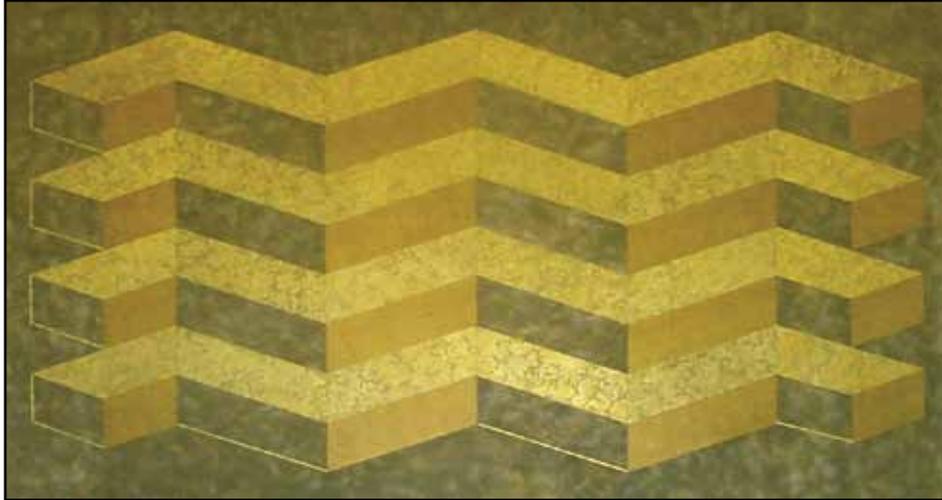


2012 - 2013

Annual Tax Collection Report



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To the Honorable Bobby Jindal, Governor of Louisiana, and Members of the Louisiana Legislature



Tim Barfield

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year ending June 30, 2013, and to offer a glimpse into the department's ongoing efforts to improve customer service and increase collections during the current fiscal year.

During the fiscal year ending June 30, 2013, the department reached numerous benchmarks toward our goals of maximizing compliance with the state's tax laws, improving operational efficiency and accuracy, and ensuring first-rate customer service.

After listing the elimination of tax fraud as a priority in the 2011-2012 Annual Tax Collection Report, we began the fiscal year ending June 30, 2013, advancing several anti-fraud initiatives. In particular, I would like to highlight our LexisNexis identity theft initiative, which averted \$4.1 million dollars in fraudulent refunds. In addition, our audit staff performed more than 1,200 audits in the fiscal year ending June 30, 2013, resulting in the department's collection of \$117 million and the further identification of \$465 million in potentially overdue taxes.

I would also like to note the following achievements in collections and customer service:

- *We attained an 89% recovery rate on delinquent tax accounts*
- *We improved taxpayer response time by 67%, moving from an average rate of response of 72 hours to 24 hours*
- *We reduced the average time required to process returns from 7 days to 5.2 days*

Goals for the current fiscal year include the continuing development of a high-performing team of professionals trained and equipped to provide excellent customer service to Louisiana taxpayers. We have made the following strides towards this continuing development:

- *We implemented new call flow strategies to increase the number of phone calls answered, with 27,373 taxpayer phone calls answered in April and May of 2014*
- *We executed a new attendance policy, improving our attendance rate from 86% to 89%*
- *We reduced payment processing time from an average of 3.36 days last fiscal year to 2.36 days in the current fiscal year-to-date*

A focus on detail and increased ability to offer excellent customer service has resulted in a surge of department-wide productivity of over 3% and in the collection of \$452 million in the 2013 Tax Amnesty Program, exceeding the Legislature's goals for the department by over \$250 million.

These achievements are the foundation for continued excellence in our work, and in our interactions with all of our stakeholders, including taxpayers, the business community, Louisiana lawmakers, and other public servants.

Yours in public service,

A handwritten signature in black ink, appearing to read 'Tim Barfield', written in a cursive style.

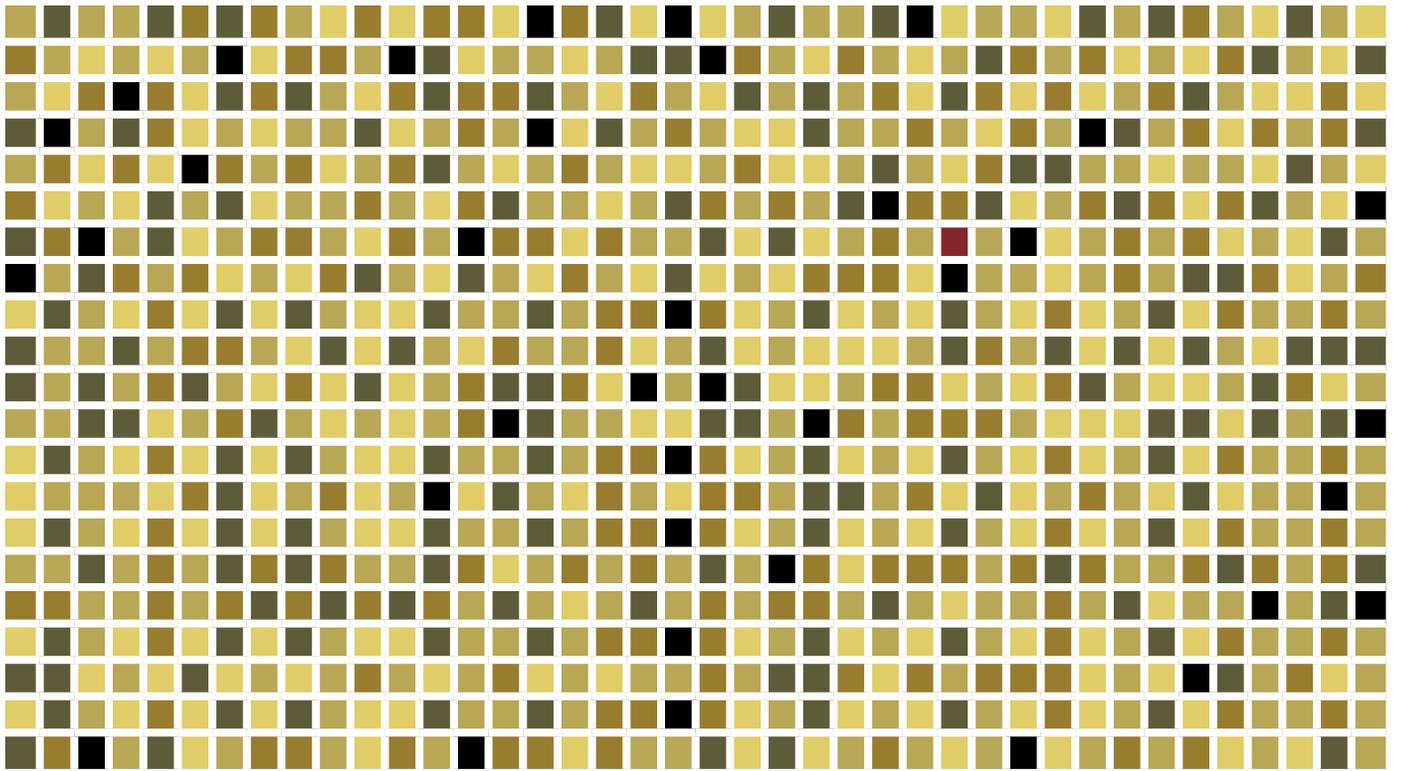
Tim Barfield | Secretary of Revenue

Louisiana Department of Revenue

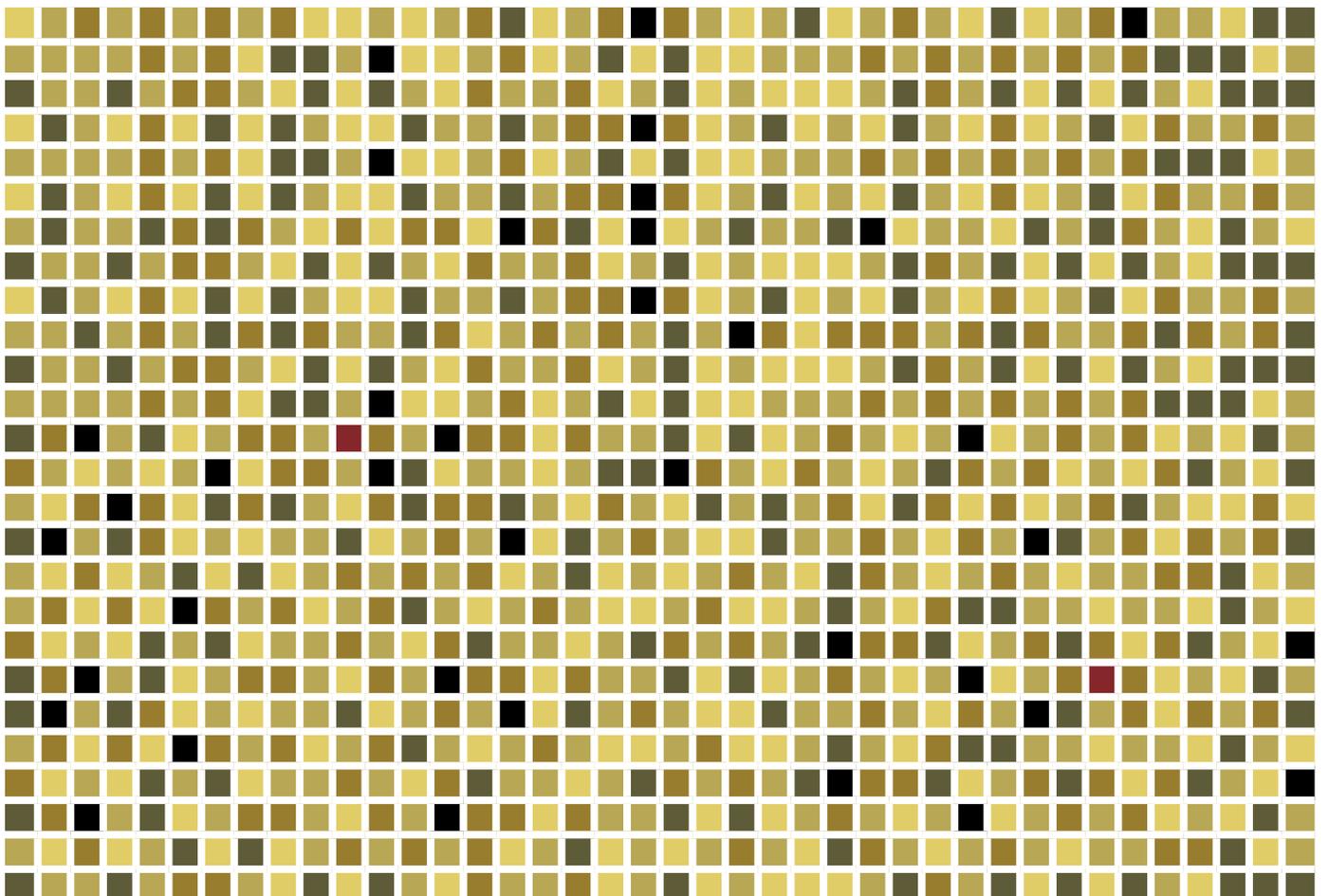
To fairly and efficiently collect state tax revenues to fund public services; to regulate charitable gaming and the sale of alcoholic beverages and tobacco; and to support state agencies in the collection of overdue debts.

BATON ROUGE HEADQUARTERS

Post Office Box 201
Baton Rouge, LA 70821-0201
617 North Third Street
Baton Rouge, LA 70802
855.307.3893



Summary of Collections

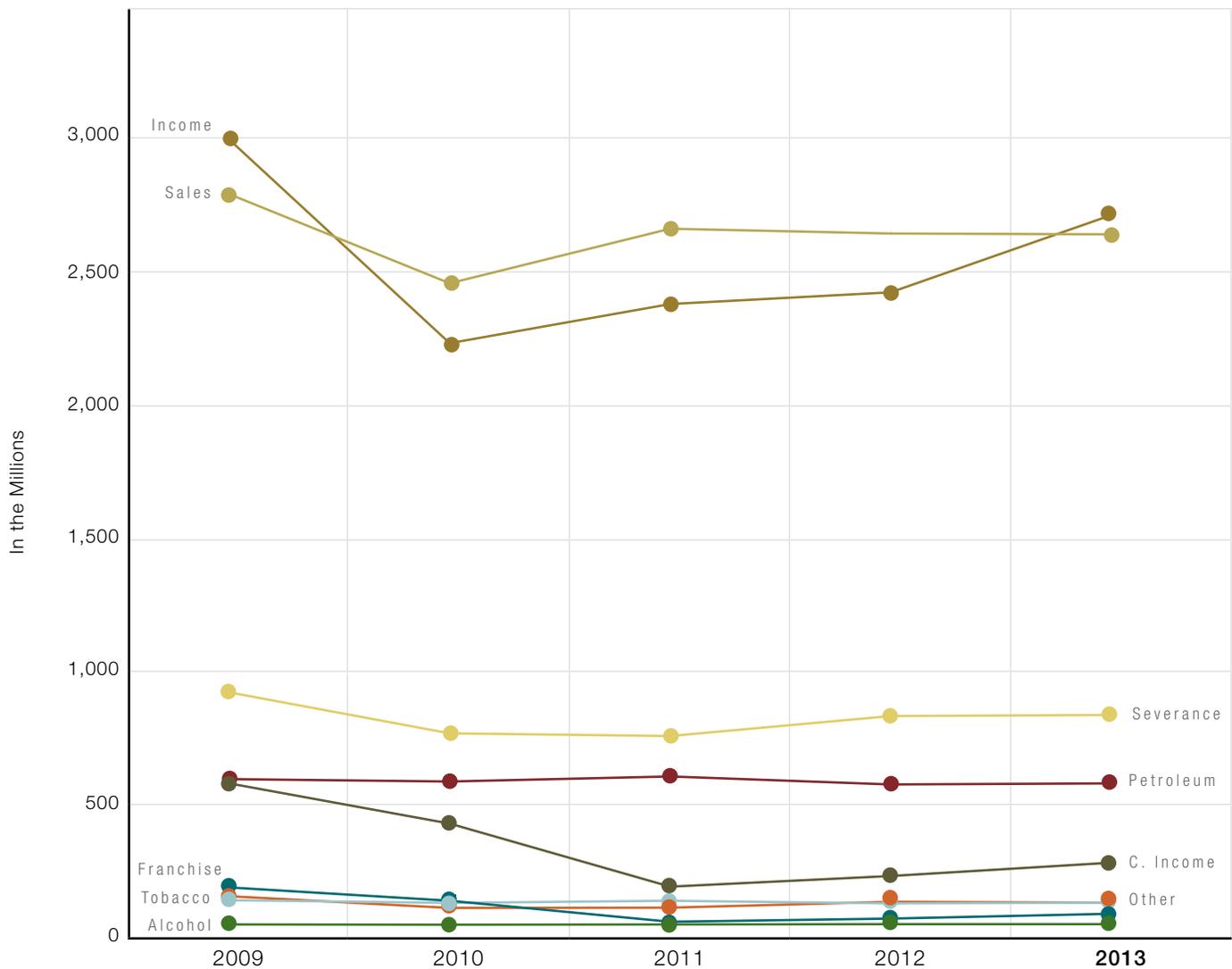


Tax Cash Collections

Five-Year Comparison of Major Taxes

Collections (In Millions)	FY 09	FY 10	FY 11	FY 12	FY 13
Sales *	\$ 2,800	\$2,465	\$ 2,670	\$ 2,652	\$ 2,649
Income (except Fiduciary)	3,005	2,240	2,387	2,431	2,721
Severance	928	774	764	839	843
Corporation Franchise	195	145	66	78	96
Corporation Income	586	435	198	238	288
Petroleum Products	602	593	612	582	586
Liquor/Alcohol	56	55	56	57	57
Tobacco	147	137	145	135	138
Other	162	118	119	141	138

*La Tourism and Promotion Tax of \$19,639,204.34 is included



2012 – 2013 Monthly Cash Collections

Tax	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec 12
Corporation Franchise	\$ 446,835	\$ (2,285,376)	\$ 27,759,489	\$ (7,792,312)	\$ (1,206,249)	\$ 14,668,637
Gift Tax	947	1,464	0	(1,404)	0	31,936
Hazardous Waste Disposal Tax	834,005	5,344	(420)	791,708	5,357	794
Income Taxes						
Corporation	1,340,504	(6,856,051)	83,278,468	(23,376,935)	(3,606,358)	44,005,912
Fiduciary	9,014	256,559	591,024	316,043	1,148,711	(218,442)
Individual, Declaration, & Withholding	264,337,456	189,847,364	240,644,096	280,380,357	209,289,356	242,621,849
Inheritance & Estate Transfer Tax	(32,574)	(8,836)	(4,875)	35	580	160
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,016,910	1,422,983	1,576,322	1,675,371	2,156,978	1,890,559
Low Alcoholic Content (Beer)	3,069,257	2,885,143	3,202,505	2,975,904	2,975,387	2,882,396
Out-of-State Shippers	32,340	3,197	3,689	5,960	532	713
Natural Resources – Severance Tax	74,958,348	62,109,736	64,002,754	64,351,634	67,880,235	74,548,450
Petroleum Products						
Gasoline & Inspection Fees	36,933,169	36,327,360	38,761,903	35,849,855	39,216,646	36,857,973
Special Fuels & Inspection Fees	11,098,745	11,438,924	12,224,830	10,938,661	12,048,059	11,478,834
Public Utilities and Carriers						
Inspection and Supervision Fee	429,737	155,022	1,041,296	499,296	198,650	1,393,558
Natural Gas Franchise Tax	98,842	29,892	0	213,495	624,706	0
Transportation & Communication Utilities Tax	674,923	651,510	526,328	601,924	488,787	302,447
Sales Tax	243,165,865	194,921,221	202,227,336	216,512,842	219,085,165	218,336,056
Tobacco Tax	11,211,312	10,289,618	11,818,004	11,976,407	11,385,867	11,805,276
TOTAL STATE TAXES	650,625,633	501,195,072	687,652,750	595,918,843	561,692,409	660,607,108
Other Taxes	1,095,395	3,780,754	638,819	1,466,909	2,860,014	733,473
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	3,920,226	2,647,206	2,930,607	2,023,411	2,856,699	4,085,623
New Orleans Exhibition Hall Authority	2,579,818	1,686,277	1,866,289	1,256,852	1,756,550	2,628,028
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,285,467	1,109,584	1,114,599	933,369	1,098,103	1,348,827
Service Contractor Tax	99,534	320,687	66,617	69,237	96,254	131,877
Tour Tax	21,324	17,282	14,801	188	10,186	1,918
TOTAL CASH COLLECTIONS	\$ 659,627,396	\$ 510,756,861	\$ 694,284,480	\$ 601,668,808	\$ 570,370,215	\$ 669,536,853

Tax	Jan 13	Feb 13	Mar 13	Apr 13	May 13	Jun 13
Corporation Franchise	\$ (1,417,756)	\$ (4,458,238)	\$ (2,623,842)	\$ 38,736,726	\$ 9,979,570	\$ 23,903,591
Gift Tax	0	8,071	0	862	1,428	0
Hazardous Waste Disposal Tax	696,620	74,884	121	542,924	5,123	35,863
Income Taxes						
Corporation	(4,237,069)	(13,374,714)	(7,257,932)	116,285,903	29,938,711	71,710,774
Fiduciary	1,964,593	(31,024)	(105,546)	4,695,529	4,603,277	(50,478)
Individual, Declaration, & Withholding	404,641,993	217,489,776	(99,765,778)	272,685,749	265,946,139	232,860,050
Inheritance & Estate Transfer Tax	(419)	(376)	(283)	(6)	0	1,914
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,399,883	1,784,259	1,710,159	1,816,988	1,772,092	1,905,634
Low Alcoholic Content (Beer)	2,779,811	2,553,193	2,524,219	2,802,105	3,007,316	3,404,384
Out-of-State Shippers	5,077	(758)	3,038	7,689	4,066	62,164
Natural Resources – Severance Tax	70,668,167	77,502,056	73,895,678	65,693,034	72,730,782	74,402,769
Petroleum Products						
Gasoline & Inspection Fees	36,744,294	33,991,471	34,460,682	40,098,468	38,098,369	40,734,835
Special Fuels & Inspection Fees	11,365,063	10,460,637	10,790,657	12,004,093	11,919,575	11,836,917
Public Utilities and Carriers						
Inspection and Supervision Fee	231,656	307,918	1,224,929	443,265	357,525	1,588,616
Natural Gas Franchise Tax	235,460	28,982	220,803	186,915	45,302	0
Transportation & Communication Utilities Tax	864,846	729,348	397,742	700,451	636,829	499,018
Sales Tax	255,819,138	203,093,962	197,623,078	233,582,401	236,779,401	228,246,222
Tobacco Tax	10,335,262	10,355,180	12,502,505	14,067,452	12,428,751	9,971,200
TOTAL STATE TAXES	793,096,619	540,514,629	225,600,229	804,350,547	688,254,256	701,113,474
Other Taxes	996,929	3,221,908	533,236	547,188	3,302,773	1,165,798
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	3,142,223	2,715,168	3,211,567	4,759,828	4,734,851	4,681,354
New Orleans Exhibition Hall Authority	1,999,027	1,760,050	2,056,951	3,082,872	3,096,204	3,121,402
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,203,955	1,254,323	1,269,322	1,424,502	1,686,925	1,526,654
Service Contractor Tax	35,672	195,712	21,911	130,094	20,729	245,949
Tour Tax	9,150	6,547	20,383	10,965	9,059	14,363
TOTAL CASH COLLECTIONS	\$ 800,483,575	\$ 549,668,338	\$ 232,713,600	\$ 814,305,996	\$ 701,104,796	\$ 711,868,993

15 - Year Cash Tax Collection Record

In Millions

Tax	FY 99	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05
Corporation Franchise	\$ 296.04	\$ 269.73	\$ 247.67	\$ 262.08	\$ 187.45	\$ 182.77	\$ 289.94
Gift Tax	9.23	5.11	4.68	4.32	5.45	3.86	3.52
Hazardous Waste Disposal Tax	4.23	3.92	4.58	4.32	4.40	4.86	5.17
Income Taxes							
Corporation	286.94	222.57	284.81	270.03	198.13	232.62	374.58
Fiduciary	13.24	12.53	13.20	9.35	4.81	4.44	13.08
Individual, Declaration, & Withholding	1,516.81	1,584.20	1,724.88	1,774.20	1,865.60	2,191.54	2,380.28
Inheritance & Estate Transfer Tax	86.68	91.29	81.10	65.19	53.23	43.95	27.88
Liquor – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine)	13.86	16.10	16.18	16.13	16.09	16.85	17.08
Low Alcoholic Content (Beer)	36.45	38.11	37.10	35.13	36.42	36.10	36.57
Out-of-State Shippers	0.01	0.02	0.02	0.02	0.02	0.03	0.04
Natural Resources – Severance Tax	261.92	376.67	463.90	493.21	437.71	514.49	664.56
Petroleum Products							
Gasoline & Inspection Fees	423.31	432.33	425.22	435.97	448.70	440.28	450.74
Special Fuels & Inspection Fees	109.14	115.45	114.77	116.12	116.49	123.06	132.15
Public Utilities and Carriers							
Inspection and Supervision Fee	4.14	4.79	5.13	5.19	5.09	5.58	0.00
Natural Gas Franchise Tax	7.32	9.93	6.75	5.31	14.77	3.31	7.99
Transportation & Communication Utilities Tax	5.68	3.01	2.44	2.85	(0.87)	8.58	3.09
Sales Tax	2,040.67	2,099.41	2,372.16	2,418.17	2,284.06	2,166.22	2,305.30
Tobacco Tax	85.57	90.30	91.94	113.99	125.43	144.57	153.59
TOTAL STATE TAXES	5,201.24	5,375.47	5,896.53	6,031.58	5,802.98	6,123.11	6,865.56
Other Taxes	52.05	41.47	34.55	37.35	40.15	28.86	34.04
Hotel/Motel Room Occupancy Tax							
LA Stadium and Exposition District	28.23	30.24	34.10	32.73	30.58	30.74	35.48
New Orleans Exhibition Hall Authority	12.31	13.32	14.95	14.51	19.34	20.23	24.27
New Orleans Exhibition Hall Authority Taxes							
Flat Room Occupancy Tax & Food & Beverage Taxes	8.83	8.73	10.23	10.19	11.86	12.73	13.70
Service Contractor Tax	1.44	1.70	1.88	1.61	1.43	1.36	1.90
Tour Tax	0.18	0.16	0.19	0.17	0.14	0.13	0.12
TOTAL CASH COLLECTIONS	\$ 5,304.28	\$ 5,471.09	\$ 5,992.43	\$ 6,128.14	\$ 5,906.48	\$ 6,217.16	\$ 6,975.07

Tax	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13
Corporation Franchise	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71
Gift Tax	2.26	5.60	3.48	1.97	0.21	0.12	(0.03)	0.04
Hazardous Waste Disposal Tax	5.17	4.96	4.30	3.55	3.09	3.20	3.02	2.99
Income Taxes								
Corporation	504.85	721.27	746.71	586.10	435.30	197.73	238.30	287.85
Fiduciary	10.55	42.72	32.26	25.47	9.50	1.59	11.73	13.18
Individual, Declaration, & Withholding	2,453.61	3,116.25	3,241.86	3,005.46	2,240.20	2,386.58	2,431.34	2,720.98
Inheritance & Estate Transfer Tax	10.87	5.07	7.89	3.28	1.60	0.90	(0.69)	(0.04)
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)	16.80	16.99	19.35	19.39	19.50	20.26	21.44	22.13
Low Alcoholic Content (Beer)	36.42	36.48	36.36	37.30	35.60	35.64	35.69	35.06
Out-of-State Shippers	0.04	0.03	0.07	0.07	0.15	0.13	0.09	0.13
Natural Resources – Severance Tax	719.26	898.35	1,046.65	928.02	773.59	764.11	839.87	842.74
Petroleum Products								
Gasoline & Inspection Fees	462.75	475.03	451.53	458.77	453.80	469.14	445.51	448.08
Special Fuels & Inspection Fees	144.23	147.84	140.18	139.97	138.90	143.16	136.85	137.60
Public Utilities and Carriers								
Inspection and Supervision Fee	5.38	5.80	8.42	8.86	7.20	8.56	7.74	7.87
Natural Gas Franchise Tax	4.04	12.50	5.40	4.72	1.90	2.00	5.29	1.68
Transportation & Communication Utilities Tax	3.60	3.93	4.24	16.32	11.20	11.15	8.96	7.07
Sales Tax	2,731.16	2,801.97	2,883.31	2,800.07	2,465.10	2,670.21	2,652.04	2,649.39
Tobacco Tax	134.81	143.00	147.37	146.48	137.00	144.60	135.28	138.15
TOTAL STATE TAXES	7,506.97	8,722.18	9,027.08	8,381.36	6,878.94	6,924.99	7,050.29	7,410.61
Other Taxes	36.30	40.48	46.90	43.62	22.76	21.82	25.50	20.34
Hotel/Motel Room Occupancy Tax								
LA Stadium and Exposition District	22.97	24.74	29.49	27.58	28.90	33.87	37.03	41.71
New Orleans Exhibition Hall Authority	13.17	14.97	18.77	17.07	18.60	21.86	24.04	26.90
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	7.18	8.39	10.76	10.55	11.54	12.75	14.30	15.26
Service Contractor Tax	0.58	0.49	1.08	1.25	1.19	1.29	1.21	1.43
Tour Tax	0.04	0.03	0.65	0.06	0.07	0.81	0.13	0.14
TOTAL CASH COLLECTIONS	\$ 7,587.21	\$ 8,811.28	\$ 9,134.73	\$ 8,481.49	\$ 6,962.00	\$ 7,017.39	\$ 7,152.50	\$ 7,516.39

Cash Collections After Accrual Adjustments

Two-Year Comparison

State Revenues	Total Net Collections FY 2011-12	Total Net Collections FY 2012-13	% Change
Automobile Rental Tax	\$ 5,415,538.98	\$ 22,041.29	-90.59%
Contractor's Fee	10.00	875.00	8,650.00%
Corporation Franchise Tax	89,986,147.72	84,732,265.31	-5.84%
Electric Co-op Fee	26,749.10	47,474.30	77.48%
Gift Tax	(32,488.88)	42,357.00	230.37%
Hazardous Waste Disposal Tax	3,116,734.63	3,251,440.22	4.32%
Income Taxes			
Corporation	274,661,283.63	254,914,766.17	-7.19%
Fiduciary	11,491,613.82	13,800,528.39	20.09%
Individual, Declaration, & Withholding	2,512,039,629.52	2,735,990,906.49	8.92%
Inheritance Tax	(778,175.71)	(12,105.64)	98.44%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	21,464,175.14	21,989,944.67	2.45%
Low Alcoholic Content (Beer)	35,404,645.10	34,889,370.73	-1.46%
Out-of-State Shippers	101,848.28	123,787.81	21.54%
Marijuana & Controlled Dangerous Substance Tax	904.50	(2,692.18)	-397.64%
Minerals, Oil, And Gas			
Pipeline Safety Inspection Fee	0.00	0.00	0.00%
Surface Mining & Reclamation Fee	280,609.84	348,714.40	24.27%
Oil Spill Contingency Fee	7,427,332.82	8,479,302.53	14.16%
Oilfield Site Restoration – Gas	4,159,761.27	4,014,806.54	-3.48%
Oilfield Site Restoration – Oil	1,750,196.48	836,969.30	-52.18%
Natural Resources – Severance Tax	835,509,112.03	842,887,860.26	0.88%
Petroleum Products			
Gasoline Tax	440,635,890.83	446,377,776.88	1.30%
Gasoline Inspection Fee	2,782,639.26	2,880,323.68	3.51%
Special Fuels Tax	134,427,241.40	136,647,594.54	1.65%
Special Fuels Inspection Fee	1,554,474.97	1,476,436.98	-5.02%
Public Utilities			
Inspection and Supervision Fee	7,886,648.26	8,038,100.35	1.92%
Natural Gas Franchise Tax	4,909,487.61	1,641,522.70	-66.56%
Transportation & Communication Utilities Tax	8,223,044.53	6,419,009.12	-21.94%
Sales Tax	2,635,134,245.79	2,607,583,661.10	-1.05%
Telecommunication Tax	910,107.21	815,908.35	-10.35%
Tobacco	135,698,481.65	135,632,847.00	-0.05%
SUBTOTALS – STATE REVENUES	\$ 7,174,187,889.78	\$ 7,353,871,793.29	2.50%
Other Taxes			
Beer Taxes – Parish and Municipalities	5,288,912.66	5,172,090.30	-2.21%
Louisiana Tourism and Promotion District	19,581,714.68	19,490,649.76	-0.47%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	37,025,525.52	41,708,762.27	12.65%
New Orleans Exhibition Hall Authority	24,041,614.82	26,890,320.03	11.85%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	14,299,660.56	15,255,629.78	6.69%
Service Contractor Tax	1,212,909.21	1,434,272.58	18.25%
Tour Tax	132,207.12	136,164.86	2.99%
Consumer Use Tax – Local*	117,462.29	(51,610.94)	-143.94%
Consumer Use Tax – Excise	4,698.51	5,154.58	9.71%
Catalog Sales Tax – Local	246,884.56	376,418.42	52.47%
SUBTOTAL – OTHER TAXES	\$ 101,951,589.93	\$ 110,417,851.64	8.30%
GRAND TOTALS	\$ 7,276,139,479.71	\$ 7,464,289,644.93	2.59%

* Does not include collections of \$489,740 from Individual Income Tax returns during FY 2012-13 and \$511,437 received during FY 2011-12.

Tax Collections

Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2013

State Revenues	Net Cash Collections	Less 2011-12 Accruals	Plus 2012-13 Accruals	Total Net Collections
Automobile Rental Tax	\$ 505,388.79	\$ 484,726.16	\$ 1,378.66	\$ 22,041.29
Contractor's Fee	875.00	0.00	0.00	875.00
Corporation Franchise Tax	95,711,076.03	446,834.80	(10,531,975.92)	84,732,265.31
Electric Co-Op Fee	39,252.50	19,738.70	27,960.50	47,474.30
Gift Tax	43,304.00	947.00	0.00	42,357.00
Hazardous Waste Disposal	2,992,322.40	834,004.50	1,093,122.32	3,251,440.22
Income Taxes				
Corporation	287,851,213.83	1,340,504.42	(31,595,943.24)	254,914,766.17
Fiduciary	13,179,258.60	9,013.64	630,283.43	13,800,528.39
Individual, Declaration & Withholding Tax	2,720,978,407.35	264,337,455.58	279,349,954.72	2,735,990,906.49
Inheritance Tax	(44,679.19)	(32,573.55)	0.00	(12,105.64)
Liquors - Alcoholic Beverage Taxes				
High Alcoholic Content	22,128,136.92	2,016,909.59	1,878,717.34	21,989,944.67
Low Alcoholic Content	35,061,620.15	3,069,257.13	2,897,007.71	34,889,370.73
Alcoholic Out-Of-State Shippers	127,705.51	32,339.66	28,421.96	123,787.81
Marijuana/Substance Abuse	(3,136.01)	0.00	443.83	(2,692.18)
Minerals, Oil, And Gas				
Pipeline Safety Inspection	0.00	0.00	0.00	0.00
Surface Mining & Reclamation Fee	345,972.56	0.00	2,741.84	348,714.40
Oil Spill Contingency Fee	8,217,126.70	34,720.99	296,896.82	8,479,302.53
Oilfield Site Rest-Gas	4,004,870.63	12,629.91	22,565.82	4,014,806.54
Oilfield Site Rest-Oil	879,784.57	46,600.88	3,785.61	836,969.30
Natural Resources-Severance Tax	842,743,644.13	74,958,347.53	75,102,563.66	842,887,860.26
Petroleum Products				
Gasoline Tax	445,131,757.97	36,657,098.23	37,903,117.14	446,377,776.88
Gasoline Inspection Fee	2,943,265.22	276,070.30	213,128.76	2,880,323.68
Special Fuels Tax	136,108,424.13	10,926,964.11	11,466,134.52	136,647,594.54
Special Fuels Inspection Fee	1,496,569.60	171,780.42	151,647.80	1,476,436.98
Public Utilities				
Inspection & Supervision	7,871,468.65	429,736.98	596,368.68	8,038,100.35
Natural Gas Franchise	1,684,398.94	98,842.24	55,966.00	1,641,522.70
Transportation/Communication	7,074,152.66	674,922.70	19,779.16	6,419,009.12
Sales Tax	2,629,753,483.44	241,349,347.62	219,179,525.28	2,607,583,661.10
Telecommunication Tax	822,370.90	6,462.55	0.00	815,908.35
Tobacco	138,146,833.73	11,211,311.92	8,697,325.19	135,632,847.00
SUBTOTALS-STATE REVENUES	\$ 7,405,794,869.71	\$ 649,413,994.01	\$597,490,917.59	\$ 7,353,871,793.29
Other Taxes				
Beer Taxes-Parish & Municipalities	5,208,136.38	463,988.01	427,941.93	5,172,090.30
La Tourism & Promo	19,639,204.34	1,816,517.77	1,667,963.19	19,490,649.76
Hotel/Motel Room Occupancy				
Louisiana Stadium & Exposition District	41,708,762.27	0.00	0.00	41,708,762.27
New Orleans Exhibition Hall	26,890,320.03	0.00	0.00	26,890,320.03
New Orleans Exhibition Hall Authority				
Flat Room Occupancy				
Food & Beverage Tax	15,255,629.78	0.00	0.00	15,255,629.78
Service Contractor Tax	1,434,272.58	0.00	0.00	1,434,272.58
Tour Tax	136,164.86	0.00	0.00	136,164.86
Consumer Use Tax-Local*	(51,647.07)	114.54	150.67	(51,610.94)
Consumer Use Tax-Excise	4,876.58	4.80	282.80	5,154.58
Local Catalog Sales Tax	369,322.70	26,408.00	33,503.72	376,418.42
SUBTOTAL - OTHER TAXES	\$ 110,595,042.45	\$ 2,307,033.12	\$ 2,129,842.31	\$ 110,417,851.64
GRAND TOTALS	\$ 7,516,389,912.16	\$ 651,721,027.13	\$599,620,759.90	\$ 7,464,289,644.93

* Does not include collections of \$489,740 from Individual Income Tax Returns.

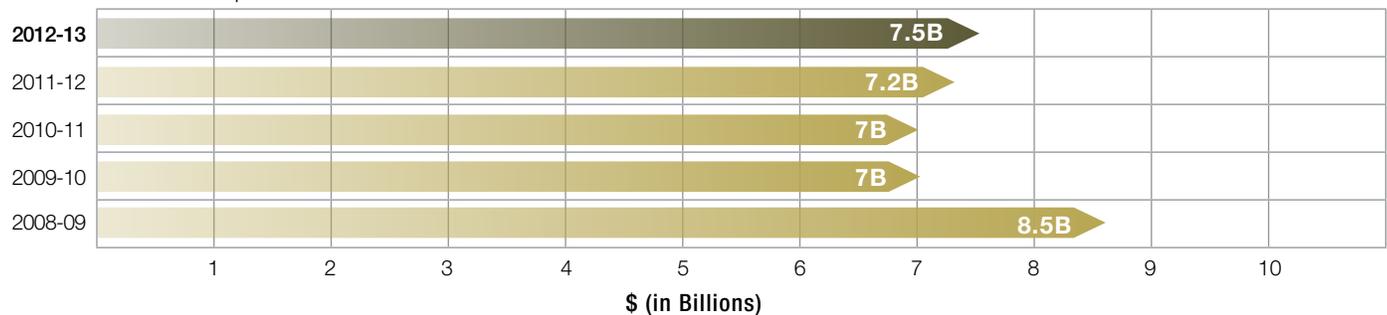
Five-Year Comparison

Tax Collections	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
Major State Taxes					
Corporation					
Franchise Tax	\$ 195,562,939.51	\$ 145,121,306.37	\$ 65,911,047.85	\$ 77,864,486.23	\$ 95,711,076.03
Income Tax	586,089,718.39	435,361,224.95	197,733,143.54	238,296,299.14	287,851,213.83
Individual, Declaration, & Withholding Tax	3,005,461,862.12	2,240,265,338.61	2,386,576,849.63	2,431,336,486.58	2,720,978,407.35
Natural Resources - Severance Tax	928,025,836.25	773,595,401.98	764,107,669.40	839,872,263.16	842,743,644.13
Petroleum Products					
Gasoline Tax	455,444,136.75	450,459,537.84	465,769,017.19	442,670,164.17	445,131,757.97
Inspection Fees (Gas/Special Fuels)	5,425,321.90	5,454,429.71	5,064,378.02	4,478,631.14	4,439,834.82
Special Fuels Tax	137,881,277.34	136,917,886.86	141,476,165.73	135,207,685.93	136,108,424.13
Sales Tax	2,800,069,473.01	2,465,142,483.01	2,651,117,176.23	2,632,493,041.25	2,629,753,483.44
Miscellaneous State Taxes and Fees*	281,573,307.62	243,680,017.76	244,833,647.13	248,358,815.21	243,077,028.01
Other Taxes**	85,962,312.98	65,961,592.54	94,802,702.11	101,925,763.06	110,595,042.45
GRAND TOTALS	\$ 8,481,496,185.87	\$ 6,961,959,219.63	\$ 7,017,391,796.83	\$ 7,152,503,635.87	\$ 7,516,389,912.16

* *Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Contractor's Fee, Electric Co-op, Fiduciary, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Beverage Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Public Utilities Tax, Soft Drink Tax, Prepaid Wireless Telecommunications Service Charge, Telecommunication Tax, and Tobacco Tax.*

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

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2013

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
Automobile Rental Tax	\$ 511,542.79	\$ (6,154.00)	\$ 505,388.79
Catalog Sales	369,322.70		369,322.70
Consumer Use – Excise	4,876.58	-	4,876.58
Consumer Use Tax – Local**	114,652.40	(166,299.47)	(51,647.07)
Contractor's Fee, Nonresident	875.00		875.00
Corporation Franchise Tax	247,313,012.32	(151,601,936.29)	95,711,076.03
Electric Co-op Fee	39,252.50		39,252.50
Gift Tax	41,900.00	1,404.00	43,304.00
Hazardous Waste Site Cleanup Fund	2,993,857.64	(1,535.24)	2,992,322.40
Income Taxes			
Corporation Income Tax	742,657,022.68	(454,805,808.85)	287,851,213.83
Declaration, Individual	326,647,642.01	(2,920,874.78)	323,726,767.23
Fiduciary	20,161,690.77	(6,982,432.17)	13,179,258.60
Individual	450,847,798.95	(528,377.52)	450,319,421.43
Withholding, Individual	2,810,464,932.77	(863,532,714.08)	1,946,932,218.69
Inheritance Tax	9,609.04	(54,288.23)	(44,679.19)
Liquors – Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	22,163,882.67	(35,745.75)	22,128,136.92
Low Alcoholic Content (Beer)	35,088,568.39	(26,948.24)	35,061,620.15
Out-of-State Shippers	133,867.01	(6,161.50)	127,705.51
Parish & Municipal Beer Tax	5,208,136.38	-	5,208,136.38
Marijuana & Controlled Dangerous Substance	196.00	(3,332.01)	(3,136.01)
Minerals, Oil, And Gas			
Oil Spill Contingency Fee	8,217,126.70	-	8,217,126.70
Oilfield Site Restoration – Gas	4,079,354.45	(74,483.82)	4,004,870.63
Oilfield Site Restoration – Oil	890,030.25	(10,245.68)	879,784.57
Pipeline Safety Inspection Fee	-	-	-
Surface Mining Reclamation	345,972.56	-	345,972.56
Natural Resources – Severance Tax	939,540,885.07	(96,797,240.94)	842,743,644.13
Petroleum Products			
Gasoline & Inspection Fees	448,075,357.24	(334.05)	448,075,023.19
Special Fuels & Inspection Fees	138,266,450.04	(661,456.31)	137,604,993.73
Motor Fuels	11,702,438.64	(11,702,438.64)	-
Public Utilities – Carriers			
Inspection & Supervision Fees	8,189,385.46	(317,916.81)	7,871,468.65
Natural Gas Franchise Tax	1,794,748.70	(110,349.76)	1,684,398.94
Transportation & Communication	7,175,584.28	(101,431.62)	7,074,152.66
Sales Tax***	2,679,353,108.10	(54,607,953.39)	2,624,745,154.71
Motor Vehicle Sales/Leases	24,647,533.07	-	24,647,533.07
Telecommunication Tax	822,370.90	-	822,370.90
Tobacco	138,284,549.67	(137,715.94)	138,146,833.73
TOTALS	\$ 9,076,157,533.73	\$ (1,645,192,771.09)	\$ 7,430,964,762.64

* This amount does include adjustments for returned checks.

** Does not include collections of \$489,740 from Individual Income Tax Returns.

*** LA Tourism and Promotion Tax is included.

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2012	FYE 13	FYE 13	2012	2012	FYE 13	FYE 13
Acadia	61,912	\$16,400,785	\$265	\$21,636,943	\$349	\$26,260,533	\$424
Allen	25,539	\$3,011,053	\$118	\$12,649,586	\$495	\$8,340,586	\$327
Ascension	112,286	\$67,236,454	\$599	\$101,921,034	\$908	\$74,474,989	\$663
Assumption	23,026	\$2,495,885	\$108	\$14,453,376	\$628	\$11,045,737	\$480
Avoyelles	41,632	\$6,882,556	\$165	\$8,229,920	\$198	\$15,216,993	\$366
Beauregard	36,281	\$6,787,116	\$187	\$25,651,441	\$707	\$14,665,817	\$404
Bienville	14,076	\$1,761,992	\$125	\$38,552,501	\$2,739	\$4,886,406	\$347
Bossier	122,197	\$38,425,031	\$314	\$92,815,225	\$760	\$59,270,092	\$485
Caddo	257,093	\$88,103,301	\$343	\$224,356,422	\$873	\$128,390,744	\$499
Calcasieu	194,493	\$93,228,273	\$479	\$183,155,913	\$942	\$110,170,057	\$566
Caldwell	10,004	\$1,319,025	\$132	\$8,622,578	\$862	\$3,961,737	\$396
Cameron	6,702	\$554,710	\$83	\$41,302,670	\$6,163	\$4,436,179	\$662
Catahoula	10,292	\$1,648,202	\$160	\$3,296,098	\$320	\$3,967,414	\$385
Claiborne	16,828	\$3,515,083	\$209	\$10,556,204	\$627	\$5,096,622	\$303
Concordia	20,365	\$4,560,843	\$224	\$13,737,806	\$675	\$6,545,219	\$321
DeSoto	26,963	\$6,783,355	\$252	\$76,451,212	\$2,835	\$14,507,887	\$538
East Baton Rouge	444,526	\$215,936,912	\$486	\$405,376,132	\$912	\$259,936,875	\$585
East Carroll	7,526	\$917,991	\$122	\$4,703,454	\$625	\$2,580,027	\$343
East Feliciana	20,008	\$1,890,444	\$94	\$5,828,226	\$291	\$8,689,066	\$434
Evangeline	33,710	\$3,994,157	\$118	\$17,074,713	\$507	\$13,349,398	\$396
Franklin	20,561	\$3,766,064	\$183	\$6,801,555	\$331	\$7,051,555	\$343
Grant	22,068	\$838,750	\$38	\$6,893,537	\$312	\$7,570,909	\$343
Iberia	73,999	\$26,690,208	\$361	\$36,610,963	\$495	\$40,830,006	\$552
Iberville	33,228	\$20,615,447	\$620	\$50,990,328	\$1,535	\$15,518,618	\$467
Jackson	16,216	\$3,779,929	\$233	\$23,729,767	\$1,463	\$5,641,894	\$348
Jefferson	433,676	\$198,947,240	\$459	\$342,716,419	\$790	\$249,667,333	\$576
Jefferson Davis	31,432	\$7,203,842	\$229	\$19,826,974	\$631	\$13,835,785	\$440
Lafayette	227,055	\$151,032,700	\$665	\$150,127,561	\$661	\$167,905,490	\$739
Lafourche	97,029	\$31,048,400	\$320	\$101,536,254	\$1,046	\$59,165,396	\$610
LaSalle	14,927	\$3,841,212	\$257	\$11,690,130	\$783	\$7,333,508	\$491
Lincoln	46,953	\$20,396,246	\$434	\$32,159,689	\$685	\$18,726,873	\$399
Livingston	131,942	\$24,441,922	\$185	\$49,108,110	\$372	\$65,747,199	\$498
Madison	12,154	\$1,864,514	\$153	\$11,443,308	\$942	\$2,443,323	\$201
Morehouse	27,559	\$5,745,993	\$208	\$12,497,642	\$453	\$7,676,749	\$279
Natchitoches	39,436	\$9,096,969	\$231	\$27,697,715	\$702	\$15,186,695	\$385

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2012	FYE 13	FYE 13	2012	2012	FYE 13	FYE 13
Orleans	369,250	\$147,804,981	\$400	\$458,000,784	\$1,240	\$192,095,620	\$520
Ouachita	155,363	\$61,108,934	\$393	\$86,428,534	\$556	\$72,007,404	\$463
Plaquemines	23,921	\$15,930,972	\$666	\$61,145,178	\$2,556	\$17,088,321	\$714
Pointe Coupee	22,726	\$5,700,903	\$251	\$20,307,090	\$894	\$11,079,714	\$488
Rapides	132,373	\$48,427,006	\$366	\$77,754,704	\$587	\$65,211,031	\$493
Red River	8,983	\$1,068,545	\$119	\$19,916,579	\$2,217	\$4,318,716	\$481
Richland	20,921	\$4,894,662	\$234	\$15,162,698	\$725	\$7,770,601	\$371
Sabine	24,325	\$4,911,723	\$202	\$13,526,570	\$556	\$11,717,315	\$482
St. Bernard	41,635	\$15,141,539	\$364	\$34,444,654	\$827	\$13,505,376	\$324
St. Charles	52,681	\$34,036,044	\$646	\$131,423,253	\$2,495	\$35,701,508	\$678
St. Helena	11,071	\$495,329	\$45	\$5,465,059	\$494	\$3,944,773	\$356
St. James	21,722	\$18,333,543	\$844	\$53,210,485	\$2,450	\$11,743,848	\$541
St. John the Baptist	44,758	\$16,423,227	\$367	\$48,145,087	\$1,076	\$19,395,394	\$433
St. Landry	83,662	\$21,186,836	\$253	\$33,538,386	\$401	\$39,497,294	\$472
St. Martin	52,726	\$9,125,050	\$173	\$28,377,685	\$538	\$27,016,179	\$512
St. Mary	53,697	\$23,656,844	\$441	\$69,315,286	\$1,291	\$27,398,090	\$510
St. Tammany	239,453	\$88,365,292	\$369	\$252,341,356	\$1,054	\$167,082,715	\$698
Tangipahoa	123,441	\$30,628,445	\$248	\$43,466,591	\$352	\$46,688,580	\$378
Tensas	4,954	\$1,448,997	\$292	\$4,938,527	\$997	\$1,801,475	\$364
Terrebonne	111,893	\$42,971,243	\$384	\$78,027,034	\$697	\$71,716,787	\$641
Union	22,419	\$3,091,656	\$138	\$11,729,099	\$523	\$8,814,071	\$393
Vermilion	58,723	\$12,842,473	\$219	\$30,264,632	\$515	\$31,390,422	\$535
Vernon	53,869	\$7,126,114	\$132	\$16,024,096	\$297	\$14,958,045	\$278
Washington	46,670	\$7,512,020	\$161	\$19,084,595	\$409	\$12,446,141	\$267
Webster	40,940	\$10,571,467	\$258	\$24,571,929	\$600	\$16,554,173	\$404
West Baton Rouge	24,106	\$12,566,764	\$521	\$32,848,009	\$1,363	\$13,676,835	\$567
West Carroll	11,512	\$1,833,781	\$159	\$3,697,769	\$321	\$3,690,173	\$321
West Feliciana	15,405	\$2,331,175	\$151	\$21,704,008	\$1,409	\$6,798,871	\$441
Winn	15,000	\$2,802,960	\$187	\$7,057,079	\$470	\$5,629,233	\$375
LOUISIANA'S ESTIMATED POPULATION: 4,601,893							

* *Exclusive of Homestead Exemption*

Population Source: U.S. Census Bureau, Population Division
Estimates Base: July 1, 2012

Property Tax Source: Louisiana Tax Commission

State Hotel/Motel Tax Collections

For Fiscal Year Ending June 30, 2013

Tax/Fee Type	Total	Tax/Fee Type	Total
Acadia Parish Visitor Enterprise Fund	\$ 110,807.18	Natchitoches Parish Historic Development Fund	\$ 279,381.33
Allen Parish Capital Improvement Fund	195,894.95	Natchitoches Parish Visitor Enterprise Fund	94,067.89
Ascension Parish Visitor Enterprise Fund	849,954.74	Ouachita Parish Visitor Enterprise Fund	1,342,385.97
Avoyelles Parish Visitor Enterprise Fund	116,144.48	Plaquemines Parish Visitor Enterprise Fund	238,210.21
Beauregard Parish Community Improvement Fund	133,425.51	Point Coupee Parish Visitor Enterprise Fund	27,392.76
Bienville Parish Tour & Economic Development Fund	20,837.64	Rapides Parish Coliseum	73,477.04
Bossier Parish Civic Center Fund	1,416,924.84	Rapides Parish Economic Development Fund	367,383.35
Caddo S'port Riverfront & Convention Center Fund	2,049,191.15	Rapides Alex/Pineville Area Tourism Fund	220,429.92
Caddo S'port-Bossier City Visitor Enterprise Fund	499,440.62	Rapides Alex/Pineville Exhibition Hall	250,318.06
Calcasieu East of River Visitor (Ward 1,2 & 8)	842,737.34	Rapides City of Pineville Economic Development Fund	220,429.92
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0.00	Red River Visitor Enterprise Fund	32,967.32
Calcasieu East of River Lake Charles Civic Center	781,240.70	Richland Parish Visitor Enterprise Fund	100,977.73
Calcasieu West of River Community Center Fund (W 4,5,6&7)	948,985.34	Sabine Parish Tourism Improvement Fund	161,549.98
Caldwell Parish Economic Development Fund	130.11	St Bernard Parish Visitor Enterprise Fund	138,129.90
Cameron Parish Tourist Development Fund	21,210.57	St Charles Parish Visitor Enterprise Fund	276,162.72
Claiborne Parish Tourism	735.15	St Charles Parish River Parish Conv, Tour & Visitor Fund	92,984.10
Claiborne Parish Town of Homer Econ. Development Fund	15,919.58	St Helena Parish Tourist Community Fund	0.00
Concordia Parish Economic Development Fund	94,133.98	St James Parish Enterprise Fund	21,016.99
DeSoto Parish Visitor Enterprise Fund	182,858.79	St James Parish River Parish Conv, Tour & Visitor Fund	7,076.45
EBRP Baker Economic Development	45,057.55	St John the Baptist Parish Convention Facility Fund	309,287.54
EBR Parish Riverside Centroplex Fund	1,238,587.11	St John the Baptist River Parish Conv, Tour & Visitor Fund	104,137.08
EBR Parish Community Improvement Fund	2,553,788.38	St Landry Parish Tourist Community Fund	184,452.61
EBR Parish Enhancement Fund	1,276,894.19	St Landry Parish City Hall Market Fund	187,262.11
East Carroll Parish Visitor Enterprise Fund	12,370.61	St Martin Parish Enterprise Fund	164,646.55
East Feliciana Parish Tourist Commission Fund	2,199.39	St Mary Parish Visitor Enterprise Fund	666,331.63
Evangeline Parish Visitor Enterprise	39,367.94	St Tammany Parish Tourist Comm Fund	1,831,779.82
Franklin Parish Visitor Enterprise Fund	35,877.51	Tangipahoa Parish Tourist Comm Fund	503,706.54
Iberia Parish Tourist Comm Fund	473,897.67	Tangipahoa Parish Economic Development Fund	169,598.37
Iberville Parish Visitor Enterprise Fund	112,949.27	Tensas Parish Visitor Enterprise Fund	1,243.76
Jackson Parish Economic Develop & Tour Fund	20,343.14	Terrebonne Parish Houma Tourist Fund	574,914.84
Jefferson Davis Parish Visitor Enterprise Fund	132,534.56	Terrebonne Parish Visitor Enterprise Fund	566,290.65
Lafayette Parish Visitor Enterprise Fund	2,930,810.21	Union Parish Visitor Enterprise Fund	24,521.71
Lafourche Parish Enterprise Fund	250,883.64	Vermilion Parish Visitor Enterprise Fund	114,623.24
Lafourche Retarded Citizens, Training & Dev	247,120.07	Vernon Parish Community Improvement Fund	423,391.22
LaSalle Parish Economic Development Fund	19,498.93	Washington Parish Tourist Community Fund	45,173.73
Lincoln Parish Visitor Enterprise Fund	208,844.58	Washington Parish Econ. Development & Tour Visitor Fund	15,209.93
Lincoln Parish Municipalities Fund	205,711.82	Webster Parish Conv & Visitor Bureau Fund	141,276.73
Livingston Parish Tourism Improvement Fund	345,810.49	West Baton Rouge Parish Visitor Enterprise Fund	508,702.41
Madison Parish Visitor Enterprise Fund	53,069.91	West Carroll Parish Visitor Enterprise Fund	22,926.68
Morehouse Parish Visitor Enterprise Fund	35,076.65	West Feliciana Parish St Francisville Economic Dev Fund	185,751.15
Morehouse Parish Bastrop Municipal Center Fund	34,550.65	Winn Parish Tourism Fund	57,350.45
		TOTALS	\$29,302,737.33

Various

Fund Distributions

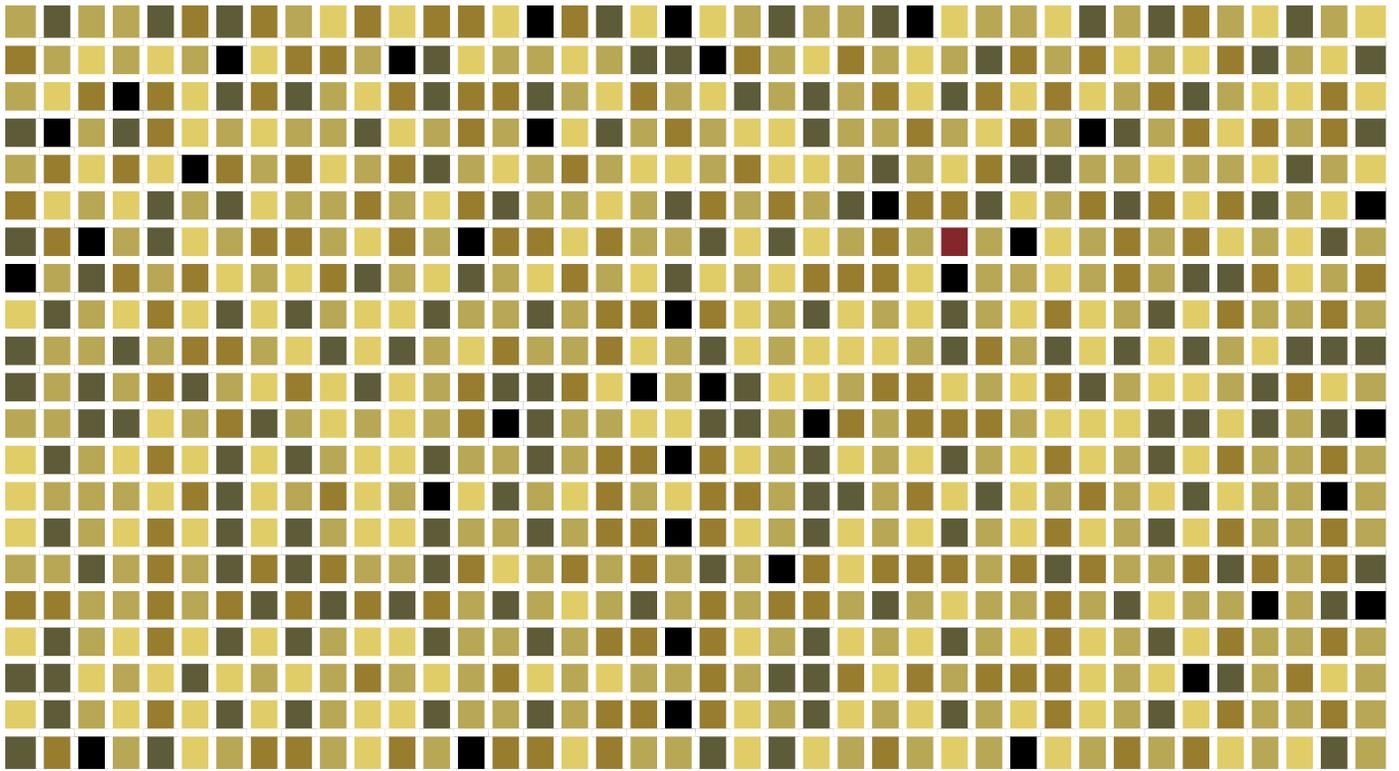
For Fiscal Year Ending June 30, 2013

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Aviation Fuels	\$ 29,800,000
Attakapas Conservation Fund	566,128
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	116,248,036
Motor Fuels Inspection Fund	4,439,835
Sports Facility Assistance Fund	4,238,500
Military Assistance Fund	122,670
Telephone Company Property Assessment Fund	22,587,089
Tobacco Tax Healthcare Fund	42,941,196
Transportation Trust Fund	464,992,146
TOTAL	\$ 687,935,601
COOPERATIVE ENDEAVORS (Tax Incremental Financing)	
TIF, Algiers Economic Development	\$ 540,754
TIF, Bass Pro Shops	1,389,666
TIF, Cabelas	686,961
TIF, City of Broussard District Account	750,031
TIF, Garrett Road Economic Development District	3,377,685
TIF, Industrial Board of Lafayette	1,069,123
TIF, Ruston Cooperative Endeavor	3,038,722
TIF, Tower Drive Economic Development District	920,141
TOTAL	\$ 11,773,084
DISTRIBUTION TO LED AND LA TOURISM	
LA Economic Development Fund	\$ 8,737,110
LA Economic Marketing Fund	1,656,681
LA Tourism Promotion District	19,639,204
TOTAL	\$ 30,032,996
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Auto Rental Tax	\$ 228,647
Consumer Use Tax	653,107
Parish & Municipal Beer	5,155,095
TOTAL	\$ 6,036,849
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
START Contributions	\$ 284,569
Wildlife Habitat	44,356
Animal Welfare Task Force	29,741
Income Tax Donations	231,754
Garnishment Program	13,286,062
TOTAL	\$ 13,876,481
SPECIAL TAXING DISTRICTS	
LA Stadium and Expo District - Orleans/Jefferson	\$ 41,708,762
E Morial Exhibition Authority Room Rentals - Orleans only	26,890,320
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	15,255,630
E Morial Exhibition Service Contractor & Tour Tax - Orleans only	1,570,437
TOTAL	\$ 85,425,150

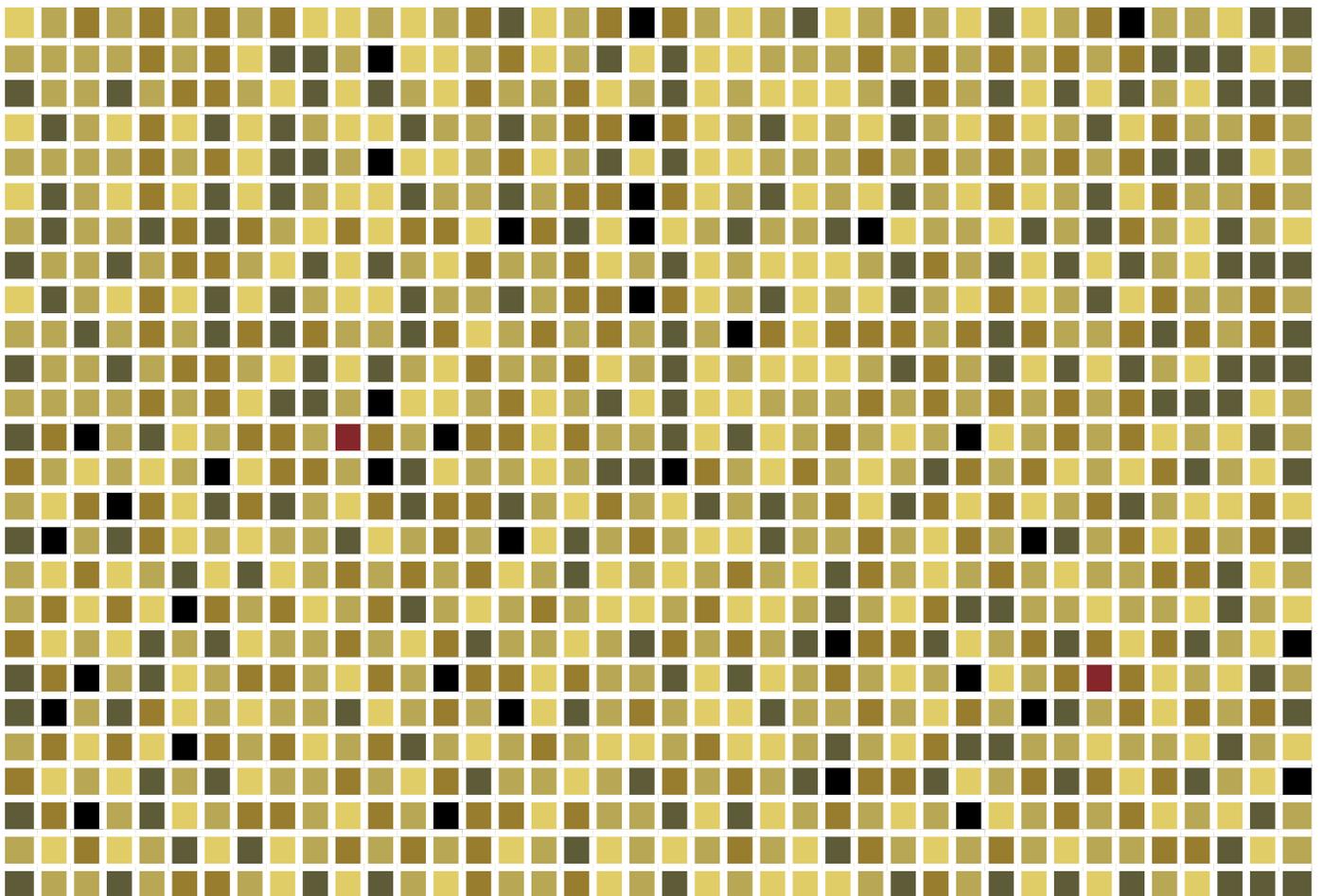
Louisiana Revised Statute 47:1578, as amended by Act 1383 of the 1997 Regular Session of the Louisiana Legislature, authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

Under this authority, the Secretary can accept less than full payment as a final settlement for a state tax liability. The statutory conditions for such a settlement are “serious doubt” as to collectibility of the tax due or the taxpayer’s liability for the tax, and a higher collection cost than the outstanding liability. The judgment for taxes compromised must be \$500,000 or less, excluding interest and penalty.

Name	Type of Tax	Tax Period	Amount Abated Compromised	Amount Paid in Compromise
Helen C. O'Neal	Individual Income	1993, 1994	\$ 6,804.93	\$ 992.71
O'Neal Richard D & Helen	Withholding	09/96 – 12/97	1,958.95	1,537.70
Reginald Picou	Individual Income	12/04 – 12/08	41,933.15	41,235.00
Alfred Morris Lowden IV	Individual Income	12/96, 12/97	2,496.53	1,728.25
John Rayford	Individual Income	12/31/03	200.58	3,092.32
PM Roofing & Siding Inc	Withholding; Corporation	03/31/98 – 09/30/98	29,170.37	12,381.76



Data by Tax Type



Alcoholic Beverage Tax

Cash Collections After Accrual Adjustments

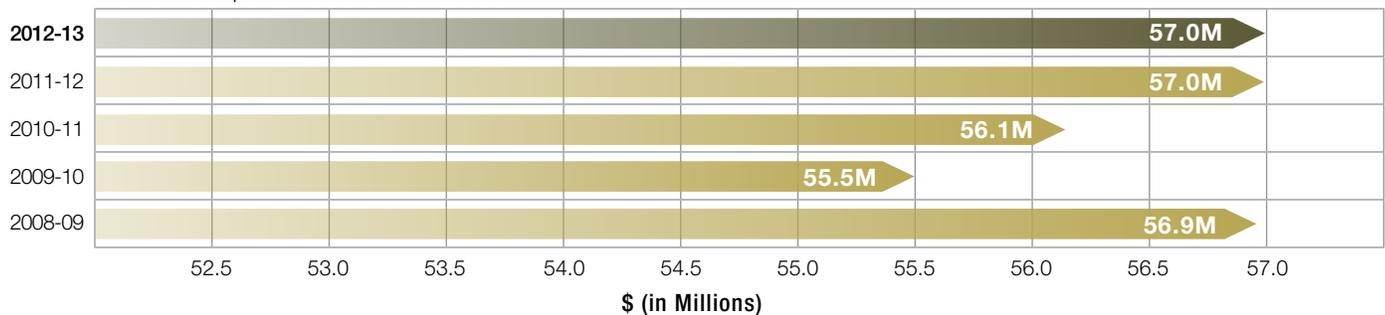
The alcoholic beverage taxes are levied on low alcohol and malt beverages, liquor, and wine, including wine from out-of-state shippers.

The tax levies are: Low alcohol content (6% and under) and Malt Beverages – \$10 per 31-gallon barrel; Liquor – 66¢ per liter; Sparkling Wine – 42¢ per liter; Still Wine (alcoholic content 14% and under) – 3¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) – 6¢ per liter.

Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2012-13	\$34,889,371	\$22,113,732	\$57,003,103	0.06%
2011-12	\$35,404,645	\$21,566,023	\$56,970,669	1.62%
2010-11	\$35,555,501	\$20,509,321	\$56,064,821	1.02%
2009-10	\$35,786,569	\$19,713,041	\$55,499,610	- 2.43%
2008-09	\$37,308,854	\$19,572,424	\$56,881,277	2.63%

Five-Year Comparison of Fund Distributions



Low Alcoholic Beverage Tax

Cash Collections - Barrel Equivalent

For Fiscal Year 2013

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 14,212,345	1,421,234
2nd Quarter	14,563,799	1,456,380
3rd Quarter	13,758,881	1,375,888
4th Quarter	14,782,437	1,478,244
TOTAL	\$ 57,317,463	5,731,746

For Fiscal Year 2012

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 9,341,968	934,197
2nd Quarter	8,635,240	863,524
3rd Quarter	8,142,187	814,219
4th Quarter	9,569,587	956,959
TOTAL	\$ 35,688,982	3,568,898

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2013

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	\$ 7,269,715	\$ 322,464	\$ 446,183	\$ 6,832,726
2nd Quarter	8,264,928	515,015	578,992	8,347,090
3rd Quarter	8,393,415	661,909	579,656	7,760,153
4th Quarter	7,937,237	433,733	552,452	7,696,558
TOTAL	\$31,865,295	\$ 1,933,122	\$ 2,157,283	\$ 30,636,527
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE*	\$21,031,095	\$ 811,911	\$ 129,437	\$ 919,096

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

For Fiscal Year 2012

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	\$ 7,242,824	\$ 321,370	\$ 449,543	\$ 6,679,548
2nd Quarter	7,702,479	465,009	557,558	7,795,739
3rd Quarter	8,141,195	647,380	579,984	7,868,028
4th Quarter	7,632,436	384,138	541,364	7,588,296
TOTAL	\$30,718,935	\$ 1,817,897	\$ 2,128,449	\$ 29,931,611
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE*	\$20,274,497	\$ 763,517	\$ 127,707	\$ 897,948

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

Alcoholic Beverage Licenses

Alcoholic Beverage Licenses as of June 2013

License Type	Count
AG.B - Class A General Beer	132
AG.BL - Class A General Beer and Liquor	2,659
AG.C - Caterer Attached to a Class A General	35
AG.CR - Class A General Conditional Restaurant	9
AG.L - Class A General Liquor	16
AG-E.B - Class A General Exception Beer	50
AG-E.BL - Class A General Exception Beer and Liquor	211
AG-E.C. - Class A General Exception Caterer	7
AG-E.L. - Class A General Exception Liquor	7
AR.B - Class A Restaurant Beer	536
AR.BL - Class A Restaurant Beer and Liquor	2,549
AR.BW - Class A Restaurant Beer and Light Wine	125
AR.L - Class A Restaurant Liquor	7
AR.MB - Class A Restaurant Microbrewer	3
AR.R - Class R Restaurant	3,209
AR.W - Class A Restaurant Light Wine	11
AR-C. - Class A Restaurant - Caterer Attached	165
ARC. - Restaurant Conditional	2
B.B - Class B Beer	773
B.BL - Class B Beer and Liquor	3,880
B.C - Class B Caterer	3
B.L - Class B Liquor	18
C.BL - Class C Beer and Liquor	12
C.C - Class C Caterer	1
C-A. - Caterer Attached	17
C-SA. - Stand Alone Caterer	105
DC.L - Distribtuion Center Liquor Permit	1
E.B. - Class E Beer	3
E.BL - Class E Beer and Liquor	10
M.B - Beer Manufacturer Permit	9
M.L. - Liquor Manufacturer Permit	11
M.WP - Wine Producer Permit	9
OS.H - Out of State Man/Sup - High Alcohol Content	851
OS.L - Out of State Man/Sup - Low Alcohol Content	15
W.B - Malt Beverage Wholesale Permit	40
W.L. - Liquor Wholesale Permit	51
W.P - Pseudo Wholesaler	35
TOTALS	15,577

Source: Louisiana Office of Alcohol and Tobacco Control

Corporation Income Tax

Cash Collections After Accrual Adjustments

All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

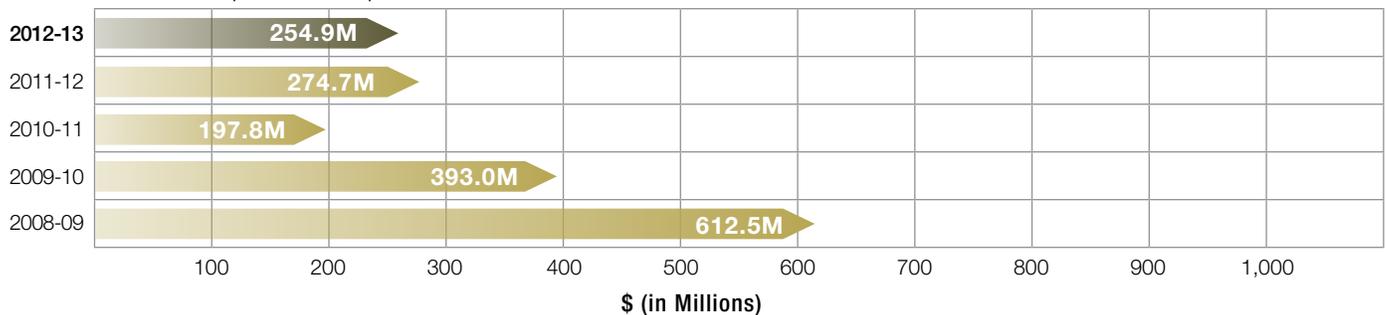
Corporations are taxed on net income computed at the following rates:

- Four percent on the first \$25,000 of net income
- Five percent on the next \$25,000
- Six percent on the next \$50,000
- Seven percent on the next \$100,000
- Eight percent on the excess over \$200,000

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2012-13	\$254,914,766	-7.19%
2011-12	\$274,661,284	38.80%
2010-11	\$197,879,858	-49.65%
2009-10	\$393,036,426	-35.84%
2008-09	\$612,545,033	-13.39%

Five-Year Comparison of Corporation Income Tax Collections



Cash Collections After Accrual Adjustments

The corporation franchise tax is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempt by statute

The total taxable base consists of the corporation's capital stock, surplus, and undivided profits. Borrowed capital has been completely phased out for taxable periods beginning on or after January 1, 2011. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

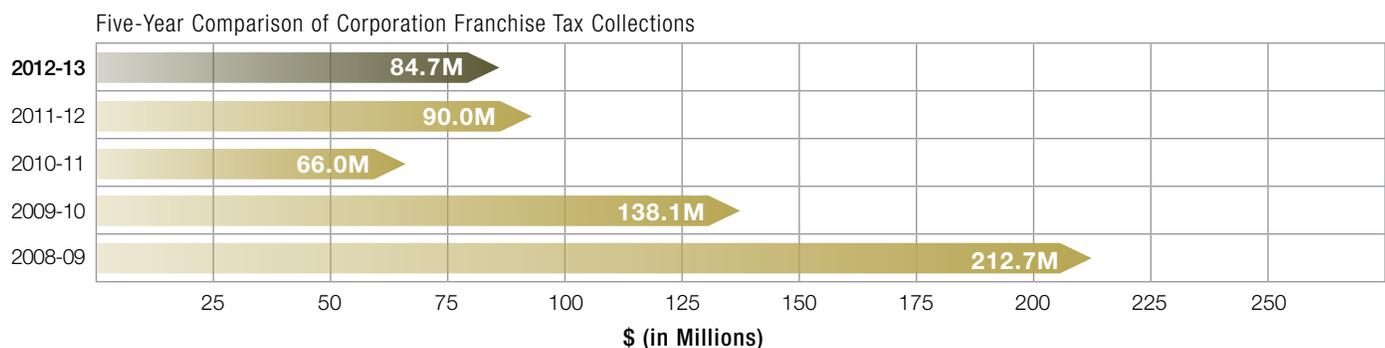
The corporation franchise tax rate is as follows:

- \$1.50 per each \$1,000 of taxable base up to \$300,000;
- \$3.00 per each \$1,000 of taxable base over \$300,000

There is a minimum \$10 corporation franchise tax for taxable periods beginning before January 1, 2010. The minimum franchise tax has been repealed for tax periods after January 1, 2010.

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2012-13	\$84,732,265	-5.84%
2011-12	\$89,986,148	36.43%
2010-11	\$65,959,953	-52.25%
2009-10	\$138,123,788	-35.06%
2008-09	\$212,702,577	-9.02%



Corporation Income Tax

Liability by Taxable Income Bracket

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability*	Percent of Total Liability
less than 0	25,552	17.41%	(\$94,910,114,017)	\$ 0	0.00%
0	98,744	67.28%	0	0	0.00%
1 - 25,000	13,018	8.87%	87,289,976	3,507,836	0.48%
25,001 - 50,000	2,613	1.78%	94,889,685	4,109,537	0.57%
50,001 - 100,000	2,273	1.55%	161,334,579	8,007,007	1.10%
100,001 - 500,000	2,775	1.89%	618,902,040	40,086,660	5.52%
500,001 - 1,000,000	692	0.47%	492,776,040	36,856,770	5.08%
1,000,001 - 2,000,000	447	0.30%	628,172,817	48,596,020	6.70%
2,000,001 - 10,000,000	495	0.34%	2,020,106,658	159,776,655	22.02%
> 10,000,000	166	0.11%	5,315,779,976	424,642,714	58.52%
TOTALS	146,775	100.00%	(\$85,490,862,246)	\$ 725,583,199	100.00%

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

Corporation Franchise Tax

Liability by Taxable Base

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability*	Percent of Total Liability
less than 0	20,223	13.78%	(\$14,468,071,542)	\$ 444,143	0.09%
0	61,991	42.24%	0	265,947	0.05%
1 - 25,000	21,513	14.66%	170,879,925	276,319	0.05%
25,001 - 100,000	14,492	9.87%	806,180,231	1,137,013	0.22%
100,001 - 500,000	15,629	10.65%	3,666,437,331	5,642,488	1.10%
500,001 - 1,000,000	4,386	2.99%	3,087,850,298	6,743,163	1.31%
1,000,001 - 10,000,000	6,706	4.57%	20,592,134,894	51,442,356	10.02%
10,000,001 - 50,000,000	1,278	0.87%	27,896,426,270	74,250,767	14.47%
50,000,001 - 100,000,000	244	0.17%	17,098,032,498	46,143,836	8.99%
100,000,001 - 500,000,000	263	0.18%	57,683,484,485	158,195,718	30.82%
500,000,001 - 1,000,000,000	27	0.02%	19,296,533,080	53,604,308	10.44%
> 1,000,000,000	23	0.02%	40,904,048,591	115,071,399	22.42%
TOTALS	146,775	100.00%	\$ 176,733,936,061	\$ 513,217,457	100.00%

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

Corporation Income & Franchise Tax

Credits Claimed on Returns

Nonrefundable Credits Claimed on Returns Processed During Fiscal Year 2013

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor Tax Credit*	\$ 0	\$ 0
Apprenticeship	159,574	410,931
Atchafalaya Trace	2,749	0
Basic Skills Training	0	0
Biomedical/University Research	0	0
Bone Marrow Donor	0	N/A
Brownfields Investor Credit	0	N/A
Cane River Heritage Area	0	0
Contributions to Educational Institutions	1,714	N/A
Credit for Refunds Paid by Utilities	0	N/A
Debt Issuance Costs	0	0
Dedicated Research Investments	0	N/A
Digital Interactive Media	908,054	69,968
Donations of Materials, Equipment, Advisors, Instructors	0	0
Donations to Public Schools	150	0
Donations to Qualified Playgrounds	0	0
Eligible Reentrants	0	N/A
Employee & Dependent Health Insurance	0	0
Employment of the Previously Unemployed	0	0
Enterprise Zone	5,140,469	3,118,190
Insurance Company Premium Tax	23,602,358	N/A
LA Capital Companies	6,259	N/A
LA Community Development Financial Institutions Act Credit	0	0
LA Community Economic Development	0	0
Manufacturing Establishments	745,417	1,355,978
Motion Picture Employment of Resident	76,026	2,679,480
Motion Picture Infrastructure Credit	2,531,124	N/A
Motion Picture Investor Credit	33,961,108	N/A
Neighborhood Assistance	225	N/A
New Jobs Credit	96,918	N/A
New Markets Credit	4,098,631	6,057,682
Nonviolent Offenders Employment Credit	0	N/A
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Quality Jobs*	0	0
Recycling Credit	3,895,969	1,785,140
Rehabilitation of Historic Structures	7,853,228	17,616,191
Research and Development*	1,191,544	1,105,376
Tax Equalization	4,696,100	1,282,671
Technology Commercialization*	0	0
Vehicle Alternative Fuels*	0	N/A
Other Nonrefundable Credits	0	899,383
TOTAL	\$ 88,967,617	\$ 36,880,990

* These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for refundable amounts.

Refundable Credits Claimed on Returns Processed During Fiscal Year 2013

Credit	Amount Claimed	Credit	Amount Claimed
Inventory Tax Credit	\$408,328,291	Retention And Modernization	0
Ad Valorem for Natural Gas	3,652,547	School Readiness Business Supported Child Care	257,595
Ad Valorem for Offshore Vessels	28,989,543	School Readiness Child Care Provider	3,093,412
Angel Investor	185,982	School Readiness Fees & Grants to Resource & Referral Agencies	172,400
Conversion of Vehicle to Alternative Fuel	3,000,777	Sound Recording Investment	0
Louisiana Citizens Insurance Credit	2,681,608	Sugar Cane Trailer Conversion	5,237,193
Mentor-Protege	11,475	Technology Commercialization	90,839
Milk Producers	295,000	Telephone Company Property Tax	24,097,188
Musical & Theatrical Productions	1,781,504	Urban Revitalization	23,224
Prison Industry Enhancement	0	Wind and Solar Energy System	14,895,799
Quality Jobs	0	Other Refundable	151,624
Research And Development	14,459,896	TOTAL	\$511,405,897

Individual Income Tax

Cash Collections After Accrual Adjustments

Louisiana’s individual income tax is based on federal tax laws for simplification, although Louisiana’s tax is not a true “piggyback” system. The starting point for the computation of the tax is the federal adjusted gross income. A deduction is also allowed for the amount of federal income taxes paid.

The Louisiana individual income tax rates are:

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

- » 2% of the first \$12,500 of taxable income;
- » 4% of the next \$37,500;
- » 6% of the taxable income over \$50,000.

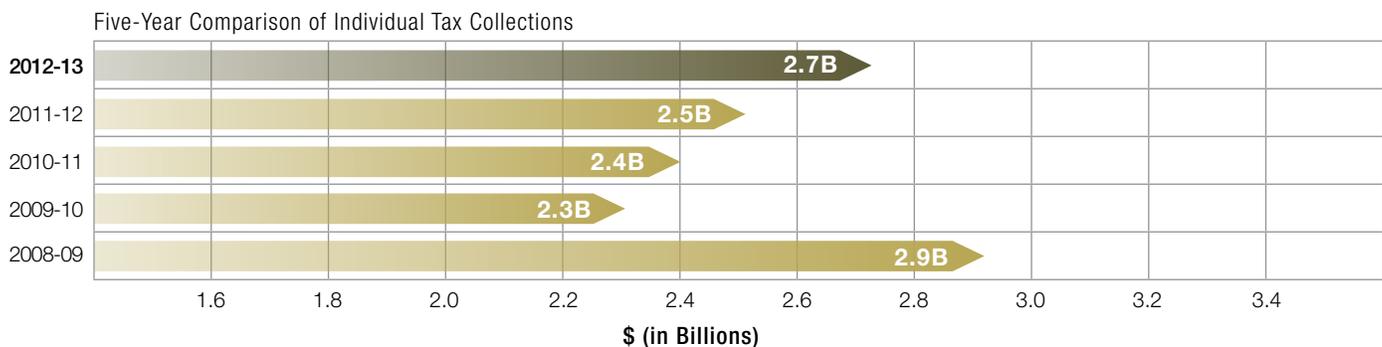
A qualified widow(er) or married persons filing jointly:

- » 2% of the first \$25,000 of taxable income;
- » 4% of the next \$75,000;
- » 6% of the taxable income over \$100,000.

* Act 396 of the 2008 Regular Session of the Louisiana Legislature amended La. Revised Statute 47:32(A) to expand the amount of taxable income to which the four percent and six percent income tax rates are applied effective January 1, 2009.

Five-Year Comparison

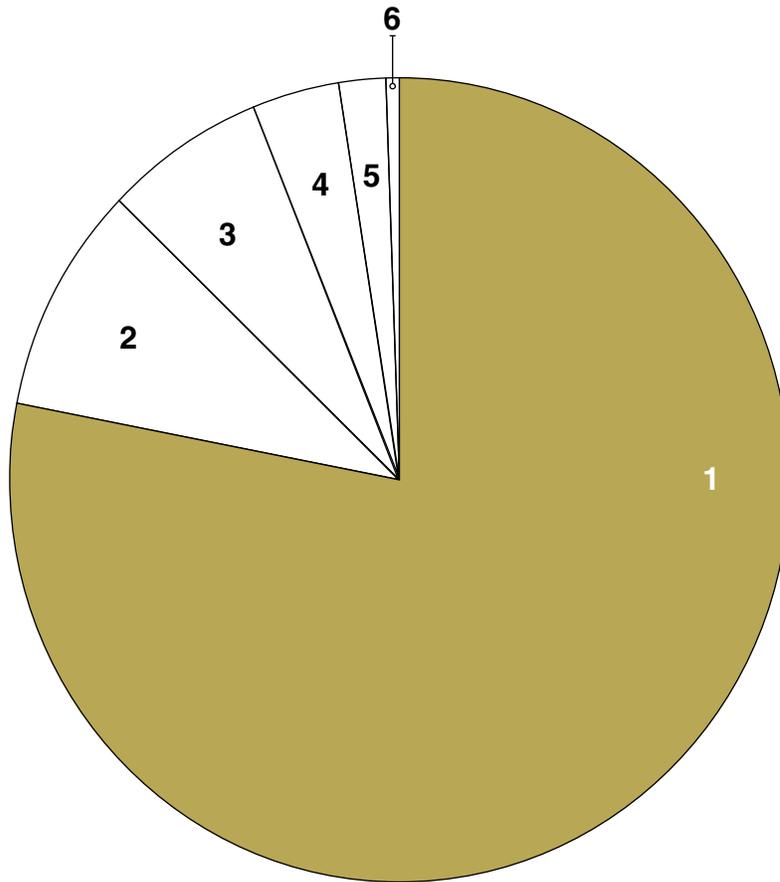
Fiscal Year	Amount Collected	% Change
2012-13	\$2,735,990,906	8.92%
2011-12	\$2,512,039,630	4.22%
2010-11	\$2,410,351,322	5.41%
2009-10	\$2,286,582,902	-22.24%
2008-09	\$2,940,538,753	-6.25%



Individual Income Tax

Payments and Credits Reported on Returns

Payments/Credit Reported	Amount*	% of Total
1 Withholding Reported	\$ 2,649,809,937.00	78.32%
2 Declaration Payments	309,219,689.00	9.14%
3 Payments Made with Return	224,131,836.30	6.62%
4 Credits Carried Forward	118,162,285.00	3.49%
5 Payments with Extensions	77,864,120.00	2.30%
6 Payments Made with Composite Partnership Returns	4,140,349.00	0.12%
TOTAL	\$ 3,383,328,216.30	100.00%



Individual Income Tax

Refundable Credits Claimed on Returns

Processed During Fiscal Year 2013

Refundable Credits	Amount Claimed
Ad Valorem	\$ 17,043,834
Ad Valorem Gas	370,008
Angel Investor Credit	1,639,379
Broadway South Credit	3,168,512
Child Care (Refundable)	13,507,813
Credit Inventory Tax	11,532,405
Credit Prison	0
Earned Income Credit	46,163,954
Historic Residential Credit	303,818
LA Citizens Insurance Credit	37,983,130
LA Hunt And Fish Fees	123,679
LA Property Insurance Credit	114,063
Mentor-Protege Credit	10,549
Milk Producer Credit	1,515,000
Other Refundable Credits	34,217

Refundable Credits	Amount Claimed
Quality Jobs Refundable	0
Refundable School Rediness Credit	2,154,531
Research & Development Refundable	5,267,133
Retention & Modernization	857
School Readiness Business Supported	162,472
School Readiness Directors And Staff	7,088,477
School Readiness Fees And Grants	294,242
School Readiness Provider	2,412,800
Sound Recording Credit	0
Sugarcane Trailor Conversion	482,500
Technology Commerce Credit	13,896
Urban Revitalization	0
Vehicle Conv to Alternative Fuel	630,295
Wind And Solar	24,000,098
TOTAL	\$ 176,017,662

Nonrefundable Credits Claimed on Returns

Processed During Fiscal Year 2013

Nonrefundable Credits	Amount Claimed
Alternative Fuels Vehicle Credit	\$ 36,674
Angel Investor	3,500
Apprenticeship Credit	611,346
Atchafalya Trace	4,587
Basic Skills Training Credit	44,816
Bone Marrow Credit	2,213
Brownfields Investor Credit	608,141
Bulletproof Vest Credit	17,085
Cane River Heritage Credit	0
Child Care (NonRef)	4,803,272
Child Credit (Fwd)	59,016
Commercial Fishing Credit	99,149
Credit Disabilities	3,863,900
Credit Educational	1,169,254
Credit Federal	1,043,671
Credit Out of State	90,598,763
Debt Issuance	188,286
Digital Interactive Media	2,726,389
Disabled Dependents	981,434
Donations Credit	412,522
Donations Research	8,797
Drug Offenders	35,707
Employee-Dependent Health Insurance	0
Enterprise Zone	7,522,491
Family Credit	70,740
Hire Reentrants Credit	0
Historic Structures Credit	33,152,096
Insurance CO PremiumTax Credit	90,643
LA BioResearch Credit	2,194
LA Capital Credit	18,427
LA Child Education Credit	18,209,275

Nonrefundable Credits	Amount Claimed
LA Community Economic Development Credit	\$ 0
LA Ports Import Export	0
LA Ports Investor	0
Law Enforce Educ Credit	126,946
LCDFI Credit	560,632
Manufacturing Estab	7,400
Motion Picture Credit	497,372
Motion Picture Infrastructure Credit	7,808,110
Motion Picture Investor Credit	78,557,737
Neighborhood Assistance Credit	17,705
New Jobs Credit	201,322
New Markets Credit	13,129,468
NonRef School Ready CCF PriorYrs	62,006
NonRfn School Readiness crd	716,522
NonViolent Offenders Credit	44,781
Organ Donation Credit	75,011
Other-199 Credit	0
Other-299 Credit	430
Other-399 Credit	525
Other-500 Credit	75
Playgrounds	42,671
Previously Unemployed	458,793
Quality Jobs	0
Recycling Credit	121,503
Research & Development Nonrefundable	4,586,656
Small Town Doctors Credit	1,521,516
Tax Equalization	489,153
Technology Commercialization	0
Utility Refund Credit	98,463
TOTAL	\$ 275,509,185

Returns Received from Prior Year Tax Period for Fiscal Year 2013

Source of Returns	Total
Number of Returns	241,551
Louisiana Income Tax	\$652,418,224
Adjusted Louisiana Income Tax	\$537,991,120
Tax Withheld	\$385,385,692

All Returns for Fiscal Year 2013

Filing Status	Resident	Non-Resident	Total
Head of Household	426,107	20,231	446,338
Married Filing Jointly	645,299	102,947	748,246
Married Filing Separate	22,923	3,956	26,879
Qualifying Widow(er)	1,193	80	1,273
Single	770,862	77,288	848,150
TOTAL	1,866,384	204,502	2,070,886

Louisiana Resident Returns for Fiscal Year 2013

Source of Returns	Number of Returns	Amount
Federal AGI	1,790,672	\$103,060,953,567
Louisiana AGI	1,778,101	\$96,108,291,019
Excess Itemized Deductions	457,728	\$8,658,883,328
Tax Withheld	1,571,050	\$2,461,707,475
Estimated Payments	50,889	\$269,105,359
Louisiana Income Tax	1,563,181	\$2,644,415,580
NonRefundable Credit	139,291	\$239,432,289
Refundable Credit	931,113	\$584,418,977

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Return for Fiscal Year 2013

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	% LA Income Tax	Non Refundable Credits	Adjusted LA Income Tax	Percent Adjusted Taxes	Refundable Credits
negative/zero	86,187	4.6%	(993,060,157)	0	0	0%	3,432,666	0	0%	15,023,206
1 - 10,000	285,835	15.3%	1,528,166,877	1,395,702,369	5,146,565	0%	2,258,108	4,984,252	0%	11,442,877
10,000 - 20,000	3,593	0.2%	8,559,924,013	5,427,312,240	316,756,376	12%	125,342,890	208,369,015	9%	10,224,487
20,000 - 30,000	357,528	19.2%	5,313,963,903	5,032,287,245	59,734,274	2%	6,204,168	55,385,930	2%	39,951,602
30,000 - 40,000	125,672	6.7%	15,111,265,884	12,235,079,468	432,136,687	16%	15,426,394	419,478,016	17%	12,926,497
40,000 - 50,000	41,112	2.2%	7,019,803,304	5,381,772,290	218,899,176	8%	8,986,914	211,420,843	9%	6,436,833
50,000 - 60,000	249,202	13.4%	6,148,115,260	5,668,007,343	116,112,209	4%	6,935,493	110,221,182	5%	20,300,131
60,000 - 80,000	39,365	2.1%	11,312,891,542	7,999,495,480	380,809,649	14%	29,129,056	356,092,543	15%	13,167,858
80,000 - 100,000	179,742	9.6%	6,249,874,124	5,572,752,180	138,795,823	5%	6,304,925	133,530,631	5%	7,071,221
100,000 - 150,000	136,636	7.3%	6,114,800,521	5,310,215,513	146,045,248	6%	4,601,297	142,279,741	6%	4,462,341
150,000 - 200,000	103,786	5.6%	5,685,346,411	4,859,400,373	140,814,441	5%	4,516,249	137,189,049	6%	3,881,753
200,000 - 500,000	7,150	0.4%	4,866,678,784	3,183,638,078	173,120,630	7%	31,558,909	145,436,822	6%	5,505,913
500,000 - 1,000,000	149,323	8.0%	10,351,617,845	8,755,196,259	272,413,548	10%	10,596,599	265,346,799	11%	7,335,031
≥ 1,000,000	101,253	5.4%	9,049,545,573	7,594,467,857	249,768,280	9%	8,378,131	242,902,891	10%	7,153,061
Total	1,866,384	100.00%	96,318,933,884	78,415,326,695	2,650,552,906	100%	263,671,799	2,432,637,714	100%	164,882,811

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return for Fiscal Year 2013

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	Non Refundable Credits	Adjusted LA Income Tax	Refundable Credits
negative/zero	86,187	4.6%	(11,522)	0	0	40	0	174
1 - 10,000	285,835	15.3%	5,346	4,883	18	8	17	40
10,000 - 20,000	357,528	19.2%	14,863	14,075	167	17	155	112
20,000 - 30,000	249,202	13.4%	24,671	22,745	466	28	442	81
30,000 - 40,000	179,742	9.6%	34,771	31,004	772	35	743	39
40,000 - 50,000	136,636	7.3%	44,752	38,864	1,069	34	1,041	33
50,000 - 60,000	103,786	5.6%	54,780	46,821	1,357	44	1,322	37
60,000 - 80,000	149,323	8.0%	69,324	58,633	1,824	71	1,777	49
80,000 - 100,000	101,253	5.4%	89,376	75,005	2,467	83	2,399	71
100,000 - 150,000	125,672	6.7%	120,244	97,357	3,439	123	3,338	103
150,000 - 200,000	41,112	2.2%	170,748	130,905	5,324	219	5,143	157
200,000 - 500,000	39,365	2.1%	287,385	203,213	9,674	740	9,046	335
500,000 - 1,000,000	7,150	0.4%	680,654	445,264	24,213	4,414	20,341	770
≥ 1,000,000	3,593	0.2%	2,382,389	1,510,524	88,159	34,885	57,993	2,846
Total	1,866,384	100.00%	-	-	-	-	-	-

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2013 (Includes both Resident and Nonresident Returns)

L*	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax**	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	22,925	\$1,117,401,408.00	\$118,395,405.00	\$1,563,173.00	\$26,260,533.00	1.01%	\$1,145.50	34
2	Allen	8,666	374,510,371.00	32,850,707.00	400,565.00	8,340,586.00	0.32%	962.45	53
3	Ascension	47,475	3,126,411,773.00	376,212,450.00	7,354,894.00	74,474,989.00	2.85%	1,568.72	5
4	Assumption	9,224	469,453,864.00	49,803,056.00	612,601.00	11,045,737.00	0.42%	1,197.50	28
5	Avoyelles	15,684	682,167,664.00	66,472,027.00	372,963.00	15,216,993.00	0.58%	970.22	52
6	Beauregard	12,684	664,536,004.00	66,616,706.00	545,435.00	14,665,817.00	0.56%	1,156.25	32
7	Bienville	5,642	237,679,176.00	21,012,283.00	156,484.00	4,886,406.00	0.19%	866.08	59
8	Bossier	47,929	2,737,449,595.00	311,543,373.00	4,374,200.00	59,270,092.00	2.27%	1,236.62	23
9	Caddo	107,868	6,049,808,258.00	789,836,875.00	20,609,427.00	128,390,744.00	4.92%	1,190.26	29
10	Calcasieu	82,159	4,477,655,033.00	515,600,715.00	2,874,249.00	110,170,057.00	4.22%	1,340.94	15
11	Caldwell	3,733	181,693,787.00	18,966,794.00	264,323.00	3,961,737.00	0.15%	1,061.27	41
12	Cameron	2,784	162,481,008.00	20,556,548.00	52,175.00	4,436,179.00	0.17%	1,593.46	4
13	Catahoula	3,704	173,900,685.00	17,132,417.00	317,643.00	3,967,414.00	0.15%	1,071.12	39
14	Claiborne	5,350	245,641,228.00	23,824,252.00	570,407.00	5,096,622.00	0.20%	952.64	55
15	Concordia	7,165	328,122,883.00	34,427,504.00	1,527,451.00	6,545,219.00	0.25%	913.50	57
16	De Soto	11,532	629,585,370.00	74,679,918.00	1,104,792.00	14,507,887.00	0.56%	1,258.05	22
17	East Baton Rouge	183,644	11,487,489,658.00	1,602,706,341.00	39,333,439.00	259,936,875.00	9.96%	1,415.44	11
18	East Carroll	2,480	109,594,115.00	13,875,014.00	102,083.00	2,580,027.00	0.10%	1,040.33	43
19	East Feliciana	8,154	408,812,927.00	41,667,831.00	473,111.00	8,689,066.00	0.33%	1,065.62	40
20	Evangeline	12,092	568,089,040.00	56,419,771.00	278,842.00	13,349,398.00	0.51%	1,103.99	38
21	Franklin	7,691	337,764,192.00	32,196,844.00	951,994.00	7,051,555.00	0.27%	916.86	56
22	Grant	7,731	357,167,299.00	31,342,002.00	421,520.00	7,570,909.00	0.29%	979.29	49
23	Iberia	31,214	1,651,813,952.00	200,656,966.00	2,502,798.00	40,830,006.00	1.56%	1,308.07	17
24	Iberville	13,088	661,829,569.00	74,692,034.00	806,460.00	15,518,618.00	0.59%	1,185.71	30
25	Jackson	5,891	269,675,684.00	24,307,791.00	338,523.00	5,641,894.00	0.22%	957.71	54
26	Jefferson	191,539	10,705,440,297.00	1,365,106,634.00	24,469,182.00	249,667,333.00	9.56%	1,303.48	18
27	Jefferson Davis	11,740	563,707,785.00	58,544,235.00	380,886.00	13,835,785.00	0.53%	1,178.52	31
28	Lafayette	99,237	6,671,680,339.00	979,435,948.00	18,111,537.00	167,905,490.00	6.43%	1,691.96	2
29	Lafourche	39,567	2,249,613,212.00	308,267,655.00	8,827,481.00	59,165,396.00	2.27%	1,495.32	9
30	LaSalle	5,019	300,037,692.00	34,166,506.00	407,459.00	7,333,508.00	0.28%	1,461.15	10
31	Lincoln	16,208	862,819,332.00	98,897,797.00	1,860,826.00	18,726,873.00	0.72%	1,155.41	33
32	Livingston	51,987	2,827,490,659.00	284,414,945.00	3,884,586.00	65,747,199.00	2.52%	1,264.69	20
33	Madison	3,900	134,429,702.00	11,452,959.00	539,289.00	2,443,323.00	0.09%	626.49	64
34	Morehouse	10,455	399,808,433.00	34,990,738.00	1,404,249.00	7,676,749.00	0.29%	734.27	62
35	Natchitoches	14,491	691,525,063.00	73,787,068.00	816,946.00	15,186,695.00	0.58%	1,048.01	42
36	Orleans	142,359	7,834,246,782.00	1,154,315,703.00	27,624,226.00	192,095,620.00	7.36%	1,349.37	14
37	Ouachita	63,607	3,213,704,211.00	365,444,582.00	7,137,577.00	72,007,404.00	2.76%	1,132.07	36
38	Plaquemines	9,137	\$637,336,740.00	\$82,725,718.00	\$727,735.00	\$17,088,321.00	0.65%	\$1,870.23	1

* Use these numbers as a legend for map on page 35.

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

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2013 (Includes both Resident and Nonresident Returns)

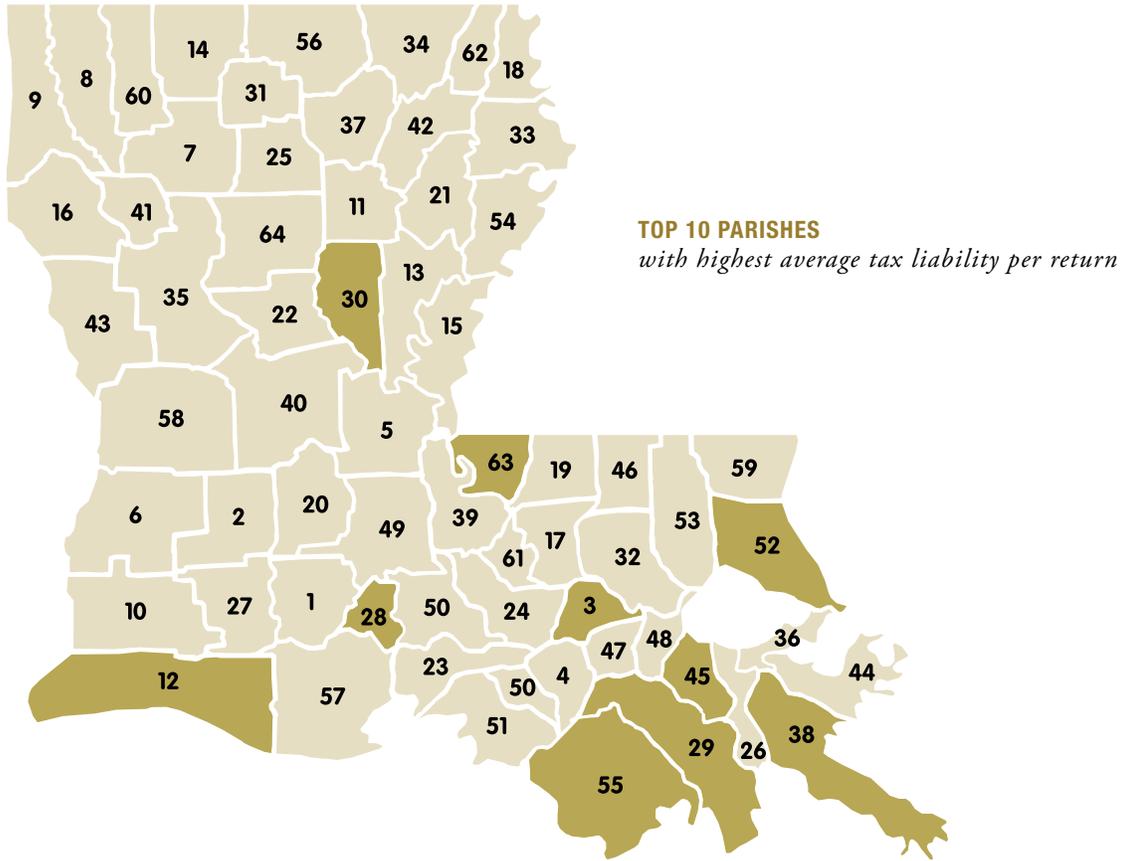
L*	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax**	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
39	Pointe Coupee	8,740	\$475,069,144.00	\$57,026,033.00	\$591,502.00	\$11,079,714.00	0.42%	1,267.70	19
40	Rapides	54,081	2,830,093,969.00	324,575,883.00	3,752,351.00	65,211,031.00	2.50%	1,205.80	26
41	Red River	3,175	184,154,004.00	23,245,420.00	112,733.00	4,318,716.00	0.17%	1,360.23	13
42	Richland	7,981	360,153,610.00	37,296,083.00	723,947.00	7,770,601.00	0.30%	973.64	51
43	Sabine	8,588	486,857,279.00	56,292,600.00	434,408.00	11,717,315.00	0.45%	1,364.38	12
44	St Bernard	15,259	594,424,868.00	52,127,346.00	432,627.00	13,505,376.00	0.52%	885.08	58
45	St Charles	22,921	1,424,772,851.00	173,475,343.00	1,070,926.00	35,701,508.00	1.37%	1,557.59	7
46	St Helena	5,508	205,020,040.00	16,270,913.00	277,720.00	3,944,773.00	0.15%	716.19	63
47	St James	9,506	509,246,200.00	55,647,173.00	312,187.00	11,743,848.00	0.45%	1,235.41	24
48	St John The Baptist	18,645	884,538,389.00	83,094,507.00	1,010,793.00	19,395,394.00	0.74%	1,040.25	44
49	St Landry	35,468	1,684,406,556.00	184,061,009.00	3,134,743.00	39,497,294.00	1.51%	1,113.60	37
50	St Martin	22,399	1,156,405,574.00	134,640,507.00	2,520,919.00	27,016,179.00	1.03%	1,206.13	25
51	St Mary	22,779	1,124,547,791.00	121,266,977.00	503,717.00	27,398,090.00	1.05%	1,202.78	27
52	St Tammany	102,701	7,191,209,648.00	981,516,085.00	19,616,621.00	167,082,715.00	6.40%	1,626.88	3
53	Tangipahoa	45,775	2,137,804,230.00	221,565,160.00	3,213,798.00	46,688,580.00	1.79%	1,019.96	46
54	Tensas	1,782	80,657,849.00	9,562,388.00	162,148.00	1,801,475.00	0.07%	1,010.93	47
55	Terrebonne	46,952	2,832,855,126.00	371,878,191.00	3,979,482.00	71,716,787.00	2.75%	1,527.45	8
56	Union	8,795	440,727,572.00	47,306,869.00	1,911,122.00	8,814,071.00	0.34%	1,002.17	48
57	Vermilion	23,841	1,259,663,522.00	143,776,337.00	1,243,931.00	31,390,422.00	1.20%	1,316.66	16
58	Vernon	15,305	740,636,129.00	70,986,050.00	510,934.00	14,958,045.00	0.57%	977.33	50
59	Washington	15,667	623,019,101.00	52,137,139.00	771,120.00	12,446,141.00	0.48%	794.42	61
60	Webster	16,207	763,433,661.00	79,906,605.00	1,220,065.00	16,554,173.00	0.63%	1,021.42	45
61	West Baton Rouge	10,862	577,219,249.00	62,253,297.00	780,851.00	13,676,835.00	0.52%	1,259.15	21
62	West Carroll	4,303	196,772,094.00	17,943,336.00	1,018,969.00	3,690,173.00	0.14%	857.58	60
63	West Feliciana	4,342	302,882,970.00	41,843,321.00	1,029,276.00	6,798,871.00	0.26%	1,565.84	6
64	Winn	4,963	246,902,661.00	27,732,317.00	295,580.00	5,629,233.00	0.22%	1,134.24	35
	Intrastate Totals	1,862,300	103,916,048,877.00	12,914,773,001.00	234,734,001.00	2,420,832,416.00	92.72%	1,299.92	-
	Out-of-State	212,346	77,574,238,052.00	15,803,896,053.00	9,104,453.00	188,695,643.00	7.23%	888.62	-
	Foreign	951	135,275,723.00	34,056,015.00	11,678.00	882,573.00	0.03%	928.05	-
	Undetermined	308	42,979,690.00	10,132,891.00	25.00	481,298.00	0.02%	1,562.66	-
	TOTAL	2,075,905	\$181,668,542,342	\$28,762,857,960	\$243,850,157	\$2,610,891,930	100%	\$1,257.71	-

* Use these numbers as a legend for map on page 35.

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

Individual Income Tax by Parish

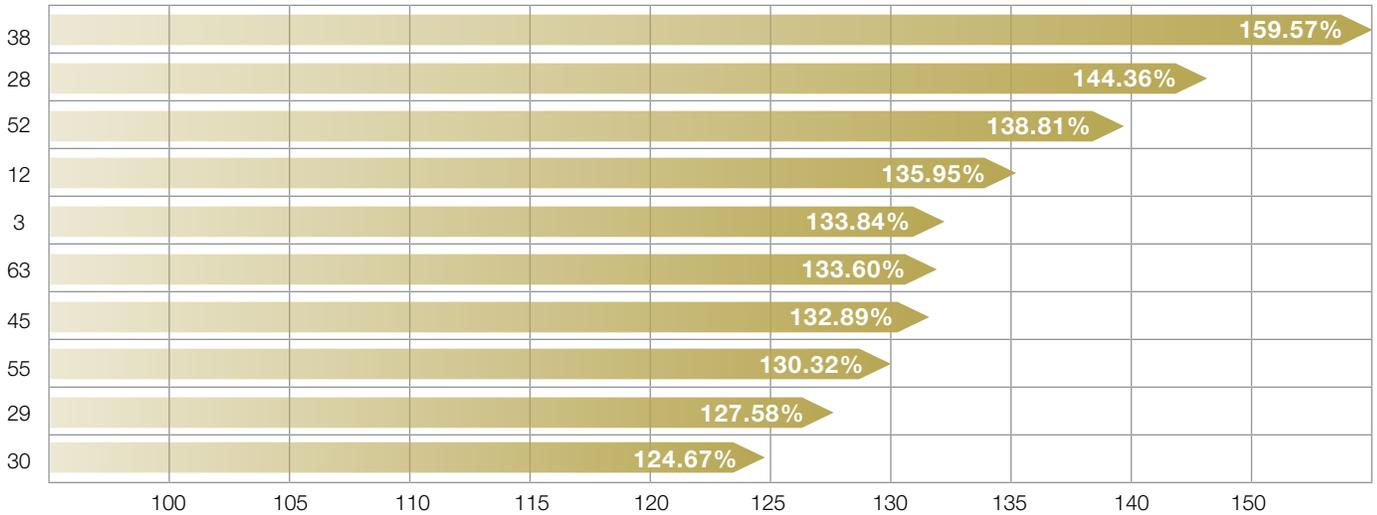
Data from Returns Processed



Individual Income Tax

Top Ten as a Percent of Parish Total

For Fiscal Year 2013



Individual Income Tax

Top 10 Parishes with Highest Average Adjusted Tax Liability Per Return

For Fiscal Year 2013

L*	Parish	% Change	Rank	As a Percent of Parish Average
38	Plaquemines	\$1,870.23	1	159.57%
28	Lafayette	1,691.96	2	144.36%
52	St Tammany	1,626.88	3	138.81%
12	Cameron	1,593.46	4	135.95%
3	Ascension	1,568.72	5	133.84%
63	West Feliciana	1,565.84	6	133.60%
45	St Charles	1,557.59	7	132.89%
55	Terrebonne	1,527.45	8	130.32%
29	Lafourche	1,495.32	9	127.58%
30	La Salle	1,461.15	10	124.67%
PARISH AVERAGE		\$ 1,172.05	-	-

* Use these numbers as a legend for the graphic on the bottom of page 35.

By Adjusted Gross Income Bracket

For Fiscal Year 2013

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax*
Less than 0	7,843	\$ (3,291,074,898.00)	\$ 496,698.00
0	72,786	0.00	520,046.00
1 - 25,000	762,108	10,239,286,957.00	109,414,235.00
25,001-50,000	482,484	17,459,386,752.00	326,181,219.00
50,001-75,000	272,110	16,741,857,130.00	340,680,470.00
75,001-100,000	173,014	14,978,960,536.00	324,573,105.00
\$100,001-\$200,000	223,791	29,840,138,927.00	690,480,649.00
Over \$200,000	81,757	95,686,094,733.00	818,468,588.00
TOTALS	2,075,893	\$ 181,654,650,137.00	\$ 2,610,815,010.00

* Depending upon the source of income, certain taxpayers may have income that is subject to Louisiana income tax, but exempt from Federal tax. For example, interest income from municipal sources.

Petroleum Product Tax

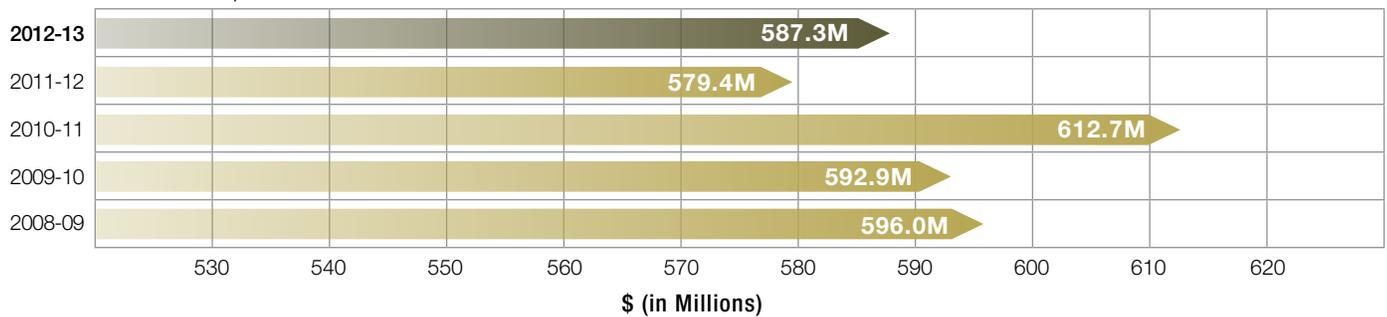
Cash Collections After Accrual Adjustments

The State of Louisiana levies a tax on gasoline fuels used or consumed in the state and on diesel and special fuels used to propel vehicles on Louisiana roads. The current tax rate, 20¢ per gallon for gasoline and diesel fuels, became effective January 1, 1990.

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2012-13	\$587,382,132	1.38%
2011-12	\$579,400,246	-5.44%
2010-11	\$612,750,308	3.34%
2009-10	\$592,931,622	-0.52%
2008-09	\$596,015,518	-1.61%

Five-Year Comparison of Petroleum Tax Collections



Petroleum Products Tax

Totals by Adjusted Gross Income

Resource	FY 2011-12	FY 2012-13	% Change
Gross Gallons Taxed:			
Gasoline*	2,301,901,254	2,256,809,477	-1.96%
Highway Diesel	785,733,003	705,597,099	-10.20%
TOTALS	3,087,634,257	2,962,406,576	-4.06%
Gallons Refunded	109,693,295	56,205,666	-48.76%
Net Gallons Taxed:			
Gasoline*	2,256,964,972	2,225,658,790	-1.39%
Highway Diesel	720,975,990	680,542,120	-5.61%
TOTALS	2,977,940,962	2,906,200,910	-2.41%

* Includes gasohol.

Petroleum Products Tax

Cash Collections After Accrual Adjustments

GASOLINE TAX

Fiscal Year	Amount Collected	% Change
2012-13	\$446,377,777	1.30%
2011-12	\$440,635,891	-5.44%
2010-11	\$465,979,004	3.41%
2007-10	\$450,602,978	-0.73%
2008-09	\$453,928,739	-0.98%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	% Change
2012-13	\$136,647,595	1.65%
2011-12	\$134,427,241	-5.04%
2010-11	\$141,560,656	3.03%
2009-10	\$137,392,401	0.58%
2008-09	\$136,604,725	-3.76%

INSPECTION FEE*

Fiscal Year	Amount Collected	% Change
2012-13	\$4,356,761	0.45%
2011-12	\$4,337,114	-16.76%
2010-11	\$5,210,648	5.56%
2009-10	\$4,936,243	-9.96%
2008-09	\$5,482,054	0.95%

* Includes both Gasoline and Special Fuels Inspection fees. FY 2003-04 was the first year that Inspection Fees were collected on Special Fuels.

Cash Collections After Accrual Adjustments

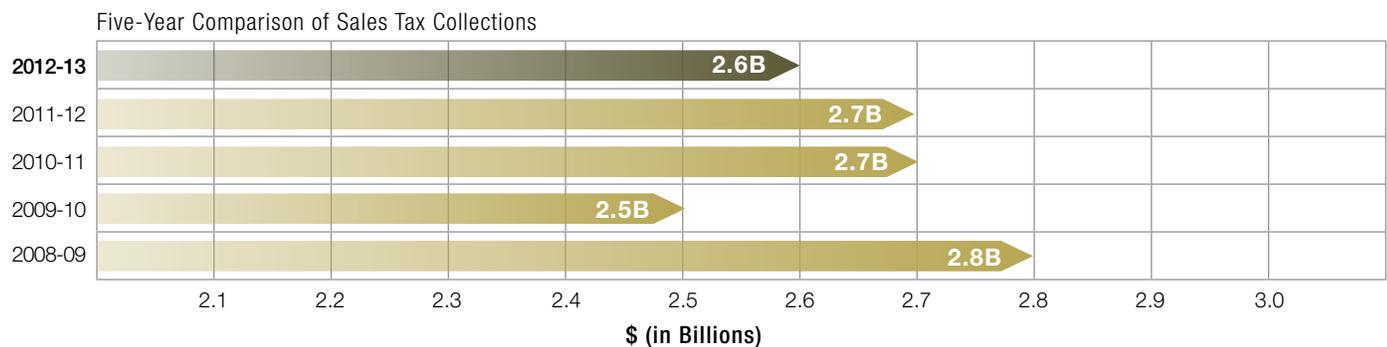
The 4% state sales tax rate is composed of 3.97% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain services.

Although many exemptions are provided by statute, most exemptions were suspended from 1986 to July 1, 2009. Several exemptions remain partially suspended and are subject to a 1% tax rate.

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2012-13	\$2,627,074,311	-1.04%
2011-12	\$2,654,715,960	-0.55%
2010-11	\$2,669,527,182	8.50%
2009-10	\$2,460,426,945	-12.35%
2008-09	\$2,807,261,253	-3.02%

* Previous period figures adjusted to reflect corrected data.



Sales Tax

By Amount Due

Fiscal Year Ending June 30, 2013

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99.99	\$ 4,794,225	0.18%	365,763	42.18%
100.00 - 199.99	7,720,752	0.29%	52,967	6.11%
200.00 - 499.99	31,646,988	1.20%	94,288	10.87%
500.00 - 999.99	68,253,193	2.60%	93,725	10.81%
1,000.00 - 1,999.99	138,389,193	5.26%	96,575	11.14%
2,000.00 - 2,999.99	116,273,995	4.42%	47,472	5.47%
3,000.00 - 3,999.99	96,915,464	3.69%	27,999	3.23%
4,000.00 - 4,999.99	79,431,396	3.02%	17,810	2.05%
5,000.00 - 9,999.99	248,855,501	9.46%	35,890	4.14%
10,000.00 - 24,999.99	321,720,504	12.24%	21,222	2.45%
25,000.00 - 49,999.99	215,880,327	8.21%	6,260	0.72%
50,000.00 - 99,999.99	222,189,776	8.45%	3,181	0.37%
100,000.00 & Over	1,077,259,927	40.97%	3,961	0.46%
TOTAL	\$ 2,629,331,241	100.00%	867,113	100.00%

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

Fiscal Year Ending June 30, 2013

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 11,128,825	0.02%	287,101	33.06%
500 - 999	21,385,458	0.03%	29,224	3.36%
1,000 - 1,999	56,156,419	0.08%	38,508	4.43%
2,000 - 2,999	67,819,771	0.10%	27,425	3.16%
3,000 - 3,999	78,176,282	0.12%	22,488	2.59%
4,000 - 4,999	85,653,855	0.13%	19,100	2.20%
5,000 - 9,999	511,550,144	0.76%	69,972	8.06%
10,000 - 24,999	1,959,604,880	2.91%	117,904	13.58%
25,000 - 49,999	3,395,525,601	5.03%	94,728	10.91%
50,000 - 99,999	5,301,318,600	7.86%	75,047	8.64%
100,000 - 249,999	8,042,249,357	11.92%	52,576	6.05%
250,000 - 499,000	5,986,240,089	8.87%	17,383	2.00%
500,000 - 999,999	5,636,066,087	8.36%	8,170	0.94%
1,000,000 & Over	36,299,007,986	53.81%	8,883	1.02%
TOTALS	\$67,451,883,354	100.00%	868,509	100.00%

Sales & Use Taxes

Total Tax Reported by Parish

L*	Parish	FYE 6/12	FYE 6/13	% Change	FYE 2012 Per Capita	FYE 2012 PC Rank	FYE 2013 Per Capita	FYE 2013 PC Rank
1	Acadia	\$16,170,661	\$16,400,785	1.42%	\$261	26	\$265	25
2	Allen	2,970,772	3,011,053	1.36%	115	58	118	58
3	Ascension	56,494,797	67,236,454	19.01%	514	7	599	6
4	Assumption	2,427,051	2,495,885	2.84%	105	60	108	60
5	Avoyelles	6,678,392	6,882,556	3.06%	159	46	165	46
6	Beauregard	6,641,060	6,787,116	2.20%	184	42	187	41
7	Bienville	1,899,114	1,761,992	-7.22%	132	55	125	55
8	Bossier	42,247,513	38,425,031	-9.05%	353	18	314	23
9	Caddo	94,168,478	88,103,301	-6.44%	366	17	343	21
10	Calcasieu	81,863,302	93,228,273	13.88%	422	11	479	9
11	Caldwell	1,211,126	1,319,025	8.91%	120	57	132	53
12	Cameron	611,863	554,710	-9.34%	91	61	83	62
13	Catahoula	1,593,696	1,648,202	3.42%	154	49	160	48
14	Claiborne	3,457,200	3,515,083	1.67%	204	37	209	38
15	Concordia	4,491,534	4,560,843	1.54%	215	36	224	36
16	DeSoto	9,120,423	6,783,355	-25.62%	340	20	252	29
17	East Baton Rouge	212,351,798	215,936,912	1.69%	481	8	486	8
18	East Carroll	1,467,826	917,991	-37.46%	192	40	122	56
19	East Feliciana	1,835,980	1,890,444	2.97%	91	62	94	61
20	Evangeline	3,883,633	3,994,157	2.85%	115	59	118	59
21	Franklin	3,784,627	3,766,064	-0.49%	182	43	183	44
22	Grant	787,553	838,750	6.50%	36	64	38	64
23	Iberia	25,655,795	26,690,208	4.03%	350	19	361	20
24	Iberville	19,257,767	20,615,447	7.05%	580	3	620	5
25	Jackson	3,689,360	3,779,929	2.45%	226	34	233	33
26	Jefferson	189,600,350	198,947,240	4.93%	438	10	459	10
27	Jefferson Davis	8,221,423	7,203,842	-12.38%	259	27	229	35
28	Lafayette	132,440,292	151,032,700	14.04%	590	2	665	3
29	Lafourche	28,197,124	31,048,400	10.11%	292	24	320	22
30	LaSalle	3,841,740	3,841,212	-0.01%	256	28	257	27
31	Lincoln	21,002,033	20,396,246	-2.88%	448	9	434	12
32	Livingston	20,664,092	24,441,922	18.28%	159	47	185	43

Sales & Use Taxes

Total Tax Reported by Parish

L*	Parish	FYE 6/12	FYE 6/13	% Change	FYE 2012 Per Capita	FYE 2012 PC Rank	FYE 2013 Per Capita	FYE 2013 PC Rank
33	Madison	\$ 1,809,435	\$ 1,864,514	3.04%	\$ 151	50	\$153	50
34	Morehouse	4,987,568	5,745,993	15.21%	181	44	208	39
35	Natchitoches	9,196,888	9,096,969	-1.09%	233	33	231	34
36	Orleans	141,381,024	147,804,981	4.54%	392	14	400	13
37	Ouachita	62,467,921	61,108,934	-2.18%	403	13	393	14
38	Plaquemines	12,363,745	15,930,972	28.85%	523	5	666	2
39	Pointe Coupee	5,758,365	5,700,903	-1.00%	254	29	251	30
40	Rapides	45,072,677	48,427,006	7.44%	340	21	366	18
41	Red River	1,262,746	1,068,545	-15.38%	142	53	119	57
42	Richland	4,171,881	4,894,662	17.33%	199	39	234	32
43	Sabine	4,943,012	4,911,723	-0.63%	202	38	202	40
44	St. Bernard	10,818,905	15,141,539	39.95%	273	25	364	19
45	St. Charles	30,396,658	34,036,044	11.97%	579	4	646	4
46	St. Helena	530,818	495,329	-6.69%	48	63	45	63
47	St. James	15,931,946	18,333,543	15.07%	731	1	844	1
48	St. John the Baptist	17,251,662	16,423,227	-4.80%	381	15	367	17
49	St. Landry	19,829,370	21,186,836	6.85%	237	32	253	28
50	St. Martin	9,421,585	9,125,050	-3.15%	178	45	173	45
51	St. Mary	22,745,199	23,656,844	4.01%	420	12	441	11
52	St. Tammany	79,456,319	88,365,292	11.21%	336	22	369	16
53	Tangipahoa	30,504,174	30,628,445	0.41%	249	31	248	31
54	Tensas	1,277,983	1,448,997	13.38%	252	30	292	24
55	Terrebonne	41,784,778	42,971,243	2.84%	373	16	384	15
56	Union	2,965,376	3,091,656	4.26%	130	56	138	52
57	Vermilion	13,009,241	12,842,473	-1.28%	223	35	219	37
58	Vernon	7,105,255	7,126,114	0.29%	136	54	132	54
59	Washington	7,012,011	7,512,020	7.13%	149	51	161	47
60	Webster	13,541,152	10,571,467	-21.93%	328	23	258	26
61	West Baton Rouge	12,584,453	12,566,764	-0.14%	522	6	521	7
62	West Carroll	1,714,714	1,833,781	6.94%	148	52	159	49
63	West Feliciana	2,441,136	2,331,175	-4.50%	158	48	151	51
64	Winn	2,885,327	2,802,960	-2.85%	191	41	\$187	42
	TOTAL PARISHES	\$ 1,645,351,699	\$1,727,101,129	4.97%				
	TOTAL OUT-OF-STATE	\$ 991,227,433	\$ 902,230,112	-8.98%				
	TOTAL	\$ 2,636,579,132	\$2,629,331,241	-0.27%				

* Use these numbers as a legend for maps on pages 43 and 44.

These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

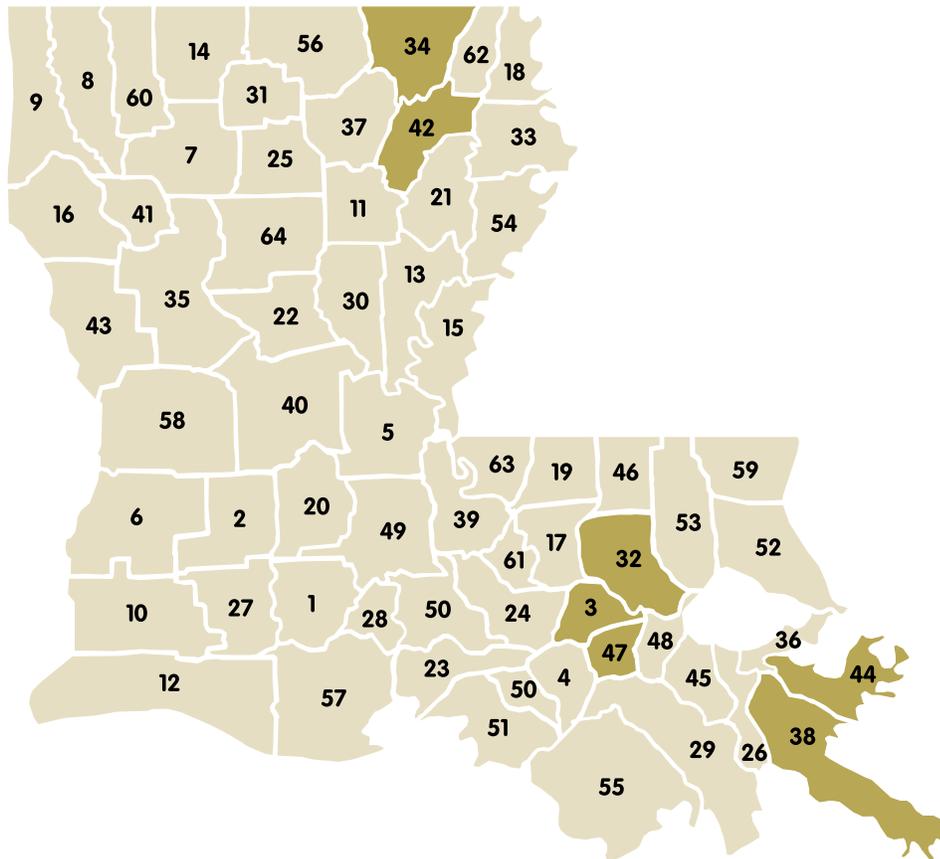
** Population based on U.S. Census Bureau Annual Estimates of Resident Population

Parishes With More Than 15% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year Ending June 30, 2012 to Fiscal Year Ending June 30, 2013, by parish

L*	Parish	Percent Change	Rank
44	St. Bernard	39.95%	1
38	Plaquemines	28.85%	2
3	Ascension	19.01%	3
32	Livingston	18.28%	4
42	Richland	17.33%	5
34	Morehouse	15.21%	6
47	St. James	15.07%	7

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

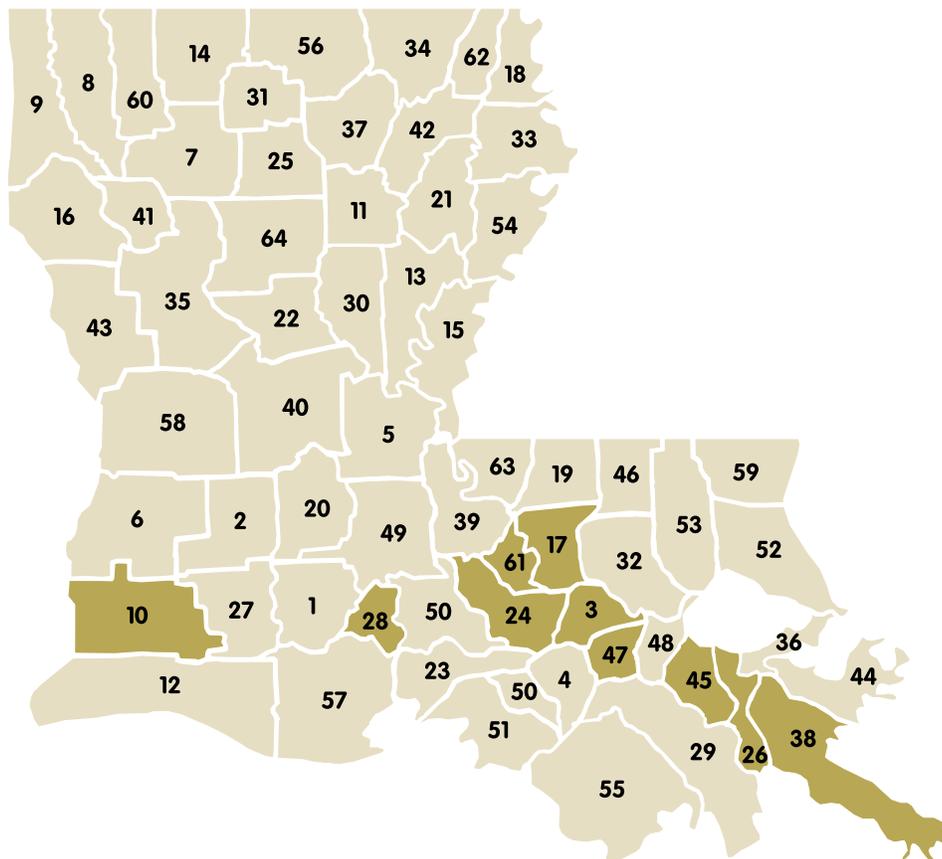


Sales & Use Taxes

Top 10 Parishes

L*	Parish	FYE 2013 Per Capita	Rank
47	St. James	\$844	1
38	Plaquemines	\$666	2
28	Lafayette	\$665	3
45	St. Charles	\$646	4
24	Iberville	\$620	5
3	Ascension	\$599	6
61	West Baton Rouge	\$521	7
17	East Baton Rouge	\$486	8
10	Calcasieu	\$479	9
26	Jefferson	\$459	10

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



Comparison of Oil, Timber, and Gas Tax Reported

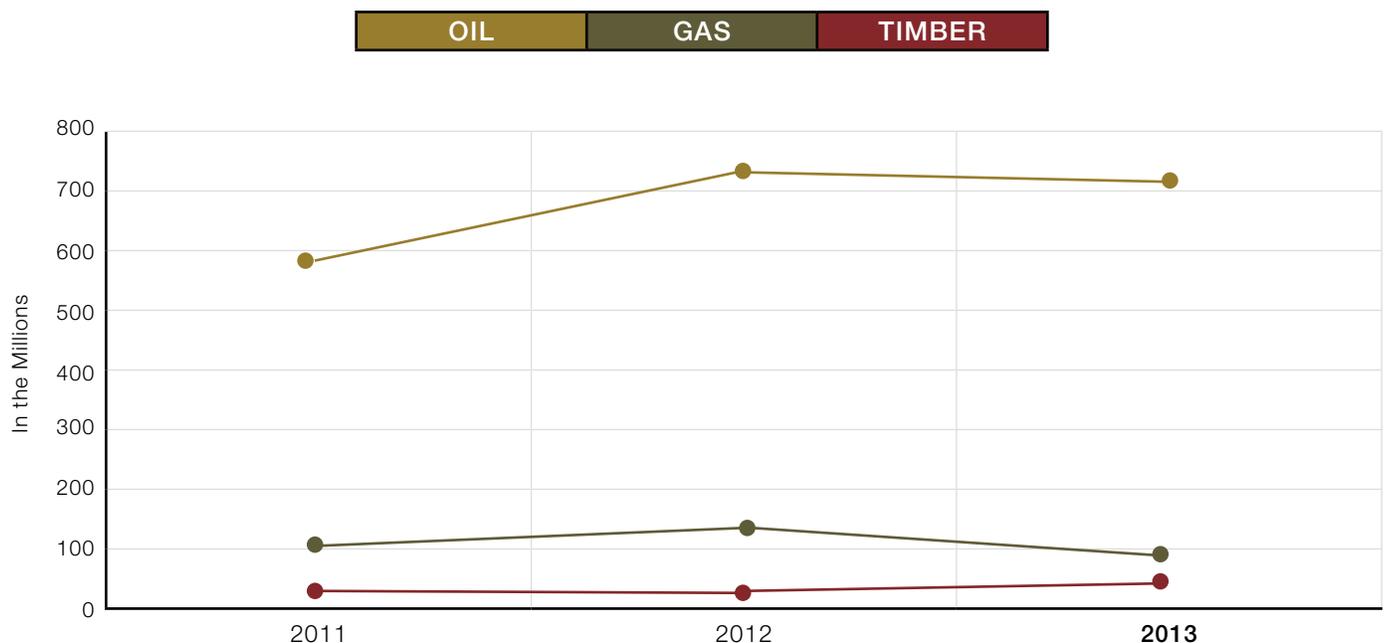
Severance Tax Rates

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Oil – Full rate is 12.5% of its value at time and place of severance 2. Gas – Full rate 14.8 cents per mcf for FYE 13, 16.4 cents per mcf for FYE 11 and 12 3. Timber <ol style="list-style-type: none"> a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes. | <ol style="list-style-type: none"> 4. Sulphur – \$1.03 per long ton of 2,240 pounds 5. Salt – \$.06 per ton of 2,000 pounds 6. Coal – \$.10 per ton 7. Ores – \$.10 per ton 8. Marble – \$.20 per ton 9. Stone – \$.03 per ton 10. Sand – \$.06 per ton 11. Shells – \$.06 per ton 12. Salt content in brine, when used in the manufacture of other products and not marketed as salt – \$.005 per ton 13. Lignite – \$.12 per ton |
|---|--|

Year	Oil	Timber	Gas	Total	% Change
2013	\$730,508,893	\$11,959,673	\$90,201,832	\$832,670,398	-5.87%
2012	\$735,193,564	\$11,537,966	\$137,828,453	\$884,559,983	20.07%
2011	\$598,572,113	\$13,899,836	\$124,255,520	\$736,727,469	-2.66%

Note: Amounts represent tax reported on tax returns.

Three-Year Comparison of Severance Tax



Severance Tax

Collections by Parish

For Fiscal Year 2013

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	\$ 13,294,968.63	\$ 911,327.76	\$ 13,509.40	\$ 0.00	\$ 14,219,805.79
Allen	3,969,867.05	217,163.73	427,369.42	27,728.05	4,642,128.25
Ascension	209,058.90	42.63	25,661.99	0.00	234,763.52
Assumption	3,291,089.89	412,886.93	397.98	30,504.28	3,734,879.08
Avoyelles	653,565.06	(4.86)	49,058.90	0.00	702,619.10
Beauregard	23,345,494.86	633,624.34	829,485.60	16,485.66	24,825,090.46
Bienville	1,694,607.69	5,619,984.60	635,798.27	309.13	7,950,699.69
Bossier	5,147,567.88	5,042,389.29	222,912.75	3,306.17	10,416,176.09
Caddo	8,300,529.37	11,257,019.70	148,960.73	13.71	19,706,523.51
Calcasieu	21,686,961.09	1,374,332.01	104,895.33	10,605.12	23,176,793.55
Caldwell	1,135.82	131,557.12	428,158.59	0.11	560,851.64
Cameron	48,533,832.42	5,536,010.43	11.89	0.00	54,069,854.74
Catahoula	1,305,949.96	100.66	110,159.02	309.72	1,416,519.36
Claiborne	12,969,010.25	1,277,388.30	451,666.86	0.00	14,698,065.41
Concordia	5,265,647.57	5,175.84	61,963.16	0.00	5,332,786.57
DeSoto	2,675,141.49	4,862,071.99	492,831.76	383,463.09	8,413,508.33
East Baton Rouge	7,667,532.58	723,445.78	33,136.24	4,098.60	8,428,213.20
East Carroll	0.00	0.00	24,643.43	0.00	24,643.43
East Feliciana	2,472,054.27	24,981.53	133,283.94	17,869.85	2,648,189.59
Evangeline	25,536,652.64	451,194.56	239,885.65	0.00	26,227,732.85
Franklin	338,978.33	2,501.97	23,288.46	0.61	364,769.37
Grant	2,150,102.81	0.00	206,866.31	0.00	2,356,969.12
Iberia	30,465,840.12	5,597,073.02	107.61	124,613.77	36,187,634.52
Iberville	7,427,835.45	303,403.25	36,761.12	18,859.66	7,786,859.48
Jackson	356,116.59	2,540,092.77	567,403.76	0.00	3,463,613.12
Jefferson	14,650,319.59	1,880,658.10	900.44	83,172.83	16,615,050.96
Jefferson Davis	8,515,263.40	476,386.03	39,904.60	19,454.67	9,051,008.70
Lafayette	5,075,408.17	(17,886.94)	9,047.43	(160.81)	5,066,407.85
Lafourche	71,172,758.77	3,910,003.95	2,144.07	3,033.09	75,087,939.88
LaSalle	16,145,442.99	542,670.04	395,297.51	10,488.83	17,093,899.37
Lincoln	6,759,105.87	4,736,137.21	233,708.99	115.34	11,729,067.41
Livingston	965,253.71	52,399.19	165,275.91	34,833.57	1,217,762.38
Madison	4,160.47	0.00	53,428.27	0.00	57,588.74

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

Severance Tax

Collections by Parish

For Fiscal Year 2013

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Morehouse	\$ 0.00	\$ 6,595.29	\$ 107,817.44	\$ 16,451.00	\$ 130,863.73
Natchitoches	73,517.42	(765,986.95)	613,742.51	15,745.31	(62,981.71)
Orleans	0.00	274.29	37.11	0.00	311.40
Ouachita	604,532.58	368,355.60	173,859.24	1,524.07	1,148,271.49
Plaquemines	193,865,035.33	5,318,908.39	102.27	11,745.91	199,195,791.90
Pointe Coupee	5,328,356.60	2,555,590.01	50,951.23	0.00	7,934,897.84
Rapides	512,930.12	27,279.19	490,261.70	18,990.46	1,049,461.47
Red River	171,118.86	2,245,101.96	182,375.46	128,825.24	2,727,421.52
Richland	101,268.09	43.45	18,595.78	0.00	119,907.32
Sabine	201,103.60	(334,417.18)	780,684.85	0.00	647,371.27
St. Bernard	6,161,169.11	417,264.34	72.55	2,608.26	6,581,114.26
St. Charles	11,282,113.45	535,051.04	234.33	28,720.23	11,846,119.05
St. Helena	4,253,715.23	477.69	271,355.26	76,533.89	4,602,082.07
St. James	1,793,926.12	52,820.32	309.45	13,082.35	1,860,138.24
St. John	307,999.49	0.00	208.31	1,621.22	309,829.02
St. Landry	4,250,750.42	247,252.98	116,556.99	0.00	4,614,560.39
St. Martin	12,023,903.37	179,843.60	38,291.47	34,546.08	12,276,584.52
St. Mary	38,715,087.53	7,610,596.08	0.00	105,383.45	46,431,067.06
St. Tammany	2,234.98	0.00	90,475.07	69,290.52	162,000.57
Tangipahoa	870,947.91	0.00	132,809.47	20,917.18	1,024,674.56
Tensas	1,022,935.02	38,417.45	57,056.42	0.00	1,118,408.89
Terrebonne	46,562,565.32	3,500,619.01	791.02	0.00	50,063,975.35
Union	1,697,484.14	124,879.07	568,461.86	0.00	2,390,825.07
Vermilion	30,355,902.29	5,881,864.34	5,361.59	1,149.34	36,244,277.56
Vernon	5,312,044.14	420,529.15	866,330.07	1.17	6,598,904.53
Washington	48,700.55	51.67	211,775.29	29,466.35	289,993.86
Webster	8,540,636.82	3,068,678.69	206,140.80	13,238.58	11,828,694.89
West Baton Rouge	2,692,802.29	159,799.37	6,277.08	0.00	2,858,878.74
West Carroll	0.00	0.00	996.47	0.00	996.47
West Feliciana	472,971.59	483.95	77,519.69	5,488.39	556,463.62
Winn	1,235,887.20	37,328.00	722,297.31	3,311.82	1,998,824.33
TOTAL	\$ 730,508,893.26	\$ 90,201,831.73	\$ 11,959,673.48	\$ 1,387,745.87	\$ 834,058,144.34

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

Severance Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2013

L*	Parish	Oil Bbls	Rank
38	Plaquemines	14,677,925.06	1
29	Lafourche	5,609,330.62	2
12	Cameron	3,689,585.74	3
55	Terrebonne	3,559,025.80	4
51	St. Mary	2,904,716.19	5
30	LaSalle	2,359,714.97	6
23	Iberia	2,300,180.68	7
57	Vermilion	2,292,037.53	8
20	Evangeline	1,986,203.54	9
9	Caddo	1,972,270.16	10
6	Beauregard	1,895,631.52	11
10	Calcasieu	1,831,197.16	12
14	Claiborne	1,441,395.96	13
26	Jefferson	1,163,391.70	14
1	Acadia	1,096,132.85	15
50	St. Martin	989,477.62	16
60	Webster	899,055.40	17
45	St. Charles	855,718.47	18
17	East Baton Rouge	690,302.24	19
8	Bossier	653,653.96	20
27	Jefferson Davis	645,040.12	21
24	Iberville	601,914.61	22
31	Lincoln	592,434.52	23
15	Concordia	512,288.81	24
44	St. Bernard	481,503.39	25
39	Pointe Coupee	465,566.91	26
58	Vernon	429,944.36	27
28	Lafayette	383,404.43	28
49	St. Landry	347,427.50	29
64	Winn	336,477.81	30
46	St. Helena	316,205.37	31
2	Allen	313,663.98	32

L*	Parish	Oil Bbls	Rank
16	DeSoto	255,290.14	33
4	Assumption	242,895.23	34
56	Union	240,791.60	35
61	West Baton Rouge	204,597.69	36
13	Catahoula	193,474.91	37
22	Grant	189,304.09	38
19	East Feliciana	184,463.33	39
7	Bienville	171,690.83	40
54	Tensas	164,802.03	41
47	St. James	134,512.90	42
5	Avoyelles	97,816.55	43
32	Livingston	87,825.19	44
40	Rapides	75,234.11	45
53	Tangipahoa	67,043.33	46
37	Ouachita	52,716.89	47
43	Sabine	44,441.18	48
63	West Feliciana	34,881.91	49
21	Franklin	30,538.45	50
25	Jackson	29,105.63	51
48	St. John the Baptist	27,761.70	52
41	Red River	24,885.53	53
3	Ascension	15,648.04	54
42	Richland	15,376.00	55
35	Natchitoches	12,734.01	56
59	Washington	3,684.12	57
33	Madison	348.76	58
52	St. Tammany	165.30	59
11	Caldwell	99.71	60
18	East Carroll	0.00	61
34	Morehouse	0.00	62
36	Orleans	0.00	63
62	West Carroll	0.00	64
STATE TOTALS		60,894,948.14	-

* Use these numbers as a legend for the map on page 49.

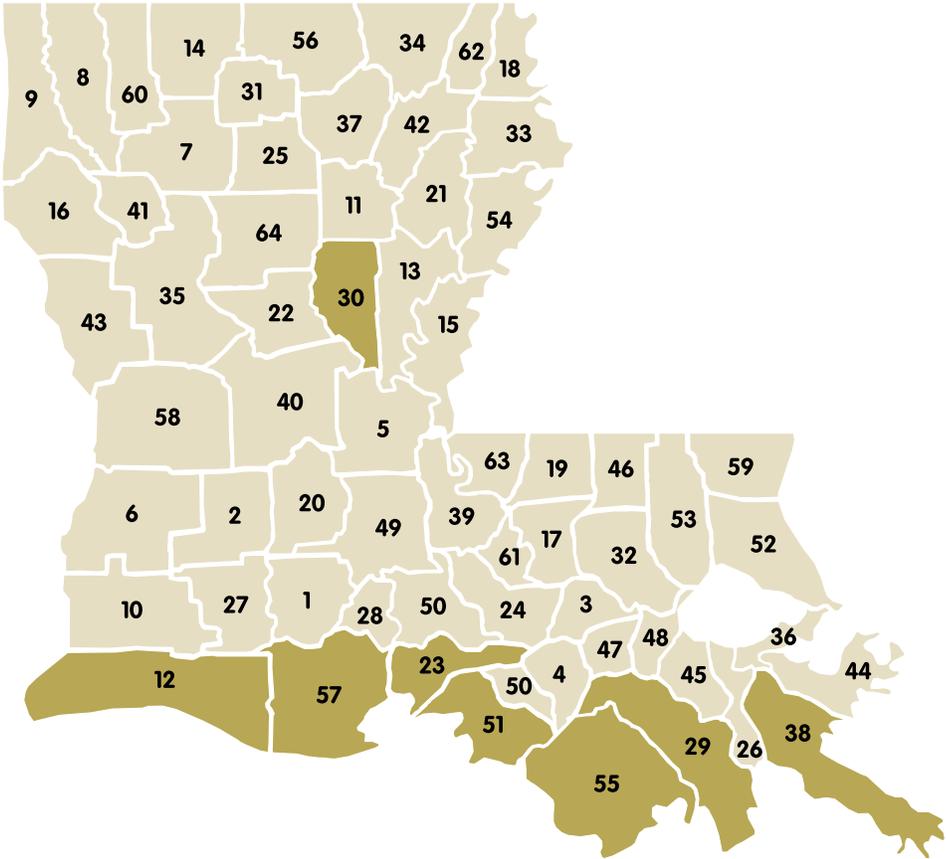
Over 82 percent of the total taxable barrels was reported by the 15 parishes reporting taxable barrels of one million or more.

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2013

L*	Parish	Oil Bbls	Rank
38	Plaquemines	14,677,925.06	1
29	Lafourche	5,609,330.62	2
12	Cameron	3,689,585.74	3
55	Terrebonne	3,559,025.80	4
51	St. Mary	2,904,716.19	5
30	LaSalle	2,359,714.97	6
23	Iberia	2,300,180.68	7
57	Vermilion	2,292,037.53	8

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



Severance Natural Gas

Net Production by Parish

For Fiscal Year June 30, 2013

L*	Parish	Gas MCFs	Rank
16	DeSoto	116,119,140	1
9	Caddo	99,843,587	2
8	Bossier	74,386,865	3
7	Bienville	61,626,214	4
38	St. Mary	50,988,969	5
31	Lincoln	41,423,664	6
57	Vermilion	38,103,248	7
12	Cameron	37,652,958	8
23	Iberia	37,302,591	9
38	Plaquemines	35,496,537	10
60	Webster	32,112,880	11
25	Jackson	30,750,020	12
41	Red River	28,767,466	13
29	Lafourche	26,680,800	14
55	Terrebonne	21,948,320	15
14	Claiborne	14,800,398	16
26	Jefferson	12,595,199	17
10	Calcasieu	9,221,881	18
39	Pointe Coupee	8,508,028	19
1	Acadia	6,285,455	20
17	East Baton Rouge	4,830,601	21
27	Jefferson Davis	4,667,088	22
20	Evangeline	4,655,992	23
6	Beauregard	4,633,848	24
37	Ouachita	4,198,838	25
56	Union	4,136,980	26
30	LaSalle	3,883,170	27
45	St. Charles	3,721,678	28
58	Vernon	2,784,118	29
44	St. Bernard	2,767,195	30
4	Assumption	2,712,915	31
28	Lafayette	2,078,376	32

L*	Parish	Gas MCFs	Rank
24	Iberville	2,069,936	33
43	Sabine	1,962,845	34
49	St. Landry	1,871,285	35
2	Allen	1,780,407	36
11	Caldwell	1,532,227	37
50	St. Martin	1,384,244	38
61	West Baton Rouge	1,058,646	39
34	Morehouse	528,697	40
54	Tensas	423,711	41
47	St. James	381,449	42
32	Livingston	353,274	43
64	Winn	324,811	44
40	Rapides	214,423	45
19	East Feliciana	165,996	46
63	West Feliciana	37,227	47
15	Concordia	33,613	48
36	Orleans	21,098	49
21	Franklin	16,012	50
13	Catahoula	7,742	51
59	Washington	3,983	52
42	Richland	2,721	53
46	St. Helena	2,621	54
3	Ascension	288	55
18	East Carroll	0	56
22	Grant	0	57
33	Madison	0	58
48	St. John	0	59
52	St. Tammany	0	60
53	Tangipahoa	0	61
62	West Carroll	0	62
5	Avoyelles	(39)	63
35	Natchitoches	(4,332,726)	64
STATE TOTALS		839,529,510	-

* Use these numbers as a legend for the map on page 51.

Over 90 percent of the total taxable production was reported by the 17 parishes reporting taxable MCFs of 10 million or more.

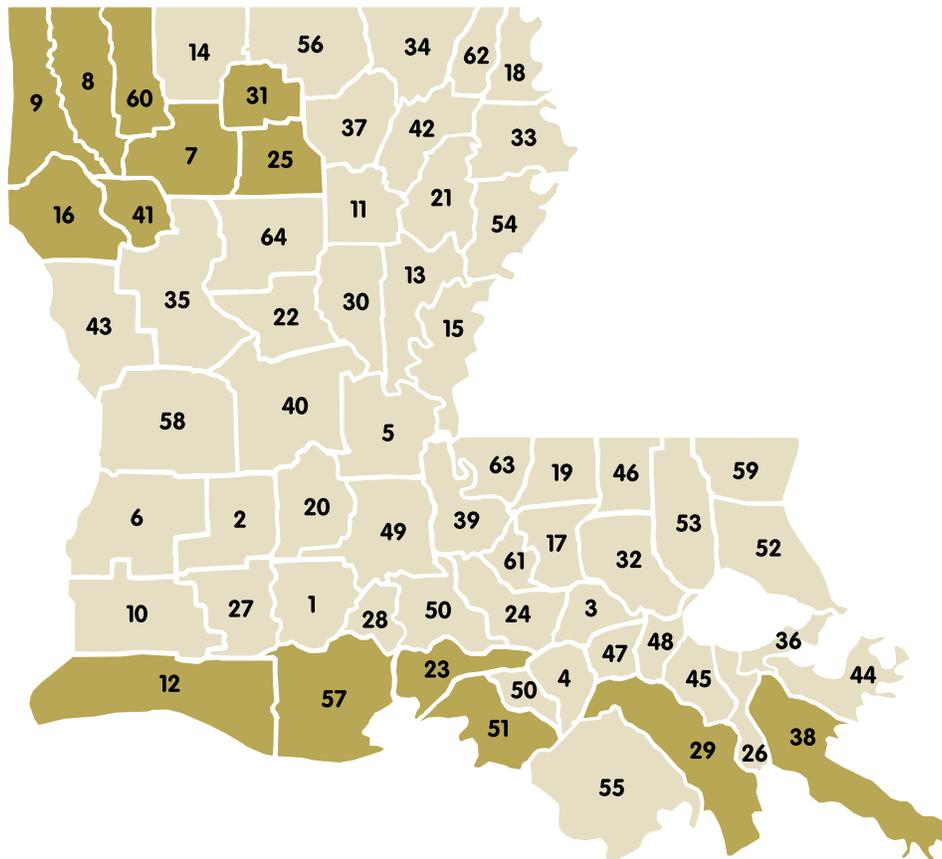
Severance Natural Gas

Parishes Producing Over 25 Million MCFs

For Fiscal Year June 30, 2013

L*	Parish	Gas MCFs	Rank
16	DeSoto	116,119,140	1
9	Caddo	99,843,587	2
8	Bossier	74,386,865	3
7	Bienville	61,626,214	4
51	St. Mary	50,988,969	5
31	Lincoln	41,423,664	6
57	Vermilion	38,103,248	7
12	Cameron	37,652,958	8
23	Iberia	37,302,591	9
38	Plaquemines	35,496,537	10
60	Webster	32,112,880	11
25	Jackson	30,750,020	12
41	Red River	28,767,466	13
29	Lafourche	26,680,800	14

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



Tobacco Tax

Tobacco Tax

The tobacco tax is collected on the sale of stamps for cigarettes and on monthly reports on cigars and other tobacco products.

Tax stamps can be purchased only from the Secretary of Revenue and must be affixed on the premises of the wholesale tobacco dealer.

Every registered tobacco dealer must affix tax stamps in the required denominations and amount on the cigarette packages immediately after receipt of any unstamped cigarettes.

Every registered tobacco dealer receiving and handling cigarettes, cigars, and other tobacco products in Louisiana upon which tax has not been previously paid must file a report with the Secretary of Revenue within 20 days after the end of each calendar month.

Tobacco Licenses

Tobacco Licenses as of June 2013

License Type	Count
T.C - Tobacco Retail Certificate - In Renewal	432
T.C. - Tobacco Retail Certificate	85
T.P - Tobacco Retail Dealer Permit - In Renewal	15
T.P - Tobacco Retail Dealer Permit	7,652
T.SE - Tobacco Specail Event Permit	35
T.T. - Tobacconist Permit	26
T.VM - Retail Vending Machine	1,091
T.VO - Retail Vending Machine Operator	130
T.WD - Tobacco Wholesale Dealer Permit	79
TOTALS	9,545

Source: Louisiana Office of Alcohol and Tobacco Control

Cash Collections After Accrual Adjustments

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

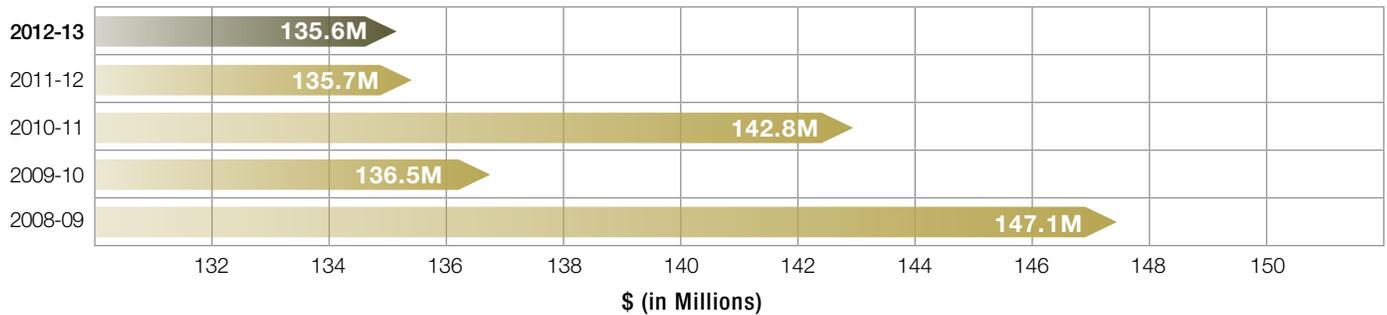
Tax rates on tobacco products are as follows:

1. Cigarettes, \$0.018 per cigarette (36¢ per pack of 20 cigarettes)
2. Cigars (up to \$120 per thousand), 8% of invoice price
3. Cigars (over \$120 per thousand), 20% of invoice price
4. Smokeless tobacco, 20% of the invoice price
5. Smoking tobacco, 33% of invoice price to wholesaler

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2012-13	\$135,632,847	-0.05
2011-12	\$135,698,482	-4.97%
2010-11	\$142,792,640	4.60%
2009-10	\$136,515,428	-7.21%
2008-09	\$147,120,920	0.75%

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales

For Fiscal Year 2013

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	80,880,000	8,400	4,000	\$ 29,121,624
2nd Quarter	86,250,000	30,000	40,000	31,078,800
3rd Quarter	80,580,000	18,000	24,000	29,026,080
4th Quarter	88,890,000	20,100	0	32,007,636
TOTAL	336,600,000	76,500	68,000	\$ 121,234,140

For Fiscal Year 2012

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	73,206,450	55,050	4,000	\$ 26,375,940
2nd Quarter	79,560,000	19,950	16,000	28,655,982
3rd Quarter	81,900,000	12,600	8,000	29,492,136
4th Quarter	93,990,000	180,600	0	33,901,416
TOTAL	328,656,450	268,200	28,000	\$ 118,425,474

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

Tobacco Tax

Tobacco Collections

For Fiscal Year 2013

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 29,121,624	\$ 1,572,843	\$ 27,598,232	\$ 7,203,439	\$ 34,801,671
2nd Quarter	31,078,800	1,672,939	29,433,050	6,914,022	36,347,071
3rd Quarter	29,026,080	373,801	28,704,795	7,062,559	35,767,354
4th Quarter	32,007,636	1,723,746	30,301,989	7,721,600	38,023,589
TOTAL	\$ 121,234,140	\$ 5,343,329	\$ 116,038,066	\$ 28,901,620	\$ 144,939,685

For Fiscal Year 2012

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 26,375,940	\$ 1,440,214	\$ 24,959,219	\$ 6,984,879	\$ 31,944,098
2nd Quarter	28,655,982	1,571,424	27,140,471	6,151,418	33,291,890
3rd Quarter	29,492,136	1,584,277	27,949,165	7,230,963	35,180,127
4th Quarter	33,901,416	1,832,462	32,113,688	7,448,937	39,562,626
TOTAL	\$ 118,425,474	\$ 6,428,377	\$ 112,162,543	\$ 27,816,197	\$ 139,978,741

