

LOUISIANA DEPARTMENT OF REVENUE

STRATEGIC PLAN

Fiscal Years 2020-21 through 2024-25

July 1, 2019

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INTRODUCTION

The Louisiana Department of Revenue (LDR) charges is too fairly and efficiently collect state tax revenues to; fund public services, regulate charitable gaming, administer the sale of alcoholic beverages and tobacco, and support state agencies in the collection of overdue debts. Collectively, each program, unit, division and group work together to provide the core services to taxpayers of the State of Louisiana and stakeholders of the agency. The agency is comprised of six programs of which three are housed within the Tax Collection program.

The *Tax Collection Program (TCP)* collects, on average, 74% of the state's general fund dollars. These collections support various state services including all levels of education, public safety, correctional facilities, social services, roads, general government activities, and other programs that rely on general fund dollars. In addition, the Department also collects a variety of dedicated taxes and fees to fund the efforts of the Public Service Commission, Department of Agriculture and Forestry, and the Department of Transportation and Development.

The *Alcohol and Tobacco Control Office (ATC)* regulates over 13,000 retail beverage alcohol outlets statewide. Regulation includes compliance checks, inspections and audits. Additionally, ATC provides onsite training programs for businesses and festivals. ATC also provides educational programs to Louisiana schools focusing on the dangers of underage drinking and tobacco use. ATC's responsibilities include: overseeing the alcoholic beverage and tobacco industries within the state; ensuring that retail dealers selling alcohol and/or tobacco products are licensed and are monitored for compliance; educating and enforcing in order to prevent access of alcohol and tobacco products by underage persons; and monitoring wholesale dealers to ensure compliance with Fair Trade regulations.

The *Office of Charitable Gaming (OCG)* is responsible for overseeing the charitable gaming activities within the State of Louisiana. These activities include bingos, kenos, raffles, pull tabs, casino nights, and electronic video bingo devices conducted by non-profit organizations. Some of the duties of the Office include issuing and renewing annual state licenses, monitoring those licenses for compliance with gaming laws and regulations (through audits and inspections), and training gaming organizations in the proper use of the Uniform Accounting System. OCG also assists the Department in its efforts to ensure that all organizations conducting gaming sessions fully and accurately document and report all results to the Department.

The *Office of Debt Recovery (ODR)* was created under the 2013 Regular Session of the Legislature, Act 399 established the Office of Debt Recovery (ODR) to be housed within the Louisiana Department of Revenue (LDR) and established a partnership with the Attorney General (AG). All delinquent debt from state agencies that are authorized to exercise any function of state government in the executive branch are mandated to be turned over to the ODR. ODR's focus on collections enables the originating agencies to focus on their core mission of administering services to their constituents.

In 2016, the Louisiana Legislature enacted LA. R.S. 47:1525 (Act 568 of the 2016 Regular Legislative Session) to create the *Louisiana Tax Institute* within the Louisiana Department of Revenue. The Louisiana Tax Institute serves as the official advisory tax law revision and reform agency of the state. The Louisiana Tax Institute's research, discussions and studies have included tax issues relating to mandatory unitary combined reporting, Louisiana's corporate income, corporate franchise and state sales tax structures.

Act 274 of the 2017 Regular Session of the Louisiana Legislature created the *Louisiana Sales and Use Tax Commission for Remote Sellers* (the "Commission") within the Department of Revenue for the purpose of administering and collecting the sales and use tax imposed by the state and political subdivisions on remote sales. Remote sales are sales made by vendors lacking physical presence in Louisiana, yet sending tangible personal property or services into the state for delivery. The mission of the Commission is to (1) promote uniformity and simplicity in sales and use tax compliance in Louisiana, (2) serve as the single entity in Louisiana to require remote sellers to collect and remit tax on remote sales sourced to Louisiana, and (3) to provide the minimum tax administration, collection, and payment requirements required by federal law. As provided by LA R.S. 36:459, the Commission "is placed within the Department of Revenue and shall exercise and perform its powers, duties, functions, and responsibilities as provided for agencies transferred in accordance with the provisions of R.S. 36:801.1."

DEPARTMENT OF REVENUE STATEMENTS

Vision

To be a results-based, innovative and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders.

Mission

To fairly and efficiently collect state tax revenues to fund public services; to regulate charitable gaming and the sale of alcoholic beverages, tobacco; and to support state agencies in the collection of overdue debts.

Philosophy and Values



TAX COLLECTION

Vision

To be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvements.

Mission

The Tax Collection Program continuously wants to improve its abilities in the areas of Customer Service; Operational Effectiveness & Accuracy; and Compliance & Enforcement.

Goals:

- I. To improve the level of service provided to the citizens, businesses and stakeholders through improved operations in the customer service call center, decreased response time on incoming correspondence and improved refund processing times.
- II. Utilize processes that will strategically streamline operations and increase operating effectiveness by improving average return processing time and improving average remittance processing while increasing the percentage of funds deposited within 24 hours.
- III. Utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary and in doing so become more productive and efficient.

PROGRAM OBJECTIVE I.1 Provide efficient delivery of information and quality service options for taxpayers to comply with state tax laws by increasing the number of taxpayer correspondence responded to within 30 days to 95% from 90% by June 30, 2025.

Strategy I.1.1 Partner with all front line employees to ensure that taxpayer issues can be resolved on the first contact thus reducing the amount of mail correspondence

Strategy I.1.2 Cross train additional resources to assist during high volume periods

PERFORMANCE INDICATORS: Percentage of taxpayer correspondence responded to by the Collection and the Business Tax Enforcement Divisions within 30 days of receipt. (LAPAS CODE 23676)

Input: Total amount of correspondence received
Output: Total amount of correspondence worked
Efficiency: Percent of correspondence responded to within 30 days

PROGRAM OBJECTIVE I.2 Improve the number of incoming phone calls answered from 90% to 92% by June 30, 2025.

Strategy I.2.1 Increase the number of taxpayer calls by increasing the personnel and through ongoing training.

Strategy I.2.2 Partner with FAST, OTS & Business Services to improve self-service options offered by the agency thus reducing the amount of calls and correspondence received.

PERFORMANCE INDICATORS: Agency Phone calls answered (LAPAS CODE 25177).

Input: Total number calls received
Output: Total number of calls answered
Outcome: Percent increase in calls answered

PROGRAM OBJECTIVE I.3 Maintain individual tax refunds issued within 90 days at or above and increase business income tax refunds issued within 90 days by 5% from 83% to 88% by June 30, 2025.

Strategy I.3.1 Continue efforts to implement electronic data verification procedures to reduce the need for manual reviews of refunds.

Strategy I.3.2 Utilize seasonal staff to supplement existing team members during high volume season.

PERFORMANCE INDICATORS: Percentage of individual income refunds issued within 90 days; and, percentage of business tax refunds issued within 90 days (LAPAS CODE 25178 and 25179).

Input: Number of refunds available for work
Output: Number of refunds worked
Efficiency: Percentage of refunds issued within 90 days

PROGRAM OBJECTIVE II.1: Improve average return processing time from 4 days to 3 days by June 30, 2025.

Strategy II.1.1 Crosstrain staff on processing multiple tax return types

Strategy II.1.2 Continue to utilize seasonal staff during high volume periods

Strategy II.1.3 Implement new data capture software to increase efficiency and increase data accuracy

PERFORMANCE INDICATORS: Average return processing time in days (LAPAS CODE 25165).

Output: Number of returns processed
Outcome: Average number of days to process a return

PROGRAM OBJECTIVE II.2: Improve average remittance processing time from 2.5 days to 1.5 days by June 30, 2025 (measured from receipt to processing).

Strategy II.2.1 Crosstrain other units in the process of data entry/validation of remittance information.

Strategy II.1.2 Implement new data capture software to increase efficiency and increase data accuracy.

PERFORMANCE INDICATORS: Average remittance processing time in days (LAPAS CODE 25166).

Output: Number of remittances processed
Outcome: Average number of days to process a remittance

PROGRAM OBJECTIVE II.3: Improve percentage of funds deposited within 24 hours of receipt from 94% to 96% by June 30, 2025 (measured from receipt to processing).

Strategy II.3.1 Continue efforts to encourage electronic payments

Strategy II.3.2 Crosstrain additional staff on check processing policies to assist during high volume periods

Strategy II.3.3 Implement new data capture software to increase efficiency and increase data accuracy

PERFORMANCE INDICATORS: Percentage of funds deposited within 24 hours from receipt (LAPAS CODE 3474).

Input: Total Funds Deposited.
Output: Total Funds deposited within 24 hours.
Outcome: Percentage of funds deposited within 24 hours.

PROGRAM OBJECTIVE III.1: Reduce the percentage of “no change” tax audits to 15% by June 30, 2025 (on audits not mandated by rule or statute).

Strategy III.1.1 Increase the use of automated, risk-based audit selection tools.

Strategy III.1.2 Continue training efforts to identify areas of non-compliance with tax laws and rules.

PERFORMANCE INDICATORS: Percentage of no-change tax audits (LAPAS CODE NEW).

Input: Total number of tax audits.
Output: Total number of “no change” tax audits.
Outcome: Percent of “no change” tax audits.

PROGRAM OBJECTIVE III.2: Increase the percentage of individual income tax returns audited by 10% by June 30, 2025.

Strategy III.2.1 Implement process for developing audit leads through federal/state match information

Strategy III.2.2 Crosstrain key staff on auditing multiple tax types

PERFORMANCE INDICATORS: Percent of income tax returns audited (LAPAS CODE NEW).

Output: Total number of income tax returns audited
Outcome: Percent increase in income tax returns audited.

PROGRAM OBJECTIVE III.3: Increase the amount of intercepted fraudulent refunds from \$8 million to \$10 million by June 30, 2025.

Strategy III.3.1 Continue partnering with other states to gain techniques in fraud detection

Strategy III.3.2 Use of analytical tools such as Fraud Manager in order to perform more analytics

Strategy III.3.3 Continue acquiring additional data sources (state agencies, national databases, etc.) to expand analytical ability

PERFORMANCE INDICATORS: Amount of intercepted fraudulent refunds in millions (LAPAS 25174)

Output: Total number of fraudulent refunds prevented

Outcome: Total dollar amount of fraudulent refunds prevented

PROGRAM OBJECTIVE III.4: Maintain an inventory of less than 200 criminal investigations files through June 30, 2025.

Strategy III.4.1 Cross train staff on investigating multiple types of non-compliance and continue to explore additional opportunities to improve CID processes.

PERFORMANCE INDICATORS: Number of outstanding criminal investigations files maintained (LAPAS CODE NEW).

Output: Number of criminal investigations files maintained.

Outcome: Percent of criminal investigation files maintained.

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

Citizens of Louisiana: Receive valuable services from other departments, agencies, and programs funded by the revenues generated through the Tax Collection Program. The Program encourages voluntary compliance through education and assistance efforts, but as a last resort, relies on enforcement of tax collection through audits, litigation, seizures, bank levies, wage garnishments, state and federal offsets and liens to maximize compliance and revenues for the State of Louisiana and its citizens.

Taxpayers of Louisiana and Tax Practitioners: Receive assistance, counseling, education, and outreach services, which enable them to more effectively, meet their obligations to the State of Louisiana and their clients. The Program offer services to both individuals as well as businesses. Theses stakeholders often provide useful feedback on fair and equitable administration and enforcement of these laws.

Government Agencies, Louisiana Legislators and the Governor's Office: Rely on the Tax Collection Program too efficiently and effectively accomplish its mission in order to accurately project and administer programs and services throughout the State of Louisiana. The Program collects and distributes collections to local jurisdictions in addition to administering the Parish E-File program. The Program also works with the Legislative Fiscal Office in the drafting of fiscal notes, and the monthly and quarterly reporting of financial information. The Tax Collection Program works closely with several Legislative Committees in consideration of tax and other closely related legislation.

Main Products and Services: The delivers of these products and services are through face-to-face contact, direct mailings, the agency's website, and in public forums. The main products and services include the following:

- Advisory services by official policy guidance
- Audit services

- Collection of Non-Tax State debt through the Office of Debt Recovery
- Constituent services
- Delinquent account collection services
- Distribution of tax dollars to local governments
- Legal services
- Legislative services
- Licenses, certifications, permits, tax clearances
- Online 24/7 registration, return and payment services
- Revenue collection and reporting
- Tax forms and instructions
- Tax information (manuals, brochures, opinions, policies, etc.)
- Taxpayer assistance
- Taxpayer learning opportunities
- Website

Stakeholder Groups and Key Customers: The Program's stakeholders and key customers is one of the largest of all state government agencies. In addition to responding to all persons and entities throughout the state and nation who have Louisiana tax responsibilities, the Tax Collection Program interacts with all levels of state, local, tribal, and federal governments, tax practitioners and business groups. Each type of customer requires from the department timely, accurate and understandable responses. Below is a list of stakeholder groups and major customers with the various methods the Program employs to address their requirements and build lasting positive relationships.

Program employ for stakeholders:

Credit card payment options
Customer Contact Center
Electronic filing options for tax returns
Electronic Funds Transfer (EFT) payment option
Hardcopy & Electronic Forms, Fax
List Serve
News Release
Policy documents
Public Speaking
Publications and brochures
Service specific (refunds, collections, etc.) email proxy boxes
Summary of current year's new tax legislation
Taxpayer assistance agents
Taxpayer education opportunities

Program employ for major customers:

Business Taxpayers

Business development with LED
Email inquiry mailbox
LA Taxpayer Access Point (LaTAP)
Parish E-File
Policy documents
Special efforts related to sales tax holidays
Tax credits, exemptions, exclusions publication

Tax manuals
Taxpayer education opportunities

Elected Officials

Constituent services
Courtesy calls
Drafting assistance
Legislative liaisons
Proactive response to issues
Revenue collection and reporting

Federal Government

Federal/State Match Program
Joint Liaison Session with IRS for Practitioners and Taxpayers
State Reciprocal Program (Vendor Payments)
Treasury Offset Program (State Income Tax Refunds)

Individual Taxpayers

File Online and Web extensions
Online Tax Forms
Outreach: filing taxes, debt collection
Tax education for various credits
Volunteer Income Tax Assistance

Local Governments

Listserve for policy documents/comment
Parish E-File
Remote Sellers Commission
Rule Promulgation for uniform sales tax
Tax Distributions

Other State Agencies

Dyed Fuel Program
Financial Institution Data Match (FIDM)
International Fuel Tax Agreement (IFTA) Program
Refund Intercept Program
Revenue collection and reporting
State Historic Preservation Office shared admin. of the Louisiana Rehabilitation of Historic Structures TC
Tobacco Master Settlement Agreement

Tax Associations

Southeastern Association of Tax Administrators (SEATA)
Multistate Tax Commission (MTC)
Federation of Tax Administrators (FTA)
-Exchange of use tax information
-Streamlined sales tax initiatives

Tax Practitioners

Annual liaison meetings with LCPA and LSBA
Articles in trade and industry newsletters
Email inquiry mailbox
Forms design teams
Industry Seminars
Joint seminars with IRS/ERO (Enrolled Agents)
Joint Sessions and Presentations at LCPA Annual and Chapter Meetings
Joint Sessions and Presentations at LSBA Tax Section Meetings
Speakers at CPA, LSBA, and industry seminars

Key Suppliers and Partners: Our key suppliers are the citizens of Louisiana. We also rely on federal and other state & local governmental entities to supply specific information. Our traditional suppliers include form manufacturers, FAST Enterprises, ScanOptics, Microsoft, Print vendors for tax forms, Paper and remittance processing equipment and service vendors, Software vendors for electronic forms and filing The program' partners include the following entities:

Attorney General Secretary of State
Commissioner of Insurance
Counsel on State Taxation Foundation
Department of Agriculture & Forestry
Department of Civil Service
Department of Economic Development
Department of Environmental Quality
Department of Health & Hospitals
Department of Natural Resources
Department of Public Safety
Department of Social Services
Department of Transportation and Development
Department of Wildlife & Fisheries
Division of Administration
Governor's Office
Internal Revenue Service (IRS)
LA Association of Business & Industry (LABI)
LA Association of Tax Administrators (LATA)
LA Enrolled Agents
LA Mid-Continent Oil & Gas Association (LMOGA)
LA Municipal Association (LMA)
LA Oil and Gas Association (LOGA) LA Chemical Association (LCA)
LA Oil Marketers & Convenience Store Association (LOMCSA)
LA Police Jury Association
LA Retailers Association (LRA)
LA School Boards Association
LA Sheriff's Association
LA Society of Independent Accountants (LSIA)
LA State Bar Association (LSBA)
LA Workforce Commission
Local Governments
Lottery Corporation Gaming Casinos
Louisiana Budget Project
National Federation of Independent Businesses (NFIB)
Office of Alcohol & Tobacco Control
Office of Technology Services
Society of Louisiana CPAs (LCPA)
State Historic Preservation Office shared administration of the Louisiana Rehabilitation of Historic Structures Tax Credit
State Licensing Board for Contractors
State Treasurer
Tax Foundation
U.S. Postal Service (USPS)

POTENTIAL INTERNAL FACTORS

The key potential internal factors that may adversely affect the Tax Collection Program's ability to accomplish its goals relate primarily to human and financial resources.

Self-generated revenues (penalties and fees) and state general fund dollars fund tax Collection Program. Approximately 65% of the Tax Collection Program's budget is salaries and benefits and 22% represents inter- agency transfers. Other essential expenditures are for facilities; document and remittance processing; tax enforcement activity, printing, postage and auditor travel. In addition, essential expenditures include the technology to service all and staff training on emerging tax law issues and legislative changes. Funding these essential services helps to maintain a high level of voluntary compliance and to preserve the Program's ability to focus on revenue collection for the State of Louisiana. Ongoing budget reductions to the Program continue to have negative impacts on internal capacity and could result in the need to divert resources from other areas, which could negatively affect revenue collections and erode the Program's ability to operate effectively.

The Department will continue to experience the impact from the loss of senior and mid-level managers over the next five years due to previous retirement incentives. The inability to capture and transfer this institutional knowledge has had an impact on the high level of performance generally provided by the Department. Additionally, the high level of technical knowledge required of employees' customarily requiring years of experience has been supplemented with the use of retired agency employees. This is not a viable long-term solution and the agency has intentions to develop a proactive development plan and to redesign education efforts to allow for the transfer of knowledge. This will allow for the identification of all essential functions and positions to allow for successful succession planning.

Additionally, the Program has sustained staffing reductions since 2013 continuing through fiscal year 2019. Despite increasing workloads, the Department recognizes the pressure and demands for government to improve services with fewer resources. To meet these challenges, the Department is constantly seeking innovative processes and efficiencies in programs and activities. The continual need to integrate additional technology in the operations of the Department will constantly require adequate funding sources and higher levels of skills from the available human resources. While many of the functions and services provided by the agency can be enhanced with the integration of technology, the agency will have a challenge in maintaining the knowledge base in upcoming years due to the reduced staff and increase in service expectations.

Changes in workforce demographics, changes in State Civil Service Guidance, and economic factors may also add complexity to recruitment in a competitive employment market.

POTENTIAL EXTERNAL FACTORS (Revised May, 2020)

State economists have been revising state tax revenue forecasts for 2020 downward because of the COVID19 global pandemic. Louisiana generally receives most of its tax revenue from sales taxes, excise taxes, and individual income taxes. These taxes have been and will continue to be negatively impacted by COVID-19. With respect to sales taxes, large retailers were required to

temporarily closing their stores; as a result, consumers made fewer taxable purchases, thus putting downward pressure on sales tax revenues. In connection with excise taxes, with most professionals working from home and almost all large events cancelled, it is expected that citizens will decrease their driving, meaning that they will buy less gasoline for their cars, resulting in the state receiving less gasoline excise tax than projected. Additionally, reduced travel will mean a decrease in hotel stays, causing the state to receive considerably less in taxes than forecasted. With respect to individual income tax, lower overall employee payouts in 2020 will mean a decrease in state individual income tax collections from withholding and from annual returns.

The COVID-19 global pandemic will require the clarification of tax policies, the streamlining of operations of the Department, and may require multiple legislative changes. The Policy Services Division will play an integral role in the state's response to this medical and economic crisis.

DUPLICATION OF SERVICES

Some potential duplication of services between the Tax Collection Program and the programs administered by other state agencies include the collection of sales tax (on motor vehicles via the Department of Public Safety) and pursuit of delinquent debt (Office of the Attorney General).

PROGRAM EVALUATIONS

The goals and objectives of the Louisiana Department of Revenue through the Tax Collection Program are the result of a) internal reviews and analyses conducted by the Department over the past few years; b) external studies conducted on the Department's behalf; and c) lessons of experience learned from other states and tax collection organizations.

The external studies and sources include the following:

- Comprehensive Employee Training Needs Assessment (Conducted by LSU)
- Customer Service Plan (McKee & Associates)
- Federation of Tax Administrators Performance Measurement Benchmarking Project – This organization represents the tax agencies of all states and spearheads initiatives to define and evaluate the best practices of tax agencies in the areas of performance measurement, accountability, and service innovation through technology.

- LA Society of CPAs – State Tax Bi-Annual Survey
- Legislative Auditor Financial Audit – Act 191
- Legislative Auditor Financial Audit – Tax Exemption Budget
- Legislative Auditor Performance Audit – Inventory Tax Credit
- Management Skill Assessment
- NASCIO-Deloitte Cybersecurity Survey for State Officials (2016)
- Policy Development Assessment
- SECURE – Comparative Review of Private Industry Practices to Government
- State Civil Service Program Accountability Audit
- State Loss Prevention Safety Audit
- The Capability Model for I.T. – Enabled Outsourcing Service Providers (Carnegie Mellon)

OTHER STRATEGIC PLAN REQUIREMENTS

Louisiana Revised Statute 39:31(C) (9)

Recognized as a leader in tax administration, the Department strives for a unified staff and mutual respect by encouraging professionalism and integrity in the workplace. The employees of the Department of Revenue are among the state's most valuable resources, and their well-being is necessary for them to effectively and efficiently perform their duties. The Department has a long-standing commitment to employee development and support. To that end, and as affirmed in Revised Statute 39:31(C) (9), the Department is cognizant that female employees comprise the majority (79%) of the permanent staff within the Department. The Department believes it has various programs that are helpful and beneficial to female employees of the agency and their families. The following are the Human Resources policies applicable to this measure:

Employment Status, Records, Time and Attendance and Leave

Work Schedules and Work Hours (20.03) – to provide flexibility in work schedules and work hours for employees that encourages a healthy work/life balance

Telecommuting Program (20.04) – enables employees to work at an alternate work site remote to the conventional office site.

Crisis Leave Pool (20.11) - to establish and administer a pool of annual leave that may be used by eligible employees who cannot work due to the catastrophic illness or injury of themselves or an eligible family member, when, through no fault of their own, the employee has insufficient paid leave to cover the crisis period.

Pay Policies & Employee Programs

Employee Assistance Program (21.09) – ensure employees with personal and family problems have access to assistance in resolving such problems as alcohol or drug dependence, mental or emotional disturbances, or marital, family, financial or legal concerns.

Education and Tuition Reimbursement Policy (21.09) – encourage and assist employees in obtaining education or training to enhance their job performance.

Federal and/or State Mandates

Americans with Disabilities Act (23.03) – ensure that necessary reasonable accommodations are provided regarding facilities, services, and communications.

Tobacco Use (23.04) – provide a healthy environment for employees and the public.

Blood borne Pathogen Policy (23.05) – to reduce or eliminate occupational exposure to blood and other potentially infectious materials for employees.

Violence Free Workplace (23.06) – The Department maintains a violence free workplace for employees.

Family and Medical Leave (23.11) – fairly and equitably approve leave for qualifying conditions under The Family and Medical Leave Act.

Transitional Duty Return to Work Plan (23.12) – make reasonable effort to help employees maximize their healing and facilitate their early return to work.

Sexual Harassment (23.13) – The Department will not condone any sexual harassment and supports the theory that all employees be permitted to work in an environment free from unsolicited and unwelcomed sexual overtures.

Background Screenings & Drug Testing

Employee Substance Abuse and Drug-Free Workplace (27.07) - maintain a drug-free workplace and workforce free of substance abuse.

Drug Free Workplace and Drug Testing (27.08) – ensure that employees have a drug free environment in which to work.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Citizens	Individual Taxpayers	Business Taxpayers	Tax Practitioners	Government Agencies Legislature Governor
I.1	•	•	•	•	•
I.2	•	•	•	•	•
I.3	•	•	•	•	•
II.1	•	•	•	•	•
II.2	•	•	•	•	•
II.3	•	•	•	•	•
III.1	•	•	•	•	•
III.2	•	•		•	•
III.3	•	•		•	•
III.4	•	•	•	•	•

LOUISIANA DEPARTMENT OF REVENUE CONSTITUTIONAL AND STATUTORY MANDATES		
Mandated Powers, Duties and Functions	Constitutional, Statutory or Other Authority	Responsible Administrative Area as Delegated by the Secretary
General Powers and Duties of Collector		
The Department's main purposes and functions are to administer and collect state taxes; regulate alcoholic beverage and tobacco; regulate charitable gaming and collect delinquent debt of executive branch agencies	La. R.S. 36:451	Various parts of the agency
General Powers and Duties of Collector	La. R.S. 47:1501-1523, LAC 61:III.101-501	Various parts of the agency
Tax Collection Program Collection, Compliance, and Enforcement Activities		
Maintain accurate records containing; Name of remitter; Amount of taxes paid; Type of taxes paid; and, Reports and other records filed	La. R.S. 47: 1506	Various parts of the agency
Deposit collections immediately upon receipt into state treasury	La. R.S. 47: 1521	Revenue Processing Center; Collection Division
Determine correct tax due by examining, auditing, or investigating returns or reports filed	La. R.S. 47:1541	Primarily Collection Division; Business Tax Enforcement; Field Audit Services; Taxpayer Compliance
Tax Collection/Billing Administrative Provision;	Administrative Provisions; Title 11-U.S. Bankruptcy Code; Internal Revenue Code	Primarily Collection Division; Business Tax Enforcement; Field Audit Services; Taxpayer Compliance
Conduct Investigations and Hearings Assessment and Collection	R.S. 47:1541-1548	Primarily Field Audit Services
Assessment and enforcement of collection of taxes; Determination and notice of tax due; Assessment of tax, interest, and penalty	R.S. 47:1561-1584 , LAC 61:I.4901 and 4907,	Primarily Collection Division; Business Tax Enforcement; Field Audit Services; Taxpayer Compliance
Collect and enforce collection of taxes, penalties, interest and other charges	R.S. 47:1502	Various parts of the agency
Audit Activities	R.S. 47:1541-1543, 1605; LAC 61:I.4355	Field Audit Services
Field Collection Activities	R.S. 47:1569-1573	Business Tax Enforcement
Legal Services	R.S. 36:451 and 47:1512	Litigation Division
Summary court proceeding	R.S. 47:1574	Litigation Division
Remittance/Payment under protest	R.S. 47:1576	Customer Service; Litigation Division
Settlements and Installment Agreements	R.S. 47:1576.1 and 1576.2	Litigation Division
Imposition of interest and penalties; Penalties for failure to file, timely file, or timely pay	R.S. 47:1601-1607, LAC 61:III.2101-2116	Taxpayer Compliance, Field Audit Services, Collection Division; Business Tax Enforcement

LOUISIANA DEPARTMENT OF REVENUE CONSTITUTIONAL AND STATUTORY MANDATES		
Mandated Powers, Duties and Functions	Constitutional, Statutory or Other Authority	Responsible Administrative Area as Delegated by the Secretary
Impose Criminal Penalties	R.S. 47:1641-1643	Delegated by Secretary to various parts of the agency
Refund Offset for Other Debts	R.S. 47299.1-299.41	Collections Division
Issue Refunds of Overpayments	R.S. 47:1621-1627, LAC 61:1.4909	Taxpayer Compliance, Field Audit Services, Collection Division; Business Tax Enforcement
Administer legislative mandates including Bonds; Certifications, Credits, Exemptions and Exclusions; Fund accounting or distributions; Permits, Reports, Rules/Regulations and Refunds	R.S. 47:13, 1502, 1517, 1517.1, 1524, 1678	Customer Service Division; Taxpayer Compliance, Policy Services Division; Office of the General Counsel
Tax Incentive Programs	Multiple	Taxpayer Compliance Division;
Tax Incremental Financing (TIF) Cooperative Endeavors	Multiple	Policy Services Division Office of the General Counsel
Lottery Applicant Tax Clearances	R.S. 47:9060	Collection Division
Alcoholic Beverage Sales Tax Clearances	R.S. 26:80(E), 91(B), 280(E)	Collection Division
Video Poker License Tax Clearances	R.S. 27:425	Collection Division
Tax Credit Registry	R.S. 47:1524	Taxpayer Compliance-Income Tax
Other LDR Programs Additional Collection & Enforcement Programs/Offices		
Office of Debt Recovery - Collection of delinquent debt for executive branch agencies	R.S. 47:1676	Office of Debt Recovery; Collection Division;
Enforce laws on the sale of alcoholic beverages and tobacco products	Title 26	Alcohol & Tobacco Control
Charitable Gaming - Enforce laws on raffles, bingo, video pokers and other charitable collection activities	Title 4, Chapter 11	Office of Charitable Gaming
Louisiana Tax Free Shopping Program - Administer a sales tax refund program for qualifying purchases by international travelers	R.S. 51:1301-1316, R.S. 36:459(E) and 802.15	Louisiana Tax Free Shopping Commission and its refund agency

TAX COLLECTION PROGRAM TAXES ADMINISTERED AND COLLECTED		
Tax, Fee or other Item Collected	Constitutional, Statutory or Other Authority	Responsible Administrative Area
Alcoholic Beverage Taxes	R.S. 26:341-459, LAC 61:I.201	Customer Service Division-FAS-Severance/Excise Tax Section
Automobile Rental Tax	R.S. 47:551, LAC:I.4307(B)(5)	Customer Service Division-FAS-Sales Tax Section
Corporation Franchise Tax	R.S. 12:1368, 47:601-618, LAC 61:1.301-320	Customer Service Division- FAS-Income and Franchise Tax Section
Corporation Income Tax	R.S. 47:21-107,121-167,287.2-287.785, LAC 61:I.1114-11955	Customer Service Division- FAS-Income and Franchise Tax Section
Electric Cooperative Fee	R.S. 12:425	Customer Service Division-FAS-Severance/Excise Tax Section
Estate Transfer Tax	R.S. 47:2431-2437	Customer Service Division- FAS-Income and Franchise Tax Section
Fiduciary Income Tax	R.S. 47:21-31, 103-107, 181-188, 241-247, 261-285,300.1-300.11,	Customer Service Division- FAS-Income and Franchise Tax Section
Gasoline Tax and Inspection Fee	R.S. 3:4684, 47:711-727, 771-788 , 818.1-818.62, 47:820.1, 820.51, 1681-1691, LAC 61: I.3101-3107, 3501	Customer Service Division-FAS-Severance Excise Tax Section
Hazardous Liquid Pipeline Fee	R.S. 30:701-707	Customer Service Division-FAS-Excise Tax Section
Hazardous Waste Disposal Tax	R.S. 47:821-832, LAC 61:I.901-917	Customer Service Division-FAS-Severance/Excise Tax Section
Industrial Hemp-Derived CBD Tax	R.S. 47:1692-1696	Customer Service Division-FAS-Severance/Excise Tax Section
Inspection and Supervision Fee	R.S. 45:1177,1179	Customer Service Division-FAS-Severance/Excise Tax Section
Hotel Room Occupancy Tax (Ernest N. Morial Exhibition Hall Authority Tax)	Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390, Acts 2002 151 Ex. Sess., No. 72	Customer Service Division-FAS-Sales Tax Section
Food and Beverage Tax (Ernest N. Morial Exhibition Hall Authority Tax)	Acts 1987, No. 390	Customer Service Division-FAS-Sales Tax Section
Service Contractor and Tour (Ernest N. Morial Exhibition Hall Authority Tax)	Acts 1994, No. 42	Customer Service Division-FAS-Sales Tax Section
La. Stadium and Exposition District Hotel Tax	Acts 1966, No. 556	Customer Service Division-FAS-Sales Tax Section
Marijuana and Controlled Substance Tax	R.S. 47:2601-2610	Customer Service Division-FAS-Severance/Excise Tax Section
Natural Gas Franchise Tax	R.S. 47:1031-1040, LAC 61:1.4101-4107	Customer Service Division-FAS-Severance/Excise Tax Section

TAX COLLECTION PROGRAM TAXES ADMINISTERED AND COLLECTED		
Tax, Fee or other Item Collected	Constitutional, Statutory or Other Authority	Responsible Administrative Area
Oilfield Site Restoration Fee	R.S. 30:86-87, LAC 61:I.5301	Customer Service Division- FAS-Severance/Excise Tax Section
Oil Spill Contingency Fee	R.S. 30:2483-2485	Customer Service Division- FAS-Severance/Excise Tax Section
Partnership Income Tax	R.S. 47:21-107, 47:131-167, 201-220.3, LAC 61:I.1401	Customer Service Division- FAS- Income and Franchise Tax Section
Personal Income Tax	R.S. 47:21-107, 121-167, 221-285290- 299.41, LAC 61: I.1301-1355	Customer Service Division- FAS- Income and Franchise Tax Section
Personal Income Tax Withholding	R.S. 47:111-120.3, LAC 61: I.1501-1525	Customer Service Division- FAS- Income and Franchise Tax Section
Remote Sellers	R.S. 47:301(4)(m), 302(K), 309.1, 339-340	Taxpayer Compliance Division; FAS Sales Tax Division
Sales & Use Tax	R.S. 47:301-333, LAC 61:I.4301- 4372,,4401-4423	Customer Service Division-FAS-Sales Tax Section
Severance Tax	R.S. 47:631-648.21, LAC 61:1.2901-2903	Customer Service Division- FAS-Severance/Excise Tax Section
Special Fuels Tax and Inspection Fee	R.S. 3:4684 and 47:801-815.1, 818.1-818.6, 818.111-818.132 47:820.1, LAC 61: I.3301- 3307, 3351-3363	Customer Service Division- FAS-Severance/Excise Tax Section
Surface Mining and Reclamation	R.S. 30:906.1-906 .3	Customer Service Division- FAS-Severance/Excise Tax Section
Telecommunication Tax for the Deaf	R.S. 47: 1061	Customer Service Division- FAS-Severance/Excise Tax Section
Therapeutic Marijuana Fee	R.S. 40:1046(H)(8)	Taxpayer Compliance Division, FAS- Severance/Excise Tax Section
Tobacco Tax	R.S. 47:841-869, LAC 61:I.5101	Customer Service Division- FAS-Severance/Excise Tax Section
Transportation and Communication Utilities Tax	R.S. 47:1001-1010, LAC 61: 1.3901	Customer Service Division- FAS-Severance/Excise Tax Section
Transportation Network Company Fee	La. R.S. 48:2204(F)-(H)	Taxpayer Compliance Division, FAS- Severance/Excise Tax Section

OFFICE OF DEBT RECOVERY

Vision

To be a results-based, innovative and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders.

Mission

The mission of the Office of Debt Recovery (ODR) is to provide the state with an effective and efficient centralized collection system for the collection of non-tax debt, with emphasis on making collection tools available that are available for tax debts. This mission statement is operationalized in two parts: (1) Provide state agencies, universities and municipalities with an effective and efficient mechanism to submit non-tax debt for collections without disrupting their current process; (2) Provide exceptional customer service to the citizens of Louisiana by providing sufficient education on ODR process and procedures. ODR recognizes that business units within all agencies must collaborate on achieving the mission. Efforts are on-going to establish a spirit of collaboration, efficiency, and effectiveness to achieve performance goals of the office and ultimately the overarching mission.

Goals:

- I. Increase agency outreach and assisting agencies in their collection practices, ODR will continue to be a customer focused organization. The resulting increase in agency participation will produce a positive Return on Investment (ROI) for the state.
- II. To increase the overall success of the agency by increasing the utilization of authorized collection tools

PROGRAM OBJECTIVE I: Increase the number of participating agencies from 23% to 75% by FYE 2025.

Strategy I.1 Continue to improve agency outreach by increasing number of agency participation agreements.

PERFORMANCE INDICATORS: Percentage increase in the number of participating agencies using the Office of Debt Recovery for collection efforts (LAPAS CODE NEW).

Input: Total number of eligible agencies

Output: Number of new agencies participating

Outcome: Percent increase in agency participation

PROGRAM OBJECTIVE II: Implement 100% of authorized collection tools by June 30, 2025.

Strategy II.1 Partner with other States Department of Revenue to establish reciprocal agreements for other states tax and vendor offsets.

Strategy II.2 Provide payment agreement self-service and monitoring to all customers which will integrate with case management system.

Strategy II.3 Install and implement driver’s license, hunting and fishing license suspension program.

Strategy II.4 Implement a process to utilize multiple outside collection agencies (OCA) while implementing a multi-level placement strategy to drive performance.

Strategy II.5 Implement a single entry Gaming Offset interface to be used for offsets of Lottery and Gaming winnings.

PERFORMANCE INDICATORS: Increase in the number of authorized collection tools used (LAPAS CODE NEW).

Input: Total number of collection tools available

Output: Total number of collection tools implemented fully

Outcome: Increase in collection tools utilized

OTHER STRATEGIC PLAN REQUIREMENTS

Louisiana Revised Statute 39:31(C) (9)

The office follows the same policies as the Tax Collection Program.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Citizens/Taxpayers	Governmental Agencies
I	•	•
II	•	•

STATUTORY AUTHORITY

<i>Powers, Functions and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered by:</i>
Centralized Collections of non-tax debt	R.S. 47:1676	Office of Debt Recovery
Gaming Offsets (Lottery, slot machines and cash gaming winnings)	R.S. 47:1676(D)(4)(a)(i)	Office of Debt Recovery
Professional License suspensions	R.S. 47:1676(D)(3)(a)	Office of Debt Recovery
Financial Institute Data Match non-tax debt	R.S. 47:1676(D)(2)	Office of Debt Recovery
Driver's License and Hunting and Fishing License suspension non-tax debt	R.S. 47:1676(3)(a)	Office of Debt Recovery

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

The overarching goal of ODR is to pursue the collection of accounts or claims due and payable to the State of Louisiana through all reasonable means in a professional manner. ODR, within the Department of Revenue (LDR) serves as a debt-collecting entity for any agency of the state and in that capacity shall collect delinquent debts on behalf of all agencies which refer delinquent debts to the office for collection. The program services the state agencies, colleges and other political subdivisions. The program offers state of the art collection services to allow its clients to focus on their core function and ensure resources are dedicated to those functions.

POTENTIAL INTERNAL FACTORS

The key potential internal factors that may adversely affect the Program’s ability to accomplish its goals related primarily to the human and financial resources as well as the legal authority the Program will need to perform as described in this plan.

ODR is funded by self-generated revenues. Approximately 60% of the budget is salaries and

benefits. Other essential expenditures are for facilities; document and remittance processing; printing and postage of debt notifications; outside collection agencies, various collection tools, technology to keep up with customer's increasing expectations for efficient and effective service delivery and staff training on collection best practices and legislatively approved statutory changes. Funding these essential services preserves the Program's ability to focus on delinquent debt collection for all political subdivisions in Louisiana.

POTENTIAL EXTERNAL FACTORS

The key potential external factors that may adversely affect the Program's ability to accomplish its goals related primarily to other state agencies human and financial resources to handle the transfer and monitoring of its account receivables. Most agencies have significant debt receivables but lack the resources to provide account receivable or collection data.

DUPLICATION OF SERVICES

ODR is unaware of any potential duplication of services between its program and the programs administered by other political subdivisions in Louisiana. The Office of the Attorney General does provide some collection agency services for the office, which are similar to those provided by other outside collection agencies.

ALCOHOL AND TOBACCO CONTROL

Vision

The Agency's vision is to support public and private interests by focusing efforts on achieving industry compliance. As the number of permitted locations continues to grow, the office seeks to provide efficient, measurable customer service.

Mission

The mission of the Office of Alcohol and Tobacco Control (ATC) is to regulate the alcoholic beverage and tobacco industries and to consistently enforce state regulations under Title 26. The agency is committed to reducing alcohol and tobacco consumption by under aged individuals and limiting their access to these products through a combination of effective education and aggressive enforcement efforts. Active coordination with other local, state and federal agencies, local law enforcement and universities is an essential part of our mission.

Goals:

- I. Provide consistent effective, efficient regulation and enforcement of the alcohol and tobacco industries to protect the citizens of Louisiana and the stakeholders in the industries
- II. Provide effective and efficient customer service to the permit holders.
- III. Limit underage individual's access to alcohol and tobacco products. Reduce the sale and distribution of unsafe and illegal tobacco and vape products.

PROGRAM OBJECTIVE I: Ensure that all agents and staff apply the current policies, procedures and regulations consistently throughout the agency in all areas of enforcement. This will reduce complaints against permit holder by 10% by June 30, 2025.

Explanation of Service

Consistent regulation and enforcement begins with training. The workforce must be provided standardized operating procedure updated to reflect current policy and goals. Additionally, ATC assets should be organized to provide efficient and consistent oversight.

Strategy I.1 Develop/update enforcement and business procedure manuals to reflect current best practices.

Strategy I.2 Implement additional training using CPTP and onsite classwork to ensure all agents and staff are versed with current policies and procedures.

Strategy I.3 Appoint field training officer to be responsible for training agents in proper procedures.

Strategy I.4 Conduct quarterly coordination sessions to ensure consistency in enforcement activities.

PERFORMANCE INDICATORS: Permit holder complaints (LAPAS CODE NEW).

Input: Number of permit holders

Output: Number of permit holders with complaints

Outcome: Reduced number of permit holder complaints by 10%

PROGRAM OBJECTIVE II: Decrease average time required for applicants to receive alcohol and tobacco permits from 10 days to less than 7 days.

Explanation of Service

ATC provides a licensing service for taxpayers interested in obtaining alcohol and tobacco permits. The Agency monitors locations through compliance checks and inspections to insure that the permit holders comply with the law.

Strategy II.1 Streamline permitting process through a review where non-efficient steps are eliminated.

Strategy II.2 Increase services offered on line and add additional functionality to ensure a customer focused user experience.

Strategy II.3 Increase cooperation between the agency and special event coordinators and providing more concise information in the special event applications to reduce permitting delays.

Strategy II.4 Increase training of analyst assigned to new business applications and special events to ensure a consistent message and uniform treatment.

PERFORMANCE INDICATORS: Time to issue and renew permits in days (LAPAS CODE NEW).

Input: Number of new tobacco and renewal permit request.

Output: Number of new tobacco and renewal permits processed.

Outcome: Average time to issue new licenses and renewals.

Efficiency: Reduction of the average time to issue new licenses and renewals from 10 days to below 7 days.

PROGRAM OBJECTIVE III: Increase the number of full inspections of permitted locations to 15,500 per year and increase the number of compliance checks to 12,500 in order to reduce sale of alcohol and tobacco products (including vapor products) to underage individuals.

Explanation of Service

The Agency's primary weapons in the effort to discourage illegal sales of alcohol or tobacco products to the under aged are location inspections and location compliance checks.

By concentrating additional resources and exploiting opportunities to become more efficient, the agency can increase its effectiveness.

Strategy III.1 Increase the number of full inspections of permitted locations to ensure protected individuals do not have access to these products.

Strategy III.2 Increase the number of compliance checks of licensed establishments to ensure compliance with statutes regarding the sale of these products.

Strategy III.3 Increase enforcement efforts and presence in retail establishments, special events, parades and festivals to reduce minors in possession of alcohol, tobacco and vape products.

Strategy III.4 Increase investigations and enforcement operations involving vape shops and tobacco distribution

PERFORMANCE INDICATORS: Total number of compliance checks (LAPAS CODE 6858).

Output: Number of compliance checks

Efficiency: Increase number of compliance checks to 9,500

PERFORMANCE INDICATORS: Total number of full inspections (LAPAS CODE NEW).

Output: Number of full inspections

Efficiency: Increase number of full inspections to 14,400

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

Alcohol and Tobacco Control serves the taxpayers and citizens of the State of Louisiana, the alcohol and tobacco industries, manufacturers, wholesalers and retailers. The regulation of these industries encourages fair trade while simultaneously protecting the public at large from abuse opportunities. More specifically, businesses benefit from a fair trade environment created through consistent enforcement and an efficient permitting process. The general public is protected from price manipulation and irresponsible distribution of alcohol, tobacco and CBD products to the under-aged and from illegal sale unsafe alcohol, tobacco/vape and CBD products.

POTENTIAL INTERNAL FACTORS

In the last two legislative sessions the Agency has been tasked with regulation of 3 new major industries. Vape is now regulated as a tobacco product, CBD is now legal and alcohol delivery is a reality throughout the state. While the Agency's responsibilities have expanded, the Agency's workforce has not. ATC agents are responsible for nearly 1000 permits each (this represents a major departure from best practices). This could potentially reduce the effectiveness of enforcement efforts and cause delays in processing inspections and responding to complaints. ATC continues to strive to work efficiently to increase enforcement and compliance efforts with only modest increases to the overall budget.

POTENTIAL EXTERNAL FACTORS

ATC is not immune from the budget reductions experienced by most state agencies. The opportunities to create savings in the budget without affecting service and collections are no longer as easy to identify. Additionally, it is increasingly challenging to ensure overall effectiveness of the agency due to: 1) the difficulty replacing and rewarding experienced employees, and 2) the increase and volume of ATC responsibilities including: out of state direct shipper oversight, management of the responsible vendor program, regulating the increasing number of permit holders, processing more new and renewal applications while working with a decreased number of agents and analyst statewide, and enforcing the increasing number of illegal activities designed to circumvent the state's enforcement efforts.

DUPLICATION OF SERVICES

ATC is unaware of any potential duplication of services between its program and the programs administered by other state agencies. The Agency is focusing its efforts on coordinating enforcement actions with local authorities in order to reduce duplication.

Louisiana Revised Statute 39:31(C) (9)

The office follows the same policies as the Tax Collection Program.

OFFICE OF CHARITABLE GAMING

Vision

To fairly and efficiently regulate charitable gaming within the state of Louisiana with integrity and fairness for the games of chance.

Mission

The mission of the Office of Charitable Gaming is to administer efficiently and effectively the state charitable gaming laws in a manner that will generate the highest degree of public confidence in the integrity and fairness of games of chance.

Goals:

- I. Decrease the potential for fraud in the conducting of games of chance in the State of Louisiana.
- II. Guarantee that organizations obtain the full benefit from the conducting of the games of chance.
- III. Prevent the infiltration of elements of crime into the charitable gaming industry.

PROGRAM OBJECTIVE I.1: To conduct 85 audits (14 audits per auditor) per year through June 2025 and maintain a level of at least 80% without major audit findings.

Strategy I.1.1 Increase auditor productivity and streamline processes for conducting audits.

PERFORMANCE INDICATORS: Percent of accounts without findings (LAPAS CODE NEW).

Output: Number of audits conducted each fiscal year
 Number of audits without major findings
Efficiency: Percentage of audits without major findings

PROGRAM OBJECTIVE I.2: To conduct 330 inspections (55 inspections per auditor) per year through June 30, 2025 and maintain a level of at least 98% of inspections without major findings.

Strategy I.2.1 Maintain auditor productivity and presence in the field by conducting unannounced inspections and improve on organization's self-compliance.

PERFORMANCE INDICATORS: Percent of accounts without findings (LAPAS CODE 23683).

Output: Number of inspections conducted each fiscal year without major findings

Efficiency: Percentage of inspections without major findings

PROGRAM OBJECTIVE II: To review and maintain a 96% of licensees complies with financial reporting requirements through June 30, 2025 (four Taxpayer Specialist).

Strategy II.1.1 Increase tax specialists' productivity and streamline processes for reviewing reports.

PERFORMANCE INDICATORS: Percent of financial reports reviewed (LAPAS code NEW)

Output: Total number of financial reports reviewed and accepted each fiscal year

Efficiency: Percentage of financial reports accepted

PROGRAM OBJECTIVE III: Maintain the number of licenses involved in charitable gaming that don't require monetary administrative actions to at least 85% (three Taxpayer Analyst).

Strategy III.1 Utilize a more extensive review process for renewals and new applications to verify the legitimacy of all licensees.

Strategy III.2 Utilize audits to better compliance with sessions records and reports.

Strategy III.3 Detect fraud or potential thefts as early as possible to limit exposure to organizations and industry.

PERFORMANCE INDICATORS: Maintain 94% of licensees without administrative actions.

Output: Number of licensees applying for renewals and new applications this fiscal year.

Number of licensees not requiring monetary administrative actions in a fiscal year.

Efficiency: Percentage of licenses compliance rate.

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

Charitable Organizations—ensure only bona fide organizations participate and that full revenues due are received by the appropriate charitable organization to enable them to carry out their stated charitable purpose.

Commercial Halls and Distributors—ensure compliance with the law and regulations.

POTENTIAL EXTERNAL FACTORS

Some external factors that could affect the Program’s ability to accomplish its goals include unanticipated legislation, unanticipated reduction in staff, reduction in the number of charitable organizations, state economy, and the proliferation of gaming in other areas.

DUPLICATION OF SERVICES

Due to the close working relationship between this office and the detective and State Police personnel, there is no known duplication of effort.

PROGRAM EVALUATIONS

The goals and objectives of the Program described in this strategic plan are the result of internal reviews and analyses conducted by the Department.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Taxpayer Citizens	Legislature Governor	Charitable Organizations
I	•	•	•
II	•	•	•
III	•	•	•

STATUTORY REQUIREMENTS:

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 568, effective June 30, 1999, creates the Office of Charitable Gaming within the Department of Revenue and transfers the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to the conducting and regulation of charitable gaming.

Act 1286, effective August 15, 1999, increases the annual license fees for licensed organizations.

Act 106, effective July 1, 2001, defines noncommercial lessor and allows examination of records of certain exempt organizations. This act also requires hall owners to verify lessees are properly licensed.

Act 602, effective July 1, 2003, defines a session for the purpose of charitable games of chance.

Act 614, effective July 1, 2003, is relative to electronic bingo machines and electronic pull-tab devices.

Act 736, effective August 15, 2003, provides for progressive pull-tabs during licensed sessions.

Act 871, effective July 1, 2003, is relative to licensing and regulation of charitable gaming by local governing authorities.

Act 874, effective August 15, 2004, authorized use of paperless electronic bingo dabber devices.

Act 373, effective June 30, 2005, is relative to progressive bingo jackpot games and provides that the term bingo includes electronic video bingo.

Act 630, effective July 1, 2008, provides for electronic video bingo to display bingo only after August 15, 2008.

Louisiana Revised Statute 39:31(C) (9)

The office follows the same policies as the Tax Collection Program.