

State of Louisiana  
**ANNUAL TAX COLLECTION REPORT**

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2016 - 2017



**LOUISIANA**  
DEPARTMENT *of* REVENUE



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## Annual Tax Collection Report: Fiscal Year Ending June 30, 2017

*To the Honorable John Bel Edwards, Governor of Louisiana, and Members of the Louisiana Legislature:*



Kimberly Lewis Robinson

*I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2016, through June 30, 2017.*

*During the reporting period, the Department began an agency-wide reorganization designed to maximize our ability to increase voluntary compliance, improve operational efficiency and accuracy, and provide first-rate customer service to all private- and public-sector constituencies.*

*The reorganization allows us to place greater focus on our primary mission of collecting the revenues that state government uses to meet the needs of its citizens, including education, healthcare, infrastructure and public safety.*

*The tax collection program brought in \$8.7 billion dollars during the reporting period. This figure includes:*

- \$3.9 billion in sales taxes
- \$2.9 billion in individual income taxes
- \$1 billion in natural resource severance and petroleum product taxes
- \$388 million in liquor and tobacco taxes

*Other highlights include \$41.4 million collected by the Office of Debt Recovery; a 24.3 percent decrease in processing time for tax returns; and a 46.3 percent decrease in payment processing times.*

*Our team of dedicated professionals looks forward to working with you as we continue to build a better Louisiana.*

*Yours in public service,*

A handwritten signature in black ink, appearing to read 'Kimberly Lewis Robinson', with a stylized flourish at the end.

**Kimberly Lewis Robinson** | Secretary of Revenue  
Louisiana Department of Revenue

## The LDR Mission

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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**

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# Tax Types and Fees Administered by LDR

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## Taxes

Automobile Rental
Corporation Franchise
Hazardous Waste Disposal
Corporation Income
Fiduciary Income
Individual Income
Withholding
Liquors - Alcoholic Beverage
High Alcoholic Content (Liquor/Wine)
Low Alcoholic Content (Beer)
Out-of-State Shippers (Wines Shipped Direct to Consumers)
Marijuana & Controlled Dangerous Substance
Natural Resources – Severance
Petroleum Products
Natural Gas Franchise
Transportation & Communication Utilities
Sales & Use
Consumer Use - State & Local
Catalog Sales - State & Local
Telecommunication for the Deaf
Tobacco
Beer Taxes – Parishes & Municipalities
Louisiana Tourism & Promotion District
Louisiana Stadium & Exhibition District
New Orleans Exhibition Hall Authority
Flat Room Occupancy
Food & Beverage
Service Contractor
Tours

## Fees

Electric Cooperative
Surface Mining & Reclamation
Oil Spill Contingency
Oilfield Site Restoration – Gas
Oilfield Site Restoration – Oil
Gasoline Inspection
Special Fuels Inspection
Inspection & Supervision
Prepaid Wireless Telecommunications Service Charge





# **SUMMARY OF COLLECTIONS**

# Tax Cash Collections

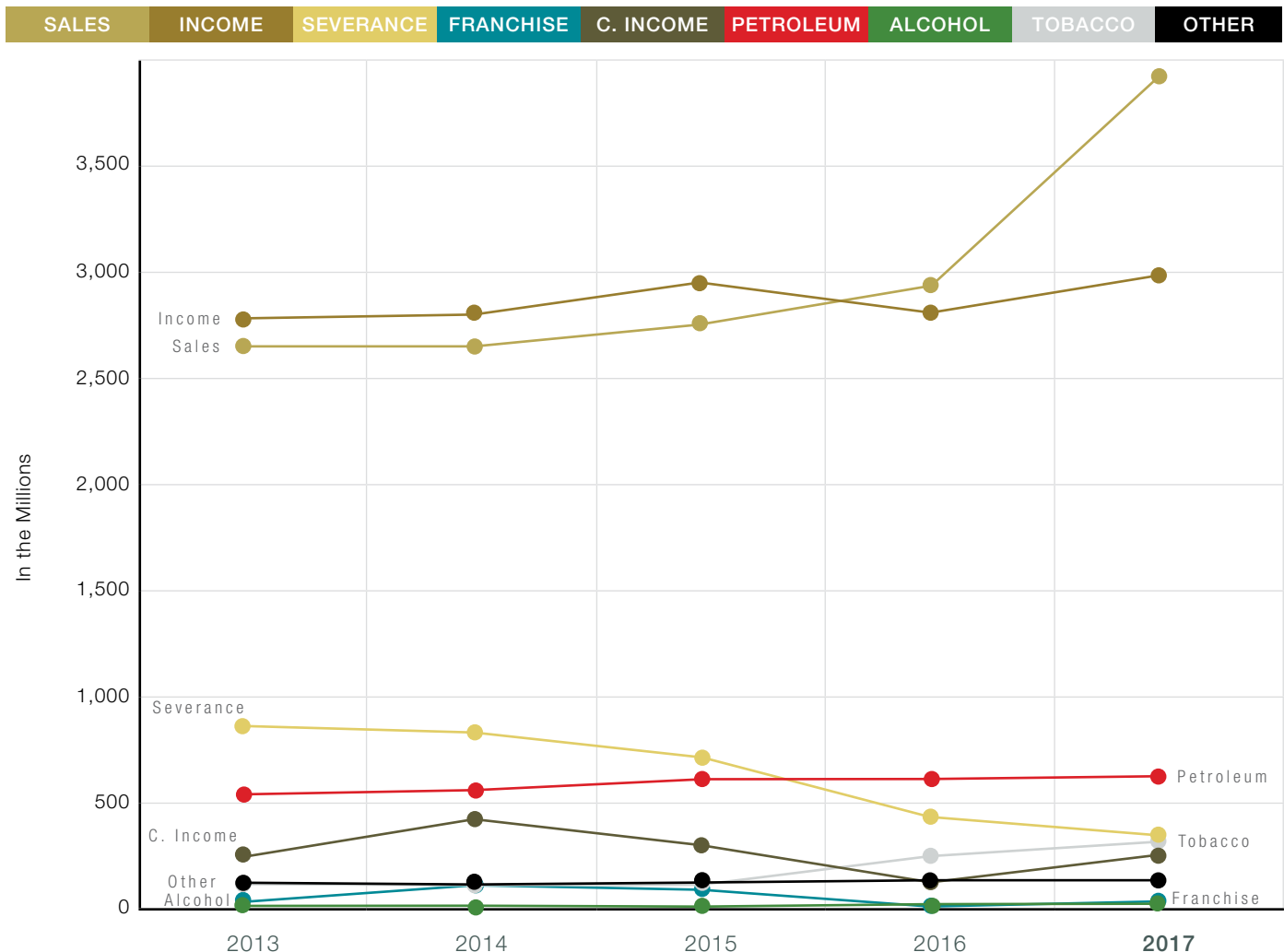
## Five-Year Comparison of Major Taxes

Collections (In Millions)	FY 13	FY 14	FY 15	FY 16	FY 17
Sales <sup>1,2</sup>	\$ 2,649	\$ 2,678	\$ 2,766	\$ 2,905	\$ 3,884
Income (includes Fiduciary)	2,721	2,822	2,916	2,866	2,939
Severance	843	826	735	445	376
Corporation Franchise	96	156	124	48	91
Corporation Income	288	468	373	145	274
Petroleum Products	586	594	608	625	640
Liquor/Alcohol <sup>2</sup>	57	57	57	61	78
Tobacco <sup>2</sup>	138	140	156	244	310
Other <sup>3</sup>	138	138	135	148	147
<b>TOTAL</b>	<b>\$ 7,516</b>	<b>\$ 7,879</b>	<b>\$ 7,870</b>	<b>\$ 7,487</b>	<b>\$ 8,739</b>

<sup>1</sup> LA Tourism and Promotion Tax (\$22,712,888) is included.

<sup>2</sup> Taxes incurred a rate increase during FY 16.

<sup>3</sup> Other includes: Automobile Rental Tax, Electric Cooperative Fee, Marijuana/Substance Abuse Tax, Surface Mining & Reclamation Fee, Oil Spill Cont. Fee, Oilfield Site Rest. Fee, Telecomm. Tax, P&M Beer, Consumer Use Tax- State & Local, Consumer Use Tax-Excise, Catalog Sales Tax - State & Local, Gift Tax, Inheritance Tax, Hazardous Waste Disposal Tax, Inspection & Supervision Fee, Natural Gas Franchise Tax, Transportation & Communication Tax, Louisiana Stadium & Exposition District Tax, and New Orleans Exhibition Hall Authority Taxes.



# Tax Collections

## 2016 – 2017 Monthly Cash Collections

Tax	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16
<b>Corporation Franchise</b>	\$ (4,817,124)	\$ (897,753)	\$ 29,581,580	\$ (13,123,627)	\$ 6,301,068	\$ (14,086,024)
<b>Hazardous Waste Disposal Tax</b>	810,069	4,298	0	731,288	(62)	3,153
<b>Income Taxes</b>						
Corporation Income	(14,451,371)	(2,693,260)	88,744,739	(39,370,882)	18,903,203	(42,258,072)
Fiduciary	995,592	(48,033)	636,260	(131,058)	(118,593)	(466,678)
Individual, Declaration, & Withholding	208,608,054	296,738,242	276,628,175	296,339,729	215,281,580	179,104,057
<b>Liquors - Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	3,308,339	2,414,432	2,661,960	2,766,128	3,112,613	3,369,622
Low Alcoholic Content (Beer)	3,878,125	3,236,008	3,621,724	3,720,005	3,197,526	3,525,896
Out-of-State Shippers	28,340	(1,771)	14,494	15,478	11,289	20,017
<b>Natural Resources-Severance Tax</b>	36,904,948	38,346,740	28,419,487	29,817,697	26,201,803	23,425,761
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fees	40,427,646	40,654,722	40,938,780	41,691,106	41,779,108	39,873,381
Special Fuels Tax & Inspection Fees	12,293,341	12,384,916	12,814,491	12,816,782	14,291,318	12,531,436
<b>Public Utilities - Carriers</b>						
Inspection & Supervision Fee	357,156	289,362	1,320,203	282,820	157,407	1,595,187
Natural Gas Franchise Tax	101,627	28,941	0	117,552	26,588	0
Transportation & Communication Utilities Tax	548,774	486,445	412,666	599,899	542,010	483,948
<b>Sales Tax</b>	342,738,328	302,298,704	287,147,143	320,361,550	335,014,287	291,557,010
<b>Tobacco</b>	18,383,356	28,473,996	25,466,198	24,728,451	29,485,922	29,672,123
<b>TOTAL STATE TAXES</b>	<b>650,115,200</b>	<b>721,715,989</b>	<b>798,407,900</b>	<b>681,362,918</b>	<b>694,187,067</b>	<b>528,350,817</b>
<b>Other Taxes</b>	1,778,060	2,528,370	1,219,658	1,611,625	2,655,764	1,257,905
<b>Hotel/Motel Room Occupancy Tax</b>						
LA Stadium & Exposition District	5,103,595	4,073,725	3,453,928	2,394,687	3,641,163	5,185,017
New Orleans Exhibition Hall Authority	3,446,218	2,697,913	2,286,417	1,436,556	2,377,150	3,451,864
<b>New Orleans Exhibition Hall Authority Taxes</b>						
Flat Room Occupancy Tax	570,200	526,322	504,411	404,830	488,999	578,606
Food and Beverage Taxes	1,199,394	996,998	887,271	853,036	1,029,969	1,242,580
Service Contractor Tax	464,965	329,897	110,079	137,187	113,809	105,764
Tour Tax	41,732	15,730	15,459	9,820	36,229	28,622
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 662,719,364</b>	<b>\$ 732,884,945</b>	<b>\$ 806,885,123</b>	<b>\$ 688,210,659</b>	<b>\$ 704,530,150</b>	<b>\$ 540,201,176</b>

Tax	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17
<b>Corporation Franchise</b>	\$ 8,879,661	\$ (11,267,596)	\$ 14,758,362	\$ 28,167,056	\$ 26,758,966	\$ 20,929,105
<b>Hazardous Waste Disposal Tax</b>	751,304	74	41,004	486,239	12,609	948
<b>Income Taxes</b>						
Corporation	26,638,983	(33,802,789)	44,275,087	84,501,167	80,276,897	62,736,932
Fiduciary	893,203	309,419	144,624	2,997,936	4,305,347	1,159,315
Individual, Declaration, & Withholding	463,674,126	177,428,192	103,960,931	180,127,994	284,732,726	245,711,860
<b>Liquor – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	4,058,559	2,491,200	2,925,104	3,155,122	2,820,803	3,097,906
Low Alcoholic Content (Beer)	3,209,285	2,719,460	3,118,744	3,626,070	3,455,544	3,801,788
Out-of-State Shippers	17,941	9,949	15,853	14,839	67,003	53,703
<b>Natural Resources – Severance Tax</b>	30,215,400	30,896,830	33,825,556	29,887,790	33,542,928	34,235,062
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fees	41,873,114	37,307,109	29,596,123	48,913,247	40,227,965	43,564,394
Special Fuels Tax & Inspection Fees	12,798,003	11,589,521	9,809,030	15,634,496	12,709,773	14,262,005
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	606,293	185,609	1,370,422	289,828	399,151	1,806,679
Natural Gas Franchise Tax	143,826	0	19,781	141,912	21,811	0
Transportation & Communication Utilities Tax	568,976	675,415	448,345	503,358	658,505	189,740
<b>Sales Tax</b>	373,687,579	297,732,080	312,994,579	359,598,699	329,021,703	331,795,432
<b>Tobacco Tax</b>	20,208,778	23,446,675	27,602,395	30,410,467	29,884,137	22,277,149
<b>TOTAL STATE TAXES</b>	<b>988,225,031</b>	<b>539,721,148</b>	<b>584,905,940</b>	<b>788,456,220</b>	<b>848,895,868</b>	<b>785,622,018</b>
<b>Other Taxes</b>	1,774,177	2,289,943	1,213,280	1,137,986	3,622,992	1,180,602
<b>Hotel/Motel Room Occupancy Tax</b>						
LA Stadium & Exposition District	4,295,487	2,975,096	3,867,576	5,195,618	5,739,577	4,799,094
New Orleans Exhibition Hall Authority	2,849,449	1,977,856	2,597,451	3,432,695	3,828,438	3,226,827
<b>New Orleans Exhibition Hall Authority Taxes</b>						
Flat Room Occupancy Tax	508,945	429,659	468,959	494,501	631,968	516,782
Food and Beverage Taxes	1,027,953	1,143,500	1,136,299	1,277,425	1,436,229	1,275,972
Service Contractor Tax	280,611	220,198	247,310	174,233	125,763	291,415
Tour Tax	25,876	17,347	20,529	17,024	30,208	21,942
<b>TOTAL CASH COLLECTIONS*</b>	<b>\$ 998,987,530</b>	<b>\$ 548,774,746</b>	<b>\$ 594,457,344</b>	<b>\$ 800,185,703</b>	<b>\$ 864,311,043</b>	<b>\$ 796,934,652</b>

\*Total may differ slightly due to rounding.

# 15 - Year Cash Tax Collection Record

In Millions

Tax	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
Corporation Franchise	\$ 187.45	\$ 182.77	\$ 289.94	\$ 261.17	\$ 284.39	\$ 247.69	\$ 195.56
Gift Tax	5.45	3.86	3.52	2.26	5.60	3.48	1.97
Hazardous Waste Disposal Tax	4.40	4.86	5.17	5.17	4.96	4.30	3.55
<b>Income Taxes</b>							
Corporation	198.13	232.62	374.58	504.85	721.27	746.71	586.10
Fiduciary	4.81	4.44	13.08	10.55	42.72	32.26	25.47
Individual, Declaration, & Withholding	1,865.60	2,191.54	2,380.28	2,453.61	3,116.25	3,241.86	3,005.46
<b>Inheritance &amp; Estate Transfer Tax</b>	53.23	43.95	27.88	10.87	5.07	7.89	3.28
<b>Liquor – Alcoholic Beverage Taxes</b>							
High Alcoholic Content (Liquor/Wine) <sup>1</sup>	16.09	16.85	17.08	16.80	16.99	19.35	19.39
Low Alcoholic Content (Beer) <sup>1</sup>	36.42	36.10	36.57	36.42	36.48	36.36	37.30
Out-of-State Shippers <sup>1</sup>	0.02	0.03	0.04	0.04	0.03	0.07	0.07
<b>Natural Resources – Severance Tax</b>	437.71	514.49	664.56	719.26	898.35	1,046.65	928.02
<b>Petroleum Products</b>							
Gasoline Tax & Inspection Fees	448.70	440.28	450.74	462.75	475.03	451.53	458.77
Special Fuels Tax & Inspection Fees	116.49	123.06	132.15	144.23	147.84	140.18	139.97
<b>Public Utilities &amp; Carriers</b>							
Inspection & Supervision Fee <sup>1</sup>	5.09	5.58	0.00	5.38	5.80	8.42	8.86
Natural Gas Franchise Tax	14.77	3.31	7.99	4.04	12.50	5.40	4.72
Transportation & Communication Utilities Tax	(0.87)	8.58	3.09	3.60	3.93	4.24	16.32
<b>Sales Tax<sup>1,2</sup></b>	2,284.06	2,166.22	2,305.30	2,731.16	2,801.97	2,883.31	2,800.07
<b>Tobacco Tax<sup>1</sup></b>	125.43	144.57	153.59	134.81	143.00	147.37	146.48
<b>TOTAL STATE TAXES</b>	<b>5,802.98</b>	<b>6,123.11</b>	<b>6,865.56</b>	<b>7,506.97</b>	<b>8,722.18</b>	<b>9,027.08</b>	<b>8,381.36</b>
<b>Other Taxes</b>	40.15	28.86	34.04	36.30	40.48	46.90	43.62
<b>Hotel/Motel Room Occupancy Tax</b>							
LA Stadium & Exposition District	30.58	30.74	35.48	22.97	24.74	29.49	27.58
New Orleans Exhibition Hall Authority	19.34	20.23	24.27	13.17	14.97	18.77	17.07
<b>New Orleans Exhibition Hall Authority Taxes</b>							
Flat Room Occupancy Tax & Food & Beverage Taxes	11.86	12.73	13.70	7.18	8.39	10.76	10.55
Service Contractor Tax	1.43	1.36	1.90	0.58	0.49	1.08	1.25
Tour Tax	0.14	0.13	0.12	0.04	0.03	0.65	0.06
<b>TOTAL CASH COLLECTIONS*</b>	<b>\$ 5,906.48</b>	<b>\$ 6,217.16</b>	<b>\$ 6,975.07</b>	<b>\$ 7,587.21</b>	<b>\$ 8,811.28</b>	<b>\$ 9,134.73</b>	<b>\$ 8,481.49</b>

Tax	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17
Corporation Franchise	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	\$ 123.53	\$ 48.46	\$ 91.18
Gift Tax	0.21	0.12	(0.03)	0.04	0.08	0.00	0.00	0.00
Hazardous Waste Disposal Tax	3.09	3.20	3.02	2.99	3.46	3.38	3.31	2.84
<b>Income Taxes</b>								
Corporation	435.30	197.73	238.30	287.85	467.81	373.48	145.37	273.50
Fiduciary	9.50	1.59	11.73	13.18	35.38	26.00	9.75	10.67
Individual, Declaration, & Withholding	2,240.20	2,386.58	2,431.34	2,720.98	2,786.31	2,890.21	2,856.35	2,928.34
<b>Inheritance &amp; Estate Transfer Tax</b>	1.60	0.90	(0.69)	(0.04)	0.06	0.00	0.00	0.00
<b>Liquor – Alcoholic Beverage Taxes</b>								
High Alcoholic Content (Liquor/Wine) <sup>1</sup>	19.50	20.26	21.44	22.13	22.47	23.64	26.21	36.18
Low Alcoholic Content (Beer) <sup>1</sup>	35.60	35.64	35.69	35.06	34.41	33.46	35.12	41.11
Out-of-State Shippers <sup>1</sup>	0.15	0.13	0.09	0.13	0.14	0.16	0.14	0.27
<b>Natural Resources – Severance Tax</b>	773.59	764.11	839.87	842.74	826.33	735.04	445.15	375.72
<b>Petroleum Products</b>								
Gasoline Tax & Inspection Fees	453.8	469.14	445.51	448.08	453.02	463.03	477.15	486.85
Special Fuels Tax & Inspection Fees	138.9	143.16	136.85	137.60	141.10	145.33	148.14	153.94
<b>Public Utilities &amp; Carriers</b>								
Inspection & Supervision Fee <sup>1</sup>	7.20	8.56	7.74	7.87	8.57	7.95	8.30	8.66
Natural Gas Franchise Tax	1.90	2.00	5.29	1.68	0.66	0.63	0.36	0.60
Transportation & Communication Utilities Tax	11.20	11.15	8.96	7.07	7.69	6.92	11.81	6.12
<b>Sales Tax<sup>1,2</sup></b>	2,465.10	2,670.21	2,652.04	2,649.39	2,678.52	2,766.44	2,905.38	3,883.95
<b>Tobacco Tax<sup>1</sup></b>	137.00	144.60	135.28	138.15	139.91	155.83	244.37	310.04
<b>TOTAL STATE TAXES</b>	<b>6,878.94</b>	<b>6,924.99</b>	<b>7,050.29</b>	<b>7,410.61</b>	<b>7,761.64</b>	<b>7,755.03</b>	<b>7,365.36</b>	<b>8,609.97</b>
<b>Other Taxes</b>	22.76	21.82	25.5	20.34	21.08	15.45	18.20	22.27
<b>Hotel/Motel Room Occupancy Tax</b>								
LA Stadium & Exposition District	28.90	33.87	37.03	41.71	46.85	48.37	49.70	50.72
New Orleans Exhibition Hall Authority	18.60	21.86	24.04	26.90	30.84	31.65	32.89	33.61
<b>New Orleans Exhibition Hall Authority Taxes</b>								
Flat Room Occupancy Tax & Food & Beverage Taxes	11.54	12.75	14.30	15.26	16.75	18.45	19.33	19.63
Service Contractor Tax	1.19	1.29	1.21	1.43	2.18	1.18	1.88	2.60
Tour Tax	0.07	0.81	0.13	0.14	0.19	0.17	0.28	0.28
<b>TOTAL CASH COLLECTIONS*</b>	<b>\$ 6,962.00</b>	<b>\$ 7,017.39</b>	<b>\$ 7,152.50</b>	<b>\$ 7,516.39</b>	<b>\$ 7,879.53</b>	<b>\$ 7,870.30</b>	<b>\$ 7,487.66</b>	<b>\$ 8,739.08</b>

\*Totals may differ slightly due to rounding.

<sup>1</sup>Taxes incurred a rate increase during FY 16.

<sup>2</sup>LA Tourism and Promotion Tax is included.

# Tax Collections

## Cash Collections After Accrual Adjustments

### Two-Year Comparison

State Revenues	Total Net Collections FY 2015-16	Total Net Collections FY 2016-17	% Change
Automobile Rental Tax <sup>2</sup>	\$ 1,670,392	\$ 6,711,505	301.79%
Corporation Franchise Tax	62,900,803	99,118,891	57.58%
Electric Cooperative Fee	50,056	39,149	-21.79%
Gift Tax	0	0	0.00%
Hazardous Waste Disposal Tax	3,144,444	2,684,799	-14.62%
<b>Income Taxes</b>			
Corporation	188,702,410	297,306,285	57.55%
Fiduciary	11,438,936	9,592,392	-16.14%
Individual, Declaration, & Withholding	2,802,889,352	2,997,023,651	6.93%
Inheritance Tax	-3,640	0	100.00%
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine) <sup>3</sup>	27,411,257	36,176,675	31.98%
Low Alcoholic Content (Beer) <sup>3</sup>	35,944,649	40,929,683	13.87%
Out-of-State Shippers <sup>3</sup>	153,055	261,929	71.13%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	644	4	-99.38%
<b>Minerals, Oil, &amp; Gas</b>			
Surface Mining & Reclamation Fee	320,062	232,511	-27.35%
Oil Spill Contingency Fee	6,687,314	2,274,648	-65.99%
Oilfield Site Restoration – Gas	2,416,783	3,277,244	35.60%
Oilfield Site Restoration – Oil	787,283	720,524	-8.48%
<b>Natural Resources – Severance Tax</b>	431,002,715	372,066,041	-13.67%
<b>Petroleum Products</b>			
Gasoline Tax	475,202,402	482,560,720	1.55%
Gasoline Inspection Fee	3,073,983	2,947,111	-4.13%
Special Fuels Tax	147,031,287	152,323,010	3.60%
Special Fuels Inspection Fee	1,522,298	1,478,748	-2.86%
<b>Public Utilities</b>			
Inspection & Supervision Fee <sup>3</sup>	8,244,676	8,604,480	4.36%
Natural Gas Franchise Tax	372,726	505,998	35.76%
Transportation & Communication Utilities Tax	11,678,684	6,181,949	-47.07%
<b>Sales Tax<sup>3</sup></b>	2,983,316,362	3,862,400,460	29.47%
<b>Telecommunication Tax for the Deaf</b>	686,896	566,005	-17.60%
<b>Tobacco<sup>3</sup></b>	252,743,465	314,188,309	24.31%
<b>SUBTOTALS – STATE REVENUES*</b>	<b>\$ 7,459,389,294</b>	<b>\$ 8,700,172,721</b>	<b>16.63%</b>
<b>Other Taxes</b>			
Beer Taxes – Parish & Municipalities	4,987,107	4,827,056	-3.21%
Louisiana Tourism & Promotion District	21,550,093	22,671,805	5.21%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium & Exposition District	49,703,616	50,724,563	2.05%
New Orleans Exhibition Hall Authority	32,890,032	33,608,836	2.19%
<b>New Orleans Exhibition Hall Authority Taxes</b>			
Flat Room Occupancy Tax & Food & Beverage Taxes	19,333,707	19,630,808	1.54%
Service Contractor Tax	1,879,180	2,601,232	38.42%
Tour Tax	279,818	280,517	0.25%
Consumer Use Tax – Local & State <sup>1,3</sup>	160,831	224,352	39.50%
Consumer Use Tax – Excise <sup>3</sup>	7,131	9,211	29.17%
Catalog Sales Tax – Local & State <sup>3</sup>	1,068,818	3,217,362	201.02%
<b>SUBTOTAL – OTHER TAXES*</b>	<b>\$ 131,860,331</b>	<b>\$ 137,795,741</b>	<b>4.50%</b>
<b>GRAND TOTALS*</b>	<b>\$ 7,591,249,625</b>	<b>\$ 8,837,968,462</b>	<b>16.42%</b>

<sup>1</sup>Does not include collections of \$1,513,371 from individual income tax returns during FY 2016-17 and \$1,278,259 received during FY 2015-16.

<sup>2</sup>Tax sunsetted FY12 and was reinstated effective April 1, 2016.

<sup>3</sup>Taxes incurred a rate increase during FY 16.

\*Totals may differ slightly due to rounding

# Tax Collections

## Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2017

State Revenues	Net Cash Collections	Less 2015-16 Accruals	Plus 2016-17 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 6,670,031	\$ 560,719	\$ 602,193	\$ 6,711,505
<b>Corporation Franchise Tax</b>	91,183,674	(4,817,124)	3,118,093	99,118,891
<b>Electric Cooperative Fee</b>	39,269	6,603	6,483	39,149
<b>Gift Tax</b>	0	0	0	0
<b>Hazardous Waste Disposal Tax</b>	2,840,924	810,069	653,944	2,684,799
<b>Income Taxes</b>				
Corporation	273,500,634	(14,451,371)	9,354,280	297,306,285
Fiduciary	10,677,334	995,592	(89,350)	9,592,392
Individual, Declaration & Withholding Tax	2,928,335,666	208,608,054	277,296,039	2,997,023,651
<b>Inheritance Tax</b>	0	0	0	0
<b>Liquors - Alcoholic Beverage Taxes</b>				
High Alcoholic Content	36,181,788	3,308,339	3,303,226	36,176,675
Low Alcoholic Content	41,110,175	3,878,125	3,697,633	40,929,683
Out-Of-State Shippers	267,135	28,340	23,134	261,929
<b>Marijuana/Substance Abuse</b>	144	140	0	4
<b>Minerals, Oil, &amp; Gas</b>				
Surface Mining & Reclamation Fee	243,646	23,484	12,349	232,511
Oil Spill Contingency Fee	2,525,827	406,777	155,598	2,274,648
Oilfield Site Restoration-Gas	3,282,980	7,070	1,334	3,277,244
Oilfield Site Restoration-Oil	721,021	1,878	1,381	720,524
<b>Natural Resources-Severance Tax</b>	375,720,002	36,904,948	33,250,987	372,066,041
<b>Petroleum Products</b>				
Gasoline Tax	483,881,165	40,127,753	38,807,308	482,560,720
Gasoline Inspection Fee	2,965,530	299,893	281,474	2,947,111
Special Fuels Tax	152,461,914	12,150,950	12,012,046	152,323,010
Special Fuels Inspection Fee	1,473,198	142,391	147,941	1,478,748
<b>Public Utilities</b>				
Inspection & Supervision	8,660,117	357,156	301,519	8,604,480
Natural Gas Franchise	602,038	101,627	5,587	505,998
Transportation/Communication	6,118,081	548,774	612,642	6,181,949
<b>Sales Tax</b>	3,861,234,206	340,661,675	341,827,929	3,862,400,460
<b>Telecommunication Tax</b>	583,046	89,638	72,597	566,005
<b>Tobacco</b>	310,039,647	18,383,356	22,532,018	314,188,309
<b>SUBTOTALS-STATE REVENUES*</b>	<b>\$ 8,601,319,192</b>	<b>\$ 649,134,856</b>	<b>\$ 747,988,385</b>	<b>\$ 8,700,172,721</b>
<b>Other Taxes</b>				
Beer Taxes-Parish & Municipalities	4,851,680	459,402	434,778	4,827,056
LA Tourism & Promo	22,712,888	2,076,653	2,035,570	22,671,805
Hotel/Motel Room Occupancy				
Louisiana Stadium & Exposition District	50,724,563	0	0	50,724,563
New Orleans Exhibition Hall	33,608,836	0	0	33,608,836
New Orleans Exhibition Hall Authority				
Flat Room Occupancy Tax	6,124,182	0	0	6,124,182
Food & Beverage Taxes	13,506,626	0	0	13,506,626
Service Contractor Tax	2,601,232	0	0	2,601,232
Tour Tax	280,517	0	0	280,517
Consumer Use Tax-Local & State <sup>1</sup>	229,976	6,161	537	224,352
Consumer Use Tax-Excise	8,152	1,160	2,219	9,211
Catalog Sales Tax-Local & State	3,114,591	215,028	317,799	3,217,362
<b>SUBTOTAL – OTHER TAXES*</b>	<b>\$ 137,763,242</b>	<b>\$ 2,758,404</b>	<b>\$ 2,790,903</b>	<b>\$ 137,795,741</b>
<b>GRAND TOTALS*</b>	<b>\$ 8,739,082,433</b>	<b>\$ 651,893,260</b>	<b>\$ 750,779,288</b>	<b>\$ 8,837,968,462</b>

<sup>1</sup> Does not include local and state net cash collections of \$1,497,832 or total net collections of \$1,513,371 after accrual adjustments from individual income tax returns.

\*Totals may differ slightly due to rounding

### Five-Year Comparison

Tax Collections	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax	\$ 95,711,076	\$ 155,712,065	\$ 123,531,814	\$ 48,456,024	\$ 91,183,674
Income Tax	287,851,214	467,813,626	373,482,300	145,368,072	273,500,634
<b>Individual, Declaration, &amp; Withholding Tax</b>	<b>2,720,978,407</b>	<b>2,786,312,254</b>	<b>2,890,205,844</b>	<b>2,856,351,897</b>	<b>2,928,335,666</b>
<b>Natural Resources - Severance Tax</b>	<b>842,743,644</b>	<b>826,329,635</b>	<b>735,038,179</b>	<b>445,148,448</b>	<b>375,720,002</b>
<b>Petroleum Products</b>					
Gasoline Tax	445,131,758	450,160,309	460,190,915	474,124,161	483,881,165
Inspection Fees (Gas/Special Fuels)	4,439,835	4,386,839	4,294,382	4,564,560	4,438,728
Special Fuels Tax	136,108,424	139,637,558	143,875,732	146,605,908	152,461,914
<b>General Sales Tax<sup>1,4</sup></b>	<b>2,629,753,483</b>	<b>2,658,979,997</b>	<b>2,746,383,448</b>	<b>2,905,377,595</b>	<b>3,883,947,094</b>
<b>Miscellaneous State Taxes &amp; Fees<sup>2,4</sup></b>	<b>243,077,028</b>	<b>267,392,623</b>	<b>267,300,688</b>	<b>351,521,262</b>	<b>430,563,203</b>
<b>Other Taxes<sup>3,4</sup></b>	<b>110,595,042</b>	<b>122,808,658</b>	<b>126,005,684</b>	<b>110,138,756</b>	<b>115,050,354</b>
<b>GRAND TOTALS</b>	<b>\$ 7,516,389,912</b>	<b>\$ 7,879,533,564</b>	<b>\$ 7,870,308,986</b>	<b>\$ 7,487,656,683</b>	<b>\$ 8,739,082,433</b>

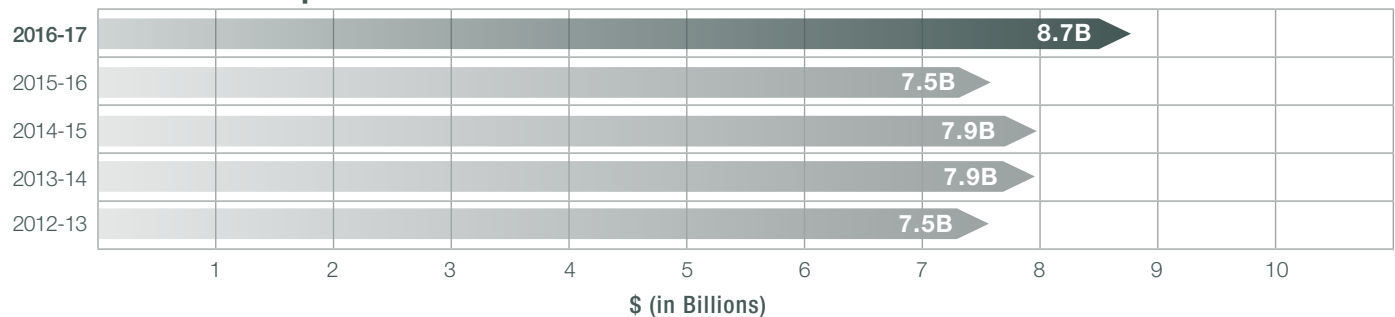
<sup>1</sup> LA Tourism and Promotion Tax is included.

<sup>2</sup> Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Alcoholic Beverage Tax, Electric Cooperative, Fiduciary, Gift Tax, Hazardous Waste Disposal Tax, Inheritance Tax, Marijuana Tax, Minerals, Oil and Gas Fees, Public Utilities Tax, Telecommunication Tax for the Deaf, and Tobacco Tax.

<sup>3</sup> Other Tax includes: Parish and Municipalities Beer Tax, Hotel/Motel/Room Occupancy Tax, NOEH Authority Tax, Consumer Use Tax, Consumer Use Excise Tax, and Catalog Sales Tax.

<sup>4</sup> Taxes incurred a rate increase during FY 16.

### Five-Year Comparison of Total Collections



# Summary of Tax Collections & Refunds

## By Tax/Fee Type

For Fiscal Year Ending June 30, 2017

Tax/Fee Type	Calculated Collections Before Refunds <sup>1</sup>	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 6,693,903	\$ (23,872)	\$ 6,670,031
Catalog Sales	3,114,591	-	3,114,591
Consumer Use – Excise	8,152	-	8,152
Consumer Use Tax – Local & State <sup>2</sup>	229,976	-	229,976
Corporation Franchise Tax	276,101,615	(184,917,941)	91,183,674
Electric Cooperative Fee	39,269	-	39,269
Gift Tax	0	-	0
Hazardous Waste Disposal Tax	3,050,910	(209,986)	2,840,924
<b>Income Taxes</b>			
Corporation	828,254,456	(554,753,822)	273,500,634
Declaration, Individual	298,768,968	(4,057,136)	294,711,832
Fiduciary	16,099,376	(5,422,042)	10,677,334
Individual	440,305,392	(966,955)	439,338,437
Withholding, Individual	3,077,931,196	(883,645,799)	2,194,285,397
Inheritance Tax	0	-	0
<b>Liquors – Alcoholic Beverages</b>			
High Alcoholic Content (Liquor/Wine)	36,190,574	(8,786)	36,181,788
Low Alcoholic Content (Beer)	41,175,368	(65,193)	41,110,175
Out-of-State Shippers	282,461	(15,326)	267,135
Parish & Municipal Beer Tax	4,851,680	-	4,851,680
<b>Marijuana &amp; Controlled Dangerous Substance</b>	144	-	144
<b>Minerals, Oil, &amp; Gas</b>			
Oil Spill Contingency Fee	2,734,092	(208,265)	2,525,827
Oilfield Site Restoration – Gas	3,287,193	(4,213)	3,282,980
Oilfield Site Restoration – Oil	728,575	(7,554)	721,021
Surface Mining Reclamation	243,646	-	243,646
<b>Natural Resources – Severance Tax</b>	408,430,690	(32,710,688)	375,720,002
<b>Petroleum Products</b>			
Gasoline & Inspection Fees	491,115,151	(4,268,456)	486,846,695
Special Fuels & Inspection Fees	154,097,212	(162,100)	153,935,112
<b>Public Utilities – Carriers</b>			
Inspection & Supervision Fees	8,791,857	(131,740)	8,660,117
Natural Gas Franchise Tax	602,038	-	602,038
Transportation & Communication	6,134,585	(16,504)	6,118,081
<b>Sales Tax<sup>3</sup></b>	3,986,929,818	(102,982,724)	3,883,947,094
Telecommunication Tax for the Deaf	583,046	-	583,046
Tobacco	310,260,006	(220,359)	310,039,647
<b>TOTALS</b>	<b>\$ 10,407,035,940</b>	<b>\$ (1,774,799,461)</b>	<b>\$8,632,236,479</b>

<sup>1</sup>Includes adjustments for returned checks.

<sup>2</sup>Does not include collections of \$1,497,832 from Individual Income Tax Returns.

<sup>3</sup>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 <sup>1</sup>	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax <sup>2</sup>	LA Adjusted Income Tax (Per Capita)
	July 1, 2016	FYE 17	FYE 17	2016	2016	FYE 17	FYE 17
Acadia	62,645	\$ 18,148,417	\$ 290	\$ 29,012,862	\$ 463	\$ 25,381,356	\$ 405
Allen	25,684	4,698,737	183	14,439,439	562	9,007,922	351
Ascension	121,587	110,844,972	912	126,815,089	1,043	88,659,436	729
Assumption	22,695	3,421,800	151	16,876,630	744	11,182,872	493
Avoyelles	41,117	9,057,144	220	9,936,172	242	14,849,895	361
Beauregard	36,927	15,929,091	431	25,831,047	700	16,653,670	451
Bienville	13,865	3,083,297	222	39,045,061	2,816	4,759,963	343
Bossier	126,057	49,769,752	395	111,676,142	886	61,549,601	488
Caddo	248,851	146,405,281	588	235,532,500	946	127,535,283	512
Calcasieu	200,601	171,260,335	854	221,001,117	1,102	130,937,078	653
Caldwell	10,087	1,679,141	166	8,352,987	828	3,852,358	382
Cameron	6,882	23,956,850	3,481	33,378,176	4,850	5,392,055	784
Catahoula	9,921	2,085,796	210	3,569,633	360	3,261,550	329
Claiborne	16,132	4,008,011	248	10,582,528	656	4,731,633	293
Concordia	19,920	6,489,503	326	14,601,683	733	5,538,881	278
DeSoto	27,149	8,099,268	298	77,716,821	2,863	12,698,998	468
East Baton Rouge	447,037	309,502,346	692	453,791,726	1,015	280,841,281	628
East Carroll	7,271	1,114,146	153	5,482,664	754	1,719,364	236
East Feliciana	19,683	2,845,084	145	7,317,263	372	9,529,525	484
Evangeline	33,709	5,473,156	162	17,448,066	518	12,666,572	376
Franklin	20,330	5,049,521	248	9,935,857	489	6,280,159	309
Grant	22,365	1,244,670	56	8,631,432	386	8,110,974	363
Iberia	73,273	26,181,868	357	43,309,874	591	34,559,550	472
Iberville	32,920	45,497,701	1,382	62,784,573	1,907	17,064,801	518
Jackson	15,808	4,516,137	286	24,786,924	1,568	5,846,542	370
Jefferson	436,523	384,186,354	880	364,788,083	836	268,850,551	616
Jefferson Davis	31,413	12,177,393	388	21,984,029	700	13,560,758	432
Lafayette	241,398	159,436,516	660	191,122,444	792	167,850,920	695
Lafourche	98,305	33,899,824	345	132,168,785	1,344	58,817,629	598
LaSalle	15,052	4,014,018	267	11,814,405	785	6,196,421	412
Lincoln	47,745	26,614,244	557	35,356,564	741	21,546,376	451
Livingston	140,138	35,692,190	255	54,443,501	388	68,033,645	485
Madison	11,528	4,311,102	374	12,060,014	1,046	2,179,070	189
Morehouse	26,071	6,737,167	258	13,112,047	503	7,782,582	299
Natchitoches	39,162	12,014,990	307	28,907,558	738	15,245,301	389

# Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes <sup>1</sup>	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax <sup>2</sup>	LA Adjusted Income Tax (Per Capita)
	July 1, 2016	FYE 17	FYE 17	2016	2016	FYE 17	FYE 17
Orleans	391,495	\$ 237,012,792	\$ 605	\$ 537,569,658	\$ 1,373	\$ 227,443,885	\$ 581
Ouachita	156,983	84,303,128	537	100,174,879	638	79,277,787	505
Plaquemines	23,464	11,395,200	486	69,329,213	2,955	18,320,451	781
Pointe Coupee	22,159	11,266,891	508	26,162,910	1,181	10,972,408	495
Rapides	132,424	87,487,467	661	93,383,388	705	67,038,562	506
Red River	8,550	1,330,050	156	23,393,879	2,736	3,216,073	376
Richland	20,430	5,511,195	270	16,290,326	797	7,683,423	376
Sabine	23,977	6,516,087	272	16,100,429	671	10,015,987	418
St. Bernard	45,688	19,416,682	425	45,059,001	986	17,077,343	374
St. Charles	52,923	37,431,259	707	145,407,683	2,748	37,384,389	706
St. Helena	10,512	590,041	56	7,635,209	726	4,280,679	407
St. James	21,557	26,370,815	1,223	55,066,864	2,554	13,339,494	619
St. John the Baptist	43,631	26,151,080	599	50,305,539	1,153	21,035,481	482
St. Landry	83,883	24,396,281	291	37,266,701	444	39,172,613	467
St. Martin	54,007	10,287,725	190	37,410,909	693	24,985,635	463
St. Mary	52,093	24,062,944	462	58,670,975	1,126	24,117,616	463
St. Tammany	253,602	123,197,979	486	290,750,021	1,146	202,634,614	799
Tangipahoa	130,710	42,560,271	326	50,298,391	385	53,170,571	407
Tensas	4,597	3,083,438	671	6,394,275	1,391	1,476,750	321
Terrebonne	113,220	46,511,473	411	85,150,895	752	64,872,594	573
Union	22,487	3,986,988	177	12,420,661	552	8,600,348	382
Vermilion	60,205	15,525,703	258	31,611,031	525	28,920,597	480
Vernon	50,569	8,929,376	177	17,307,400	342	14,492,959	287
Washington	46,310	9,543,120	206	20,273,048	438	12,817,586	277
Webster	39,710	13,356,253	336	27,386,313	690	16,090,529	405
West Baton Rouge	25,795	28,844,504	1,118	33,719,061	1,307	16,613,068	644
West Carroll	11,114	2,240,414	202	3,968,506	357	3,660,999	329
West Feliciana	15,344	3,974,928	259	22,540,862	1,469	7,593,878	495
Winn	14,376	3,535,641	246	6,856,368	477	5,354,693	372
LOUISIANA'S ESTIMATED POPULATION: 4,681,666							

<sup>1</sup>Exclusive of Homestead Exemption and 2017 for the Parish of Orleans

<sup>2</sup>For 2015 and prior tax years, LA adjusted tax is the tax due after nonrefundable credits. For 2016, it is tax due after nonrefundable and priority 2 refundable credits.

**Population Source:** U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2016, Release Date: March 2017

**Property Tax Source:** Louisiana Tax Commission

## Local Dedications

### State Hotel/Motel Sales Tax Collections Jefferson Parish/Orleans Parish

For Fiscal Year Ending June 30, 2017

<b>Tax Dedication</b>	<b>Total</b>
Jefferson Parish-Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	\$ 469,445
Jefferson Parish-Kenner City Convention Center	455,360
Jefferson Parish-Municipal Center East Side of Mississippi	787,019
Jefferson Parish-John Alario, Sr. Multipurpose Center West Side of Mississippi	350,410
Jefferson Parish-Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,044,296
Jefferson Parish-Town of Grand Isle Tourist Commission Enterprise Account	25,579
Jefferson Parish-Gretna Tourist Commission Enterprise Account	128,308
Orleans Parish-Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish-New Orleans Sports Franchise Fund	9,327,577
Orleans Parish-New Orleans Metropolitan Convention and Visitors Bureau Fund	10,987,745
<b>TOTAL</b>	<b>\$ 25,575,739</b>

# Local Dedications

## State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2017

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 97,613	Morehouse Parish Bastrop Municipal Center Fund	\$ 35,147
Allen Parish Capital Improvement Fund	200,034	Natchitoches Parish Historic Development Fund	389,626
Ascension Parish Visitor Enterprise Fund	1,143,030	Natchitoches Parish Visitor Enterprise Fund	131,186
Avoyelles Parish Visitor Enterprise Fund	125,812	Ouachita Parish Visit Enterprise Fund	1,521,106
Beauregard Parish Community Improvement Fund	81,641	Plaquemines Parish Visit Enterprise Fund	246,127
Bienville Parish Tour & Economic Development Fund	17,283	Point Coupee Parish Visit Enterprise Fund	47,992
Bossier Parish Civic Center Fund	1,639,313	Rapides Parish Coliseum	72,708
Caddo Shreveport Riverfront & Convention Center Fund	2,030,586	Rapides Parish Economic Development Fund	363,542
Caddo Shreveport-Bossier City Visitor Enterprise Fund	528,805	Rapides City of Pineville Economic Development Fund	218,125
Calcasieu Higher Education	1,535,560	Rapides Alex/Pineville Area Tourism Fund	218,125
Calcasieu East of River Visitor (Ward 1,2 & 8)	0	Rapides Alex/Pineville Exhibition Hall	248,766
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0	Red River Visitor Enterprise Fund	29,964
Calcasieu East of River Lake Charles Civic Center	1,451,944	Richland Parish Visit Enterprise Fund	109,363
Calcasieu West of River Community Center Fund (W 4,5,6&7)	1,322,079	Sabine Parish Tourism Improvement Fund	175,257
Caldwell Parish Economic Development Fund	141	St Bernard Parish Visit Enterprise Fund	131,572
Cameron Parish Tourist Development Fund	23,235	St Charles Parish Visitor Enterprise Fund	230,475
Claiborne Parish Tourism	585	St Charles Parish River Parish Conv, Tour & Visit Fund	77,601
Claiborne Parish Town of Homer Economic Development Fund	16,709	St James Parish Enterprise Fund	71,207
Concordia Parish Economic Development Fund	78,199	St James Parish River Parish Conv, Tour & Visit Fund	23,976
DeSoto Parish Visitor Enterprise Fund	140,579	St John the Baptist Parish Convention Facility Fund	368,420
EBRP Baker Economic Development	58,015	St John the Baptist River Parish Conv, Tour & Visitor Fund	124,048
EBR Parish Riverside Centroplex Fund	1,518,117	St Landry Parish Tourist Community Fund	187,022
EBR Parish Community Improvement Fund	3,130,138	St Landry Parish City Hall Market Fund	189,867
EBR Parish Enhancement Fund	1,565,068	St Martin Parish Enterprise Fund	195,110
East Carroll Parish Visitor Enterprise Fund	4,104	St Mary Parish Visitor Enterprise Fund	430,644
East Feliciana Parish Tourist Commission Fund	3,088	St Tammany Parish Tourist Comm Fund	2,075,199
Evangeline Parish Visitor Enterprise	46,134	Tangipahoa Parish Tourist Comm Fund	738,687
Franklin Parish Visit Enterp Fund	37,686	Tangipahoa Parish Economic Development Fund	248,715
Grant Parish Economic Development	4,733	Tensas Parish Visit Enterprise Fund	3,032
Iberia Parish Tourist Comm Fund	378,250	Terrebonne Parish Houma Tourist Fund	420,577
Iberville Parish Visit Enterprise Fund	143,670	Terrebonne Parish Visitor Enterprise Fund	414,270
Jackson Parish Economic Develop & Tour Fund	46,251	Union Parish Visitor Enterprise Fund	24,400
Jefferson Davis Parish Visit Enterprise Fund	162,629	Vermillion Parish Visitor Enterprise Fund	110,417
Lafayette Parish Visit Enterprise Fund	3,199,413	Vernon Parish Community Improvement Fund	341,891
Lafourche Parish Enterprise Fund	235,599	Washington Parish Tourist Community Fund	57,435
Lafourche Retarded Citizens, Training & Dev	232,066	Washington Parish Economic Development & Tour Visitor Fund	19,337
LaSalle Parish Economic Development Fund	20,756	Webster Parish Conv & Visitor Bureau Fund	150,742
Lincoln Parish Visitor Enterp Fund	202,345	West Baton Rouge Parish Visitor Enterprise Fund	710,987
Lincoln Parish Municipalities Fund	199,310	West Carroll Parish Visitor Enterprise Fund	17,553
Livingston Parish Tourism Improvement Fund	355,653	West Feliciana Parish St Francisville Economic Dev Fund	254,810
Madison Parish Visit Enterprise Fund	36,886	Winn Parish Tourism Fund	45,669
Morehouse Parish Visitor Enterprise Fund	35,683	<b>TOTAL</b>	<b>\$ 33,519,439</b>

Fund Distributions

For Fiscal Year Ending June 30, 2017

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
ATC Officer Retirement Fund	\$ 82,444
Attakapas Conservation Fund	74,695
Aviation Fuels	29,800,000
Gasoline/Special Fuels Timed Account	127,268,616
Motor Fuels Inspection Fund	4,438,727
Sports Facility Assistance Fund	4,221,102
Telecommunication for the Deaf	1,000,000
Telephone Company Property Assessment Fund	19,898,353
Tobacco Tax Healthcare Fund	30,780,155
Tobacco Tax Medicaid Match Fund	128,255,207
Tobacco Tax Regulation Enforcement Fund	558,809
Transportation Trust Fund	509,074,462
<b>TOTAL</b>	<b>\$ 855,452,569</b>
<b>Cooperative Endeavors (Tax Increment Financing)</b>	
TIF, Algiers Economic Development	\$ 497,060
TIF, Bass Pro Shops	1,360,897
TIF, Cabelas	746,989
TIF, City of Broussard District Account	619,501
TIF, Garrett Road Economic Development District	3,383,770
TIF, Industrial Board of Lafayette	0
TIF, Ruston Cooperative Endeavor	3,021,000
TIF, Tower Drive Economic Development District	1,056,005
TIF, Rooms to Go	65,557
<b>TOTAL</b>	<b>\$ 10,750,779</b>
<b>DISTRIBUTION TO LED &amp; LA TOURISM</b>	
LA Economic Development Fund	\$ 10,467,339
LA Economic Marketing Fund	1,852,027
LA Tourism Promotion District	22,712,888
<b>TOTAL</b>	<b>\$ 35,032,254</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED</b>	
Auto Rental Tax	\$ 1,345,880
Consumer Use Tax	606,683
Parish & Municipal Beer Tax	4,848,614
<b>TOTAL</b>	<b>\$ 6,801,177</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
START Contributions	\$ 278,021
Donations of Refunds <sup>1</sup>	369,827
Garnishment Program	12,907,414
<b>TOTAL</b>	<b>\$ 13,555,262</b>
<b>SPECIAL TAXING DISTRICTS</b>	
LA Stadium & Expo District - Orleans/Jefferson	\$ 50,724,562
E Morial Exhibition Authority Room Rentals - Orleans only	33,608,836
E Morial Exhibition Occupancy & Food/Beverage Tax - Orleans only	19,630,807
E Morial Exhibition Service Contractor & Tour Tax - Orleans only	2,881,749
<b>TOTAL</b>	<b>\$ 106,845,954</b>

<sup>1</sup>See page 18 for a complete list of all Donation of Refunds.

\*Totals may differ slightly due to rounding

## Donation of Refunds

For Fiscal Year Ending June 30, 2017

<b>Donation of Refunds on Individual Income Tax Returns</b>	<b>Total</b>
Affiliated Blind of Louisiana Inc	\$ 1,922
Alliance for the Advancement of End of Life Care	22
American Red Cross	34,646
Bastion Community of Resilience	249
Center of Excellence for Autism Spectrum Disorder	152
Coastal Protection & Restoration Fund	42,185
Decorative Lighting on the Crescent City Connection	776
Dreams Come True	2,146
Friends of Palmetto Island State Park	909
Lighthouse for Blind in New Orleans	4,568
Louisiana Animal Welfare Fund	22,350
Louisiana Association for the Blind	4,376
Louisiana Association of United Way	11,354
Louisiana Cancer Trust Fund	19,911
Louisiana Center for the Blind	5,112
Louisiana Coalition Against Domestic Violence	3,308
Louisiana Food Bank Association	37,950
Louisiana National Guard Honor Military Funerals	19,854
Louisiana State Troopers Charities, Inc	18,278
Louisiana Youth Leadership Seminar Corporation	4,610
Make a Wish Foundation	21,297
Military Family Assistance Fund <sup>1</sup>	86,484
National Multiple Sclerosis Society Fund	115
Operations & Maintenance of New Orleans Ferries	1,335
SNAP Fraud & Abuse Detection & Prevention Fund	2,734
Wildlife Habitat & Natural Heritage Trust Fund	23,184
<b>TOTAL</b>	<b>369,827</b>

<sup>1</sup>Includes refunds donated from individual income and corporation income taxes and the donation of vendor's compensation from sales tax.

Louisiana Revised Statute 47:1578 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 collectability 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 (s)	Amount Abated Compromised	Amount Paid in Compromise
Gregory Allen	Individual Income	2006-2008	\$ 10,005.71	\$ 7,813.83
Phyllis Gipson	Individual Income	2012	497.08	563.00
Robert Peters	Individual Income	2007, 2008, & 2011	38,345.70	8,000.00





A map of Louisiana showing its parishes. The map is rendered in a light gray color with a subtle drop shadow. The text 'DATA BY TAX TYPE' is overlaid on the map in a bold, white, sans-serif font.

**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. Act 13 of the 2016 First Extraordinary Legislative Session increased the tax levied on beverages of high and low alcoholic content effective April 1, 2016.

The tax levies prior to April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages – \$10 per 31-gallon barrel; Sparkling Wine - 42¢ per liter; Liquor - 66¢ 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; Still Wine (alcoholic content over 24%) - 42¢ per liter.

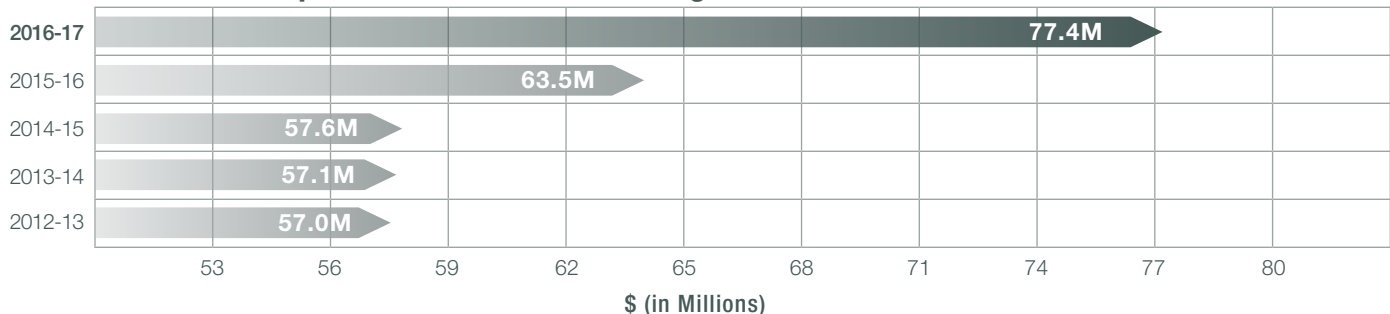
The tax levies after April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) - 35¢ per liter; Still Wine (alcoholic content over 24%) - 55¢ per liter.

### Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2016-17	\$40,929,683	\$36,439,604	\$77,369,287	21.82%
2015-16 <sup>1</sup>	\$35,944,649	\$27,564,312	\$63,508,961	10.31%
2014-15	\$33,730,610	\$23,843,996	\$57,574,606	0.84%
2013-14	\$34,304,940	\$22,788,732	\$57,093,672	0.16%
2012-13	\$34,889,371	\$22,113,726	\$57,003,097	0.06%

<sup>1</sup>Alcoholic beverage tax rate increased on April 1, 2016.

**Five-Year Comparison of Alcoholic Beverage Tax Collections**



## Low Alcoholic Beverage Tax

### Cash Collections - Barrel Equivalent

For Fiscal Year 2017

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 10,735,857	871,752
2nd Quarter	10,443,427	848,006
3rd Quarter	9,047,489	734,656
4th Quarter	10,883,402	883,732
<b>TOTAL</b>	<b>\$ 41,110,175</b>	<b>3,338,146</b>

For Fiscal Year 2016

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 8,974,334	897,433
2nd Quarter	8,583,466	858,347
3rd Quarter	7,421,026	742,103
4th Quarter	10,142,258	870,537
<b>TOTAL</b>	<b>\$ 35,121,084</b>	<b>3,368,420</b>

*Alcoholic beverage tax rate increased on April 1, 2016.*

## High Alcoholic Beverage Tax

### Liters Sold by Category

For Fiscal Year 2017

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,284,254	517,020	569,645	7,539,844
2nd Quarter	8,755,534	778,121	686,783	8,329,863
3rd Quarter	8,887,455	882,264	702,312	8,094,119
4th Quarter	8,870,722	699,555	618,124	7,916,564
<b>TOTAL</b>	<b>34,797,965</b>	<b>2,876,960</b>	<b>2,576,864</b>	<b>31,880,390</b>
<b>TAX PER LITER</b>	<b>\$ 0.80</b>	<b>\$ 0.55</b>	<b>\$ 0.35</b>	<b>\$ 0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$ 27,838,372</b>	<b>\$ 1,582,328</b>	<b>\$ 901,902</b>	<b>\$ 6,376,078</b>

*<sup>1</sup>Gross tax due before discounts, refunds, and other adjustments*

For Fiscal Year 2016

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	8,142,770	484,726	504,052	7,521,291
2nd Quarter	8,554,203	679,052	632,943	8,123,260
3rd Quarter	9,292,998	859,038	663,037	8,459,013
4th Quarter	8,814,427	624,211	654,218	8,155,206
<b>TOTAL</b>	<b>34,804,398</b>	<b>2,647,027</b>	<b>2,454,250</b>	<b>32,258,770</b>
<b>TAX PER LITER</b> (prior to April 1, 2016)	<b>\$ 0.66</b>	<b>\$ 0.42</b>	<b>\$ 0.06</b>	<b>\$ 0.03</b>
<b>TAX PER LITER</b> (after April 1, 2016)	<b>\$ 0.80</b>	<b>\$ 0.55</b>	<b>\$ 0.35</b>	<b>\$ 0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$ 23,758,490</b>	<b>\$ 1,165,541</b>	<b>\$ 267,808</b>	<b>\$ 1,853,981</b>

*<sup>1</sup>Gross tax due before discounts, refunds, and other adjustments*

# 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.

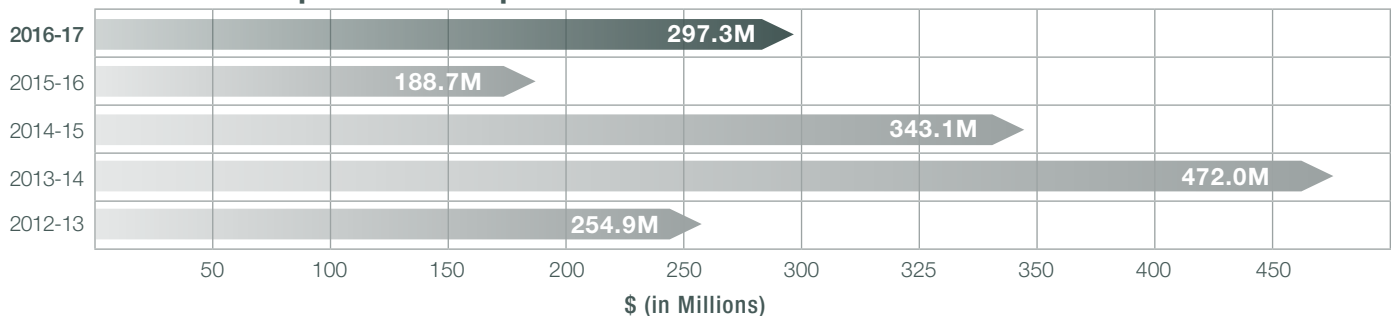
Corporations are taxed on net income computed at the following rates:

- 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
2016-17	\$ 297,306,285	57.55%
2015-16	\$ 188,702,410	-45.00%
2014-15	\$ 343,095,046	-27.31%
2013-14	\$ 472,011,099	85.16%
2012-13	\$ 254,914,766	-7.19%

### Five-Year Comparison of Corporation Income Tax Collections



# Corporation Franchise Tax

## 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 tax is levied, as of the 2017 franchise tax period, on any corporation or entity taxed as a corporation for federal income tax purposes 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.

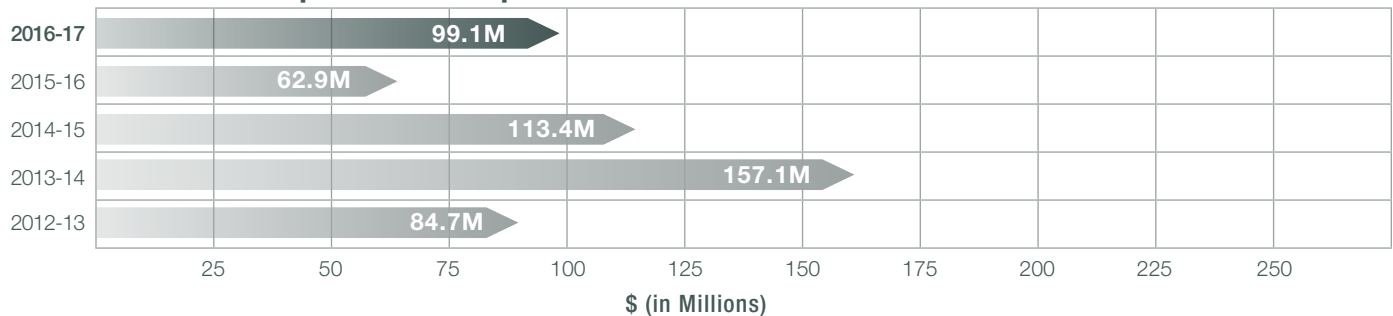
The corporation franchise tax rate is as follows:

- \$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

### Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2016-17	\$ 99,118,891	57.58%
2015-16	\$ 62,900,803	-44.53%
2014-15	\$ 113,402,729	-27.82%
2013-14	\$ 157,111,223	85.42%
2012-13	\$ 84,732,265	-5.84%

### Five-Year Comparison of Corporation Franchise Tax Collections



## Corporation Income Tax

### Liability by Taxable Income Bracket

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability <sup>1</sup>	Percent of Total Liability
less than 0	19,987	15.25%	\$ (49,519,497,045)	\$ 0	0.00%
0	83,632	63.80%	0	0	0.00%
1 - 25,000	16,701	12.74%	102,003,645	4,092,845	0.42%
25,001 - 50,000	3,016	2.30%	108,472,638	4,692,652	0.48%
50,001 - 100,000	2,589	1.98%	184,402,502	9,165,850	0.93%
100,001 - 500,000	3,167	2.42%	699,872,160	45,242,031	4.61%
500,001 - 1,000,000	763	0.58%	534,430,845	39,884,324	4.06%
1,000,001 - 2,000,000	481	0.37%	677,607,776	52,422,048	5.34%
2,000,001 - 10,000,000	554	0.42%	2,349,025,790	185,858,636	18.94%
> 10,000,000	192	0.15%	8,010,016,818	640,085,724	65.22%
<b>TOTALS</b>	<b>131,082</b>	<b>100.00%</b>	<b>\$ (36,853,664,871)</b>	<b>\$ 981,444,110</b>	<b>100.00%</b>

<sup>1</sup>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 <sup>1</sup>	Percent of Total Liability
less than 0	19,198	14.65%	\$ (15,617,645,256)	\$ 627,689	0.13%
0	47,722	36.41%	0	410,012	0.08%
1 - 25,000	20,464	15.61%	160,483,940	239,757	0.05%
25,001 - 100,000	14,188	10.82%	787,766,282	1,052,344	0.21%
100,001 - 500,000	15,810	12.06%	3,739,870,805	5,464,747	1.09%
500,001 - 1,000,000	4,616	3.52%	3,274,257,576	6,503,603	1.30%
1,000,001 - 10,000,000	7,079	5.40%	21,800,615,905	50,073,021	10.01%
10,000,001 - 50,000,000	1,445	1.10%	32,027,016,726	81,554,108	16.31%
50,000,001 - 100,000,000	286	0.22%	20,126,912,266	53,450,280	10.69%
100,000,001 - 500,000,000	217	0.17%	46,657,960,164	123,658,168	24.73%
500,000,001 - 1,000,000,000	30	0.02%	20,632,485,240	56,955,855	11.39%
> 1,000,000,000	27	0.02%	52,718,791,295	119,991,261	24.00%
<b>TOTALS*</b>	<b>131,082</b>	<b>100.00%</b>	<b>\$ 186,308,514,943</b>	<b>\$ 499,980,845</b>	<b>100.00%</b>

<sup>1</sup>Amount is the tax due on the return before any credits or prepayments.

\*Total may differ slightly due to rounding.

# Corporation Income & Franchise Tax

## Credits Claimed on Returns

### Nonrefundable Credits Claimed on Returns Processed During Fiscal Year 2017

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 141,600	\$ 227,708
Angel Investor <sup>1</sup>	28,000	Negligible
Apprenticeship	16,952	39,919
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	N/A
Brownfields Investor	0	N/A
Cane River Heritage	0	0
Cash Donations to the Dedicated Research Fund	0	N/A
Certain Refunds Issued by Utilities	0	N/A
Contributions to Educational Institutions	470,392	N/A
Debt Issuance Cost	0	0
Digital Interactive Media and Software <sup>1</sup>	6,605,100	0
Donations of Materials, Equipment, etc.	0	0
Donations to Assist Qualified Playground	0	0
Donations to Public Elementary or Secondary Schools	0	11,016
Employing 1st Time Nonviolent Offenders	0	N/A
Employing of the Previously Unemployed	0	0
Enterprise Zone	1,766,992	1,231,058
Exemption for Manufacturing Establishments	0	0
Hiring Eligible Re-Entrants	0	N/A
Industrial Tax Equalization	166,949	1,287,476
Insurance Company Premium Tax	40,274,162	N/A
Inventory Tax/Ad Valorem Tax <sup>1</sup>	29,054,909	13,773,886
LA Community Economic Development	0	0
LA Community Development Financial Institution	0	0
Louisiana Basic-Skills Training	0	0
Louisiana Capital Company	18,626	0
Motion Picture Infrastructure and Investment	0	N/A
Neighborhood Assistance	0	N/A
New Jobs	546,393	N/A
New Markets	186,582	757,241
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Purchase of Qualified Recycling Equipment <sup>2</sup>	Negligible	255,209
Rehabilitation of Historic Structures	25,801,359	9,122,639
Research and Development <sup>1</sup>	1,430,779	1,471,287
<b>TOTAL</b>	<b>\$ 106,516,568</b>	<b>\$ 28,178,458</b>

<sup>1</sup> Credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for refundable amounts.

<sup>2</sup> Credit amount is negligible, less than \$10,000, and actual amount is included in the total.

### Refundable Credits Claimed on Returns Processed During Fiscal Year 2017

Credit	Amount Claimed	Credit	Amount Claimed
Ad Valorem for Natural Gas	\$5,769,597	Prison Industry Enhancement Contractors	0
Ad Valorem for Offshore Vessels	31,655,956	Research and Development	29,265
Ad Valorem Tax Paid by Certain Telephone Companies	13,927,894	Retention and Modernization	3,343,558
Angel Investor	0	School Readiness Business Supported Child Care	298,819
Conversion of Vehicle to Alternative Fuel	3,307,766	School Readiness Child Care Provider	2,210,866
Digital Interactive Media and Software	1,858,265	School Readiness Fees & Grants	260,121
Inventory Tax/Ad Valorem Tax	250,226,451	Solar Energy System-Leased	6,832,096
LA Citizens Property Insurance Corp. Assessment	1,507,216	Solar Energy System-Purchased	0
Mentor-Protégé	0	Technology Commercialization	58,092
Milk Producers	108,144	Urban Revitalization	0
Musical & Theatrical Productions	3,947,792	<b>TOTAL</b>	<b>\$325,341,898</b>

# 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.

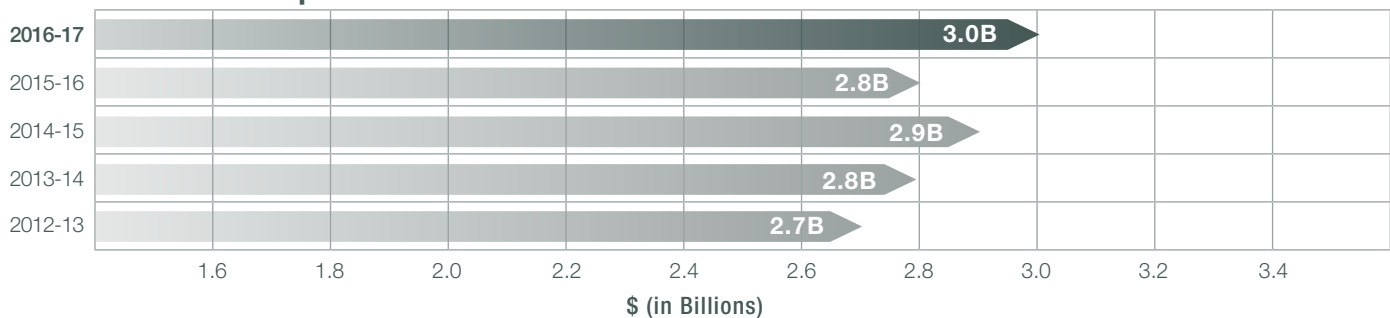
**A qualified widow(er) or married persons filing jointly:**

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

### Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2016-17	\$ 2,997,023,651	6.93%
2015-16	\$ 2,802,889,352	-3.32%
2014-15	\$ 2,899,008,563	5.03%
2013-14	\$ 2,760,230,179	0.89%
2012-13	\$ 2,735,990,906	8.92%

### Five-Year Comparison of Individual Tax Collections



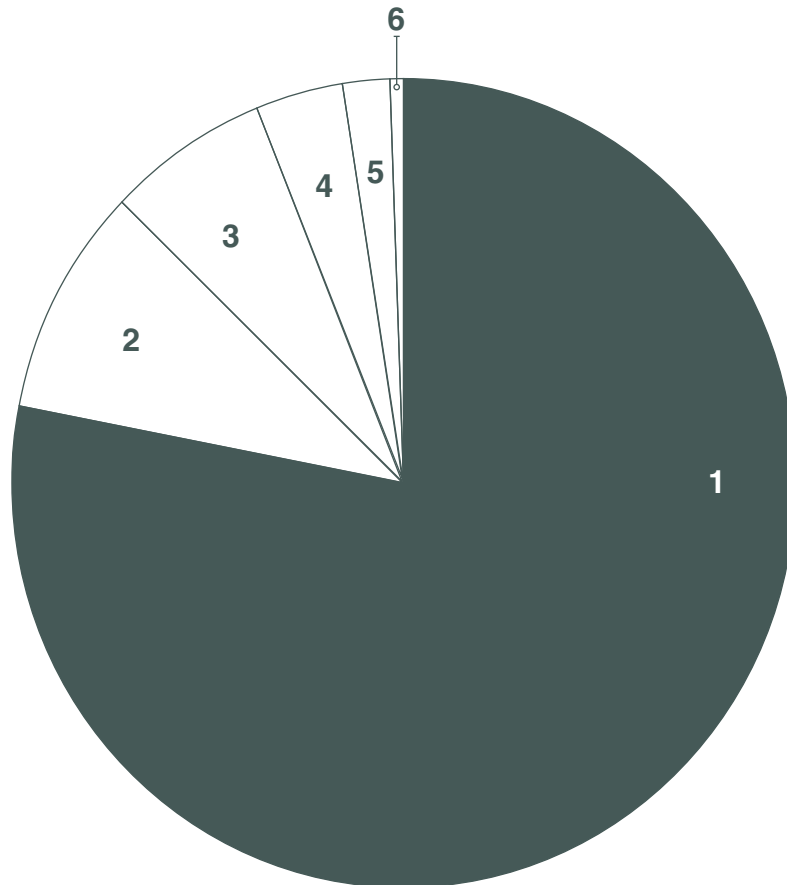


# Individual Income Tax

## Payments and Credits Reported on Returns

Payments/Credit Reported	Amount	% of Total
<b>1</b> Withholding Reported	\$ 2,867,720,620	78.94%
<b>2</b> Declaration Payments	319,012,538	8.78%
<b>3</b> Payments Made with Return <sup>1</sup>	243,674,998	6.71%
<b>4</b> Credits Carried Forward	121,895,940	3.36%
<b>5</b> Payments with Extensions	75,732,389	2.08%
<b>6</b> Payments Made with Composite Partnership Returns	4,735,153	0.13%
<b>TOTAL</b>	<b>\$ 3,632,771,638</b>	<b>100%</b>

<sup>1</sup>Payment made with return (PMR) represents gross payments before refunds and includes income tax and consumer use tax.



## Individual Income Tax

### Refundable Credits Claimed on Returns

Processed During Fiscal Year 2017

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 0
Ad Valorem Tax on Offshore Vessels	23,021,043
Amts Paid - Military Hunting & Fishing License	112,184
Angel Investor <sup>1</sup>	104,634
Child Care Expenses <sup>2</sup>	12,757,513
Conversion of Vehicle to Alternative Fuel	632,683
Digital Interactive Media & Software <sup>1</sup>	1,345,109
Earned Income Tax	47,462,414
Rehabilitation of Residential or Mixed-Use Property	354,368
Inventory Tax/Ad Valorem Tax <sup>1</sup>	19,329,353
LA Citizens Property Insurance Corporation Assessment	10,195,124
Mentor-Protégé <sup>3</sup>	Negligible
Milk Producers	778,798
Musical & Theatrical Productions	2,153,002

Refundable Credits	Amount Claimed
Prison Industry Enhancement Contractors	0
Property Insurance <sup>3</sup>	Negligible
Research & Development <sup>1,3</sup>	Negligible
Retention & Modernization	300,000
School Readiness Business-Supported Child Care	175,646
School Readiness Child Care <sup>2</sup>	1,867,003
School Readiness Child Care Provider	2,774,262
School Readiness Directors & Staff	8,895,807
School Readiness Fees & Grants	624,135
Solar Energy System-Leased	0
Solar Energy System-Purchased	10,000,000
Technology Commercialization <sup>1,3</sup>	Negligible
Urban Revitalization	0
<b>TOTAL</b>	<b>\$ 142,818,207</b>

<sup>1</sup>Credits are both Refundable and Nonrefundable due to statutory language. See below for nonrefundable amounts.

<sup>2</sup>Credits are both Refundable and Nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

<sup>3</sup>Credit amount is negligible, less than \$10,000, and actual amount is included in the total.

## Individual Income Tax

### Nonrefundable Credits Claimed on Returns

Processed During Fiscal Year 2017

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home <sup>1</sup>	Negligible
Ad Valorem Tax on Natural Gas	\$ 0
Angel Investor	1,402,079
Apprenticeship	137,516
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	17,652
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Child Care Expenses	3,865,660
Certain Disabilities	1,963,019
Certain Refunds Issued by Utilities	0
Contributions to Educational Institutions	734,392
Debt Issuance Costs	0
Digital Interactive Media & Software	76,941
Donations of Materials, Equipment, etc. <sup>1</sup>	Negligible
Donations to Assist Qualified Playgrounds <sup>1</sup>	Negligible
Education	9,358,176
Educational Expenses-Law Enforcement Degree	18,112
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Employment-Related Expense-Disabled Dependents	10,387
Enterprise Zones	7,880,804
Exemption for Manufacturing Establishments	0
Family Responsibility	0

Nonrefundable Credits	Amount Claimed
Gasoline & Special Fuels Taxes for Comm. Fisherman <sup>1</sup>	Negligible
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	227,294
Insurance Premium Tax <sup>1</sup>	Negligible
Inventory Tax/Ad Valorem Tax	420,359
LA Community Economic Development	0
LA Community Development Financial Institution	14,883
Living Organ Donation	11,341
Louisiana Basic-Skills Training <sup>1</sup>	Negligible
Louisiana Capital Companies	0
Motion Picture Infrastructure & Investment	441,613
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	56,377,492
New Jobs	213,591
New Markets	505,744
Ports of Louisiana Investor	0
Purchase of Qualified Recycling Equipment <sup>1</sup>	Negligible
Purchase of Bulletproof Vest	16,933
Rehabilitation of Historic Structures	56,978,644
Research & Development	2,520,302
School Readiness Child Care	489,520
Small-Town Doctors/Dentists	455,108
Special Allowable Credits	745,426
Technology Commercialization	0
University Research & Development Parks	0
<b>TOTAL</b>	<b>\$ 144,903,406</b>

<sup>1</sup>Credit amount is negligible, less than \$10,000, and actual amount is included in the total.

### Returns Received from Prior Year Tax Period during Fiscal Year 2017

Source of Returns	Total
Number of Returns	247,411
Louisiana Income Tax	\$740,179,765
Adjusted Louisiana Income Tax*	\$636,513,574
Tax Withheld	\$432,783,097

\*For 2015 and prior tax years, LA adjusted tax is the tax due after nonrefundable credits. For 2016, it is tax due after nonrefundable and priority 2 refundable credits.

### Number of Returns Received During Fiscal Year 2017

Filing Status	Resident	Non-Resident	Total
Head of Household	413,894	21,916	435,810
Married Filing Jointly	634,057	107,563	741,620
Married Filing Separate	26,218	4,694	30,912
Qualifying Widow(er)	1,133	81	1,214
Single	801,001	86,629	887,630
<b>TOTAL</b>	<b>1,876,303</b>	<b>220,883</b>	<b>2,097,186</b>

### Louisiana Resident Returns Received During Fiscal Year 2017

Source of Returns	Number of Returns	Amount
Federal AGI	1,807,654	\$ 110,562,609,319
Louisiana AGI	1,783,238	\$ 102,781,355,268
Excess Itemized Deductions	466,086	\$ 7,889,387,720
Tax Withheld	1,572,312	\$ 2,665,958,588
Estimated Payments	50,810	\$ 287,214,894
Louisiana Income Tax	1,558,260	\$ 2,813,236,269
Nonrefundable Credit	520,603	\$ 164,642,729
Refundable Credit	839,277	\$ 132,205,192

## Individual Income Tax

### Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2017

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	93,080	5%	\$ (898,514)	\$ 0	\$ 0	0%	\$ 543,452	\$ 0	0%	\$ 15,664,472
1 - 10,000	277,392	15%	1,445,334,485	1,287,684,102	4,816,127	0%	1,060,081	4,035,736	0%	11,767,090
10,000 - 20,000	345,708	18%	5,144,815,862	4,834,392,606	58,132,494	2%	3,794,596	39,853,339	2%	37,330,008
20,000 - 30,000	245,052	13%	6,058,134,878	5,533,020,373	114,545,565	4%	4,471,995	97,452,089	4%	18,875,137
30,000 - 40,000	180,555	10%	6,276,096,401	5,527,218,770	138,589,525	5%	3,865,496	130,922,088	5%	5,768,862
40,000 - 50,000	139,125	7%	6,226,502,928	5,344,224,545	147,853,132	5%	2,806,904	144,032,372	6%	1,956,716
50,000 - 60,000	104,090	6%	5,704,275,474	4,813,112,703	140,729,167	5%	2,546,826	137,658,520	5%	1,285,577
60,000 - 80,000	146,141	8%	10,129,451,620	8,448,818,386	265,630,986	9%	5,040,640	259,821,507	10%	2,201,923
80,000 - 100,000	100,584	5%	8,993,558,411	7,460,048,444	248,247,106	9%	5,012,977	242,606,181	9%	1,657,380
100,000 - 150,000	136,313	7%	16,478,831,756	13,303,971,516	475,703,173	17%	9,576,029	464,862,200	18%	3,356,947
150,000 - 200,000	49,885	3%	8,530,315,150	6,560,304,177	267,892,679	10%	5,688,932	261,611,751	10%	1,744,213
200,000 - 500,000	46,735	2%	13,365,533,488	9,501,478,579	452,153,804	16%	16,974,982	434,384,414	17%	5,646,029
500,000 - 1,000,000	8,066	0%	5,426,041,224	3,486,126,157	188,877,802	7%	16,955,604	171,654,307	7%	3,573,461
> 1,000,000	3,577	0%	9,003,362,105	5,320,198,266	310,064,709	11%	86,304,215	225,458,772	9%	21,377,377
<b>Total</b>	<b>1,876,303</b>	<b>100%</b>	<b>\$102,781,355,268</b>	<b>\$81,420,598,624</b>	<b>\$ 2,813,236,269</b>	<b>100%</b>	<b>\$164,642,729</b>	<b>\$2,614,353,276</b>	<b>100%</b>	<b>\$132,205,192</b>

\*For 2015 and prior tax years, LA adjusted tax is the tax due after nonrefundable credits. For 2016, it is tax due after nonrefundable and priority 2 refundable credits.

## Individual Income Tax

### Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2017

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	93,080	5%	\$ (10)	\$ 0	\$ 0	\$ 6	\$ 0	\$ 168
1 - 10,000	277,392	15%	5,210	4,642	17	4	15	42
10,000 - 20,000	345,708	18%	14,882	13,984	168	11	115	108
20,000 - 30,000	245,052	13%	24,722	22,579	467	18	398	77
30,000 - 40,000	180,555	10%	34,760	30,612	768	21	725	32
40,000 - 50,000	139,125	7%	44,755	38,413	1,063	20	1,035	14
50,000 - 60,000	104,090	6%	54,801	46,240	1,352	24	1,322	12
60,000 - 80,000	146,141	8%	69,313	57,813	1,818	34	1,778	15
80,000 - 100,000	100,584	5%	89,413	74,167	2,468	50	2,412	16
100,000 - 150,000	136,313	7%	120,890	97,599	3,490	70	3,410	25
150,000 - 200,000	49,885	3%	171,000	131,509	5,370	114	5,244	35
200,000 - 500,000	46,735	2%	285,986	203,305	9,675	363	9,295	121
500,000 - 1,000,000	8,066	0%	672,705	432,200	23,417	2,102	21,281	443
> 1,000,000	3,577	0%	2,517,015	1,487,335	86,683	24,128	63,030	5,976
<b>Total</b>	<b>1,876,303</b>	<b>100%</b>						

\*For 2015 and prior tax years, LA adjusted tax is the tax due after nonrefundable credits. For 2016, it is tax due after nonrefundable and priority 2 refundable credits.

# Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2017 (Includes both Resident and Nonresident Returns)

L <sup>1</sup>	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax <sup>2</sup>	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	22,934	\$ 1,065,890,340	\$ 106,222,044	\$ 504,782	\$ 25,381,356	0.91%	\$ 1,106.71	38
2	Allen	8,546	410,067,688	37,977,281	252,077	9,007,922	0.32%	1,054.05	44
3	Ascension	49,910	3,590,598,057	445,099,084	3,550,171	88,659,436	3.18%	1,776.39	4
4	Assumption	8,780	471,800,941	50,842,017	386,451	11,182,872	0.40%	1,273.68	21
5	Avoyelles	15,460	674,538,595	64,981,730	420,210	14,849,895	0.53%	960.54	52
6	Beauregard	12,944	733,402,098	76,863,700	386,000	16,653,670	0.60%	1,286.59	19
7	Bienville	5,374	230,817,303	20,716,431	168,238	4,759,963	0.17%	885.74	57
8	Bossier	48,205	2,832,891,804	324,105,376	3,001,701	61,549,601	2.21%	1,276.83	20
9	Caddo	102,972	5,845,284,572	792,625,058	8,254,389	127,535,283	4.57%	1,238.54	25
10	Calcasieu	85,871	5,285,418,620	671,148,966	2,930,691	130,937,078	4.69%	1,524.81	11
11	Caldwell	3,556	181,895,471	18,759,847	196,413	3,852,358	0.14%	1,083.34	40
12	Cameron	2,871	208,787,429	31,265,714	102,781	5,392,055	0.19%	1,878.11	2
13	Catahoula	3,445	155,882,935	14,337,336	198,207	3,261,550	0.12%	946.75	53
14	Claiborne	5,146	217,852,545	23,645,530	389,766	4,731,633	0.17%	919.48	54
15	Concordia	6,811	302,823,901	28,637,392	1,624,397	5,538,881	0.20%	813.23	60
16	De Soto	11,305	563,725,579	57,989,262	311,538	12,698,998	0.46%	1,123.31	34
17	East Baton Rouge	181,196	12,641,167,991	1,929,933,829	36,857,739	280,841,281	10.06%	1,549.93	8
18	East Carroll	2,347	84,368,444	8,570,967	91,076	1,719,364	0.06%	732.58	63
19	East Feliciana	8,176	459,935,026	50,729,849	591,206	9,529,525	0.34%	1,165.55	30
20	Evangeline	11,746	548,626,718	50,804,867	308,248	12,666,572	0.45%	1,078.37	41
21	Franklin	7,504	306,885,190	28,189,817	373,903	6,280,159	0.23%	836.91	58
22	Grant	7,691	380,801,017	34,308,271	306,475	8,110,974	0.29%	1,054.61	43
23	Iberia	29,811	1,673,856,068	213,403,478	1,612,829	34,559,550	1.24%	1,159.29	31
24	Iberville	13,143	722,421,099	83,564,458	475,505	17,064,801	0.61%	1,298.39	18
25	Jackson	5,784	280,361,050	24,983,602	209,790	5,846,542	0.21%	1,010.81	48
26	Jefferson	192,361	11,350,168,888	1,519,279,195	15,332,957	268,850,551	9.63%	1,397.64	15
27	Jefferson Davis	11,591	564,848,911	58,928,642	213,019	13,560,758	0.49%	1,169.94	29
28	Lafayette	99,722	6,806,106,444	1,030,082,970	11,460,421	167,850,920	6.01%	1,683.19	6
29	Lafourche	38,358	2,213,218,929	317,717,940	3,106,558	58,817,629	2.11%	1,533.39	10
30	La Salle	4,900	269,968,424	27,172,852	268,649	6,196,421	0.22%	1,264.58	22
31	Lincoln	16,458	956,311,228	121,353,147	885,736	21,546,376	0.77%	1,309.17	17
32	Livingston	51,477	3,018,824,362	297,157,852	1,523,969	68,033,645	2.44%	1,321.63	16
33	Madison	3,680	129,295,718	10,440,357	359,727	2,179,070	0.08%	592.14	64
34	Morehouse	10,164	411,781,564	36,564,948	805,812	7,782,582	0.28%	765.70	62
35	Natchitoches	14,520	717,031,204	80,116,870	778,832	15,245,301	0.55%	1,049.95	46
36	Orleans	148,258	9,241,078,050	1,517,044,499	20,690,079	227,443,885	8.15%	1,534.11	9
37	Ouachita	62,953	3,449,445,823	425,803,944	3,865,142	79,277,787	2.84%	1,259.32	23
38	Plaquemines	9,328	680,444,237	98,606,504	693,029	18,320,451	0.66%	1,964.03	1

<sup>1</sup>Use numbers as a legend for map on page 35.

<sup>2</sup>For 2015 and prior tax years, LA adjusted tax is the tax due after nonrefundable credits. For 2016, it is tax due after nonrefundable and priority 2 refundable credits.

# Individual Income Tax by Parish

## Data from Returns Processed

Fiscal Year 2017 (Includes both Resident and Nonresident Returns)

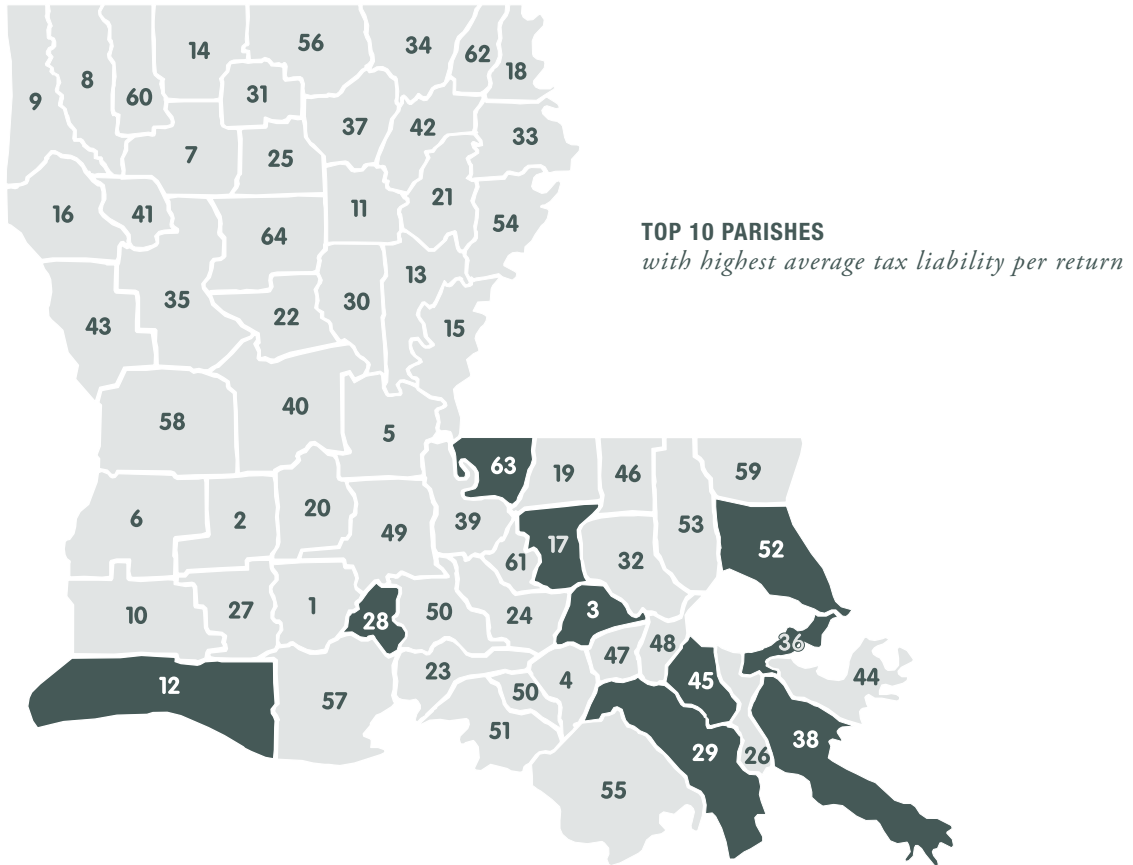
L <sup>1</sup>	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax <sup>2</sup>	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
39	Pointe Coupee	8,931	\$ 482,755,311	\$ 53,874,689	\$ 405,573	\$ 10,972,408	0.39%	\$ 1,228.58	27
40	Rapides	53,307	2,890,528,598	337,014,517	1,927,430	67,038,562	2.40%	1,257.59	24
41	Red River	3,055	148,669,783	18,170,757	103,836	3,216,073	0.12%	1,052.72	45
42	Richland	7,902	364,343,970	37,908,252	475,386	7,683,423	0.28%	972.34	51
43	Sabine	8,341	435,872,157	46,618,921	324,368	10,015,987	0.36%	1,200.81	28
44	St Bernard	15,917	710,578,043	67,349,005	564,942	17,077,343	0.61%	1,072.90	42
45	St Charles	23,025	1,487,087,292	182,274,772	1,188,501	37,384,389	1.34%	1,623.64	7
46	St Helena	5,263	219,182,063	19,821,719	225,325	4,280,679	0.15%	813.35	59
47	St James	9,418	543,548,431	60,382,788	206,733	13,339,494	0.48%	1,416.38	14
48	St John The Baptist	18,799	917,637,706	89,839,811	517,812	21,035,481	0.75%	1,118.97	35
49	St Landry	35,264	1,831,640,928	216,558,009	1,805,850	39,172,613	1.40%	1,110.84	36
50	St Martin	22,236	1,070,434,122	117,932,377	877,285	24,985,635	0.90%	1,123.66	33
51	St Mary	21,049	1,028,579,434	112,075,361	423,256	24,117,616	0.86%	1,145.78	32
52	St Tammany	109,563	8,188,763,219	1,219,367,900	13,411,644	202,634,614	7.26%	1,849.48	3
53	Tangipahoa	48,881	2,505,443,890	279,308,662	3,830,856	53,170,571	1.91%	1,087.76	39
54	Tensas	1,649	72,958,437	8,292,784	86,580	1,476,750	0.05%	895.54	56
55	Terrebonne	44,659	2,570,850,989	322,988,761	1,398,375	64,872,594	2.32%	1,452.62	13
56	Union	8,635	417,340,988	42,693,449	1,068,081	8,600,348	0.31%	995.99	49
57	Vermillion	23,428	1,189,436,470	127,054,792	944,913	28,920,597	1.04%	1,234.45	26
58	Vernon	14,843	736,657,088	69,383,001	414,216	14,492,959	0.52%	976.42	50
59	Washington	15,910	665,264,616	57,085,850	793,120	12,817,586	0.46%	805.63	61
60	Webster	15,462	730,144,406	79,634,325	734,147	16,090,529	0.58%	1,040.65	47
61	West Baton Rouge	11,266	682,943,398	80,389,102	633,007	16,613,068	0.60%	1,474.62	12
62	West Carroll	4,029	195,013,028	17,845,314	679,855	3,660,999	0.13%	908.66	55
63	West Feliciana	4,367	321,908,305	44,362,711	524,331	7,593,878	0.27%	1,738.92	5
64	Winn	4,825	242,506,536	26,913,544	180,825	5,354,693	0.19%	1,109.78	37
	Intrastate Totals	1,865,322	110,328,713,471	14,465,116,799	157,234,760	2,574,335,584	92.24%	1,380.10	
	Out-of-State	230,698	99,503,592,241	23,346,070,724	13,536,734	215,023,473	7.71%	932.06	
	Foreign	1,166	230,476,419	73,737,099	26,211	1,485,693	0.05%	1,274.18	
	<b>TOTAL</b>	<b>2,097,186</b>	<b>\$ 210,062,782,131</b>	<b>\$ 37,884,924,622</b>	<b>\$ 170,797,705</b>	<b>\$ 2,790,844,750</b>	<b>100%</b>	<b>\$ 1,330.76</b>	

<sup>1</sup>Use numbers as a legend for the map on page 35.

<sup>2</sup>For 2015 and prior tax years, LA adjusted tax is the tax due after nonrefundable credits. For 2016, it is tax due after nonrefundable and priority 2 refundable credits.

# Individual Income Tax by Parish

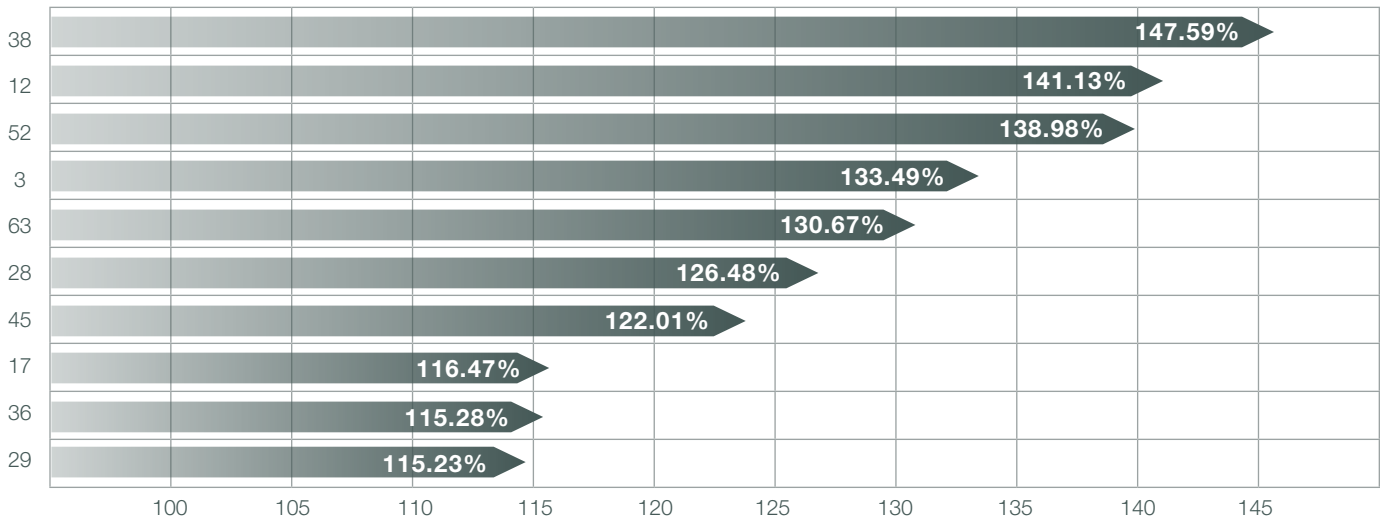
Data from Returns Processed



## Individual Income Tax

Top Ten as a Percent of Parish Total

For Fiscal Year 2017



## Individual Income Tax

### Top 10 Parishes with Highest Average Adjusted Tax Liability Per Return

For Fiscal Year 2017

L <sup>1</sup>	Parish	Avg. LA Adj. Tax Liability	Rank	As a Percent of Parish Average
38	Plaquemines	\$1,964	1	147.59%
12	Cameron	\$1,878	2	141.13%
52	St Tammany	\$1,849	3	138.98%
3	Ascension	\$1,776	4	133.49%
63	West Feliciana	\$1,739	5	130.67%
28	Lafayette	\$1,683	6	126.48%
45	St Charles	\$1,624	7	122.01%
17	East Baton Rouge	\$1,550	8	116.47%
36	Orleans	\$1,534	9	115.28%
29	Lafourche	\$1,533	10	115.23%
<b>PARISH AVERAGE</b>		<b>\$1,331</b>		

<sup>1</sup>Use numbers as a legend for the map on page 35.

## Individual Income Tax

### By Adjusted Gross Income Bracket

For Fiscal Year 2017

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax <sup>1</sup>
Less than 0	7,236	\$ (1,717,186,206)	\$ 37,018
0	75,644	0	1,143,444
1 - 25,000	731,019	9,882,848,502	84,079,108
25,001-50,000	487,629	17,668,765,224	320,371,379
50,001-75,000	272,068	16,721,752,944	334,463,867
75,001-100,000	175,482	15,202,400,132	322,333,694
100,001-200,000	251,348	33,862,489,629	788,049,649
Over 200,000	96,760	118,441,711,906	940,366,591
<b>TOTALS</b>	<b>2,097,186</b>	<b>\$ 210,062,782,131</b>	<b>\$ 2,790,844,750</b>

<sup>1</sup>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. For 2015 and prior tax years, LA adjusted tax is the tax due after nonrefundable credits. For 2016, it is tax due after nonrefundable and priority 2 refundable credits.



# Petroleum Product Tax

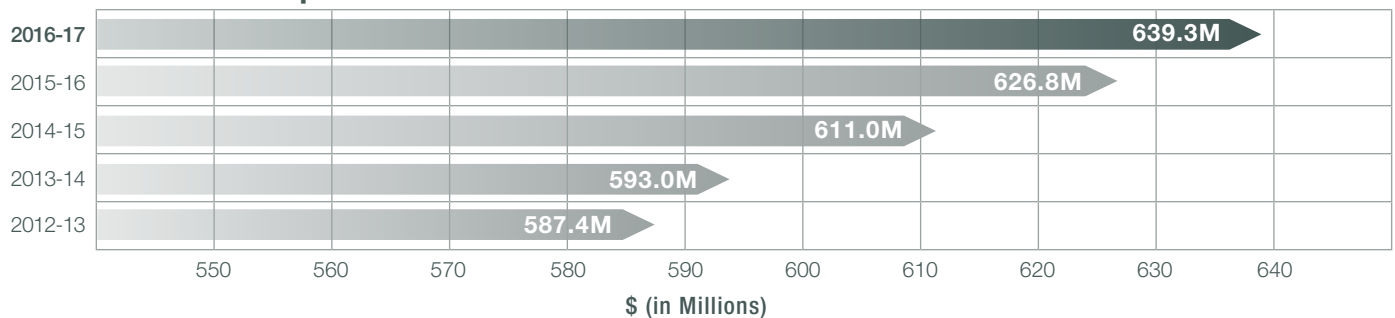
## Cash Collections After Accrual Adjustments

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. Effective January 1, 2016, the tax levied on special fuels (CNG and LNG) is 20¢ per gallon, and LPG is 14.6¢ per gallon.

### Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2016-17	\$639,309,589	1.99%
2015-16	\$626,829,970	2.60%
2014-15	\$610,969,199	3.03%
2013-14	\$593,028,154	0.96%
2012-13	\$587,382,132	1.38%

**Five-Year Comparison of Petroleum Tax Collections**



## Petroleum Products Tax

### Gallons Taxed

Resource	FY 2015-16	FY 2016-17	% Change
<b>Gross Gallons Taxed:</b>			
Gasoline <sup>1</sup>	2,401,531,990	2,440,612,697	1.63%
Highway Diesel	733,663,955	763,255,478	4.03%
<b>TOTALS</b>	<b>3,135,195,945</b>	<b>3,203,868,175</b>	<b>2.19%</b>
Gallons Refunded	31,545,600	22,152,780	-29.78%
<b>Net Gallons Taxed:</b>			
Gasoline <sup>1</sup>	2,370,620,805	2,419,405,825	2.06%
Highway Diesel	733,029,540	762,309,570	3.99%
<b>TOTALS</b>	<b>3,103,650,345</b>	<b>3,181,715,395</b>	<b>2.52%</b>

<sup>1</sup>Includes gasohol.

## Petroleum Products Tax

### Cash Collections After Accrual Adjustments

#### GASOLINE TAX

Fiscal Year	Amount Collected	% Change
<b>2016-17</b>	<b>\$482,560,720</b>	<b>1.55%</b>
2015-16	\$475,202,402	2.83%
2014-15	\$462,128,517	2.84%
2013-14	\$449,369,101	0.67%
2012-13	\$446,377,777	1.30%

#### SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	% Change
<b>2016-17</b>	<b>\$152,323,010</b>	<b>3.60%</b>
2015-16	\$147,031,287	1.91%
2014-15	\$144,281,796	3.43%
2013-14	\$139,490,930	2.08%
2012-13	\$136,647,595	1.65%

#### INSPECTION FEE<sup>1</sup>

Fiscal Year	Amount Collected	% Change
<b>2016-17</b>	<b>\$4,425,859</b>	<b>-3.71%</b>
2015-16	\$4,596,281	0.82%
2014-15	\$4,558,886	9.38%
2013-14	\$4,168,123	-4.33%
2012-13	\$4,356,761	0.45%

<sup>1</sup>Includes both Gasoline and Special Fuels Inspection fees.

# Sales Tax Collections

## Cash Collections After Accrual Adjustments

The state sales tax rate increased from 4% to 5% effective April 1, 2016, through June 30, 2018, due to Act 26 of the 2016 First Extraordinary Session. The 5% state sales tax rate is composed of 4.97% 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.

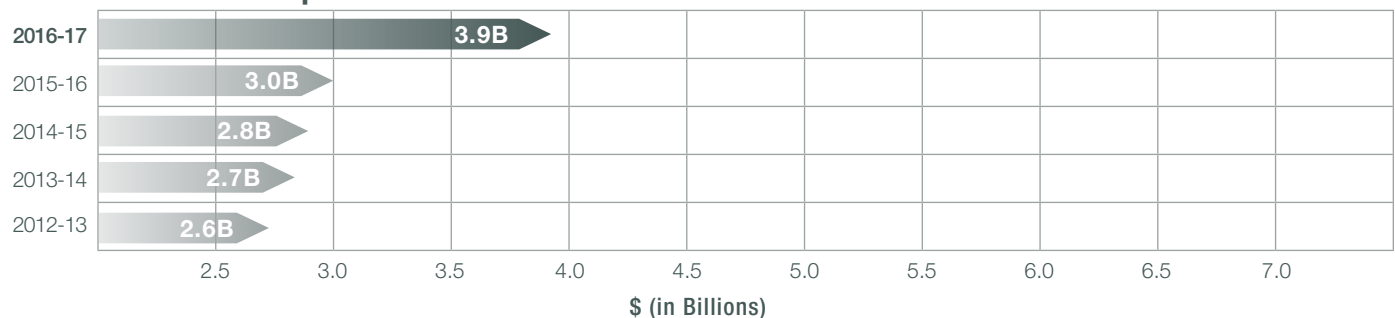
Although many exemptions are provided by statute, several exemptions were partially suspended and subject to a 1% tax rate through March 31, 2016. Beginning April 1, 2016, many sales tax exclusions and exemptions are temporarily suspended at different tax rates through June 30, 2018.

### Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2016-17	\$3,885,072,265	29.29%
2015-16 <sup>1</sup>	\$3,004,866,455	8.45%
2014-15	\$2,770,681,930	2.71%
2013-14	\$2,697,688,000	2.69%
2012-13	\$2,627,074,311	-1.04%

<sup>1</sup>State sales tax rate increased from 4% to 5% effective April 1, 2016.

### Five-Year Comparison of Sales Tax Collections



## Sales Tax

### By Amount Due

Fiscal Year 2017

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99	\$ 4,673,055	0.12%	444,568	45.17%
100 - 199	7,393,394	0.19%	50,535	5.13%
200 - 499	29,491,530	0.75%	87,851	8.93%
500 - 999	67,453,423	1.72%	92,320	9.38%
1,000 - 1,999	147,047,255	3.75%	102,306	10.40%
2,000 - 2,999	131,696,388	3.35%	53,666	5.45%
3,000 - 3,999	113,860,702	2.90%	32,865	3.34%
4,000 - 4,999	99,197,857	2.53%	22,196	2.26%
5,000 - 9,999	348,532,267	8.88%	49,896	5.07%
10,000 - 24,999	441,153,047	11.24%	28,980	2.94%
25,000 - 49,999	305,823,970	7.79%	8,893	0.90%
50,000 - 99,999	317,967,626	8.10%	4,521	0.46%
100,000 & Over	1,911,737,048	48.69%	5,557	0.56%
<b>TOTAL</b>	<b>\$ 3,926,027,562</b>	<b>100.00%</b>	<b>984,154</b>	<b>100.00%</b>

## Sales Tax

### Gross Sales of Tangible Personal Property by Brackets

Fiscal Year 2017

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 12,699,857	0.02%	373,242	37.93%
500 - 999	22,661,826	0.03%	31,147	3.16%
1,000 - 1,999	57,555,789	0.07%	39,515	4.02%
2,000 - 2,999	68,445,119	0.09%	27,669	2.81%
3,000 - 3,999	78,611,812	0.10%	22,602	2.30%
4,000 - 4,999	84,935,343	0.11%	18,935	1.92%
5,000 - 9,999	504,374,308	0.64%	68,825	6.99%
10,000 - 24,999	2,093,148,522	2.65%	125,435	12.75%
25,000 - 49,999	3,572,816,596	4.53%	99,839	10.14%
50,000 - 99,999	5,550,245,808	7.04%	78,478	7.97%
100,000 - 249,999	9,240,119,734	11.72%	60,175	6.11%
250,000 - 499,000	6,660,940,347	8.45%	19,198	1.95%
500,000 - 999,999	6,151,285,001	7.80%	8,951	0.91%
1,000,000 & Over	44,759,256,879	56.76%	10,143	1.03%
<b>TOTALS</b>	<b>\$78,857,096,941</b>	<b>100.00%</b>	<b>984,154</b>	<b>100.00%</b>

# Sales & Use Taxes

## Total Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/16	FYE 6/17	% Change <sup>2</sup>	FYE 2016 Per Capita	FYE 2016 PC Rank	FYE 2017 Per Capita	FYE 2017 PC Rank
1	Acadia	\$ 15,307,651	\$ 18,148,417	18.56%	\$ 245	32	\$ 290	36
2	Allen	3,664,841	4,698,737	28.21%	143	58	183	54
3	Ascension	83,419,163	110,844,972	32.88%	698	4	912	5
4	Assumption	3,069,304	3,421,800	11.48%	134	60	151	61
5	Avoyelles	7,508,022	9,057,144	20.63%	183	47	220	49
6	Beauregard	8,695,889	15,929,091	83.18%	238	34	431	22
7	Bienville	2,845,820	3,083,297	8.34%	206	44	222	48
8	Bossier	46,064,930	49,769,752	8.04%	368	22	395	25
9	Caddo	97,038,681	146,405,281	50.87%	386	18	588	15
10	Calcasieu	126,906,240	171,260,335	34.95%	638	5	854	7
11	Caldwell	1,559,420	1,679,141	7.68%	156	53	166	57
12	Cameron	2,549,561	23,956,850	839.65%	374	21	3,481	1
13	Catahoula	1,562,808	2,085,796	33.46%	154	54	210	50
14	Claiborne	2,958,673	4,008,011	35.47%	182	48	248	45
15	Concordia	4,919,416	6,489,503	31.92%	244	33	326	31
16	De Soto	6,183,646	8,099,268	30.98%	229	36	298	34
17	East Baton Rouge	242,003,151	309,502,346	27.89%	542	8	692	9
18	East Carroll	991,707	1,114,146	12.35%	136	59	153	60
19	East Feliciana	2,047,291	2,845,084	38.97%	104	62	145	62
20	Evangeline	4,183,693	5,473,156	30.82%	124	61	162	58
21	Franklin	4,029,498	5,049,521	25.31%	197	46	248	46
22	Grant	1,125,871	1,244,670	10.55%	50	63	56	64
23	Iberia	23,192,905	26,181,868	12.89%	313	26	357	28
24	Iberville	34,861,730	45,497,701	30.51%	1,053	1	1,382	2
25	Jackson	3,337,604	4,516,137	35.31%	210	43	286	37
26	Jefferson	243,213,863	384,186,354	57.96%	557	7	880	6
27	Jefferson Davis	10,291,204	12,177,393	18.33%	327	25	388	26
28	Lafayette	126,589,953	159,436,516	25.95%	527	9	660	12
29	Lafourche	33,109,647	33,899,824	2.39%	337	24	345	29
30	LaSalle	3,436,147	4,014,018	16.82%	229	35	267	40
31	Lincoln	21,593,049	26,614,244	23.25%	452	12	557	16
32	Livingston	29,756,008	35,692,190	19.95%	216	39	255	44

# Sales & Use Taxes

## Total Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/16	FYE 6/17	% Change <sup>2</sup>	FYE 2016 Per Capita	FYE 2016 PC Rank	FYE 2017 Per Capita	FYE 2017 PC Rank
33	Madison	2,590,556	4,311,102	66.42%	225	37	374	27
34	Morehouse	5,707,042	6,737,167	18.05%	216	38	258	42
35	Natchitoches	9,869,874	12,014,990	21.73%	252	31	307	33
36	Orleans	184,523,547	237,012,792	28.45%	474	11	605	13
37	Ouachita	69,320,027	84,303,128	21.61%	442	14	537	17
38	Plaquemines	9,278,880	11,395,200	22.81%	395	17	486	20
39	Pointe Coupee	8,440,858	11,266,891	33.48%	379	20	508	18
40	Rapides	58,748,442	87,487,467	48.92%	445	13	661	11
41	Red River	1,308,600	1,330,050	1.64%	152	56	156	59
42	Richland	4,378,388	5,511,195	25.87%	213	42	270	39
43	Sabine	5,205,580	6,516,087	25.18%	215	40	272	38
44	St Bernard	13,436,180	19,416,682	44.51%	296	27	425	23
45	St Charles	31,806,243	37,431,259	17.69%	602	6	707	8
46	St Helena	440,515	590,041	33.94%	42	64	56	63
47	St James	15,968,634	26,370,815	65.14%	740	2	1,223	3
48	St John The Baptist	21,338,747	26,151,080	22.55%	489	10	599	14
49	St Landry	21,817,190	24,396,281	11.82%	260	29	291	35
50	St Martin	9,338,430	10,287,725	10.17%	173	51	190	53
51	St Mary	20,252,688	24,062,944	18.81%	384	19	462	21
52	St Tammany	102,233,039	123,197,979	20.51%	409	16	486	19
53	Tangipahoa	33,113,880	42,560,271	28.53%	257	30	326	32
54	Tensas	1,987,452	3,083,438	55.15%	419	15	671	10
55	Terrebonne	40,217,054	46,511,473	15.65%	353	23	411	24
56	Union	3,342,683	3,986,988	19.28%	149	57	177	55
57	Vermilion	12,855,717	15,525,703	20.77%	215	41	258	43
58	Vernon	7,780,862	8,929,376	14.76%	153	55	177	56
59	Washington	7,638,066	9,543,120	24.94%	165	52	206	51
60	Webster	11,148,321	13,356,253	19.81%	279	28	336	30
61	West Baton Rouge	18,330,001	28,844,504	57.36%	719	3	1,118	4
62	West Carroll	1,992,244	2,240,414	12.46%	176	50	202	52
63	West Feliciana	2,778,090	3,974,928	43.08%	181	49	259	41
64	Winn	2,988,538	3,535,641	18.31%	205	45	246	47
	<b>TOTAL PARISHES</b>	<b>\$ 1,938,193,754</b>	<b>\$ 2,578,265,547</b>	<b>33.02%</b>				
	<b>TOTAL OUT-OF-STATE</b>	<b>\$ 1,020,528,856</b>	<b>\$ 1,347,513,428</b>	<b>32.04%</b>				
	<b>TOTAL</b>	<b>\$ 2,958,722,610</b>	<b>\$ 3,925,778,975</b>	<b>32.68%</b>				

<sup>1</sup>Use numbers as a legend for maps on pages 43 and 44.

<sup>2</sup>Effective April 1, 2016, the state sales tax rate increased from 4% to 5% and many sales tax exclusions and exemptions are temporarily suspended at different tax rates.

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

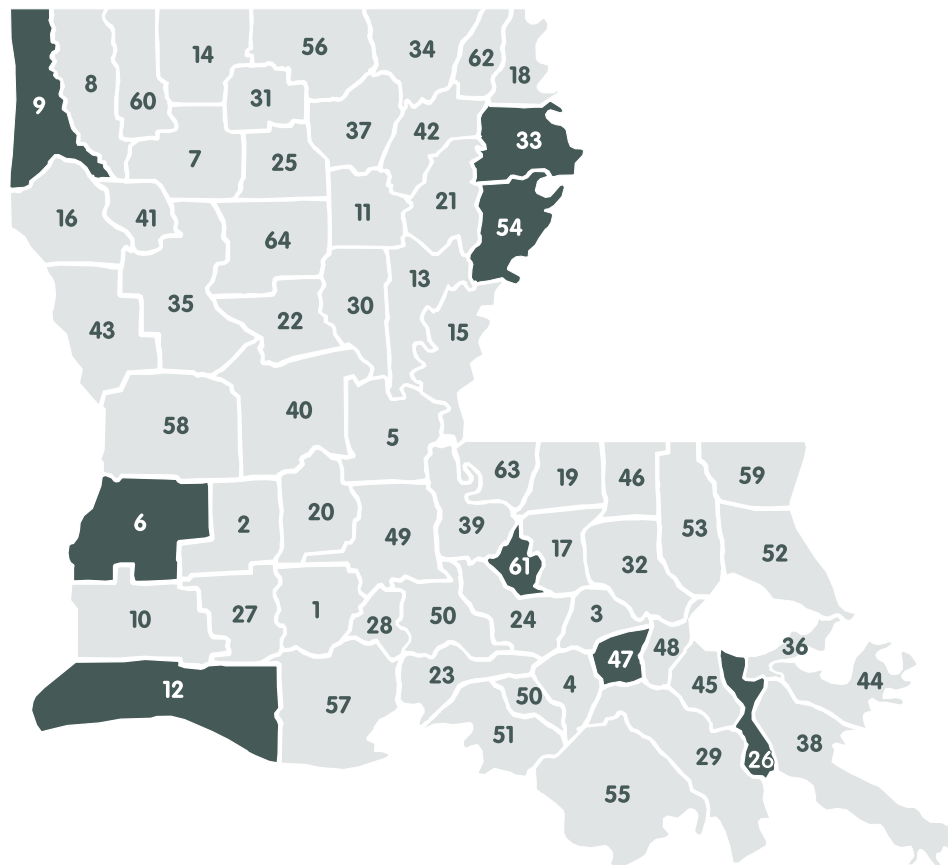
## Parishes With More Than 50% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year ending June 30, 2016 to Fiscal Year ending June 30, 2017, by parish.

L <sup>1</sup>	Parish	Percent Change	Rank
12	Cameron	839.65%	1
6	Beauregard	83.18%	2
33	Madison	66.42%	3
47	St. James	65.14%	4
26	Jefferson	57.96%	5
61	West Baton Rouge	57.36%	6
54	Tensas	55.15%	7
9	Caddo	50.87%	8

<sup>1</sup>Use numbers as a legend for the map below.

<sup>2</sup>Percentage changed to 50% due to Sales Tax Rate increased from 4% to 5%, effective April 1, 2016.



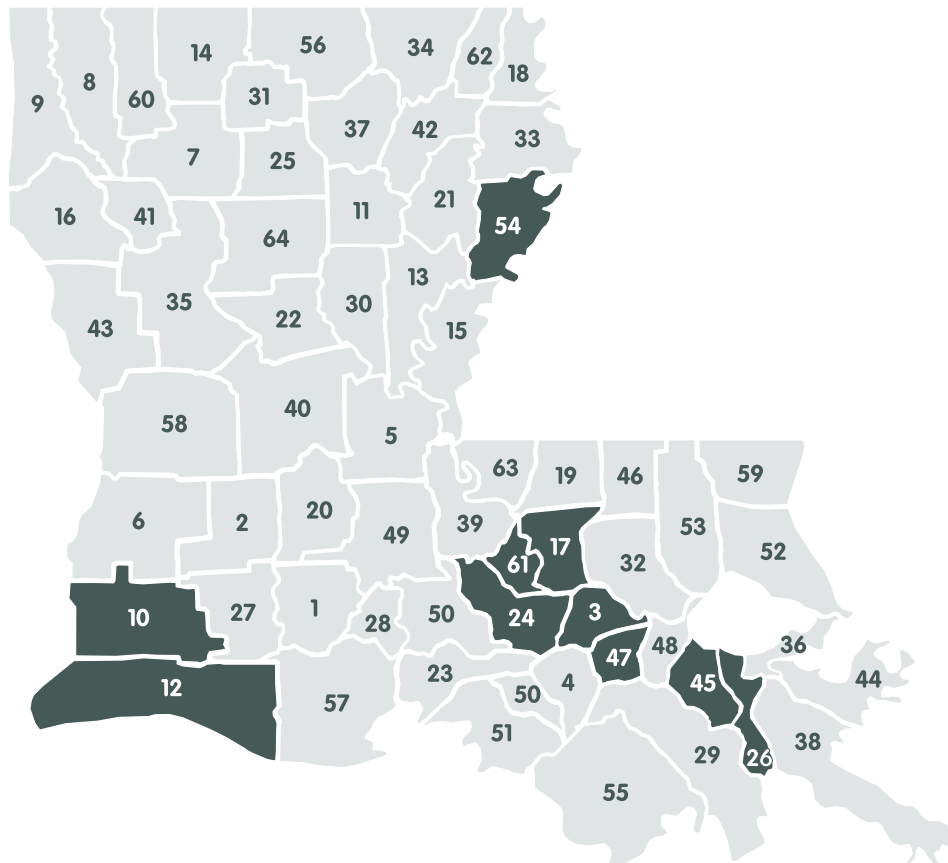
# Sales & Use Taxes

## Top 10 Parishes

For Fiscal Year 2017

L <sup>1</sup>	Parish	FYE 2017 Per Capita	Rank
12	Cameron	\$3,481	1
24	Iberville	\$1,382	2
47	St. James	\$1,223	3
61	West Baton Rouge	\$1,118	4
3	Ascension	\$912	5
26	Jefferson	\$880	6
10	Calcasieu	\$854	7
45	St. Charles	\$707	8
17	East Baton Rouge	\$692	9
54	Tensas	\$671	10

<sup>1</sup>Use numbers as a legend for the map below.





## Comparison of Oil, Gas, Timber, and Minerals Tax Reported

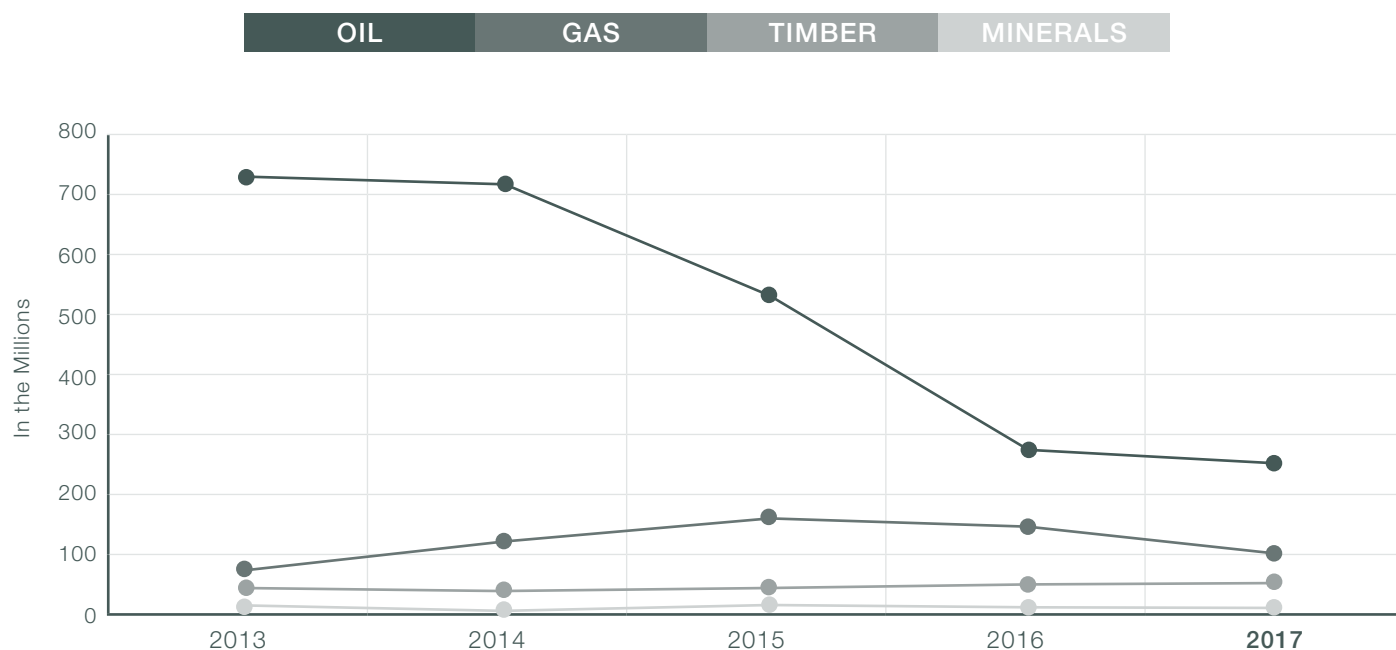
### Severance Tax Rates

1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate is 11.1 cents per mcf for FYE 17, 9.8 cents per mcf for FY 16, 16.3 cents per mcf for FYE 15, 11.8 cents per mcf for FYE 14, and 14.8 cents per mcf for FYE 13.
3. Timber
  - a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
  - b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
  - c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes.
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	Gas	Timber	Minerals	Total	% Change
2017	\$257,307,132	\$100,611,436	\$14,975,883	\$1,401,260	\$374,295,711	-17.94%
2016	\$275,998,826	\$165,197,808	\$13,525,901	\$1,393,756	\$456,116,291	-37.63%
2015	\$538,940,235	\$177,532,639	\$13,337,934	\$1,460,914	\$731,271,722	-15.17%
2014	\$721,330,613	\$126,425,975	\$13,137,337	\$1,198,678	\$862,092,603	3.36%
2013	\$730,508,893	\$ 90,201,832	\$11,959,673	\$1,387,746	\$834,058,144	-5.85%

**Note:** Amounts represent tax reported on tax returns.

### Five-Year Comparison of Severance Tax



# Severance Tax

## Tax Reported by Parish

Fiscal Year 2017

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Acadia	\$ 4,695,203	\$ 397,571	\$ 231,708	\$ 645	\$ 5,325,127
Allen	1,795,063	86,996	589,811	39,371	2,511,241
Ascension	584,116	7,926	8,248	0	600,290
Assumption	1,629,099	110,536	6,627	29,824	1,776,086
Avoyelles	775,994	0	60,889	0	836,883
Beauregard	5,077,996	231,302	1,118,970	22,314	6,450,582
Bienville	654,346	5,147,292	901,880	(4,175)	6,699,343
Bossier	1,346,678	7,169,809	330,060	2,884	8,849,431
Caddo	4,616,840	11,989,665	335,666	37	16,942,208
Calcasieu	5,180,719	556,206	244,095	39,460	6,020,480
Caldwell	0	34,568	291,320	0	325,888
Cameron	5,094,869	2,361,828	16	0	7,456,713
Catahoula	881,602	275	221,100	64	1,103,041
Claiborne	5,339,073	675,576	670,628	0	6,685,277
Concordia	3,200,931	2,964	34,332	0	3,238,227
DeSoto	1,000,371	32,044,151	581,465	241,498	33,867,485
East Baton Rouge	1,994,148	356,753	35,376	5,616	2,391,893
East Carroll	0	0	19,076	0	19,076
East Feliciana	740,092	6,734	255,299	40,703	1,042,828
Evangeline	5,167,819	326,345	179,635	0	5,673,799
Franklin	112,628	1,624	21,396	0	135,648
Grant	1,337,318	(291)	242,845	0	1,579,872
Iberia	10,378,358	1,652,945	612	177,442	12,209,357
Iberville	3,697,070	228,559	31,827	18,790	3,976,246
Jackson	95,270	1,046,145	559,450	0	1,700,865
Jefferson	5,566,728	415,008	738	110,846	6,093,320
Jefferson Davis	1,941,662	293,920	33,984	2,539	2,272,105
Lafayette	1,096,312	233,063	6,148	0	1,335,523
Lafourche	26,814,024	1,497,528	427	3,249	28,315,228
LaSalle	4,924,352	173,962	620,205	2,791	5,721,310
Lincoln	5,829,297	5,002,552	244,532	34	11,076,415
Livingston	3,306,798	(6)	234,289	17,920	3,559,001
Madison	132,036	5,620	87,814	0	225,470

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments.

# Severance Tax

## Tax Reported by Parish

Fiscal Year 2017

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Morehouse	0	4,375	147,171	11,881	163,427
Natchitoches	22,817	296,185	487,641	45,965	852,608
Orleans	0	0	126	4,056	4,182
Ouachita	90,571	77,565	187,267	3,631	359,034
Plaquemines	73,560,459	1,698,618	54	767	75,259,898
Pointe Coupee	2,459,273	832,094	66,758	0	3,358,125
Rapides	362,059	(24,628)	523,286	13,405	874,122
Red River	132,910	11,281,417	263,739	84,188	11,762,254
Richland	23,462	13,095	32,508	0	69,065
Sabine	64,558	3,159,906	922,044	0	4,146,508
St. Bernard	2,561,924	(61,882)	67	6,426	2,506,535
St. Charles	4,044,302	207,483	436	80,772	4,332,993
St. Helena	1,182,211	142	325,104	68,404	1,575,861
St. James	1,735,186	11,098	228	12,729	1,759,241
St. John the Baptist	134,136	0	1	0	134,137
St. Landry	1,330,859	42,045	42,751	0	1,415,655
St. Martin	5,632,825	567,322	4,483	20,440	6,225,070
St. Mary	16,394,157	3,906,589	276	174,897	20,475,919
St. Tammany	0	0	96,680	45,613	142,293
Tangipahoa	943,608	0	140,498	47,939	1,132,045
Tensas	393,653	15,594	96,408	0	505,655
Terrebonne	17,858,549	1,351,967	22	0	19,210,538
Union	633,212	128,599	705,747	0	1,467,558
Vermillion	8,145,837	3,488,970	3,268	55	11,638,130
Vernon	1,108,339	(83,402)	1,132,201	0	2,157,138
Washington	11,174	0	261,127	9,679	281,980
Webster	2,679,613	1,532,267	367,642	11,399	4,590,921
West Baton Rouge	202,967	104,316	12,717	0	320,000
West Carroll	0	112	15,236	0	15,348
West Feliciana	115,048	0	115,536	2,721	233,305
Winn	476,611	4,463	824,393	4,441	1,309,908
<b>TOTAL</b>	<b>\$257,307,132</b>	<b>\$100,611,436</b>	<b>\$14,975,883</b>	<b>\$1,401,260</b>	<b>\$374,295,711</b>

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments.

# Severance Oil Tax

## Taxable Barrels Reported by Parish

Fiscal Year 2017

L <sup>1</sup>	Parish	Oil Bbls	Rank
38	Plaquemines	11,510,513	1
29	Lafourche	4,034,756	2
55	Terrebonne	3,083,897	3
51	St. Mary	2,625,480	4
12	Cameron	1,706,858	5
9	Caddo	1,687,919	6
30	LaSalle	1,594,382	7
23	Iberia	1,561,382	8
57	Vermilion	1,301,278	9
14	Claiborne	1,111,123	10
31	Lincoln	1,006,951	11
26	Jefferson	986,170	12
50	St. Martin	967,328	13
10	Calcasieu	900,710	14
20	Evangeline	851,266	15
6	Beauregard	831,712	16
1	Acadia	820,545	17
45	St. Charles	631,914	18
60	Webster	562,675	19
24	Iberville	561,304	20
15	Concordia	547,410	21
32	Livingston	494,343	22
44	St. Bernard	429,158	23
39	Pointe Coupee	405,877	24
27	Jefferson Davis	364,580	25
17	East Baton Rouge	354,323	26
8	Bossier	325,715	27
64	Winn	299,561	28
47	St. James	269,353	29
2	Allen	264,614	30
22	Grant	262,444	31
4	Assumption	262,392	32
49	St. Landry	240,573	33

L <sup>1</sup>	Parish	Oil Bbls	Rank
13	Catahoula	202,632	34
16	DeSoto	196,771	35
58	Vernon	189,586	36
46	St. Helena	175,523	37
28	Lafayette	172,772	38
53	Tangipahoa	152,051	39
5	Avoyelles	144,699	40
54	Tensas	120,040	41
19	East Feliciana	115,595	42
7	Bienville	114,378	43
56	Union	97,348	44
3	Ascension	91,068	45
40	Rapides	89,104	46
61	West Baton Rouge	64,381	47
41	Red River	39,478	48
43	Sabine	30,786	49
33	Madison	25,984	50
48	St. John the Baptist	25,512	51
21	Franklin	23,797	52
63	West Feliciana	18,664	53
37	Ouachita	16,323	54
25	Jackson	14,353	55
35	Natchitoches	9,103	56
42	Richland	8,789	57
59	Washington	2,010	58
11	Caldwell	0	59
18	East Carroll	0	60
34	Morehouse	0	61
36	Orleans	0	62
52	St. Tammany	0	63
62	West Carroll	0	64
<b>STATE TOTALS</b>		<b>44,999,253</b>	

<sup>1</sup>Use numbers as a legend for the map on pages 49.

Over 69 percent of the total taxable barrels were reported by the 11 parishes reporting taxable barrels of one million or more.

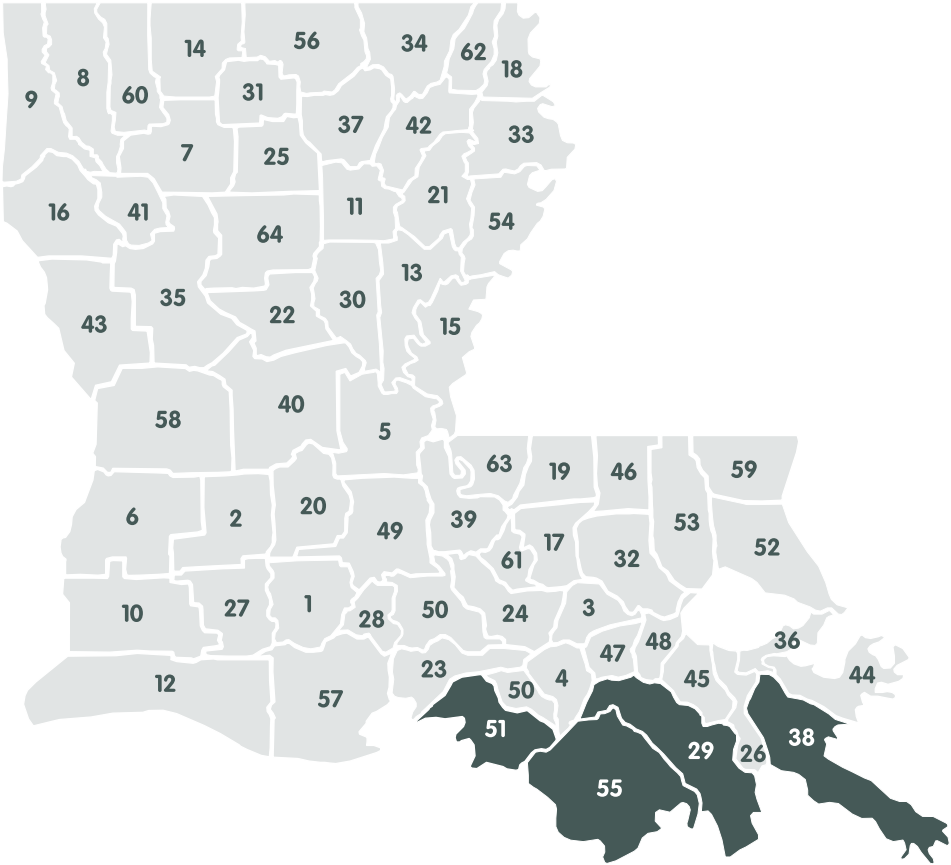
# Severance Oil Tax

## Parishes Reporting Over 2 Million Barrels

Fiscal Year 2017

L <sup>1</sup>	Parish	Oil Bbls	Rank
38	Plaquemines	11,510,513	1
29	Lafourche	4,034,756	2
55	Terrebonne	3,083,897	3
51	St. Mary	2,625,480	4

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



# Severance Natural Gas Tax

## Net Taxable Production by Parish

Fiscal Year 2017

L <sup>1</sup>	Parish	Gas MCFs	Rank	L <sup>1</sup>	Parish	Gas MCFs	Rank
16	DeSoto	297,333,832	1	30	LaSalle	1,420,867	33
9	Caddo	109,138,483	2	4	Assumption	944,106	34
41	Red River	103,585,908	3	61	West Baton Rouge	942,562	35
31	Lincoln	83,011,714	4	2	Allen	813,040	36
8	Bossier	60,051,206	5	49	St. Landry	439,700	37
7	Bienville	59,814,665	6	34	Morehouse	298,959	38
51	St. Mary	39,602,869	7	11	Caldwell	188,502	39
57	Vermilion	30,152,974	8	54	Tensas	161,012	40
43	Sabine	29,537,954	9	42	Richland	133,627	41
55	Terrebonne	24,998,358	10	19	East Feliciana	57,732	42
60	Webster	20,713,810	11	3	Ascension	54,012	43
12	Cameron	20,604,138	12	64	Winn	53,928	44
25	Jackson	18,308,032	13	33	Madison	47,926	45
38	Plaquemines	16,272,192	14	15	Concordia	42,367	46
23	Iberia	13,851,057	15	47	St. James	33,632	47
29	Lafourche	12,081,341	16	22	Grant	25,314	48
14	Claiborne	10,320,595	17	21	Franklin	12,531	49
39	Pointe Coupee	6,960,774	18	13	Catahoula	2,810	50
50	St. Martin	6,002,725	19	46	St. Helena	1,448	51
10	Calcasieu	4,727,155	20	62	West Carroll	1,146	52
26	Jefferson	3,762,404	21	5	Avoyelles	0	53
1	Acadia	3,311,269	22	18	East Carroll	0	54
20	Evangeline	3,213,406	23	32	Livingston	0	55
35	Natchitoches	3,068,632	24	36	Orleans	0	56
17	East Baton Rouge	2,986,733	25	48	St. John the Baptist	0	57
56	Union	2,786,542	26	52	St. Tammany	0	58
27	Jefferson Davis	2,685,078	27	53	Tangipahoa	0	59
6	Beauregard	2,369,576	28	59	Washington	0	60
24	Iberville	2,070,936	29	63	West Feliciana	0	61
37	Ouachita	1,894,806	30	44	St. Bernard	(22,404)	62
45	St. Charles	1,832,424	31	40	Rapides	(116,025)	63
28	Lafayette	1,753,788	32	58	Vernon	(313,230)	64
<b>STATE TOTALS</b>						<b>1,004,028,938</b>	

<sup>1</sup>Use numbers as a legend for the map on pages 51.

Over 94 percent of the net taxable production was reported by the 17 parishes reporting taxable MCFs of 10 million or more.

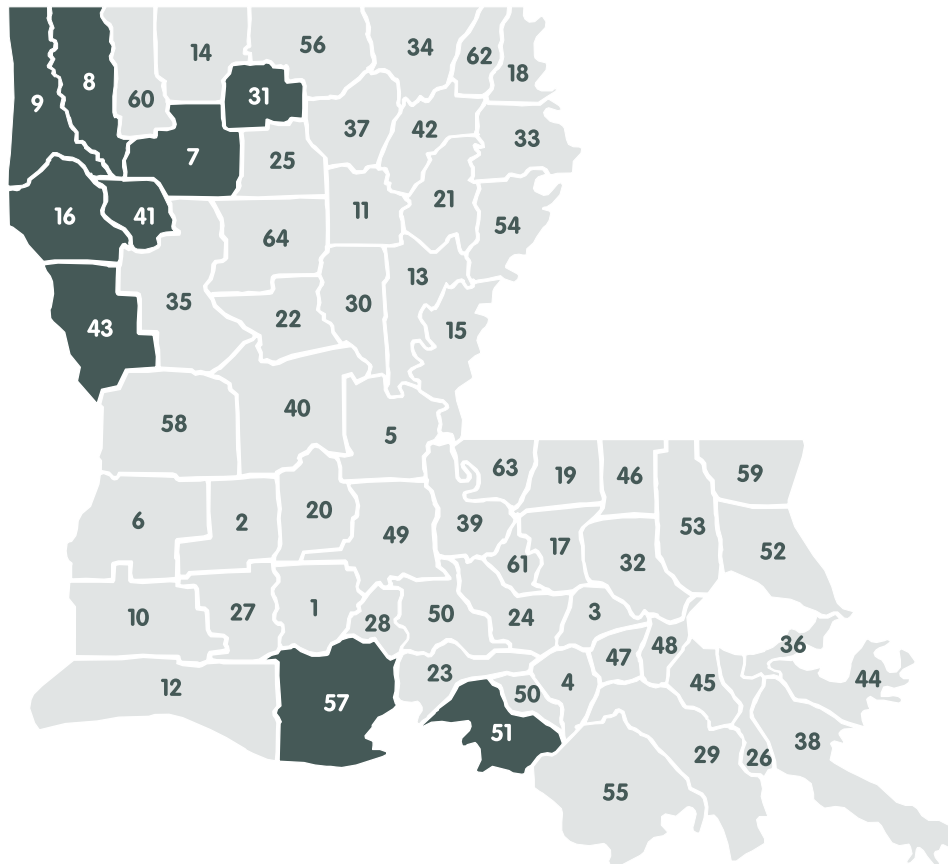
# Severance Natural Gas Tax

## Parishes Producing Over 25 Million MCFs

Fiscal Year 2017

	<b>L<sup>1</sup></b>	<b>Parish</b>	<b>Gas MCFs</b>	<b>Rank</b>
	16	DeSoto	297,333,832	1
	9	Caddo	109,138,483	2
	41	Red River	103,585,908	3
	31	Lincoln	83,011,714	4
	8	Bossier	60,051,206	5
	7	Bienville	59,814,665	6
	51	St. Mary	39,602,869	7
	57	Vermilion	30,152,974	8
	43	Sabine	29,537,954	9

<sup>1</sup>Use numbers as a legend for the map below.



# Tobacco Tax

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## Tobacco Tax

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

Tax stamps can be purchased only from the Department 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, other tobacco products, and vapor 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.

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:
  - Prior to July 1, 2015, \$0.018 per cigarette (\$0.36 per pack of 20 cigarettes)
  - July 1, 2015 to March 31, 2016, \$0.043 per cigarette (\$0.86 per pack of 20 cigarettes)
  - After April 1, 2016, \$0.054 per cigarette (\$1.08 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
6. Vapor Products, \$0.05 per milliliter of consumable nicotine liquid solution



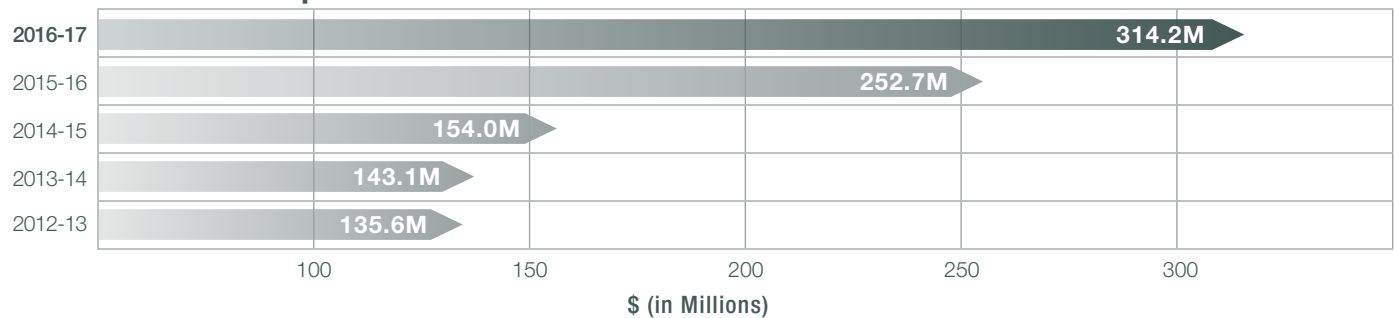
## Cash Collections After Accrual Adjustments

### Five-Year Comparison

Fiscal Year	Amount Collected	% Change*
2016-17	\$314,188,309	24.31%
2015-16	\$252,743,465	64.17%
2014-15	\$153,954,237	7.58%
2013-14	\$143,100,904	5.51%
2012-13	\$135,632,847	-0.05%

\*The tax on cigarettes was increased on July 1, 2015 and again on April 1, 2016.

### Five-Year Comparison of Tobacco Tax Collections



## Tobacco Tax

### Stamp Sales<sup>1</sup>

#### Fiscal Year 2017

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	27,000	62,850,000	12,000	\$ 67,923,360
2nd Quarter	15,000	72,960,000	8,000	78,823,800
3rd Quarter	24,000	62,820,000	12,000	67,887,720
4th Quarter	18,000	70,880,000	0	76,569,840
<b>TOTAL</b>	<b>84,000</b>	<b>269,510,000</b>	<b>32,000</b>	<b>\$ 291,204,720</b>

#### Fiscal Year 2016

Period	36 Fuson	45 Fuson	86 Sheets	86 Fuson	107.5 Fuson	Gross Tax Due
1st Quarter	16,620,000	4,000	9,000	29,400,000	8,000	\$ 31,285,340
2nd Quarter	0	0	54,000	71,190,000	8,000	61,278,440
3rd Quarter	0	0	72,000	108,090,000	0	93,019,320
<b>TOTAL<sup>2</sup></b>	<b>16,620,000</b>	<b>4,000</b>	<b>135,000</b>	<b>208,680,000</b>	<b>16,000</b>	<b>\$ 185,583,100</b>
Period	86 Fuson	107.5 Fuson	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
4th Quarter <sup>3</sup>	3,180,000	4,000	40,500	32,520,000	4,000	\$ 37,909,840
<b>TOTAL</b>	<b>3,180,000</b>	<b>4,000</b>	<b>40,500</b>	<b>32,520,000</b>	<b>4,000</b>	<b>\$ 37,909,840</b>
<b>NET TAX DUE</b>						<b>\$ 223,492,940</b>

<sup>1</sup>Stamp sales are based on when payment was made and not when stamp was purchased.

<sup>2</sup>Includes tobacco stamps sold at the applicable tax rates prior to April 1, 2016.

<sup>3</sup>Includes tobacco stamps sold at the applicable tax rates after April 1, 2016.

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

## Tobacco Tax

### Tobacco Tax Reported

#### For Fiscal Year 2017

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 67,923,360	\$ 3,396,168	\$ 64,534,924	\$ 8,738,822	\$ 73,273,746
2nd Quarter	78,823,800	3,929,850	74,956,976	8,874,991	83,831,967
3rd Quarter	67,887,720	3,394,386	64,524,337	8,296,240	72,820,577
4th Quarter	76,569,840	3,823,632	72,753,689	9,639,096	82,392,785
<b>TOTAL</b>	<b>\$ 291,204,720</b>	<b>\$ 14,544,036</b>	<b>\$ 276,769,926</b>	<b>\$ 35,549,149</b>	<b>\$ 312,319,075</b>

#### For Fiscal Year 2016

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 31,285,340	\$ 1,804,048	\$ 29,507,115	\$ 8,207,678	\$ 37,714,793
2nd Quarter	61,278,440	3,148,018	58,172,886	7,754,213	65,927,098
3rd Quarter	93,019,320	5,142,126	87,912,910	7,723,404	95,636,315
4th Quarter	37,909,840	1,921,838	36,004,823	8,685,027	44,689,850
<b>TOTAL</b>	<b>\$ 223,492,940</b>	<b>\$12,016,030</b>	<b>\$ 211,597,734</b>	<b>\$ 32,370,322</b>	<b>\$ 243,968,056</b>

<sup>1</sup>Net Cigarette Tax includes the tax reported on the tobacco tax return which is not separately stated here.

The Office of Debt Recovery (ODR) was created to recover all of the state’s delinquent debt with a highly effective, efficient, and automated process utilizing tools that are unique to state government.

Goals:

- Active participation from 100% of all mandated agencies
- Fully implement all authorized tools
- Provide the highest level of service in state government

For Fiscal Year 2017

	Total
Number of participating agencies	106
Number of accounts placed with ODR	282,972
Dollar amount of debt in accounts	\$157,212,800
Dollar amount recovered through Tax Offset Program	\$15,445,238
Self-generated revenue	\$8,285,457
Dollar amount of payments processed	\$41,427,285
Number of disputes resolved	1,200
Number of refunds processed	80

# Office of Debt Recovery

## Collection Summary

for Fiscal Year 2017

Source of Revenues	Total
4th Judicial District Court, Ouachita Parish - Assistant District Attorney	\$ 42,410
11th Judicial District Court, Sabine Parish - Clerk of Court	5,615
12th Judicial District Court, Avoyelles Parish - Misdemeanor Probation	102,107
14th Judicial District Court, Calcasieu Parish - Public Defender's Office	3,296
15th Judicial District Court, Acadia Parish - Clerk of Court	119,294
15th Judicial District Court, Vermilion Parish - Clerk of Court	514
31st Judicial District Court, Jefferson Davis Parish - Clerk of Court	3,694
31st Judicial District Court, Jefferson Davis Parish - Public Defender's Office	450
33rd Judicial District Court, Allen Parish - Public Defender's Office	12,190
Commissioner of Insurance - State Payroll	181
Department of Public Safety, Office of Motor Vehicles	38,701,038
Department of Agriculture and Forestry - State Payroll	308
Department of Children & Family Services - State Payroll	9,858
Department of Corrections - State Payroll	1,867,185
Department of Corrections, Administration - Other	270,517
Department of Corrections, Administration - State Payroll	2,679
Department of Corrections, Adult Probation and Parole - State Payroll	50
Department of Corrections, BB Rayburn Correctional- State Payroll	108
Department of Corrections, David Wade Correctional Center - State Payroll	62
Department of Corrections, Dixon Correctional Institute - State Payroll	333
Department of Corrections, Elayn Hunt Correctional Center - State Payroll	4,041
Department of Corrections, Louisiana Correctional Institute for Women - State Payroll	3,491
Department of Corrections, Louisiana State Penitentiary - State Payroll	1,355
Department of Corrections, Prison Enterprises - State Payroll	19
Department of Corrections, Raymond Laborde Correctional Center - State Payroll	128
Department of Culture, Recreation & Tourism, Office of Management & Finance - State Payroll	32
Department of Culture, Recreation & Tourism, Office of State Parks - State Payroll	1,015
Department of Education, Louisiana School for Deaf & Visually Impaired - State Payroll	310
Department of Education, Louisiana Special Education Center - State Payroll	2,393
Department of Environmental Quality, Office of the Secretary	15,911
Department of Health, Office of the Secretary	73,399
Department of Health - State Payroll	111
Department of Health, Capital Area Human Services District - State Payroll	968
Department of Health, Florida Parishes Human Services Authority - State Payroll	926
Department of Health, Imperial Calcasieu Human Services Authority	21,098
Department of Health, Imperial Calcasieu Human Services Authority - State Payroll	3,064
Department of Health, Medical Vendor Administration - State Payroll	227
Department of Health, Office for Citizens With Developmental Disabilities - State Payroll	8,479
Department of Health, Office of Addictive Disorders - State Payroll	290
Department of Health, Office of Aging & Adult Services - State Payroll	778
Department of Health, Office of Behavioral Health - State Payroll	5,005
Department of Health, Office of Public Health - State Payroll	5,553
Department of Health, Southwest Development Center - State Payroll	249
Department of Revenue - State Payroll	840
Department of Veterans Affairs - State Payroll	250
Department of Veterans Affairs, Louisiana War Veterans Home - State Payroll	64
Department of Veterans Affairs, Southwest LA War Veterans Home - State Payroll	311
Division of Administration, Office of Risk Management - State Payroll	513
Division of Administration, Office of Risk Management	2,125
East Baton Rouge Parish Attorneys Office	17,720
Governor's Office of Homeland Security & Emergency Preparedness - State Payroll	578
Louisiana Community and Technical College System, Louisiana Delta Community College	88,984
Louisiana Community and Technical College System, Central Louisiana Technical Community College	4,646
Louisiana Community and Technical College System, South Central Louisiana Technical College, Reserve Campus	18,562
Louisiana Workforce Commission - State Payroll	1,170
Office of Juvenile Justice - State Payroll	592
Secretary of State, Department of Elections, Commissioner of Elections - State Payroll	200
<b>Total*</b>	<b>\$ 41,427,285</b>

<sup>1</sup>Total may differ slightly due to rounding.



