274	18
10	Calcasieu	78,503	3,905,526,629	459,161,291	7,708,603	115,458,242	4.36%	1,471	11
11	Caldwell	3,820	145,277,367	12,354,543	163,746	3,769,709	0.14%	987	43
12	Cameron	1,907	81,428,620	10,974,772	32,609	2,498,689	0.09%	1,310	15
13	Catahoula	3,622	131,965,809	11,492,391	237,266	3,290,915	0.12%	909	52
14	Claiborne	4,873	192,140,207	18,108,013	422,803	4,883,020	0.18%	1,002	39
15	Concordia	6,141	223,317,034	20,850,227	1,166,326	4,957,763	0.18%	807	62
16	DeSoto	10,360	387,459,713	34,439,061	221,040	10,364,081	0.39%	1,000	40
17	East Baton Rouge	171,126	9,043,899,441	1,176,104,380	25,039,742	265,883,818	10.04%	1,554	7
18	East Carroll	2,169	75,946,541	9,082,752	86,086	2,024,214	0.07%	933	49
19	East Feliciana	8,125	337,697,969	31,307,642	315,410	9,123,301	0.34%	1,123	32
20	Evangeline	11,645	416,877,215	35,753,445	249,059	11,029,541	0.41%	947	47
21	Franklin	6,810	231,499,985	19,101,650	253,545	5,720,265	0.21%	840	58
22	Grant	6,932	268,696,095	22,025,190	233,217	6,733,838	0.25%	971	45
23	Iberia	29,459	1,294,872,165	145,106,982	1,508,831	37,331,050	1.41%	1,267	21
24	Iberville	12,309	496,736,481	48,382,847	343,801	13,967,070	0.52%	1,135	29
25	Jackson	5,174	206,804,148	18,390,483	100,731	5,390,138	0.20%	1,042	38
26	Jefferson	215,990	10,714,816,547	1,364,291,889	15,075,307	322,800,771	12.19%	1,495	9
27	Jefferson Davis	11,745	474,298,612	46,095,558	187,751	13,330,359	0.50%	1,135	30
28	Lafayette	87,787	4,984,740,870	687,166,738	8,136,234	156,781,818	5.92%	1,786	2
29	Lafourche	35,406	1,773,029,886	216,714,800	4,917,025	51,421,740	1.94%	1,452	12
30	LaSalle	4,903	211,728,024	20,121,086	144,439	5,869,404	0.22%	1,197	25
31	Lincoln	14,869	686,979,861	76,390,070	836,032	19,280,848	0.72%	1,297	17
32	Livingston	43,311	1,991,532,407	187,273,842	1,184,956	57,844,255	2.18%	1,336	13
33	Madison	2,905	100,715,233	9,202,533	387,922	2,374,104	0.08%	817	60
34	Morehouse	10,154	349,739,845	28,604,410	1,167,573	8,199,011	0.30%	807	61
35	Natchitoches	13,369	511,753,369	48,076,848	669,380	13,251,541	0.50%	991	42

\*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 2007

Includes both Resident and Nonresident Returns

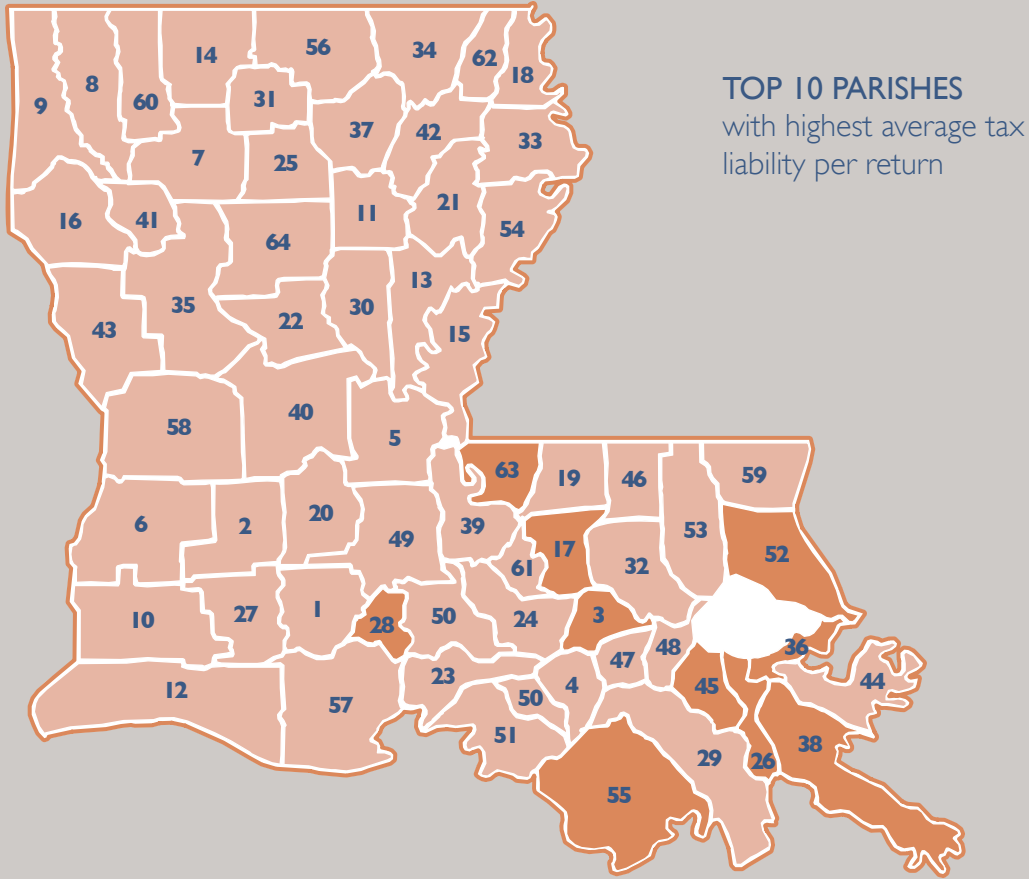
L*	Location	Returns	Federal AGI	Federal Tax	Total Non-refundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
36	Orleans	110,921	\$ 5,910,610,520	\$ 882,556,613	\$ 13,667,264	\$ 187,161,091	7.07%	\$ 1,687	6
37	Ouachita	56,725	2,525,614,902	281,876,485	3,881,877	71,575,082	2.70%	1,262	22
38	Plaquemines	9,924	484,862,539	57,770,070	212,397	14,813,746	0.55%	1,493	10
39	Pointe Coupee	8,298	377,118,929	40,743,126	365,968	10,866,529	0.41%	1,310	16
40	Rapides	51,221	2,296,188,263	252,546,962	2,466,441	64,962,682	2.45%	1,268	20
41	Red River	3,143	108,125,842	8,774,902	49,681	2,801,255	0.10%	891	53
42	Richland	7,529	263,915,114	23,548,280	256,471	6,697,312	0.25%	890	55
43	Sabine	7,849	319,225,711	29,122,755	212,823	8,314,812	0.31%	1,059	37
44	St. Bernard	10,150	230,365,104	28,210,712	226,201	7,740,184	0.29%	763	63
45	St. Charles	23,827	1,277,036,179	144,864,372	1,164,198	40,314,164	1.52%	1,692	5
46	St. Helena	2,233	78,145,643	6,752,576	205,584	1,864,374	0.07%	835	59
47	St. James	9,586	393,435,091	35,896,052	142,263	11,342,976	0.42%	1,183	27
48	St. John the Baptist	20,107	813,092,132	77,384,875	536,253	23,928,988	0.90%	1,190	26
49	St. Landry	33,368	1,337,821,393	134,670,308	1,433,277	36,718,052	1.38%	1,100	35
50	St. Martin	18,453	749,631,570	75,194,780	898,270	20,944,796	0.79%	1,135	31
51	St. Mary	21,989	973,786,489	111,094,698	555,453	28,024,234	1.05%	1,274	19
52	St. Tammany	106,549	6,599,541,564	899,207,587	10,830,680	209,144,859	7.90%	1,963	1
53	Tangipahoa	45,123	1,821,943,571	184,030,092	1,647,301	50,616,154	1.91%	1,122	33
54	Tensas	1,766	61,824,443	5,923,869	91,572	1,619,646	0.06%	917	51
55	Terrebonne	45,832	2,289,761,980	279,535,647	2,002,951	69,595,202	2.63%	1,518	8
56	Union	8,131	312,910,006	28,444,828	1,004,235	7,496,253	0.28%	922	50
57	Vermillion	22,012	940,085,529	100,042,106	765,092	26,847,412	1.01%	1,220	24
58	Vernon	14,139	549,530,235	47,396,427	305,040	12,202,600	0.46%	863	57
59	Washington	15,734	557,320,007	46,629,567	590,131	14,017,691	0.52%	891	54
60	Webster	16,071	627,364,675	59,746,095	954,421	16,052,192	0.60%	999	41
61	West Baton Rouge	9,553	404,310,949	38,219,545	154,480	11,691,729	0.44%	1,224	23
62	West Carroll	3,970	134,997,729	10,147,600	395,230	2,959,319	0.11%	745	64
63	West Feliciana	4,031	239,122,147	30,192,060	596,783	7,146,724	0.27%	1,773	3
64	Winn	4,592	170,706,225	14,215,888	163,417	4,393,699	0.16%	957	46
<b>TOTAL ATTRIBUTED TO A PARISH</b>		<b>1,748,010</b>	<b>\$ 83,853,690,126</b>	<b>\$ 9,993,465,057</b>	<b>\$ 147,561,723</b>	<b>\$ 2,447,723,010</b>	<b>92.50%</b>	<b>\$ 1,400</b>	<b>—</b>
<b>OUT-OF-STATE</b>		<b>179,754</b>	<b>\$ 65,975,834,080</b>	<b>\$ 10,995,534,486</b>	<b>\$ 8,733,934</b>	<b>\$ 194,904,755</b>	<b>7.36%</b>	<b>\$ 1,084</b>	<b>—</b>
<b>UNIDENTIFIED</b>		<b>3,183</b>	<b>\$ 769,354,235</b>	<b>\$ 123,086,625</b>	<b>\$ 70,621</b>	<b>\$ 3,347,670</b>	<b>0.12%</b>	<b>\$ 1,052</b>	<b>—</b>
<b>TOTAL</b>		<b>1,935,539</b>	<b>\$ 150,769,584,666</b>	<b>\$ 21,126,302,056</b>	<b>\$ 156,529,695</b>	<b>\$ 2,650,369,134</b>	<b>100.00%</b>	<b>\$ 1,370</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.

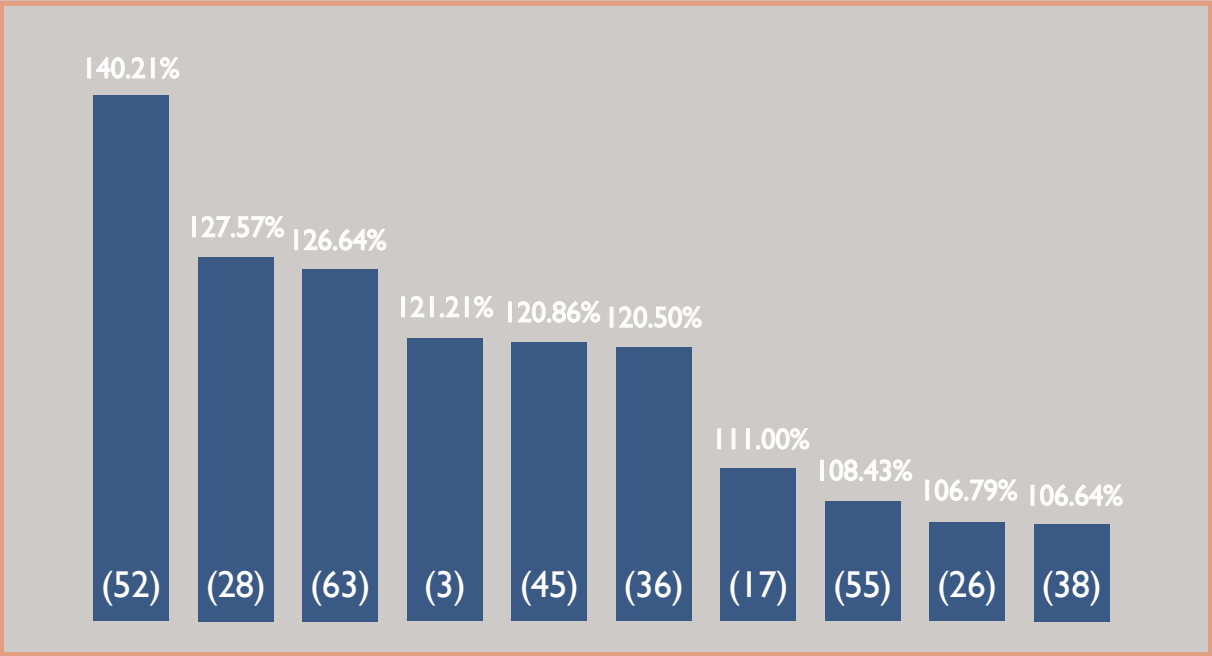


# INDIVIDUAL income tax by parish (data from returns processed)



# INDIVIDUAL INCOME TAX (top 10 as a percent of parish total)

FOR FISCAL YEAR 2007



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

FOR FISCAL YEAR 2007

L*	Top 10 Parishes	Avg. LA Adjusted Tax	Rank	Top 10 as a Percent of Parish Average
52	St. Tammany	\$ 1,963	1	140.21%
28	Lafayette	1,786	2	127.57%
63	West Feliciana	1,773	3	126.64%
3	Ascension	1,697	4	121.21%
45	St. Charles	1,692	5	120.86%
36	Orleans	1,687	6	120.50%
17	East Baton Rouge	1,554	7	111.00%
55	Terrebonne	1,518	8	108.43%
26	Jefferson	1,495	9	106.79%
38	Plaquemines	1,493	10	106.64%
	<b>PARISH AVERAGE</b>	<b>\$ 1,400</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, 2007

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax*
Less than 0	8,489	\$ (434,253,875)	\$ 156,734
0	91,391	0	866,990
1 - 25,000	785,245	10,233,027,021	110,039,043
25,001 - 50,000	445,197	16,021,205,536	355,021,171
50,001 - 75,000	247,248	15,212,898,270	394,310,036
75,001 - 100,000	147,899	12,764,814,043	375,040,772
> 100,000	205,478	96,801,187,446	1,410,540,689
<b>TOTALS</b>	<b>1,930,947</b>	<b>\$ 150,598,878,441</b>	<b>\$ 2,645,975,435</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	15.3¢ per Gallon	Terminal	28.4¢ per Gallon	Terminal
Georgia	15.2¢ per Gallon	Distributor	16.3¢ 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

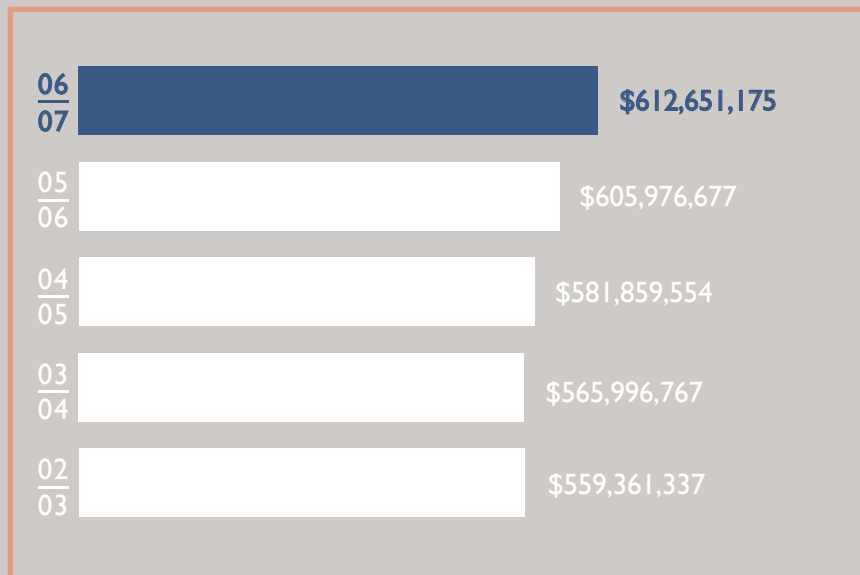
Period	Gasoline Gallons	Special Fuels Gallons and IFTA
1 <sup>st</sup> Quarter	617,944,028	200,779,045
2 <sup>nd</sup> Quarter	749,587,017	216,479,119
3 <sup>rd</sup> Quarter	573,028,537	173,503,887
4 <sup>th</sup> Quarter	498,961,617	162,605,498
<b>TOTAL</b>	<b>2,439,521,199</b>	<b>753,367,549</b>

## 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
2006-07	\$ 612,651,175	1.10%
2005-06	605,976,677	4.14%
2004-05	581,859,554	2.80%
2003-04	565,996,767	1.19%
2002-03	559,361,337	-.07%

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



## PETROLEUM product taxes

Resource	05-06	06-07	% Change
<b>Gross Gallons Taxed:</b>			
Gasoline*	\$ 2,421,743,707	\$ 2,573,811,795	6.28%
Highway Diesel	868,371,976	901,900,719	3.86%
<b>TOTALS</b>	<b>\$ 3,290,115,683</b>	<b>\$ 3,475,712,514</b>	<b>5.64%</b>
<b>GALLONS REFUNDED</b>	<b>\$ 261,070,677</b>	<b>\$ 282,823,766</b>	<b>8.33%</b>
<b>Net Gallons Taxed:</b>			
Gasoline*	2,291,260,112	2,439,521,199	6.47%
Highway Diesel	737,784,894	753,367,549	2.11%
<b>TOTALS</b>	<b>\$ 3,029,045,006</b>	<b>\$ 3,192,888,748</b>	<b>5.41%</b>

\* Includes gasohol

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

Fiscal Year	Gasoline Tax	% Change
<b>2006-07</b>	<b>\$ 462,432,016</b>	<b>0.44%</b>
2005-06	460,414,127	2.87%
2004-05	447,581,840	2.01%
2003-04	438,758,493	-0.47%
2002-03	440,838,750	-0.35%

Fiscal Year	Special Fuels & IFTA	% Change
<b>2006-07</b>	<b>\$ 144,596,470</b>	<b>2.52%</b>
2005-06	141,045,443	8.96%
2004-05	129,443,317	6.09%
2003-04	122,010,473	3.66%
2002-03	117,697,599	1.04%

Fiscal Year	Inspection Fee*	% Change
<b>2006-07</b>	<b>\$ 5,622,689</b>	<b>24.48%</b>
2005-06	4,517,107	-6.56%
2004-05	4,834,397	-7.53%
2003-04	5,227,800	533.68%
2002-03	824,987	-6.58%

\* 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 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.

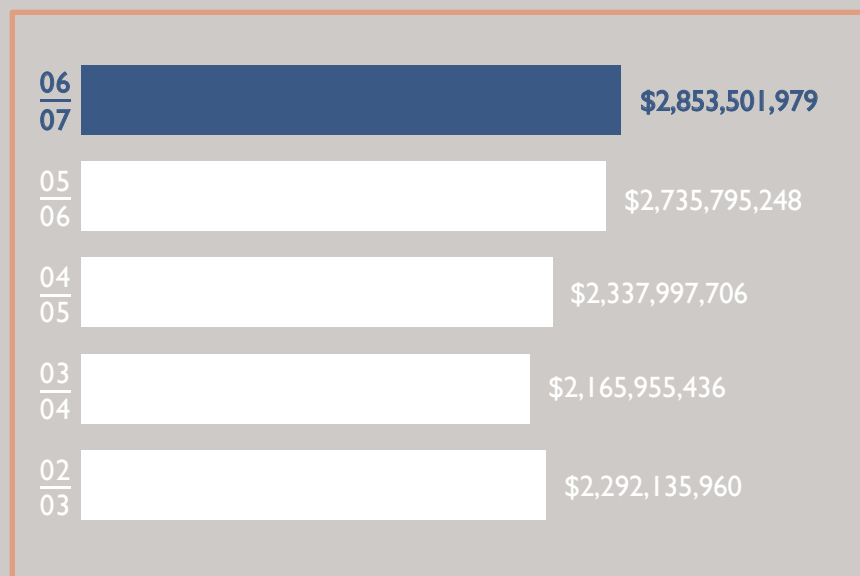
Although many exemptions are provided by statute, most exemptions have been temporarily suspended since 1986.

### FIVE-YEAR TAX COLLECTION COMPARISON

Fiscal Year	Amount Collected	% Change
2006-07	\$ 2,853,501,979	4.30%
2005-06	2,735,795,248	17.01%
2004-05	2,337,997,706	7.94%
2003-04	2,165,955,436	-5.50%
2002-03	2,292,135,960	-4.64%

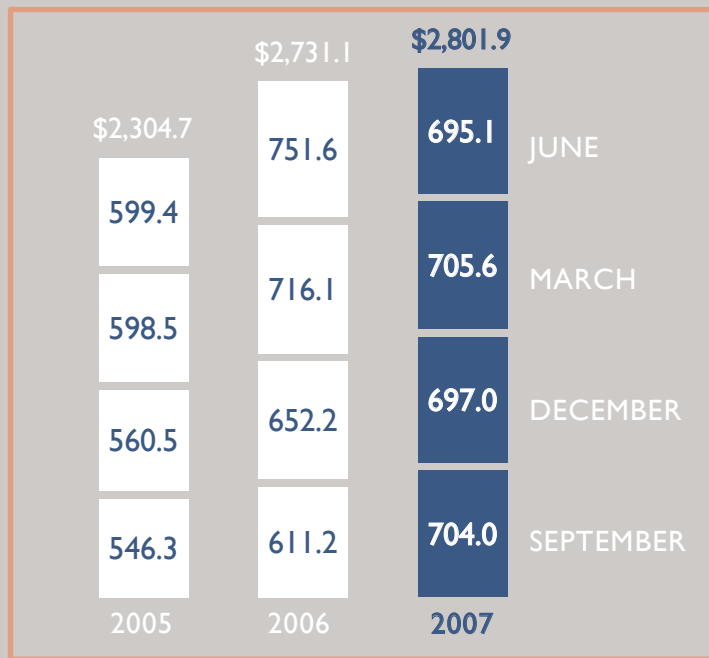
## SALES tax collections (cash collection after accrual adjustments)

### FIVE-YEAR TAX COLLECTION COMPARISON



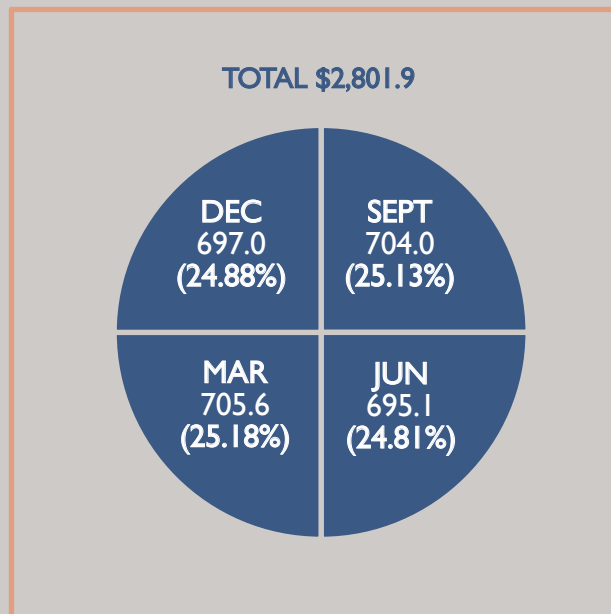
## SALES tax quarterly collections (based on cash collections)

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



## SALES tax quarterly collections (based on cash collections)

FY 2007 • BY QUARTER  
In Millions of Dollars





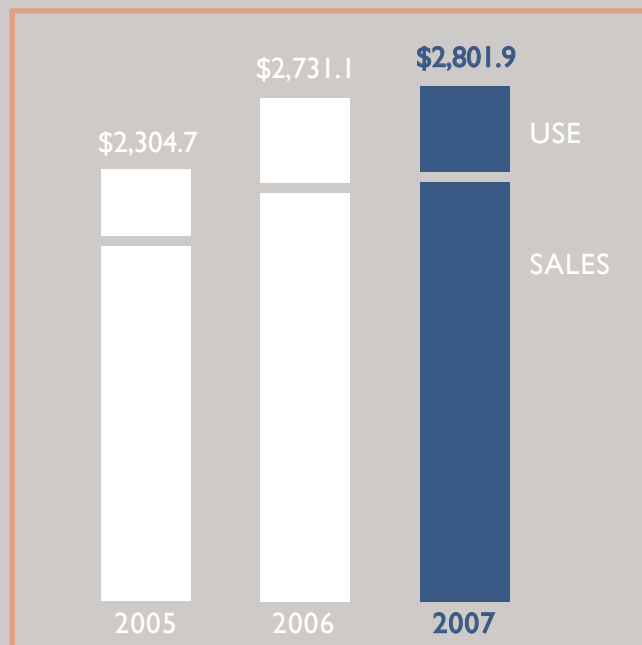
## STATE SALES & USE taxes (based on cash collections)

### THREE-YEAR COMPARISON

Fiscal Year	Sales of TPP & Services	Business Use	Consumer Use	General Fund Amount	% Change
2007	\$ 2,329,569,530	\$ 472,272,079	\$ 127,970	\$ 2,801,969,579	2.59%
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%

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

THREE-YEAR COMPARISON  
Fiscal Years 2005 to 2007 (In Millions of Dollars)



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

FISCAL YEAR ENDING JUNE 30, 2007

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 24.99	\$ 507,146	0.02%	51,012	7.98%
25.00 - 49.99	969,603	0.03%	29,429	4.61%
50.00 - 99.99	2,627,527	0.09%	40,287	6.30%
100.00 - 149.99	3,290,389	0.11%	30,232	4.73%
150.00 - 199.99	3,788,868	0.13%	24,962	3.91%
200.00 - 249.99	4,273,996	0.14%	21,795	3.41%
250.00 - 499.99	25,303,913	0.84%	79,527	12.45%
500.00 - 999.99	59,487,564	1.96%	93,482	14.63%
1,000.00 - 1499.99	61,646,430	2.03%	56,926	8.91%
1,500.00 - 1,999.99	59,360,096	1.96%	38,669	6.05%
2,000.00 - 2499.99	53,624,183	1.77%	27,177	4.25%
2,500.00 - 2,999.99	49,607,560	1.64%	20,357	3.19%
3,000.00 - 3,999.99	87,101,790	2.87%	28,455	4.45%
4,000.00 - 4,999.99	73,340,963	2.42%	18,517	2.90%
5,000.00 - 9,999.99	239,391,624	7.90%	38,629	6.05%
10,000.00 - 24,999.99	314,762,269	10.39%	23,237	3.64%
25,000.00 - 49,999.99	249,024,560	8.22%	8,105	1.27%
50,000.00 - 99,999.99	256,972,435	8.48%	4,074	0.64%
100,000.00 & Over	1,484,844,138	49.01%	4,146	0.65%
<b>TOTAL</b>	<b>\$ 3,029,925,054</b>	<b>100.00%</b>	<b>639,018</b>	<b>100.00%</b>

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

FISCAL YEAR ENDING JUNE 30, 2007

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 6,431,866	0.00%	73,359	11.48%
500 - 999	12,814,089	0.00%	18,933	2.96%
1,000 - 1,999	34,340,870	0.01%	25,761	4.03%
2,000 - 2,999	43,657,895	0.01%	19,583	3.06%
3,000 - 3,999	51,507,989	0.02%	16,417	2.57%
4,000 - 4,999	57,918,908	0.02%	14,338	2.24%
5,000 - 9,999	367,967,997	0.12%	55,859	8.74%
10,000 - 24,999	1,448,352,831	0.49%	98,039	15.34%
25,000 - 49,999	2,693,461,480	0.91%	85,156	13.33%
50,000 - 99,999	4,698,188,783	1.58%	76,306	11.94%
100,000 - 249,999	9,880,062,692	3.33%	72,671	11.37%
250,000 - 499,000	10,417,894,616	3.51%	34,199	5.35%
500,000 - 999,999	12,739,374,078	4.29%	20,877	3.27%
1,000,000 & Over	254,360,260,277	85.70%	27,520	4.31%
<b>TOTALS</b>	<b>\$ 296,812,234,371</b>	<b>100.00%</b>	<b>639,018</b>	<b>100.00%</b>

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

L*	Parish	FYE 6/06	FYE 6/07	Percent Change	FYE 2006 Per Capita	FYE 06 PC Rank	FYE 2007 Per Capita	FYE 07 PC Rank
1	Acadia	\$ 17,543,061	\$ 18,657,809	6.35%	\$ 295	23	\$ 309	22
2	Allen	3,380,563	2,938,915	-13.06%	134	49	115	54
3	Ascension	57,872,548	57,107,897	-1.32%	639	7	587	11
4	Assumption	2,705,368	2,879,845	6.45%	117	53	123	53
5	Avoyelles	4,537,325	4,445,945	-2.01%	108	55	104	55
6	Beauregard	10,185,192	8,118,124	-20.29%	295	22	231	34
7	Bienville	4,220,583	4,747,274	12.48%	278	26	313	21
8	Bossier	31,780,716	32,794,970	3.19%	301	21	306	23
9	Caddo	150,984,823	153,015,659	1.35%	601	11	605	9
10	Calcasieu	112,464,129	105,917,291	-5.82%	607	10	574	12
11	Caldwell	1,327,749	1,313,116	-1.10%	126	52	124	52
12	Cameron	1,107,462	1,249,812	12.85%	116	54	160	41
13	Catahoula	1,604,193	1,681,707	4.83%	154	43	159	42
14	Claiborne	2,495,959	2,421,278	-2.99%	153	44	149	45
15	Concordia	3,468,083	3,498,466	0.88%	180	39	180	37
16	DeSoto	7,348,711	6,913,360	-5.92%	279	25	262	31
17	East Baton Rouge	254,382,344	252,762,134	-0.64%	618	9	589	10
18	East Carroll	2,143,250	2,516,644	17.42%	245	31	289	26
19	East Feliciana	1,698,114	1,644,090	-3.18%	82	61	79	61
20	Evangeline	3,048,539	3,224,047	5.76%	86	59	90	58
21	Franklin	2,862,337	2,766,578	-3.35%	140	46	135	51
22	Grant	796,978	744,211	-6.62%	41	64	37	64
23	Iberia	24,282,309	24,912,207	2.59%	326	20	330	20
24	Iberville	42,401,780	38,588,138	-8.99%	1,309	1	1,170	2
25	Jackson	5,846,080	4,446,237	-23.94%	386	15	292	25
26	Jefferson	292,782,983	306,353,792	4.64%	647	6	710	7
27	Jefferson Davis	7,447,425	9,322,856	25.18%	238	32	297	24
28	Lafayette	149,946,341	162,892,307	8.63%	760	3	802	6
29	Lafourche	18,495,511	19,376,671	4.76%	201	34	207	36
30	LaSalle	2,673,102	2,951,101	10.40%	190	38	209	35
31	Lincoln	11,143,047	11,387,241	2.19%	265	29	272	28
32	Livingston	14,547,498	15,718,786	8.05%	133	50	137	49
33	Madison	1,305,181	1,275,516	-2.27%	105	56	103	56
34	Morehouse	8,489,238	8,020,828	-5.52%	283	24	270	29
35	Natchitoches	7,526,578	6,857,722	-8.89%	195	36	177	38
36	Orleans	295,181,687	296,586,446	0.48%	649	5	1,328	1
37	Ouachita	96,278,398	95,727,433	-0.57%	649	4	641	8
38	Plaquemines	7,691,260	8,495,184	10.45%	265	28	377	17
39	Pointe Coupee	3,360,816	3,229,708	-3.90%	150	45	143	46

\* 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, 2006 - base April 1, 2000

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

L*	Parish	FYE 6/06	FYE 6/07	Percent Change	FYE 2006 Per Capita	FYE 06 PC Rank	FYE 2007 Per Capita	FYE 07 PC Rank
40	Rapides	71,149,014	64,804,846	-8.92%	\$ 554	12	\$ 498	15
41	Red River	675,879	655,243	-3.05%	71	62	69	62
42	Richland	2,583,812	2,829,988	9.53%	126	51	138	48
43	Sabine	3,889,955	3,646,613	-6.26%	164	41	152	44
44	St. Bernard	12,536,488	16,788,503	33.92%	192	37	1,082	3
45	St. Charles	54,683,716	49,151,428	-10.12%	1,080	2	932	5
46	St. Helena	645,645	703,765	9.00%	63	63	65	63
47	St. James	6,955,788	6,157,436	-11.48%	329	19	283	27
48	St. John the Baptist	25,494,178	24,377,402	-4.38%	550	13	502	14
49	St. Landry	14,197,530	14,333,680	0.96%	158	42	157	43
50	St. Martin	7,047,498	7,002,200	-0.64%	140	47	136	50
51	St. Mary	22,757,243	27,133,591	19.23%	443	14	523	13
52	St. Tammany	80,999,797	80,009,182	-1.22%	368	17	347	19
53	Tangipahoa	29,151,713	29,870,964	2.47%	274	27	264	30
54	Tensas	638,881	544,820	-14.72%	104	57	89	59
55	Terrebonne	40,807,656	45,271,502	10.94%	380	16	414	16
56	Union	5,192,708	5,330,353	2.65%	227	33	232	33
57	Vermillion	19,230,530	19,647,733	2.17%	348	18	351	18
58	Vernon	4,076,632	3,937,705	-3.41%	84	60	84	60
59	Washington	11,743,736	10,910,843	-7.09%	263	30	244	32
60	Webster	8,292,371	7,282,778	-12.17%	201	35	176	39
61	West Baton Rouge	13,521,038	21,284,614	57.42%	625	8	948	4
62	West Carroll	1,074,586	1,086,297	1.09%	91	58	93	57
63	West Feliciana	2,597,906	2,579,048	-0.73%	171	40	166	40
64	Winn	2,142,147	2,184,942	2.00%	134	48	138	47
	<b>TOTAL PARISHES</b>	<b>\$ 2,109,443,708</b>	<b>\$2,135,026,817</b>	<b>1.21%</b>	—	—	—	—
	<b>TOTAL OUT OF STATE</b>	<b>\$ 880,025,935</b>	<b>\$ 894,898,237</b>	<b>1.69%</b>	—	—	—	—
	<b>TOTAL</b>	<b>\$ 2,989,469,643</b>	<b>\$3,029,925,054</b>	<b>1.35%</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, 2006 - base April 1, 2000

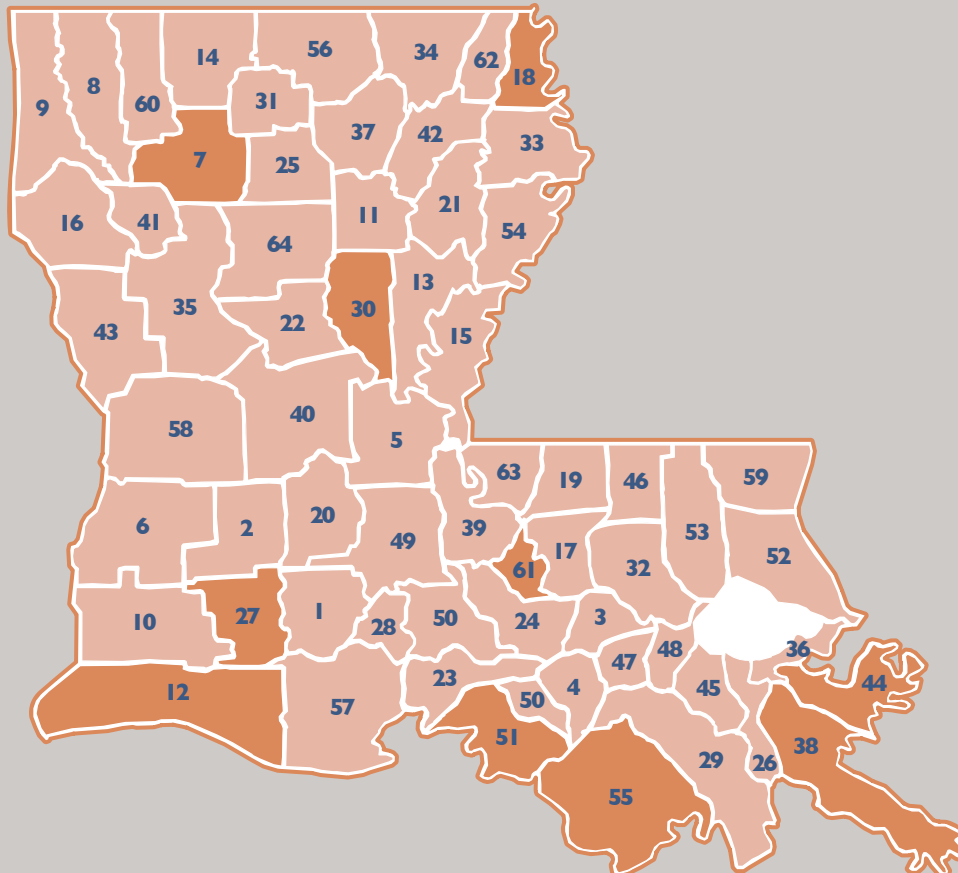
## SALES & USE Tax (parishes with more than a 10% increase)

This map shows the Fiscal Year 2007 Gross sales and use tax due percentage change over Fiscal Year 2006, by parish.

L*	Parish	Percent Change	Rank
61	West Baton Rouge	57.42%	1
44	St. Bernard	33.92%	2
27	Jefferson Davis	25.18%	3
51	St. Mary	19.23%	4
18	East Carroll	17.42%	5
12	Cameron	12.85%	6
7	Bienville	12.48%	7
55	Terrebonne	10.94%	8
38	Plaquemines	10.45%	9
30	LaSalle	10.40%	10

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

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

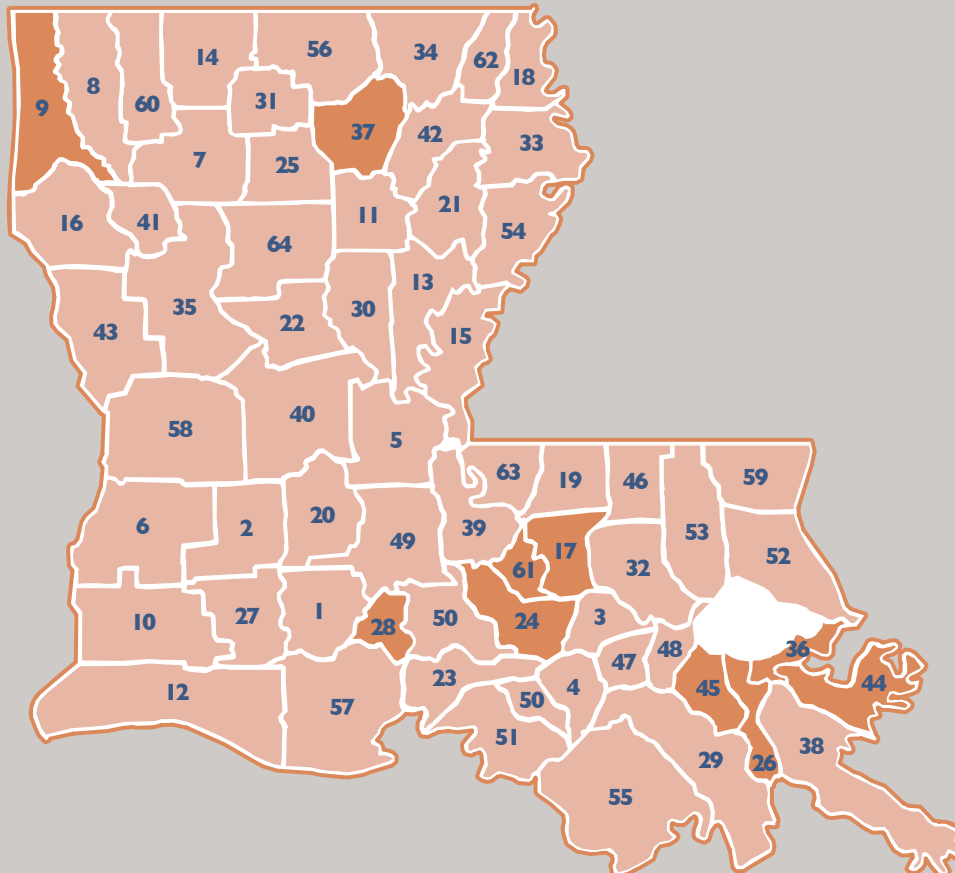


## SALES & USE tax (top 10 parishes)

L*	Parish	FYE 2006 Per Capita	Rank
36	Orleans	\$ 1,328	1
24	Iberville	1,170	2
44	St. Bernard	1,082	3
61	West Baton Rouge	948	4
45	St. Charles	932	5
28	Lafayette	802	6
26	Jefferson	710	7
37	Ouachita	641	8
9	Caddo	605	9
17	East Baton Rouge	589	10

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

## SALES & USE tax (top 10 parishes)



# SALES & USE tax (return data)

## FISCAL YEAR ENDING JUNE 30, 2007

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	\$ 1,119,245,369	\$ 12,883,921	\$ 8,616,267	\$ 1,140,745,557	\$ 674,300,339	\$ 18,657,809
Allen	146,566,527	20,262,320	1,422,796	168,251,643	94,778,760	2,938,915
Ascension	3,148,847,134	695,982,471	88,468,676	3,933,298,281	2,505,600,859	57,107,897
Assumption	181,509,744	1,518,925	2,915,492	185,944,161	113,948,025	2,879,845
Avoyelles	503,674,276	3,005,412	3,248,662	509,928,350	398,779,719	4,445,945
Beauregard	525,133,061	78,814,825	6,724,831	610,672,717	407,719,624	8,118,124
Bienville	325,500,727	4,676,388	35,471,569	365,648,684	246,966,840	4,747,274
Bossier	2,833,319,393	42,288,653	26,164,150	2,901,772,196	2,081,897,935	32,794,970
Caddo	13,098,653,334	411,523,718	100,985,062	13,611,162,114	9,785,770,633	153,015,659
Calcasieu	9,450,478,474	796,576,579	158,988,491	10,406,043,544	7,758,111,268	105,917,291
Caldwell	102,753,319	344,801	6,007,239	109,105,359	76,277,448	1,313,116
Cameron	75,559,947	1,207,684	34,529,913	111,297,544	80,052,254	1,249,812
Catahoula	116,195,443	931,981	409,251	117,536,675	75,493,990	1,681,707
Claiborne	264,686,494	1,662,535	6,039,499	272,388,528	211,856,577	2,421,278
Concordia	238,233,722	1,512,920	667,964	240,414,606	152,952,963	3,498,466
DeSoto	205,537,051	118,110,958	2,112,622	325,760,631	152,926,642	6,913,360
East Baton Rouge	13,605,572,049	581,932,163	955,373,776	15,142,877,988	8,823,824,648	252,762,134
East Carroll	213,627,784	13,302,898	11,984,806	238,915,488	175,999,401	2,516,644
East Feliciana	154,005,429	982,133	1,141,646	156,129,208	115,026,949	1,644,090
Evangeline	232,570,892	13,542,265	721,558	246,834,715	166,233,537	3,224,047
Franklin	242,741,990	981,212	14,698,503	258,421,705	189,257,248	2,766,578
Grant	139,127,262	801,093	16,126	139,944,481	121,339,215	744,211
Iberia	2,612,932,776	46,346,071	122,014,279	2,781,293,126	2,158,487,942	24,912,207
Iberville	3,322,900,849	825,275,973	19,322,606	4,167,499,428	3,202,795,966	38,588,138
Jackson	242,212,089	87,803,006	7,069,449	337,084,544	225,928,620	4,446,237
Jefferson	18,228,544,460	284,448,837	466,001,237	18,978,994,534	11,320,149,744	306,353,792
Jefferson Davis	675,963,092	4,035,182	37,644,160	717,642,434	484,571,037	9,322,856
Lafayette	9,784,185,144	414,138,366	972,688,470	11,171,011,980	7,098,704,314	162,892,307
Lafourche	2,290,043,741	30,653,667	130,147,637	2,450,845,045	1,966,428,276	19,376,671
LaSalle	260,159,486	11,247,725	2,228,671	273,635,882	199,858,368	2,951,101
Lincoln	1,283,403,702	17,929,355	14,556,080	1,315,889,137	1,031,208,106	11,387,241
Livingston	1,418,156,022	11,553,325	3,887,775	1,433,597,122	1,040,627,475	15,718,786
Madison	130,073,728	184,283	1,500,958	131,758,969	99,871,065	1,275,516
Morehouse	403,516,578	42,056,644	2,641,536	448,214,758	247,694,069	8,020,828

# SALES & USE tax (return data)

## FISCAL YEAR ENDING JUNE 30, 2007

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	\$ 422,264,582	\$ 7,085,899	\$ 3,086,281	\$ 432,436,762	\$ 260,993,716	\$ 6,857,722
Orleans	11,138,769,722	1,519,477,927	1,814,734,788	14,472,982,437	7,058,321,283	296,586,446
Ouachita	4,584,109,619	111,470,400	78,474,981	4,774,055,000	2,380,869,174	95,727,433
Plaquemines	630,554,523	56,264,712	59,480,451	746,299,686	533,920,094	8,495,184
Pointe Coupee	331,514,768	3,899,213	5,322,169	340,736,150	259,993,442	3,229,708
Rapides	4,607,616,112	302,189,466	236,217,957	5,146,023,535	3,525,902,382	64,804,846
Red River	60,085,273	767,154	210,085	61,062,512	44,681,437	655,243
Richland	275,200,754	1,044,364	1,323,310	277,568,428	206,818,737	2,829,988
Sabine	393,623,024	9,610,685	5,423,700	408,657,409	317,492,079	3,646,613
St. Bernard	3,224,752,702	189,033,140	2,814,135	3,416,599,977	2,996,887,412	16,788,503
St. Charles	10,343,013,494	565,442,530	35,942,034	10,944,398,058	9,715,612,359	49,151,428
St. Helena	77,734,530	2,322,782	1,374,984	81,432,296	63,838,166	703,765
St. James	545,986,442	119,473,279	3,692,866	669,152,587	515,216,694	6,157,436
St. John the Baptist	5,961,223,873	213,237,903	27,158,081	6,201,619,857	5,592,184,813	24,377,402
St. Landry	1,332,538,829	14,600,085	97,493,271	1,444,632,185	1,086,290,192	14,333,680
St. Martin	589,225,243	5,042,158	17,899,580	612,166,981	437,111,969	7,002,200
St. Mary	2,310,601,921	47,460,799	233,576,039	2,591,638,759	1,913,298,981	27,133,591
St. Tammany	4,111,229,109	55,531,743	44,327,148	4,211,088,000	2,210,858,461	80,009,182
Tangipahoa	2,435,209,983	160,264,730	9,035,458	2,604,510,171	1,857,736,078	29,870,964
Tensas	41,336,288	18,663	91,275	41,446,226	27,825,732	544,820
Terrebonne	4,164,842,355	69,329,659	646,415,813	4,880,587,827	3,748,800,275	45,271,502
Union	224,591,496	8,295,650	857,819	233,744,965	100,486,141	5,330,353
Vermilion	1,652,369,763	10,501,771	74,696,610	1,737,568,144	1,246,374,830	19,647,733
Vernon	264,927,229	4,578,894	2,841,656	272,347,779	173,905,159	3,937,705
Washington	829,162,104	56,099,632	2,966,487	888,228,223	615,457,159	10,910,843
Webster	1,219,673,511	33,034,406	6,179,660	1,258,887,577	1,076,818,138	7,282,778
West Baton Rouge	2,126,385,864	291,815,802	2,719,812	2,420,921,478	1,888,806,136	21,284,614
West Carroll	91,221,774	793,089	234,715	92,249,578	65,092,143	1,086,297
West Feliciana	351,800,350	19,893,301	2,177,911	373,871,562	309,395,371	2,579,048
Winn	302,111,555	2,604,415	909,139	305,625,109	251,001,569	2,184,942
Out-of-State	144,592,926,491	3,347,099,431	3,023,990,445	150,964,016,367	128,591,560,445	894,898,237
<b>TOTAL</b>	<b>\$ 296,812,234,371</b>	<b>\$ 11,806,801,971</b>	<b>\$ 9,688,080,417</b>	<b>\$ 318,307,116,759</b>	<b>\$ 242,558,990,417</b>	<b>\$ 3,029,925,054</b>



## SEVERANCE tax (comparison of LA & selected states)

State	Oil Severance Full Tax Rate	Oil Severance Taxation Base	Gas Severance Full Tax Rate	Gas Severance Taxation Base
<b>LOUISIANA</b>	<b>12.50%</b>	<b>Value at the time and place of severance</b>	<b>37.3¢</b>	<b>Per MCF</b>
Alabama	8.00%	Gross Value at point of production	8.00%	Gross value at point of production
Arkansas	5.00%	Value for wells producing more than 10 bbs./day	0.003	Per MCF
Florida	8%	Gross Value	44.7¢	Per MCF
Georgia		No Severance Tax on oil and gas production		
Mississippi	6%	Value at point of production	6%	Value at point of production
Texas	4.6% Market value of Oil 4.6¢ per barrel (whichever is greater) (Production Tax)	Tax on the Production of Oil	7.50%	Market value of gas produced and saved in the state

Sources: Mississippi State Institutions of Higher Learning, "A Summary Comparison of State Taxes in Selected Southeastern States." January 2007  
 Florida Senate website  
 Florida Department of Revenue  
 RIA Checkpoint – Thompson/RIA ([www.checkpoint.riag.com](http://www.checkpoint.riag.com))

## SEVERANCE oil (15 major oil producing states)

AS of SEPTEMBER 2006

Annual Production (Million Barrels)					
Rank	State	2002	2004	2006	
1	Texas	412	392.9	397.2	
2	Alaska	359.3	332.5	270.5	
3	California	17.7	22.1	223.4	
<b>4</b>	<b>LOUISIANA</b>	<b>93.5</b>	<b>83.4</b>	<b>73.9</b>	
5	Oklahoma	66.6	62.5	62.8	
6	New Mexico	67	64.2	59.8	
7	Wyoming	54.7	51.6	52.9	
8	North Dakota	31	31.2	39.9	
9	Montana	16.9	24.7	36.3	
10	Kansas	32.7	33.9	73.9	
11	Colorado	17.7	22.1	23.4	
12	Utah	13.7	14.6	17.9	
13	Mississippi	18	17.2	17.4	
14	Michigan	7.2	6.4	5.1	
15	South Dakota	1.2	1.4	1.4	

Source for 2006: LMOGA

# 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

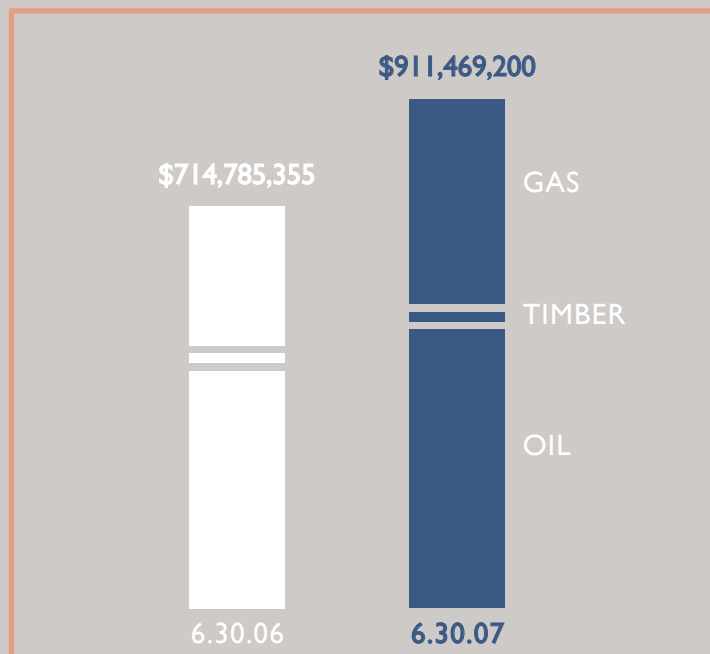
6. Marble – \$.20 per ton
7. Stone – \$.03 per ton
8. Sand – \$.06 per ton
9. Shells – \$.06 per ton
10. Salt content in brine, when used in the manufacture of other products and not marketed as salt — \$.005 per ton
11. Lignite – \$.12 per ton
12. Timber – 2.25 percent of the average stumpage value
13. Pulpwood – 5 percent of the current stumpage value

Year	Oil	Timber	Gas	Total	% Change
6/30/2007	\$ 516,118,959	\$ 17,272,952	\$ 378,077,289	\$ 911,469,200	27.52%
6/30/2006	\$ 439,167,068	\$ 18,181,456	\$ 257,436,831	\$ 714,785,355	–

Note: Amounts represent tax reported on tax returns.

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

FISCAL YEARS 2006 and 2007



# SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2007

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	\$ 8,911,923.86	\$ 3,791,558.80	\$ 41,419.39	\$ 3,853.44	\$ 12,748,755.49
Allen	2,955,299.39	3,863,199.72	630,532.61	34,428.88	7,483,460.60
Ascension	499,057.51	7,310.39	40,670.08	–	547,037.97
Assumption	3,378,075.43	2,411,485.67	803.83	34,432.02	5,824,796.95
Avoyelles	605,911.82	1,333.88	95,787.79	12,574.00	715,607.49
Beauregard	6,568,315.70	540,524.13	931,952.58	201.03	8,040,993.44
Bienville	2,202,066.84	19,944,584.56	1,011,889.71	–	23,158,541.12
Bossier	6,281,835.18	37,855,581.55	374,493.86	254.44	44,512,165.03
Caddo	6,015,228.13	16,092,655.75	250,590.13	10,535.81	22,369,009.83
Calcasieu	22,512,764.63	8,594,047.65	167,553.13	19,353.58	31,293,718.99
Caldwell	(10.99)	476,436.63	310,406.22	–	786,831.87
Cameron	24,996,908.56	20,161,208.67	924.64	397.87	45,159,439.74
Catahoula	1,217,884.42	14,484.34	158,589.62	–	1,390,958.39
Claiborne	10,455,623.49	4,365,149.14	525,107.62	636.42	15,346,516.67
Concordia	2,889,493.65	335,138.63	45,880.12	–	3,270,512.40
DeSoto	4,202,178.53	23,365,393.93	567,892.26	381,168.71	28,516,633.43
East Baton Rouge	7,774,318.08	2,580,527.32	87,029.35	20,434.24	10,462,308.99
East Carroll	1,418.08	63,083.25	16,634.47	–	81,135.79
East Feliciana	(282,367.57)	38,205.13	239,209.46	14,239.69	9,286.70
Evangeline	8,338,143.56	2,064,845.16	280,769.98	–	10,683,758.70
Franklin	85,800.24	273,123.37	35,440.12	–	394,363.73
Grant	489,049.54	565,330.95	327,808.22	–	1,382,188.71
Iberia	17,170,603.32	7,224,105.17	548.06	157,863.64	24,553,120.20
Iberville	4,787,284.50	724,377.52	51,029.94	–	5,562,691.96
Jackson	494,259.21	30,863,063.54	775,418.53	61.45	32,132,802.73
Jefferson	9,261,696.68	5,418,201.91	36,771.70	136,799.58	14,853,469.87
Jefferson Davis	14,256,418.67	8,217,569.55	29,391.17	25,692.45	22,529,071.85
Lafayette	5,103,075.73	4,103,480.80	3,423.93	–	9,209,980.47
Lafourche	55,939,494.09	8,387,956.63	3,206.43	4,316.38	64,334,973.52
LaSalle	12,774,850.15	109,031.01	390,974.51	4,866.92	13,279,722.60
Lincoln	3,934,756.14	8,170,393.21	396,792.62	439.33	12,502,381.30
Livingston	924,393.03	248,946.18	508,651.58	61,143.57	1,743,134.35
Madison	101,301.45	354.66	71,365.26	–	173,021.38

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

# SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2007

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Morehouse	\$ (50.09)	\$ 14,168.33	\$ 208,624.81	\$ 13,959.94	\$ 236,702.99
Natchitoches	152,281.00	89,231.85	736,541.36	–	978,054.21
Orleans	(5,541.64)	46,064.21	3,936.73	–	44,459.31
Ouachita	331,471.08	1,156,472.38	260,144.83	6,618.85	1,754,707.14
Plaquemines	135,267,079.95	27,880,306.53	83.29	9,876.85	163,157,346.62
Pointe Coupee	4,653,916.26	17,108,171.94	59,201.09	–	21,821,289.30
Rapides	2,481,568.88	638,356.57	612,724.61	32,024.92	3,764,674.99
Red River	149,386.37	596,310.32	242,286.45	77,592.23	1,065,575.36
Richland	368,811.65	39,553.74	17,187.49	–	425,552.88
Sabine	261,010.54	616,723.59	1,128,220.88	–	2,005,955.02
St. Bernard	1,801,469.11	8,870,420.47	166.07	21,546.96	10,693,602.61
St. Charles	3,213,033.21	745,222.62	5,630.56	58,979.15	4,022,865.54
St. Helena	1,995,145.01	53,163.99	432,657.42	63,887.40	2,544,853.81
St. James	559,304.47	1,095,753.19	14,722.06	18,200.12	1,687,979.83
St. John the Baptist	269,763.58	1,588.45	760.97	–	272,113.00
St. Landry	2,448,886.34	617,228.22	61,372.87	–	3,127,487.42
St. Martin	10,208,388.56	1,465,860.84	50,099.08	45,808.96	11,770,157.44
St. Mary	27,470,294.50	12,003,467.31	437.67	147,292.29	39,621,491.76
St. Tammany	(215.17)	0.72	281,389.15	67,172.86	348,347.56
Tangipahoa	366.82	98.07	320,266.32	23,514.50	344,245.71
Tensas	746,938.80	202,727.09	64,339.25	–	1,014,005.14
Terrebonne	40,888,664.56	34,957,450.27	656.73	855.24	75,847,626.80
Union	549,768.30	474,416.64	812,728.12	–	1,836,913.06
Vermillion	28,812,311.70	33,839,007.24	6,984.06	–	62,658,303.00
Vernon	2,049,681.06	513,075.03	1,261,128.17	23,664.52	3,847,548.79
Washington	19,398.00	54,254.04	616,149.45	52,528.03	742,329.51
Webster	5,491,182.91	13,954,537.56	435,632.11	31,677.64	19,913,030.22
West Baton Rouge	237,138.28	106,267.46	19,391.52	151.86	362,949.13
West Carrol	–	258.96	8,659.33	–	8,918.30
West Feliciana	49,487.01	682.95	102,210.04	4,090.14	156,470.14
Winn	800,966.74	63,760.03	1,099,660.67	7,224.31	1,971,611.75
<b>TOTALS</b>	<b>\$ 516,118,958.84</b>	<b>\$ 378,077,289.41</b>	<b>\$ 17,272,952.08</b>	<b>\$ 1,630,360.22</b>	<b>\$ 913,099,560.60</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, 2007

L*	Parish	Oil Bbls	Rank
38	Plaquemines	17,539,868.11	1
29	Lafourche	6,632,151.29	2
55	Terrebonne	4,326,645.26	3
57	Vermillion	3,516,000.09	4
51	St. Mary	3,281,519.62	5
30	LaSalle	2,587,756.33	6
23	Iberia	2,144,890.33	7
10	Calcasieu	2,123,237.69	8
9	Caddo	1,892,152.75	9
14	Claiborne	1,723,279.62	10
27	Jefferson Davis	1,712,342.30	11
26	Jefferson	1,394,244.81	12
1	Acadia	1,255,878.10	13
20	Evangeline	1,169,110.72	14
28	Lafayette	1,095,767.65	15
17	East Baton Rouge	989,624.45	16
8	Bossier	935,003.99	17
6	Beauregard	860,284.31	18
12	Cameron	820,799.91	19
60	Webster	817,658.49	20
50	St. Martin	805,928.24	21
39	Pointe Coupee	579,362.50	22
24	Iberville	533,297.98	23
31	Lincoln	521,784.96	24
16	DeSoto	519,138.94	25
15	Concordia	446,086.42	26
4	Assumption	441,305.93	27
64	Winn	392,691.83	28
45	St. Charles	364,043.22	29
49	St. Landry	358,019.99	30
2	Allen	349,715.90	31
44	St. Bernard	246,052.68	32
46	St. Helena	238,622.56	33
58	Vernon	226,789.84	34
13	Catahoula	222,690.93	35
7	Bienville	184,493.32	36
54	Tensas	172,648.72	37
5	Avoyelles	116,454.54	38
32	Livingston	115,626.15	39
56	Union	82,185.16	40
43	Sabine	71,888.47	41
22	Grant	70,520.96	42
25	Jackson	67,129.40	43
47	St. James	66,513.49	44
3	Ascension	56,789.44	45

## FOR FISCAL YEAR ENDING JUNE 30, 2007

L*	Parish	Oil Bbls	Rank
42	Richland	56,366.67	46
37	Ouachita	43,513.92	47
61	West Baton Rouge	40,698.10	48
35	Natchitoches	29,661.83	49
48	St. John the Baptist	28,361.23	50
41	Red River	26,350.04	51
21	Franklin	13,139.87	52
33	Madison	11,224.30	53
63	West Feliciana	10,123.72	54
59	Washington	3,754.33	55
18	East Carroll	295.19	56
53	Tangipahoa	168.52	57
11	Caldwell	0.00	58
34	Morehouse	0.00	59
52	St. Tammany	0.00	60
62	West Carroll	0.00	61
63	Orleans	-435.64	62
19	East Feliciana	-32,663.58	63
40	Rapides	-5,870,521.25	64
<b>STATE TOTALS</b>		<b>58,428,034.64</b>	–

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

Over 89 percent of the total taxable barrels was reported by the 15 parishes reporting taxable barrels of one million or more.

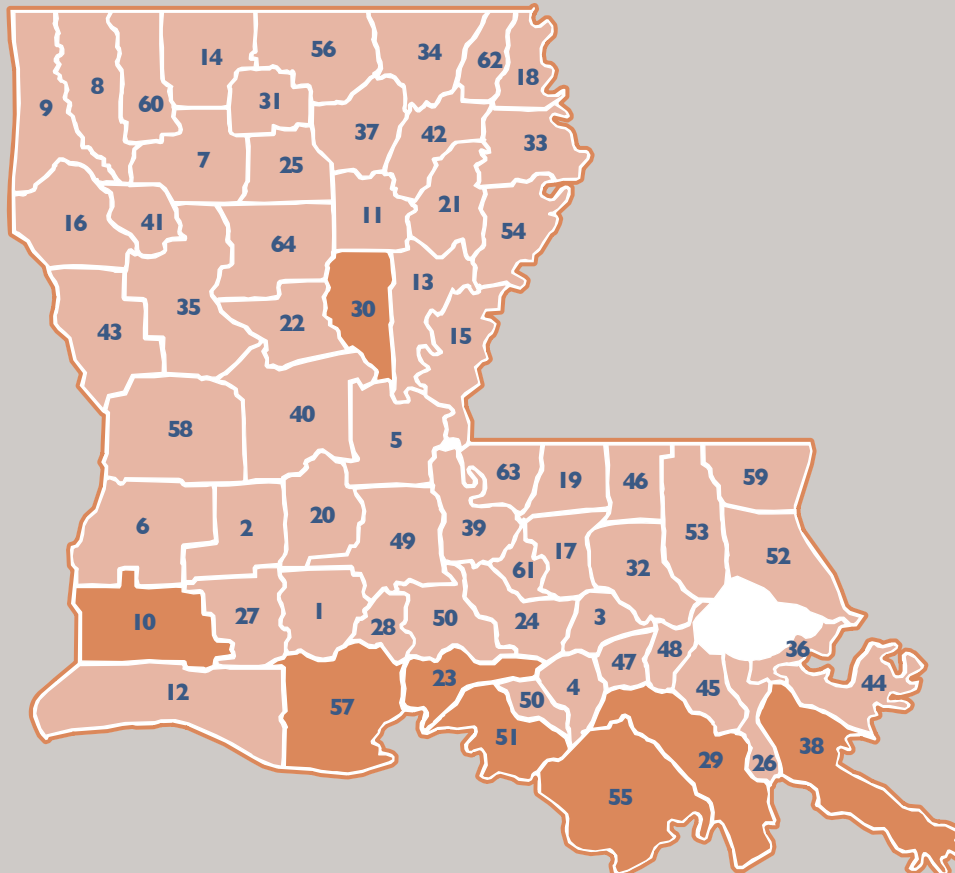
## SEVERANCE tax (parishes reporting over 2 million barrels)

FOR FISCAL YEAR ENDING JUNE 30, 2007

L*	Parish	Oil Bbls	Rank
38	Plaquemines	17,539,868.11	1
29	Lafourche	6,632,151.29	2
55	Terrebonne	4,326,645.26	3
57	Vermillion	3,516,000.09	4
51	St. Mary	3,281,519.62	5
30	LaSalle	2,587,756.33	6
23	Iberia	2,144,890.33	7
10	Calcasieu	2,123,237.69	8

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

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



# SEVERANCE natural gas (net production by parish)

## FOR FISCAL YEAR ENDING JUNE 30, 2007

L*	Parish	Gas Mcfs	Rank
8	Bossier	122,506,251.00	1
55	Terrebonne	122,006,613.00	2
57	Vermillion	92,979,950.00	3
25	Jackson	91,445,510.00	4
16	DeSoto	82,523,457.00	5
38	Plaquemines	75,668,925.00	6
7	Bienville	75,204,802.00	7
12	Cameron	60,671,355.00	8
9	Caddo	53,766,795.00	9
60	Webster	52,922,762.00	10
39	Pointe Coupee	48,984,924.00	11
51	St. Mary	29,447,785.00	12
31	Lincoln	27,340,210.00	13
29	Lafourche	24,990,013.00	14
44	St. Bernard	23,872,822.00	15
10	Calcasieu	23,745,006.00	16
27	Jefferson Davis	22,464,849.00	17
14	Claiborne	21,208,932.00	18
23	Iberia	20,279,915.00	19
26	Jefferson	15,786,203.00	20
28	Lafayette	11,479,133.00	21
1	Acadia	11,219,753.00	22
2	Allen	10,965,166.00	23
17	East Baton Rouge	7,332,313.00	24
4	Assumption	6,789,592.00	25
20	Evangeline	6,653,798.00	26
56	Union	6,338,050.00	27
50	St. Martin	5,609,886.00	28
37	Ouachita	4,287,232.00	29
43	Sabine	3,363,390.00	30
47	St. James	3,253,365.00	31
45	St. Charles	2,401,555.00	32
58	Vernon	2,179,778.00	33
24	Iberville	2,152,777.00	34
41	Red River	2,118,956.00	35
49	St. Landry	2,049,544.00	36
11	Caldwell	1,861,434.00	37
6	Beauregard	1,772,943.00	38
40	Rapides	1,766,887.00	39
22	Grant	1,556,970.00	40
54	Tensas	879,801.00	41
34	Morehouse	837,601.00	42
21	Franklin	775,092.00	43
32	Livingston	729,599.00	44
15	Concordia	664,665.00	45

## FOR FISCAL YEAR ENDING JUNE 30, 2007

L*	Parish	Gas Mcfs	Rank
30	LaSalle	603,614.00	46
35	Natchitoches	542,095.00	47
64	Winn	509,452.00	48
61	West Baton Rouge	300,523.00	49
18	East Carroll	251,238.00	50
59	Washington	199,895.00	51
46	St. Helena	143,746.00	52
36	Orleans	131,276.00	53
42	Richland	126,041.00	54
19	East Feliciana	110,150.00	55
5	Avoyelles	101,205.00	56
3	Ascension	71,336.00	57
13	Catahoula	65,354.00	58
63	West Feliciana	37,634.00	59
48	St. John the Baptist	25,613.00	60
53	Tangipahoa	3,269.00	61
33	Madison	904.00	62
62	West Carroll	878.00	63
52	St. Tammany	0.00	64
<b>STATE TOTALS</b>		<b>1,190,080,582.00</b>	—

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

Over 94 percent of the total taxable production was reported by the 23 parishes reporting taxable MCFs of 10 million or more.

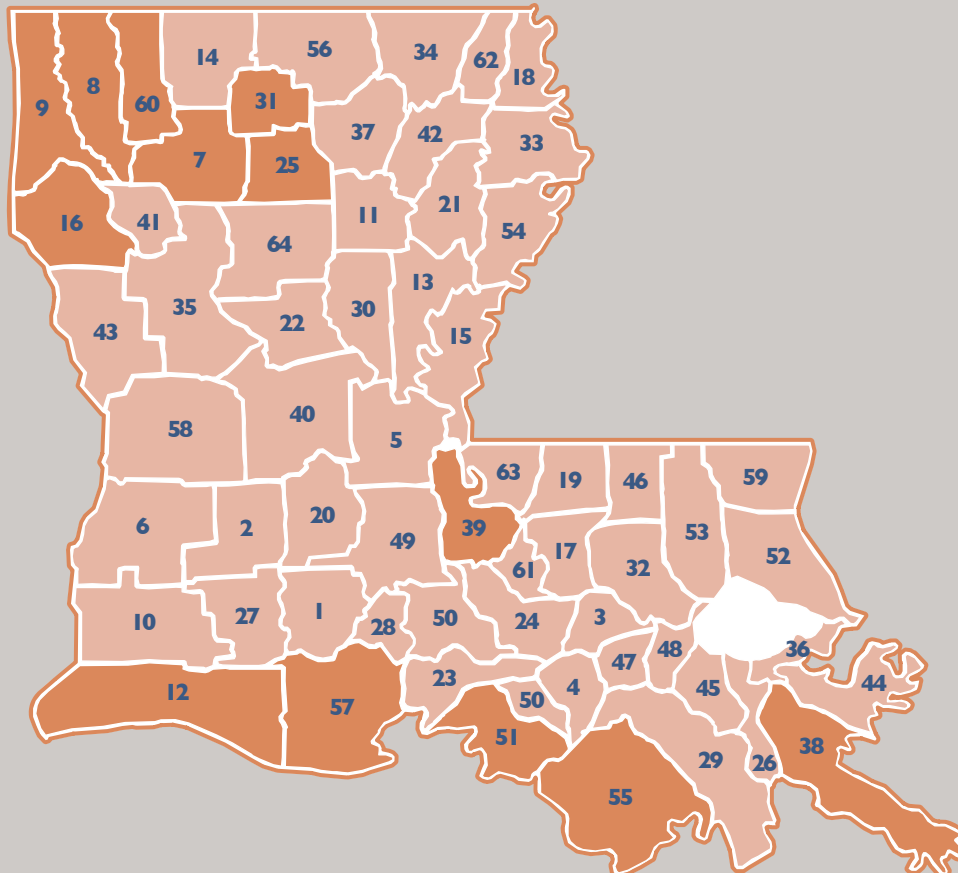
# SEVERANCE natural gas (parishes producing over 25 million MCFs)

FOR FISCAL YEAR ENDING JUNE 30, 2007

L*	Parish	Gas Mcfs	Rank
8	Bossier	122,506,251.00	1
55	Terrebonne	122,006,613.00	2
57	Vermillion	92,979,950.00	3
25	Jackson	91,445,510.00	4
16	DeSoto	82,523,457.00	5
38	Plaquemines	75,668,925.00	6
7	Bienville	75,204,802.00	7
12	Cameron	60,671,355.00	8
9	Caddo	53,766,795.00	9
60	Webster	52,922,762.00	10
39	Pointe Coupee	48,984,924.00	11
51	St. Mary	29,447,785.00	12
31	Lincoln	27,340,210.00	13

\* 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	1.41

Source: Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison, 2005.  
FTA; December 31, 2006

## TOBACCO tax (cash collection after accrual adjustments)

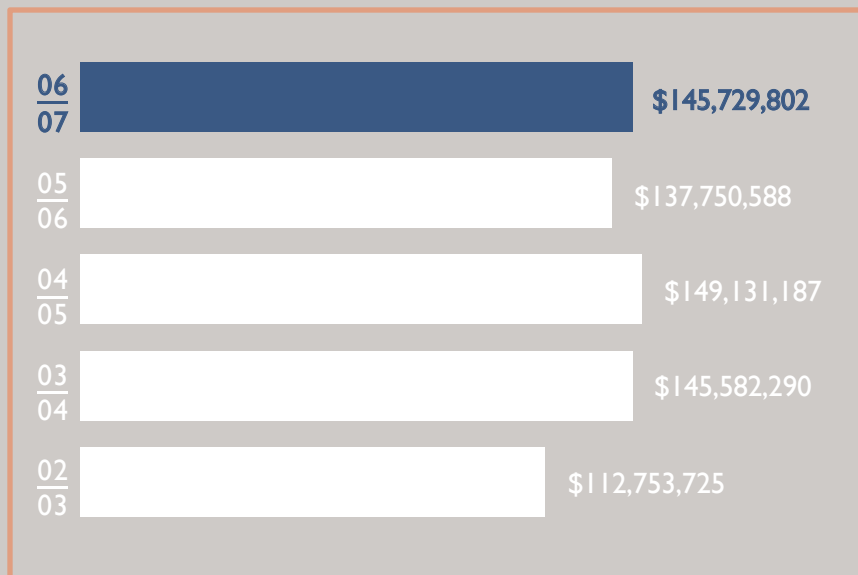
The tobacco tax is collected from the first dealer handling the tobacco product in the state.

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
2006-07	\$ 145,729,802	5.79%
2005-06	137,750,588	-7.63%
2004-05	149,131,187	2.44%
2003-04	145,582,290	29.12%
2002-03	112,753,725	-12.27%

## TOBACCO tax (cash collection after accrual adjustments)



## TOBACCO tax (stamp sales)

### FISCAL YEAR 2007

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1 <sup>st</sup> Quarter	92,370,000	471,600	20,000	\$ 33,431,976
2 <sup>nd</sup> Quarter	93,120,000	59,100	8,000	33,548,076
3 <sup>rd</sup> Quarter	87,960,000	1,545,900	8,000	32,225,724
4 <sup>th</sup> Quarter	95,880,000	57,000	20,000	34,546,320
<b>TOTAL</b>	<b>369,330,000</b>	<b>2,133,600</b>	<b>56,000</b>	<b>\$ 133,752,096</b>

### 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>

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

## TOBACCO tax (tobacco collections)

### FISCAL YEAR 2007

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	\$ 33,431,976	\$ (1,836,294)	\$ 31,612,492	\$ 4,762,785	\$ 36,375,278
2 <sup>nd</sup> Quarter	33,548,076	(1,933,238)	31,625,663	4,201,165	35,826,828
3 <sup>rd</sup> Quarter	32,225,724	(1,873,352)	30,353,299	4,450,562	34,803,862
4 <sup>th</sup> Quarter	34,546,320	(2,004,515)	32,542,477	4,653,855	37,196,331
<b>TOTAL</b>	<b>\$ 133,752,096</b>	<b>\$ (7,647,399)</b>	<b>\$ 126,133,931</b>	<b>\$ 8,068,367</b>	<b>\$ 144,202,299</b>

### 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>

