House Committee on Appropriations
by the House Fiscal Division
March 26, 2015
## Agenda

### Budget Overview

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Department Structure

Office of Revenue

- Tax Collection
- Alcohol and Tobacco Control
  - Administrative and Certification Division
  - Enforcement Division
- Office of Charitable Gaming
  - Administration Section
  - Licensing Section
  - Audit Section

Willis Brewer (225) 342-1964
Department of Revenue
House Fiscal Division
Department Functions

- **Tax Collection**
  - Collection of taxes owed to the state, processing of all tax returns, and audit review.
  - Education of internal and external customers and stakeholders on the tax laws and policies of the state of Louisiana.

- **Alcohol and Tobacco Control**
  - Licensing alcoholic beverage licensees and tobacco licensees.
  - Enforcing Title 26, the Beer and Liquor Law, and the Louisiana Administrative Code.

- **Office of Charitable Gaming**
  - Administering and enforcing the laws and regulations associated with the activities of charitable gaming.
  - Review of applications requesting a license to conduct charitable gaming activities and the issuance of the license.
  - On-site inspection of gaming activities, training of organizations, and review of required books and records maintained by organizations.
  - Enforcement of gaming laws and regulations.
## Means of Finance

### Significant Adjustments:

- **State General Fund**
  - Non recurs FY 14-15 judgment $ against agency.
  - ($1.4M)

- **Fees and Self-Gen. Revenue**
  - Decrease the amount of authority to align budget with projected expenditures.
  - REC's forecast adopted at $112.24 million.
  - Non-recurring carryforwards.
  - ($17M)

- **Statutory Dedications**
  - Reduction of Tobacco Regulation Enforcement Fund for the Alcohol and Tobacco Control Program to better align with actuals.
  - ($153K)

- **Federal**
  - Eliminates federal funding from the U.S. Food and Drug Administration for compliance checks.
  - ($329K)

- **Authorized Positions**
  - 21 positions were transferred to Office of State Human Capital Management.
  - Eliminated 8 vacancies.
  - (21) T.O.
10-Year Budget History

DEPARTMENT OF REVENUE
(Total Funding)

Louisiana Tax Commission
Transferred to Executive Department

Fiscal Year
FY 06-07 FY 07-08 FY 08-09 FY 09-10 FY 10-11 FY 11-12 FY 12-13 FY 13-14 FY 14-15 * FY 15-16 **

Millions
$84 $92 $96 $93 $86 $84 $84 $90 $114 $96

Source: Executive Budget Supporting Documents

*Existing Operating Budget as of 12/1/14
**Governor’s Executive Budget Recommendation

Willis Brewer (225) 342-1964
Department of Revenue
House Fiscal Division
Major Sources of Revenue FY 15-16

Self-Generated Revenues - $94.3 Million

- Late payment/delinquent fees and negligence fees
- Various licenses, permits, and fines

Interagency Transfers - $749,801

- Office of the Attorney General
  → Tobacco enforcement to comply with Master Settlement Agreement
- Department of Health and Hospitals
  → Enforcement of the Prevention of Youth Access to Tobacco
- Department of Public Safety
  → Enforcement of state and federal laws prohibiting sale of alcoholic beverages to underage consumers

Statutory Dedications - $549,459

- Tobacco Regulation Enforcement Fund
Expenditure Breakdown

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>FY 13-14 Actual Expenditures</th>
<th>FY 14-15 (12/1/14) Existing Operating Budget</th>
<th>FY 15-16 Executive Budget Recommended</th>
<th>Change from FY 14-15 to FY 15-16</th>
<th>Percent Change from FY 14-15 to FY 15-16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$35,159,340</td>
<td>$39,973,594</td>
<td>$35,104,954</td>
<td>($4,868,640)</td>
<td>(12.2%)</td>
</tr>
<tr>
<td>Other Compensation</td>
<td>$1,506,598</td>
<td>$2,534,742</td>
<td>$1,633,368</td>
<td>($901,374)</td>
<td>(35.6%)</td>
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<tr>
<td>Related Benefits</td>
<td>$18,780,192</td>
<td>$24,018,738</td>
<td>$22,689,890</td>
<td>($1,328,848)</td>
<td>(5.5%)</td>
</tr>
<tr>
<td>Travel</td>
<td>$866,435</td>
<td>$1,096,593</td>
<td>$522,095</td>
<td>($574,498)</td>
<td>(52.4%)</td>
</tr>
<tr>
<td>Operating Services</td>
<td>$10,811,251</td>
<td>$4,583,664</td>
<td>$3,345,853</td>
<td>($1,237,811)</td>
<td>(27.0%)</td>
</tr>
<tr>
<td>Supplies</td>
<td>$448,765</td>
<td>$359,850</td>
<td>$342,311</td>
<td>($17,539)</td>
<td>(4.9%)</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$9,104,831</td>
<td>$11,825,303</td>
<td>$3,100,000</td>
<td>($8,725,303)</td>
<td>(73.8%)</td>
</tr>
<tr>
<td>Other Charges</td>
<td>$10,928,816</td>
<td>$29,214,932</td>
<td>$28,724,426</td>
<td>($490,506)</td>
<td>(1.7%)</td>
</tr>
<tr>
<td>Acq/Major Repairs</td>
<td>$2,019,645</td>
<td>$887,839</td>
<td>$142,250</td>
<td>($745,589)</td>
<td>(84.0%)</td>
</tr>
<tr>
<td>Unallotted</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>TOTAL EXP</strong></td>
<td><strong>$89,625,873</strong></td>
<td><strong>$114,495,255</strong></td>
<td><strong>$95,605,147</strong></td>
<td><strong>($18,890,108)</strong></td>
<td><strong>(16.5%)</strong></td>
</tr>
</tbody>
</table>

Salaries and Benefits
- Decrease associated with hiring freeze (annualization of 14-15 midyear cut), attrition adjustments, retirement rate decreases, and reduction based on historical expenditures.

Professional Services
- Decrease associated with Tax Collection Program FY 14-15 carryforwards for system upgrades, including Office of Debt Recovery operation system.
8-Year Expenditure History (in millions)

- **Personal Services**
  - 2008-09: $61
  - 2009-10: $57
  - 2010-11: $58
  - 2011-12: $57
  - 2012-13: $55
  - 2013-14: $67
  - 2014-15*: $59

- **Operating Expenses**
  - 2008-09: $11
  - 2009-10: $10
  - 2010-11: $10
  - 2011-12: $12
  - 2012-13: $6
  - 2013-14: $4

- **Professional Services**
  - 2008-09: $5.4
  - 2009-10: $8.2
  - 2010-11: $9.1
  - 2011-12: $11.8

- **Acquisitions & Major Repairs**
  - 2008-09: $3.1
  - 2009-10: $1.4
  - 2010-11: $1.8
  - 2011-12: $1.8
  - 2012-13: $2.0
  - 2013-14: $0.9
  - 2014-15*: $0.1

*Existing Operating Budget as of 12/1/14
**Governor’s Executive Budget Recommendation

Source: Executive Budget Supporting Documents

Willis Brewer (225) 342-1964

Department of Revenue

House Fiscal Division
8-Year Expenditure History (in millions)

- **Existing Operating Budget as of 12/1/14**
- **Governor’s Executive Budget Recommendation**

Source: Executive Budget Supporting Documents

* Willis Brewer (225) 342-1964
** Department of Revenue

House Fiscal Division
Significant Adjustments

($8M) Various MOF
Nonrecurring carryforward expenditures for professional services including contracts related to IT professional services, legal services, call center services, communication services, process review services, purchase orders for computer equipment, and other acquisitions (-$6 million FSGR and $124,921 SD).
In addition, eliminates the state general fund for judgments appropriated to department ($1.4 million).

($7.8M) Various MOF
Reduction of excess budget authority to properly align expenditures to historical actuals (-$7.5 million FSGR).
In addition, includes reducing dues and subscriptions to professional organizations, travel, supplies, professional services, and other charges (-$57,794 FSGR, -$199 IAT, and -$28,427 SD).

($2.5M) FSGR
Annualization of FY 14-15 mid-year budget reduction. Mid-year budget reduction plan included savings from hiring freeze and freezes on travel and professional services.
## Department of Revenue by Program

### Tax Collection

<table>
<thead>
<tr>
<th></th>
<th>Actual 2013-2014</th>
<th>Existing 2014-2015</th>
<th>Recommended 2015-2016</th>
<th>FY 16 over FY15 $ Change</th>
<th>% Change FY 16 over FY15</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State General Fund (Direct)</strong></td>
<td>$0</td>
<td>$1,375,682</td>
<td>$0</td>
<td>($1,375,682)</td>
<td>(100.0%)</td>
</tr>
<tr>
<td><strong>Total Interagency Transfers</strong></td>
<td>$0</td>
<td>$250,000</td>
<td>$250,000</td>
<td>$0</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Fees and Self-Generated Revenues</strong></td>
<td>$79,924,863</td>
<td>$103,497,542</td>
<td>$87,970,809</td>
<td>($15,526,733)</td>
<td>(15.0%)</td>
</tr>
<tr>
<td><strong>Statutory Dedications</strong></td>
<td>$2,567,501</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Federal Funds</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Means of Financing</strong></td>
<td>$82,492,364</td>
<td>$105,123,224</td>
<td>$88,220,809</td>
<td>($16,902,415)</td>
<td>(16.1%)</td>
</tr>
</tbody>
</table>

### Alcohol and Tobacco Control

<table>
<thead>
<tr>
<th></th>
<th>Actual 2013-2014</th>
<th>Existing 2014-2015</th>
<th>Recommended 2015-2016</th>
<th>FY 16 over FY15 $ Change</th>
<th>% Change FY 16 over FY15</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State General Fund (Direct)</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Interagency Transfers</strong></td>
<td>$183,788</td>
<td>$500,000</td>
<td>$499,801</td>
<td>($199)</td>
<td>(0.0%)</td>
</tr>
<tr>
<td><strong>Fees and Self-Generated Revenues</strong></td>
<td>$4,306,747</td>
<td>$5,823,956</td>
<td>$4,471,053</td>
<td>($1,352,903)</td>
<td>(23.2%)</td>
</tr>
<tr>
<td><strong>Statutory Dedications</strong></td>
<td>$623,084</td>
<td>$702,807</td>
<td>$549,459</td>
<td>($153,348)</td>
<td>(21.8%)</td>
</tr>
<tr>
<td><strong>Federal Funds</strong></td>
<td>$309,393</td>
<td>$328,792</td>
<td>$0</td>
<td>($328,792)</td>
<td>(100.0%)</td>
</tr>
<tr>
<td><strong>Total Means of Financing</strong></td>
<td>$5,423,012</td>
<td>$7,355,555</td>
<td>$5,520,313</td>
<td>($1,835,242)</td>
<td>(25.0%)</td>
</tr>
</tbody>
</table>

### Office of Charitable Gaming

<table>
<thead>
<tr>
<th></th>
<th>Actual 2013-2014</th>
<th>Existing 2014-2015</th>
<th>Recommended 2015-2016</th>
<th>FY 16 over FY15 $ Change</th>
<th>% Change FY 16 over FY15</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>State General Fund (Direct)</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Interagency Transfers</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Fees and Self-Generated Revenues</strong></td>
<td>$1,710,497</td>
<td>$2,016,476</td>
<td>$1,864,025</td>
<td>($152,451)</td>
<td>(7.6%)</td>
</tr>
<tr>
<td><strong>Statutory Dedications</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Federal Funds</strong></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Means of Financing</strong></td>
<td>$1,710,497</td>
<td>$2,016,476</td>
<td>$1,864,025</td>
<td>($152,451)</td>
<td>(7.6%)</td>
</tr>
</tbody>
</table>
Discretionary/Non-Discretionary Funding in FY 15-16
Executive Budget

Total DOR Budget
$95.6 Million

Statutory Dedications
$549,459

Non-Discretionary
$10.7 Million

Self-Generated Revenue
$94.3 Million

Discretionary
$83.6 Million

Consumer Use Taxes
$1.3 Million

Retiree's Group Insurance
$5.5 Million

Rent in State Owned Buildings
$3.5 Million

Legislative Auditor Fees
$439,877

Tax Collection
$77.5 Million

Alcohol and Tobacco Control
$4.3 Million

Charitable Gaming
$1.8 Million

Subtract
$749,801 Million IAT
(Interagency Transfer Double Count)

$94.86 Million Available
Salaries and Positions

FY 15-16 SALARIES/POSITIONS

- $36.7 million for Salaries and Other Compensation
- $22.7 million for Related Benefits
- Total Personnel Services = $59.4 million; 88.6% of the Department of Revenue total Executive Budget Recommendation (excluding Other Charges)

- 727 Authorized Positions (715 classified and 12 unclassified)
- 6 full-time non-T.O. positions
- 0 Other Charges positions

- As of 1/30/2015, the Department of Revenue had 34 vacancies. The Executive Budget eliminated 8 of these vacancies.
Salaries and Positions

FY 14 CLASSIFIED AVERAGE ANNUAL PAY PER FTE

Source: Prepared by House Fiscal Division staff using information from ISIS-HR and Civil Service

Willis Brewer (225) 342-1964

Department of Revenue

House Fiscal Division
Salaries and Positions

FY 14 UNCLASSIFIED AVERAGE ANNUAL PAY PER FTE

Source: Prepared by House Fiscal Division staff using information from ISIS-HR and Civil Service

Willis Brewer (225) 342-1964
Department of Revenue
House Fiscal Division
## Proposed Increases to Existing Fees

<table>
<thead>
<tr>
<th>Fee Name</th>
<th>Description</th>
<th>Fee Rate Increase</th>
<th>Potential Increase - FY 16</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Late Payment Penalty</strong></td>
<td>Present law allows LDR to assess a late fee when at least 90% of a tax liability is not paid timely. The proposal would be to amend the law to allow LDR to assess this fee irrespective of what percentage of tax liability is delinquent. The proposal will not increase the amount of the fee; rather, it will broaden the circumstances to which the fee may be assessed.</td>
<td>5% of the unremitted tax; stays the same.</td>
<td>$5,000,000</td>
</tr>
<tr>
<td><strong>Negligence Penalty</strong></td>
<td>In cases of willful negligence, present law allows LDR to assess a penalty equal to the greater of: 5% of the tax liability or $10. The proposal would be to amend the law to increase the penalty to the greater of: 25% of the tax liability or $100.</td>
<td>$90 increase or 15% of tax liability increase to penalty fee; whichever is greater</td>
<td>$7,000,000</td>
</tr>
<tr>
<td><strong>Insufficient funds check or electronic debit penalty</strong></td>
<td>Present law allows LDR to assess an insufficient funds fee of $20. The proposal is to increase the fee to $35.00.</td>
<td>$15 increase to fee</td>
<td>$250,000</td>
</tr>
<tr>
<td><strong>Penalty for dealers who fail to keep required records</strong></td>
<td>Present law requires allows LDR to assess a penalty of up to $500 to dealers who fail to keep the records required by Title 47 of the Louisiana Revised Statutes. The proposal is to increase the maximum penalty LDR may assess to $5,000.</td>
<td>$4,500 increase in penalty fee</td>
<td>$150,000</td>
</tr>
<tr>
<td><strong>State Garnishment</strong></td>
<td>Present law allows LDR to collect a garnishment fee of $4.00 per garnishment. The proposal is to increase the garnishment fee to $25.00 per garnishment.</td>
<td>$21 increase to fee</td>
<td>$300,000</td>
</tr>
</tbody>
</table>

*Source: Louisiana Department of Revenue*
# New Proposed Fees

<table>
<thead>
<tr>
<th>Fee Name</th>
<th>Description</th>
<th>Fee Rate</th>
<th>Potential Increase - FY 16</th>
</tr>
</thead>
<tbody>
<tr>
<td>No-Incorrect Account Number</td>
<td>The proposal here is to amend the law to allow the negligence penalty to be applicable to taxpayers who submit incomplete returns, returns with missing or incorrect account information, and returns without a payment voucher.</td>
<td>The greater of 5% of the tax or deficiency due or $10</td>
<td>$500,000</td>
</tr>
<tr>
<td>Installment Agreement</td>
<td>The proposal is to amend Title 47 to allow LDR to assess a fee to setup an initial installment agreement, as well as a reinstatement fee for any defaulted agreements the taxpayer wishes to reinstate.</td>
<td>Initial installment agreement: $105, or $52 if the taxpayer agrees to pay by direct debits Reinstatement of defaulted agreements: $60</td>
<td>The expected revenue to be realized from a fee on installment agreements is anticipated to cover the costs of the installment agreement process</td>
</tr>
<tr>
<td>Offer in Compromise</td>
<td>LDR allows taxpayer to make Offers in Compromise to resolve delinquent tax liabilities.</td>
<td>The proposal is to amend Title 47 to allow LDR to assess a fee of $186 for each Offer in Compromise application, and to require a nonrefundable initial payment of 20% of the tax liability with each application.</td>
<td>The expected revenue to be realized from a fee on Offers in Compromise is anticipated to be minimal, but sufficient to cover the expenses associated with the Offer in Compromise review process.</td>
</tr>
</tbody>
</table>
## FY 2013-14 Amnesty Collections

<table>
<thead>
<tr>
<th>Tax</th>
<th>Accounts</th>
<th>Cash As Payment</th>
<th>Tax Credits As Payment</th>
<th>Total Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Severance Tax</td>
<td>57</td>
<td>$4,009,796</td>
<td>$0</td>
<td>$4,009,796</td>
</tr>
<tr>
<td>Corporate Income &amp; Franchise Taxes</td>
<td>8,167</td>
<td>$311,914,103</td>
<td>$68,095,488</td>
<td>$380,009,591</td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>40,885</td>
<td>$37,706,909</td>
<td>$1,820,307</td>
<td>$39,527,216</td>
</tr>
<tr>
<td>General Sales Tax</td>
<td>2,933</td>
<td>$24,898,158</td>
<td>$1,072</td>
<td>$24,899,230</td>
</tr>
<tr>
<td>Various Excise Taxes</td>
<td>74</td>
<td>$64,810</td>
<td>$0</td>
<td>$64,810</td>
</tr>
<tr>
<td>Non-REC Taxes</td>
<td>20</td>
<td>$3,415,105</td>
<td>$0</td>
<td>$3,415,105</td>
</tr>
<tr>
<td><strong>Total Program</strong></td>
<td>52,136</td>
<td><strong>$382,008,881</strong></td>
<td><strong>$69,916,867</strong></td>
<td><strong>$451,925,747</strong></td>
</tr>
</tbody>
</table>

Source: Louisiana Department of Revenue

Willis Brewer (225) 342-1964  Department of Revenue  House Fiscal Division
## FY 2014-15 Amnesty Collections

<table>
<thead>
<tr>
<th>Tax</th>
<th>Accounts</th>
<th>Cash As Payment</th>
<th>Tax Credits As Payment</th>
<th>Total Payments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Severance Tax</td>
<td>51</td>
<td>$1,250,480</td>
<td>$0</td>
<td>$1,250,480</td>
</tr>
<tr>
<td>Corporate Income &amp; Franchise Taxes</td>
<td>3,665</td>
<td>$105,225,721</td>
<td>$0</td>
<td>$105,225,721</td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>27,358</td>
<td>$20,979,194</td>
<td>$0</td>
<td>$20,979,194</td>
</tr>
<tr>
<td>General Sales Tax</td>
<td>2,116</td>
<td>$11,048,869</td>
<td>$0</td>
<td>$11,048,869</td>
</tr>
<tr>
<td>Various Excise Taxes</td>
<td>26</td>
<td>$53,133</td>
<td>$0</td>
<td>$53,133</td>
</tr>
<tr>
<td>Non-REC Taxes</td>
<td>63</td>
<td>$385,591</td>
<td>$0</td>
<td>$385,591</td>
</tr>
<tr>
<td><strong>Total Program</strong></td>
<td><strong>33,279</strong></td>
<td><strong>$138,942,987</strong></td>
<td><strong>$0</strong></td>
<td><strong>$138,942,987</strong></td>
</tr>
</tbody>
</table>

Source: Louisiana Department of Revenue

Willis Brewer (225) 342-1964  
Department of Revenue  
House Fiscal Division
Total Tax Collection Comparison
Annual % Change

Source: Prepared by House Fiscal Division using U.S. Census Bureau data.

Willis Brewer (225) 342-1964 Department of Revenue House Fiscal Division
Comparison of Louisiana and United States Eight Year Percentage Change

Revenue From:                  Louisiana  United States

General Sales and Gross Receipts Taxes         (1.2%)  19.7%
Other Sales Tax                                24.6%   39.4%
Individual Income Taxes                        14.5%   39.7%
Corporation Net Income Taxes                   (28.3%) 16.3%
License Taxes                                  (28.9%) 30.2%
Property Taxes                                 16.0%   15.1%
Severance Taxes                                17.2%   102.8%
Other Taxes                                    (99.9%) (12.2%)
Total Collection                               6.8%    30.2%

Source: Prepared by House Fiscal Division using U.S. Census Bureau data.
Percentage of Total Tax Collection
FY 2012-2013

Source: Prepared by House Fiscal Division using U.S. Census Bureau data.
Tax Collections Per Capita

<table>
<thead>
<tr>
<th>Year</th>
<th>State Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Louisiana</td>
<td>$91</td>
<td>5%</td>
</tr>
<tr>
<td>United States</td>
<td>$574</td>
<td>27%</td>
</tr>
<tr>
<td>Louisiana Ranking</td>
<td>9</td>
<td>28%</td>
</tr>
</tbody>
</table>

Source: Prepared by House Fiscal Division using U.S. Census Bureau data.
## Tax Exemption Budget

State Revenue Loss Only

<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>Income tax - corporation</td>
<td>$1,314,871,880</td>
<td>$1,244,097,763</td>
<td>$1,304,203,790</td>
<td>$1,327,692,545</td>
<td>$1,474,667,062</td>
<td>$1,491,114,000</td>
<td>$1,514,575,000</td>
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<tr>
<td>Income tax - individual</td>
<td>$1,074,086,944</td>
<td>$1,129,817,215</td>
<td>$1,199,797,089</td>
<td>$1,189,709,142</td>
<td>$1,250,487,583</td>
<td>$1,273,101,000</td>
<td>$1,298,157,000</td>
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<tr>
<td>Sales Tax</td>
<td>$1,168,663,244</td>
<td>$1,427,814,994</td>
<td>$1,249,876,191</td>
<td>$1,509,625,782</td>
<td>$1,734,402,868</td>
<td>$1,883,396,000</td>
<td>$2,056,922,000</td>
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<tr>
<td>Natural Resources - severance</td>
<td>$425,444,000</td>
<td>$431,575,500</td>
<td>$527,153,045</td>
<td>$462,887,099</td>
<td>$352,425,040</td>
<td>$328,195,677</td>
<td>$323,481,590</td>
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<tr>
<td>Tax incentives &amp; exemptions</td>
<td>$419,298,314</td>
<td>$345,194,562</td>
<td>$382,171,372</td>
<td>$322,907,917</td>
<td>$454,079,951</td>
<td>$456,325,000</td>
<td>$462,913,000</td>
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<tr>
<td>All Other</td>
<td>$24,302,007</td>
<td>$30,746,469</td>
<td>$28,775,009</td>
<td>$44,380,417</td>
<td>$42,181,527</td>
<td>$42,831,700</td>
<td>$43,225,700</td>
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<tr>
<td>Petroleum products tax</td>
<td>$10,889,800</td>
<td>$10,905,450</td>
<td>$11,324,850</td>
<td>$11,892,625</td>
<td>$10,989,209</td>
<td>$11,095,000</td>
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<tr>
<td>Corporation Franchise Tax</td>
<td>$1,595,642</td>
<td>$7,077,824</td>
<td>$5,116,549</td>
<td>$19,812,262</td>
<td>$19,323,703</td>
<td>$19,710,000</td>
<td>$20,104,000</td>
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<tr>
<td>Tobacco Tax</td>
<td>$7,873,365</td>
<td>$8,458,095</td>
<td>$7,749,830</td>
<td>$7,885,000</td>
<td>$7,338,765</td>
<td>$7,440,000</td>
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<tr>
<td>Liquors - alcoholic beverage taxes</td>
<td>$1,493,600</td>
<td>$1,468,900</td>
<td>$1,510,400</td>
<td>$1,564,030</td>
<td>$1,532,750</td>
<td>$1,551,000</td>
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<tr>
<td>Inheritance Tax</td>
<td>$154,000</td>
<td>$80,000</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Gift Tax</td>
<td>$45,000</td>
<td>$26,000</td>
<td>$26,000</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>Exemptions - Miscellaneous Taxes</td>
<td>$2,250,600</td>
<td>$2,730,200</td>
<td>$3,047,380</td>
<td>$3,226,500</td>
<td>$2,997,100</td>
<td>$3,035,700</td>
<td>$3,035,700</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$4,426,666,389</strong></td>
<td><strong>$4,609,246,503</strong></td>
<td><strong>$4,691,976,496</strong></td>
<td><strong>$4,857,202,902</strong></td>
<td><strong>$5,308,244,031</strong></td>
<td><strong>$5,474,963,377</strong></td>
<td><strong>$5,699,274,290</strong></td>
</tr>
</tbody>
</table>

### Annual Growth

- **2009-2010** to **2010-2011**: $315,499,551
- **2010-2011** to **2011-2012**: $182,580,114
- **2011-2012** to **2012-2013**: $82,729,993
- **2012-2013** to **2013-2014**: $165,226,405
- **2013-2014** to **2014-2015**: $451,041,129
- **2014-2015** to **2015-2016**: $166,719,346
- **Cumulative Growth (since FY 09)**: $224,310,914

### Cumulative Growth (since FY 09)

- **2009-2010** to **2010-2011**: $315,499,551
- **2010-2011** to **2011-2012**: $498,079,665
- **2011-2012** to **2012-2013**: $580,809,658
- **2012-2013** to **2013-2014**: $746,036,064
- **2013-2014** to **2014-2015**: $1,197,077,193
- **2014-2015** to **2015-2016**: $1,363,796,539
- **Cumulative Growth (since FY 09)**: $1,588,107,452

*Exclusive of Federally Imposed Exemptions or other Prohibitions*

Source: Louisiana Department of Revenue Tax Exemption Budget

Willis Brewer (225) 342-1964  Department of Revenue  House Fiscal Division
# Department Contacts

<table>
<thead>
<tr>
<th>Contact Name</th>
<th>Title</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tim Barfield</td>
<td>Secretary</td>
<td>225-219-2700</td>
</tr>
<tr>
<td>Jarrod Coniglio</td>
<td>Deputy Secretary</td>
<td>225-219-2152</td>
</tr>
<tr>
<td>Andrew Perilloux</td>
<td>Undersecretary</td>
<td>225-219-2150</td>
</tr>
<tr>
<td>Troy Hebert</td>
<td>Commissioner, Alcohol and Tobacco Control</td>
<td>225-925-4041</td>
</tr>
</tbody>
</table>