

**SCENARIO FOR EXPANSION OF THE LOCAL SALES TAX BASE TO INCLUDE TELECOMMUNICATIONS AND TO ADOPT CERTAIN STATE OR OPTIONAL EXEMPTIONS**

**Telecommunications**

\* Change **state** tax on telecommunications services to general sales tax rate (assume 4%)

**FY15 State collections**

3% on Intrastate	45,000,000	
2% on Interstate	6,800,000	
	<u>58,600,000</u>	Current state total

**If were to increase state to general sales tax rate of 4% (assuming 2015 base)**

Add 1 cent Intrastate	15,000,000
Add 2 cents Interstate	6,800,000
	<u>21,800,000</u>

Potential new state total **80,400,000**

\* Expand **state** tax on telecommunications services to include ancillary services as is done in other states no data

\* Repeal prohibition on **local** taxation of telecommunications

... if most locals impose 4% tax Potential new local revenue **80,400,000**

**Potential timing for extension of telecommunications to the local tax base, and for the adoption of certain state only or optional exemptions by locals**

	<u>Effective</u>
1. Repeal of prohibition on local taxation of telecommunications	9/1/17
2. Extension of certain exemptions to local tax to the extent of 25% of the price	9/1/17
3. Increase application of exemption for local tax from 25% <u>to</u> 50% of price	9/1/18
4. Increase application of exemption for local tax from 50% <u>to</u> 75% of price	9/1/19
5. Increase application of exemption for local tax <u>from</u> 75% <u>to</u> 100% of price	9/1/20

**Allows for consideration of a sunset for all in 2020 legislative session before exemptions at 100%**

**Estimated local revenues  
from telecommunications**

	<i>Thousands population</i>	<i>% of total</i>	<i>Collections if 4% state rate using FY15 base</i>
State	4,533		80,400,000*
Acadia Parish	62	1.4%	\$1,099,669
Allen Parish	26	0.6%	\$461,152
Ascension Parish	107	2.4%	\$1,897,816
Assumption Parish	23	0.5%	\$407,942
Avoyelles Parish	42	0.9%	\$744,937
Beauregard Parish	36	0.8%	\$638,518
Bienville Parish	14	0.3%	\$248,312
Bossier Parish	117	2.6%	\$2,075,182
Caddo Parish	255	5.6%	\$4,522,833
Calcasieu Parish	193	4.3%	\$3,423,163
Caldwell Parish	10	0.2%	\$177,366
Cameron Parish	7	0.2%	\$124,156
Catahoula Parish	10	0.2%	\$177,366
Claiborne Parish	17	0.4%	\$301,522
Concordia Parish	21	0.5%	\$372,469
De Soto Parish	27	0.6%	\$478,888
E. Baton Rouge Parish	440	9.7%	\$7,804,103
East Carroll Parish	8	0.2%	\$141,893
East Feliciana Parish	20	0.4%	\$354,732
Evangeline Parish	34	0.8%	\$603,044
Franklin Parish	21	0.5%	\$372,469
Grant Parish	22	0.5%	\$390,205
Iberia Parish	73	1.6%	\$1,294,772
Iberville Parish	34	0.8%	\$603,044
Jackson Parish	16	0.4%	\$283,786
Jefferson Davis Parish	32	0.7%	\$567,571
Jefferson Parish	433	9.6%	\$7,679,947
La Salle Parish	15	0.3%	\$266,049
Lafayette Parish	222	4.9%	\$3,937,525
Lafourche Parish	96	2.1%	\$1,702,713
Lincoln Parish	47	1.0%	\$833,620
Livingston Parish	128	2.8%	\$2,270,285
Madison Parish	12	0.3%	\$212,839
Morehouse Parish	27	0.6%	\$478,888
Natchitoches Parish	40	0.9%	\$709,464
Orleans Parish	344	7.6%	\$6,101,390
Ouachita Parish	154	3.4%	\$2,731,436
Plaquemines Parish	23	0.5%	\$407,942
Pointe Coupee Parish	22	0.5%	\$390,205
Rapides Parish	132	2.9%	\$2,341,231
Red River Parish	9	0.2%	\$159,629
Richland Parish	21	0.5%	\$372,469
Sabine Parish	24	0.5%	\$425,678
St. Bernard Parish	36	0.8%	\$638,518
St. Charles Parish	52	1.1%	\$922,303
St. Helena Parish	11	0.2%	\$195,103

\* Assumes 4% state sales tax rate.

**Estimated local revenues  
from telecommunications**

	<i>Thousands population</i>	<i>% of total</i>	<i>Collections if 4% state rate using FY15 base</i>
St. James Parish	22	0.5%	\$390,205
St. John Parish	46	1.0%	\$815,884
St. Landry Parish	83	1.8%	\$1,472,138
St. Martin Parish	52	1.1%	\$922,303
St. Mary Parish	55	1.2%	\$975,513
St. Tammany Parish	234	5.2%	\$4,150,364
Tangipahoa Parish	121	2.7%	\$2,146,128
Tensas Parish	5	0.1%	\$88,683
Terrebonne Parish	112	2.5%	\$1,986,499
Union Parish	23	0.5%	\$407,942
Vermilion Parish	58	1.3%	\$1,028,723
Vernon Parish	53	1.2%	\$940,040
Washington Parish	47	1.0%	\$833,620
Webster Parish	41	0.9%	\$727,201
W. Baton Rouge Parish	24	0.5%	\$425,678
West Carroll Parish	11	0.2%	\$195,103
West Feliciana Parish	16	0.4%	\$283,786
Winn Parish	15	<u>0.3%</u>	\$266,049
Total	4,533	100.0%	\$80,400,000

\* Assumes 4% state sales tax rate.

Table 4.  
**Population and Housing Units: 1970 to 2010**

[For information concerning historical counts and geographic change, see "User Notes." For information on confidentiality, nonsampling error, and definitions, see Appendixes]

State County/County Equivalent	Population					Housing units				
	2010	2000	1990	1980	1970	2010	2000	1990	1980	1970
<b>Louisiana</b> .....	<b>4,533,372</b>	<b>r 4,468,958</b>	<b>4,220,164</b>	<b>4,206,116</b>	<b>3,644,637</b>	<b>1,964,981</b>	<b>r 1,847,174</b>	<b>1,716,229</b>	<b>1,548,523</b>	<b>1,150,950</b>
Acadia Parish .....	61,773	r 58,864	55,882	56,427	52,109	25,387	r 23,211	21,441	19,265	16,004
Allen Parish .....	25,764	25,440	21,226	21,408	20,794	9,733	9,157	8,275	7,848	6,483
Ascension Parish .....	107,215	76,627	58,214	50,068	37,086	40,784	29,172	21,165	16,622	11,229
Assumption Parish .....	23,421	23,388	22,753	22,084	19,654	10,351	9,635	8,644	7,554	5,345
Avoyelles Parish .....	42,073	41,481	39,159	41,393	37,751	18,042	16,576	15,428	14,724	12,043
Beauregard Parish .....	35,654	32,986	30,083	29,692	22,888	15,040	14,501	12,666	11,429	7,903
Bienville Parish .....	14,353	15,752	15,979	16,387	16,024	7,718	7,830	7,085	6,955	5,635
Bossier Parish .....	116,979	98,310	86,088	80,721	65,877	49,351	40,286	34,994	28,884	19,993
Caddo Parish .....	254,969	252,161	248,253	252,437	230,184	112,028	108,296	107,615	97,605	78,719
Calcasieu Parish .....	192,768	183,577	168,134	167,223	145,415	82,058	75,995	66,426	60,845	45,534
Caldwell Parish .....	10,132	10,560	9,806	10,761	9,354	4,994	5,035	4,532	4,624	3,283
Cameron Parish .....	6,839	9,991	9,260	9,336	8,194	3,593	5,336	5,031	4,487	3,303
Catahoula Parish .....	10,407	10,920	11,065	12,287	11,769	4,877	5,351	5,138	4,880	3,791
Claiborne Parish .....	17,195	16,851	17,405	17,095	17,024	7,761	7,815	7,513	7,043	5,906
Concordia Parish .....	20,822	20,247	20,828	22,981	22,578	9,383	9,148	9,043	8,919	7,162
De Soto Parish .....	26,656	25,494	25,346	25,727	22,764	12,290	11,204	10,919	9,969	7,882
East Baton Rouge Parish .....	440,171	412,852	380,105	366,191	285,167	187,353	169,073	156,767	133,635	88,959
East Carroll Parish .....	7,759	9,421	9,709	11,772	12,884	2,904	3,303	3,563	4,108	3,867
East Feliciana Parish .....	20,267	21,360	19,211	19,015	17,657	8,014	7,915	6,476	5,860	4,106
Evangeline Parish .....	33,984	35,434	33,274	33,343	31,932	14,662	14,258	13,311	12,315	10,369
Franklin Parish .....	20,767	21,263	22,387	24,141	23,946	9,034	8,623	8,719	8,884	7,525
Grant Parish .....	22,309	18,698	17,526	16,703	13,671	8,886	8,531	7,494	6,781	5,139
Iberia Parish .....	73,240	73,266	68,297	63,752	57,397	29,698	27,844	25,472	21,282	16,595
Iberville Parish .....	33,387	33,320	31,049	32,159	30,746	12,707	11,953	11,352	10,980	9,149
Jackson Parish .....	16,274	15,397	15,705	17,321	15,963	7,680	7,338	7,041	6,886	5,555
Jefferson Parish .....	432,552	455,466	448,306	454,592	338,229	189,135	187,907	185,072	166,124	101,522
Jefferson Davis Parish .....	31,594	31,435	30,722	32,168	29,554	13,306	12,824	11,963	11,041	9,298
Lafayette Parish .....	221,578	190,503	164,762	150,017	111,643	93,656	78,122	67,431	53,136	32,536
LaFourche Parish .....	96,318	89,974	85,860	82,483	68,941	38,582	35,045	31,332	27,033	19,205
La Salle Parish .....	14,890	14,282	13,662	17,004	13,295	6,560	6,273	5,969	6,611	4,781
Lincoln Parish .....	46,735	42,509	41,745	39,763	33,800	19,479	17,000	15,286	13,354	9,763
Livingston Parish .....	128,026	91,814	70,523	58,806	36,511	50,170	36,212	26,847	21,190	11,979
Madison Parish .....	12,093	13,728	12,463	15,682	15,065	4,804	4,979	4,823	5,893	4,850
Morehouse Parish .....	27,979	31,021	31,938	34,803	32,463	12,423	12,711	12,314	12,826	10,442
Natchitoches Parish .....	39,566	39,080	36,689	39,863	35,219	18,587	16,890	15,210	14,895	11,251
Orleans Parish .....	343,829	484,674	496,938	557,927	593,471	189,896	215,091	225,573	226,680	208,524
Ouachita Parish .....	153,720	147,250	142,191	139,241	115,387	64,481	60,154	56,300	51,477	36,872
Plaquemines Parish .....	23,042	26,757	25,575	26,049	25,225	9,596	10,481	9,432	8,550	6,836
Pointe Coupee Parish .....	22,802	22,763	22,540	24,045	22,002	11,130	10,297	9,695	8,750	6,991
Rapides Parish .....	131,613	126,337	131,556	135,282	118,078	55,684	52,038	51,239	48,264	37,216
Red River Parish .....	9,091	9,622	9,387	10,433	9,226	4,128	3,988	3,839	4,045	3,172
Richland Parish .....	20,725	20,981	20,629	22,187	21,774	8,621	8,335	8,031	7,892	7,244
Sabine Parish .....	24,233	23,459	22,646	25,280	18,638	14,130	13,671	12,789	12,105	6,631
St. Bernard Parish .....	35,897	67,229	66,631	64,097	51,185	16,794	26,790	25,147	21,592	14,228
St. Charles Parish .....	52,780	48,072	42,437	37,259	29,550	19,896	17,430	16,016	12,409	8,248
St. Helena Parish .....	11,203	10,525	9,874	9,827	9,937	5,150	5,034	3,840	3,582	2,816
St. James Parish .....	22,102	21,195	20,879	21,495	19,733	8,455	7,596	6,934	6,452	4,815
St. John the Baptist Parish .....	45,924	43,044	39,996	31,924	23,813	17,510	15,532	14,255	10,522	6,470
St. Landry Parish .....	83,384	87,700	80,312	84,128	80,364	35,692	36,216	31,130	29,481	24,208
St. Martin Parish .....	52,160	48,583	44,097	40,214	32,453	21,941	20,245	17,592	13,702	9,729
St. Mary Parish .....	54,650	53,500	58,086	64,253	60,752	23,028	21,650	21,884	21,539	17,279
St. Tammany Parish .....	233,740	191,268	144,500	110,869	63,585	95,412	75,398	57,990	41,309	21,495
Tangipahoa Parish .....	121,097	100,588	85,709	80,698	65,875	50,073	40,794	33,640	29,263	20,724
Tensas Parish .....	5,252	6,618	7,103	8,525	9,732	3,357	3,359	3,334	3,892	3,299
Terrebonne Parish .....	111,860	104,503	96,982	94,393	76,049	43,887	39,928	35,416	30,831	20,854
Union Parish .....	22,721	22,803	20,796	21,167	18,447	11,346	10,873	9,304	8,625	6,511
Vermilion Parish .....	57,999	53,807	50,055	48,458	43,071	25,235	22,461	20,361	17,869	13,747
Vernon Parish .....	52,334	52,531	61,961	53,475	53,794	21,433	21,030	21,622	18,141	10,465
Washington Parish .....	47,168	43,926	43,185	44,207	41,987	21,039	19,106	17,617	16,758	14,167
Webster Parish .....	41,207	41,831	41,989	43,631	39,939	19,336	18,991	18,365	17,820	14,140
West Baton Rouge Parish .....	23,788	21,601	19,419	19,086	16,864	9,324	8,370	7,298	6,434	4,812
West Carroll Parish .....	11,604	12,314	12,093	12,922	13,028	5,046	4,980	4,831	5,073	4,245
West Feliciana Parish .....	15,625	15,111	12,915	12,186	10,761	5,097	4,485	3,392	2,898	2,177
Winn Parish .....	15,313	16,894	16,269	17,253	16,369	7,234	7,502	7,006	7,081	5,929