

LOUISIANA

DEPARTMENT *of* REVENUE

Annual Tax Collection Report

2013 – 2014



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



Tim Barfield

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year ending June 30, 2014.

During the reporting period, the department reached a number of benchmarks that demonstrate its commitment to providing a significant return on investment for Louisiana's taxpayers.

In the effort to ensure that all taxpayers meet their responsibilities, total delinquent collections were \$651,236,147.

Our Criminal Investigations Division recovered or saved \$4 million that would have been lost to fraud.

The LDR Customer Service Division reduced its call abandonment rate from 17.4% to 6%, facilitating increased revenue collection.

Our Field Audit Services Division collected an average of \$3 million per auditor.

And we collected more than \$360 million during the 2013 Louisiana Tax Amnesty Program.

These achievements and the results documented in this report were possible because of a commitment to excellence from the entire LDR team. I hope you find the data informative and useful.

Yours in public service,

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

Tim Barfield | Secretary of Revenue
Louisiana Department of Revenue

The LDR Mission

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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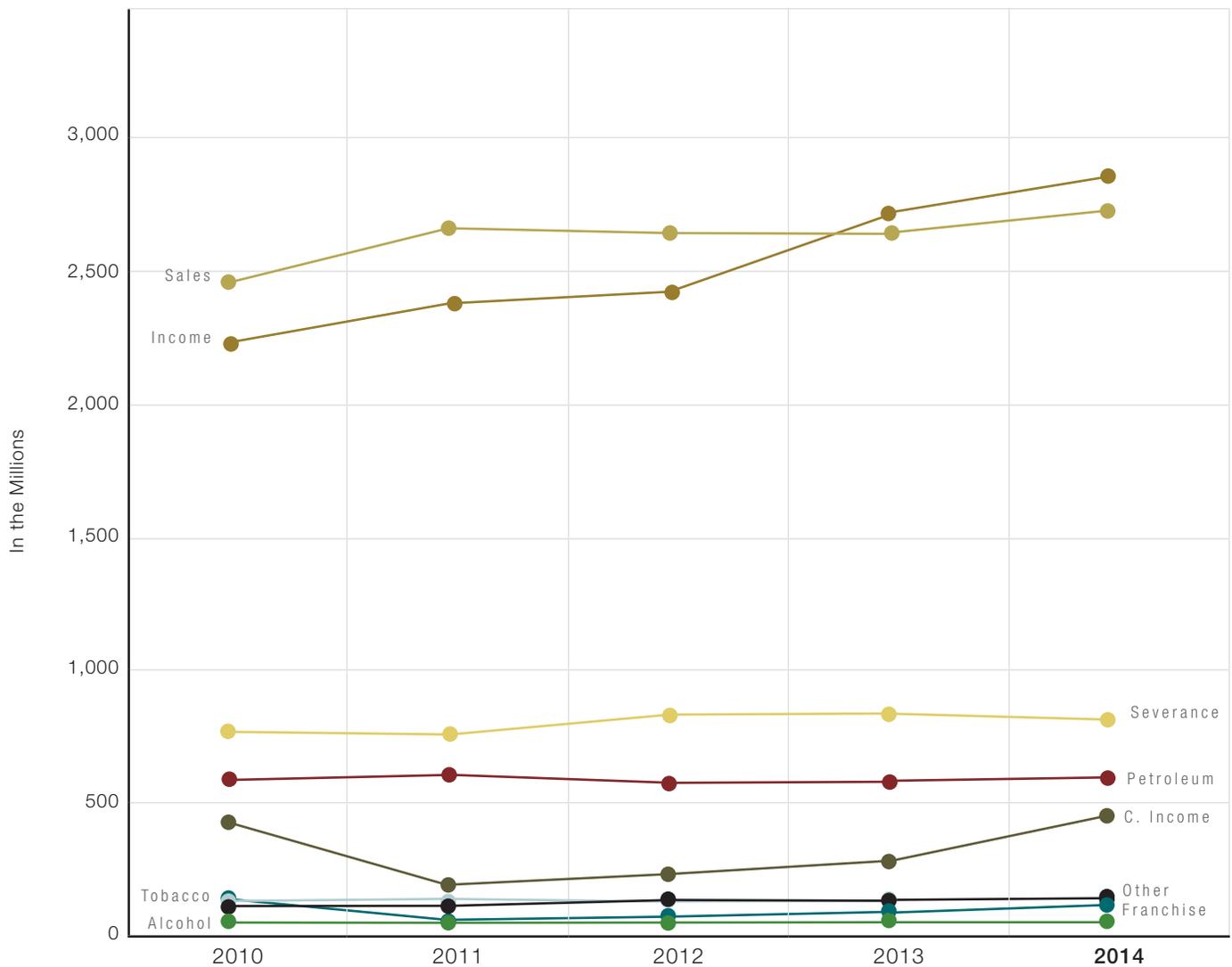
SUMMARY OF COLLECTIONS

Tax Cash Collections

Five-Year Comparison of Major Taxes

Collections (In Millions)	FY 10	FY 11	FY 12	FY 13	FY 14
Sales ¹	\$ 2,465	\$ 2,670	\$ 2,652	\$ 2,649	\$ 2,678
Income (includes Fiduciary)	2,240	2,387	2,431	2,721	2,822
Severance	774	764	839	843	826
Corporation Franchise	145	66	78	96	156
Corporation Income	435	198	238	288	468
Petroleum Products	593	612	582	586	594
Liquor/Alcohol	55	56	57	57	57
Tobacco	137	145	135	138	140
Other	118	119	141	138	138

¹La Tourism and Promotion Tax (\$19,549,954) is included



Tax Collections

2013 – 2014 Monthly Cash Collections

Tax	Jul 13	Aug 13	Sep 13	Oct 13	Nov 13	Dec 13
Corporation Franchise	\$ (10,531,976)	\$ (6,104,919)	\$ 28,548,946	\$ 1,223,298	\$ 47,790,183	\$ 16,991,231
Hazardous Waste Site Cleanup Fund	1,093,122	4,549	91	791,999	(12,411)	60
Income Taxes						
Corporation Income	(31,595,943)	(18,142,984)	85,671,888	3,943,429	143,370,589	51,180,775
Fiduciary	630,283	900,455	3,695,581	3,013,312	573,706	9,280,742
Individual, Declaration, & Withholding	279,349,955	180,902,437	336,921,125	247,240,221	208,179,330	258,000,290
Liquors - Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	1,878,717	1,667,180	1,672,511	1,551,020	2,148,714	1,889,982
Low Alcoholic Content (Beer)	2,897,008	3,104,918	3,344,413	2,894,021	2,888,807	2,644,453
Alcohol: Out-of-State Shippers	28,422	2,730	1,783	4,629	2,994	2,254
Natural Resources-Severance Tax	75,102,564	74,868,147	73,719,323	68,966,652	70,304,174	63,355,115
Petroleum Products						
Gasoline Tax & Inspection Fees	38,116,246	38,319,688	38,596,119	36,862,328	40,014,818	35,445,927
Special Fuels Tax & Inspection Fees	11,617,782	11,695,064	12,889,393	11,203,435	12,412,785	10,853,836
Public Utilities - Carriers						
Inspection & Supervision Fee	596,369	222,799	1,384,836	270,632	148,017	1,560,885
Natural Gas Franchise Tax	55,966	133,325	0	66,450	31,163	218,534
Transportation & Communication Utilities Tax	666,914	642,466	409,074	540,290	530,759	421,180
Sales Tax	220,847,488	211,023,070	211,523,530	219,000,999	231,940,305	219,430,843
Tobacco	8,697,325	11,881,689	10,767,007	11,894,531	10,912,455	10,509,166
TOTAL STATE TAXES	599,450,243	511,120,615	809,145,620	609,467,248	771,236,388	681,785,273
Other Taxes	837,431	3,978,156	658,667	2,132,367	2,964,859	621,635
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	3,880,723	2,998,087	3,055,067	2,168,246	2,714,541	4,831,962
New Orleans Exhibition Hall Authority	2,551,501	1,903,625	1,917,975	1,330,212	1,782,798	3,233,377
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax and Food & Beverage Taxes	1,593,719	1,314,442	1,208,442	1,069,782	1,241,702	1,510,932
Service Contractor Tax	334,822	111,781	196,549	28,500	117,436	16,809
Tour Tax	22,452	12,832	24,343	22	32,142	4,552
TOTAL CASH COLLECTIONS	\$ 608,670,891	\$ 521,439,539	\$ 816,206,664	\$ 616,196,377	\$ 780,089,866	\$ 692,004,541

Tax	Jan 14	Feb 14	Mar 14	Apr 14	May 14	Jun 14
Corporation Franchise	\$ (2,361,420)	\$ 17,909,609	\$ 13,815,899	\$ 36,444,447	\$ (9,744,187)	\$ 21,730,953
Hazardous Waste Disposal Tax	732,627	275	(25)	846,337	195,495	(190,423)
Income Taxes						
Corporation	(7,084,261)	53,728,827	41,447,696	109,333,340	(29,232,561)	65,192,830
Fiduciary	235,752	1,035,995	32,149	10,050,745	5,287,331	643,930
Individual, Declaration, & Withholding	378,695,915	241,507,646	(71,541,509)	196,676,029	214,027,209	316,353,605
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,545,467	1,642,078	1,921,987	1,675,361	1,948,677	1,933,193
Low Alcoholic Content (Beer)	2,749,283	2,369,053	2,557,108	2,543,146	3,169,415	3,254,896
Out-of-State Shippers	5,534	3,420	2,670	29,443	38,867	19,951
Natural Resources – Severance Tax	64,768,741	65,153,097	61,297,102	67,573,575	73,541,292	67,679,853
Petroleum Products						
Gasoline Tax & Inspection Fees	37,526,141	36,862,091	34,423,876	38,572,480	38,560,703	39,725,156
Special Fuels Tax & Inspection Fees	11,527,481	11,465,705	11,022,473	11,661,104	11,999,981	12,810,092
Public Utilities and Carriers						
Inspection and Supervision Fee	294,462	182,642	1,620,438	235,332	357,640	1,704,114
Natural Gas Franchise Tax	(14,335)	33,823	0	96,699	40,058	0
Transportation & Communication Utilities Tax	856,368	907,098	614,538	765,565	1,016,223	328,354
Sales Tax	257,836,837	188,762,624	218,595,619	228,569,027	234,388,743	236,610,864
Tobacco Tax	9,853,873	8,691,678	9,597,673	11,640,536	24,137,537	11,331,068
TOTAL STATE TAXES	758,168,465	630,255,662	325,407,694	716,713,168	569,732,422	779,128,438
Other Taxes	448,268	3,861,344	830,464	265,873	3,980,429	501,786
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	5,738,332	3,356,130	3,595,142	3,943,266	5,647,220	4,930,402
New Orleans Exhibition Hall Authority	3,959,956	2,231,616	2,392,449	2,588,390	3,743,301	3,214,600
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,379,208	1,297,909	1,320,841	1,481,074	1,754,772	1,585,618
Service Contractor Tax	430,526	62,372	314,562	157,118	247,620	164,343
Tour Tax	23,674	3,186	15,024	14,848	4,998	33,176
TOTAL CASH COLLECTIONS	\$ 770,148,429	\$ 641,068,218	\$ 333,876,176	\$ 725,163,737	\$ 585,110,761	\$ 789,558,364

15 - Year Cash Tax Collection Record

In Millions

Tax	FY 00	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06
Corporation Franchise	\$ 269.73	\$ 247.67	\$ 262.08	\$ 187.45	\$ 182.77	\$ 289.94	\$ 261.17
Gift Tax	5.11	4.68	4.32	5.45	3.86	3.52	2.26
Hazardous Waste Disposal Tax	3.92	4.58	4.32	4.40	4.86	5.17	5.17
Income Taxes							
Corporation	222.57	284.81	270.03	198.13	232.62	374.58	504.85
Fiduciary	12.53	13.20	9.35	4.81	4.44	13.08	10.55
Individual, Declaration, & Withholding	1,584.20	1,724.88	1,774.20	1,865.60	2,191.54	2,380.28	2,453.61
Inheritance & Estate Transfer Tax	91.29	81.10	65.19	53.23	43.95	27.88	10.87
Liquor – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine)	16.10	16.18	16.13	16.09	16.85	17.08	16.80
Low Alcoholic Content (Beer)	38.11	37.10	35.13	36.42	36.10	36.57	36.42
Out-of-State Shippers	0.02	0.02	0.02	0.02	0.03	0.04	0.04
Natural Resources – Severance Tax	376.67	463.90	493.21	437.71	514.49	664.56	719.26
Petroleum Products							
Gasoline Tax & Inspection Fees	432.33	425.22	435.97	448.70	440.28	450.74	462.75
Special Fuels Tax & Inspection Fees	115.45	114.77	116.12	116.49	123.06	132.15	144.23
Public Utilities and Carriers							
Inspection and Supervision Fee	4.79	5.13	5.19	5.09	5.58	0.00	5.38
Natural Gas Franchise Tax	9.93	6.75	5.31	14.77	3.31	7.99	4.04
Transportation & Communication Utilities Tax	3.01	2.44	2.85	(0.87)	8.58	3.09	3.60
Sales Tax	2,099.41	2,372.16	2,418.17	2,284.06	2,166.22	2,305.30	2,731.16
Tobacco Tax	90.30	91.94	113.99	125.43	144.57	153.59	134.81
TOTAL STATE TAXES	5,375.47	5,896.53	6,031.58	5,802.98	6,123.11	6,865.56	7,506.97
Other Taxes	41.47	34.55	37.35	40.15	28.86	34.04	36.30
Hotel/Motel Room Occupancy Tax							
LA Stadium and Exposition District	30.24	34.10	32.73	30.58	30.74	35.48	22.97
New Orleans Exhibition Hall Authority	13.32	14.95	14.51	19.34	20.23	24.27	13.17
New Orleans Exhibition Hall Authority Taxes							
Flat Room Occupancy Tax & Food & Beverage Taxes	8.73	10.23	10.19	11.86	12.73	13.70	7.18
Service Contractor Tax	1.70	1.88	1.61	1.43	1.36	1.90	0.58
Tour Tax	0.16	0.19	0.17	0.14	0.13	0.12	0.04
TOTAL CASH COLLECTIONS	\$ 5,471.09	\$ 5,992.43	\$ 6,128.14	\$ 5,906.48	\$ 6,217.16	\$ 6,975.07	\$ 7,587.21

Tax	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14
Corporation Franchise	\$ 284.39	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71
Gift Tax	5.60	3.48	1.97	0.21	0.12	(0.03)	0.04	0.08
Hazardous Waste Disposal Tax	4.96	4.30	3.55	3.09	3.20	3.02	2.99	3.46
Income Taxes								
Corporation	721.27	746.71	586.10	435.30	197.73	238.30	287.85	467.81
Fiduciary	42.72	32.26	25.47	9.50	1.59	11.73	13.18	35.38
Individual, Declaration, & Withholding	3,116.25	3,241.86	3,005.46	2,240.20	2,386.58	2,431.34	2,720.98	2,786.31
Inheritance & Estate Transfer Tax	5.07	7.89	3.28	1.60	0.90	(0.69)	(0.04)	0.06
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)	16.99	19.35	19.39	19.50	20.26	21.44	22.13	22.47
Low Alcoholic Content (Beer)	36.48	36.36	37.30	35.60	35.64	35.69	35.06	34.41
Out-of-State Shippers	0.03	0.07	0.07	0.15	0.13	0.09	0.13	0.14
Natural Resources – Severance Tax	898.35	1,046.65	928.02	773.59	764.11	839.87	842.74	826.33
Petroleum Products								
Gasoline Tax & Inspection Fees	475.03	451.53	458.77	453.8	469.14	445.51	448.08	453.02
Special Fuels Tax & Inspection Fees	147.84	140.18	139.97	138.9	143.16	136.85	137.60	141.10
Public Utilities and Carriers								
Inspection and Supervision Fee	5.80	8.42	8.86	7.20	8.56	7.74	7.87	8.57
Natural Gas Franchise Tax	12.50	5.40	4.72	1.90	2.00	5.29	1.68	0.66
Transportation & Communication Utilities Tax	3.93	4.24	16.32	11.20	11.15	8.96	7.07	7.69
Sales Tax	2,801.97	2,883.31	2,800.07	2,465.10	2,670.21	2,652.04	2,649.39	2,678.52
Tobacco Tax	143.00	147.37	146.48	137.00	144.60	135.28	138.15	139.91
TOTAL STATE TAXES	8,722.18	9,027.08	8,381.36	6,878.94	6,924.99	7,050.29	7,410.61	7,761.64
Other Taxes	40.48	46.90	43.62	22.76	21.82	25.5	20.34	21.08
Hotel/Motel Room Occupancy Tax								
LA Stadium and Exposition District	24.74	29.49	27.58	28.90	33.87	37.03	41.71	46.85
New Orleans Exhibition Hall Authority	14.97	18.77	17.07	18.60	21.86	24.04	26.90	30.84
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	8.39	10.76	10.55	11.54	12.75	14.30	15.26	16.75
Service Contractor Tax	0.49	1.08	1.25	1.19	1.29	1.21	1.43	2.18
Tour Tax	0.03	0.65	0.06	0.07	0.81	0.13	0.14	0.19
TOTAL CASH COLLECTIONS	\$ 8,811.28	\$ 9,134.73	\$ 8,481.49	\$ 6,962.00	\$ 7,017.39	\$ 7,152.50	\$ 7,516.39	\$ 7,879.53

Cash Collections After Accrual Adjustments

Two-Year Comparison

State Revenues	Total Net Collections FY 2012-13	Total Net Collections FY 2013-14	% Change
Automobile Rental Tax	\$ 22,041	\$ 16,126	-26.84%
Contractor's Fee	875	0	-100.00%
Corporation Franchise Tax	84,732,265	157,111,222	85.42%
Electric Co-op Fee	47,474	37,763	-20.46%
Gift Tax	42,357	88,805	109.66%
Hazardous Waste Disposal Tax	3,251,440	3,045,812	-6.32%
Income Taxes			
Corporation	254,914,766	472,011,099	85.16%
Fiduciary	13,800,528	34,796,760	152.14%
Individual, Declaration, & Withholding	2,735,990,906	2,760,230,179	0.89%
Inheritance Tax	(12,106)	61,014	604.01%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	21,989,945	22,662,455	3.06%
Low Alcoholic Content (Beer)	34,889,371	34,304,940	-1.68%
Out-of-State Shippers	123,788	126,297	2.03%
Marijuana & Controlled Dangerous Substance Tax	(2,692)	452	116.79%
Minerals, Oil, And Gas			
Pipeline Safety Inspection Fee	0	0	0.00%
Surface Mining & Reclamation Fee	348,714	140,548	-59.70%
Oil Spill Contingency Fee	8,479,303	9,661,381	13.94%
Oilfield Site Restoration – Gas	4,014,807	3,521,603	-12.28%
Oilfield Site Restoration – Oil	836,969	873,431	4.36%
Natural Resources – Severance Tax	842,887,860	835,319,366	-0.90%
Petroleum Products			
Gasoline Tax	446,377,777	449,369,101	0.67%
Gasoline Inspection Fee	2,880,324	2,750,016	-4.52%
Special Fuels Tax	136,647,595	139,490,930	2.08%
Special Fuels Inspection Fee	1,476,437	1,418,107	-3.95%
Public Utilities			
Inspection and Supervision Fee	8,038,100	8,451,430	5.14%
Natural Gas Franchise Tax	1,641,523	706,822	-56.94%
Transportation & Communication Utilities Tax	6,419,009	7,622,243	18.74%
Sales Tax	2,607,583,661	2,677,070,011	2.66%
Telecommunication Tax for the Deaf	815,908	823,357	0.91%
Tobacco	135,632,847	143,100,904	5.51%
SUBTOTALS – STATE REVENUES	7,353,871,793	7,764,812,174	5.59%
Other Taxes			
Beer Taxes – Parish and Municipalities	5,172,090	5,234,179	1.20%
Louisiana Tourism and Promotion District	19,490,650	19,617,989	0.65%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	41,708,762	46,859,120	12.35%
New Orleans Exhibition Hall Authority	26,890,320	30,849,800	14.72%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	15,255,630	16,758,441	9.85%
Service Contractor Tax	1,434,273	2,182,438	52.16%
Tour Tax	136,165	191,250	40.45%
Consumer Use Tax – Local & State ¹	(51,611)	548,496	1162.75%
Consumer Use Tax – Excise	5,155	6,063	17.62%
Catalog Sales Tax – Local & State	376,418	797,110	111.76%
SUBTOTAL – OTHER TAXES	110,417,852	123,044,886	11.44%
GRAND TOTALS	\$ 7,464,289,645	\$ 7,887,857,060	5.67%

¹Does not include local and state collections of \$1,350,309 during FY 2013-14 and \$979,481 during FY 2012-13 from individual income tax returns.

Tax Collections

Cash Collections After Accrual Adjustments

For Fiscal Year Ending June 30, 2014

State Revenues	Net Cash Collections	Less 2012-13 Accruals	Plus 2013-14 Accruals	Total Net Collections
Automobile Rental Tax	\$ 17,316	\$ 1,379	\$ 189	\$ 16,126
Contractor's Fee	0		0	0
Corporation Franchise Tax	155,712,065	(10,531,976)	(9,132,818)	157,111,222
Electric Co-Op Fee	51,867	27,961	13,856	37,763
Gift Tax	88,805	0	0	88,805
Hazardous Waste Disposal	3,461,696	1,093,122	677,239	3,045,812
Income Taxes				
Corporation	467,813,626	(31,595,928)	(27,398,455)	472,011,099
Fiduciary	35,379,981	630,283	47,062	34,796,760
Individual, Declaration & Withholding Tax	2,786,312,254	279,349,955	253,267,880	2,760,230,179
Inheritance Tax	61,014	0	0	61,014
Liquors - Alcoholic Beverage Taxes				
High Alcoholic Content	22,474,886	1,878,717	2,066,286	22,662,455
Low Alcoholic Content	34,416,522	2,897,008	2,785,426	34,304,940
Alcoholic Out-Of-State Shippers	142,697	28,422	12,022	126,297
Marijuana/Substance Abuse	895	444	0	452
Minerals, Oil, And Gas				
Pipeline Safety Inspection	0	0	0	0
Surface Mining & Reclamation Fee	141,612	2,742	1,679	140,548
Oil Spill Contingency Fee	9,200,981	296,897	757,297	9,661,381
Oilfield Site Rest-Gas	3,510,523	22,566	33,646	3,521,603
Oilfield Site Rest-Oil	871,160	3,786	6,056	873,431
Natural Resources-Severance Tax	826,329,635	75,102,564	84,092,295	835,319,366
Petroleum Products				
Gasoline Tax	450,160,309	37,903,117	37,111,910	449,369,101
Gasoline Inspection Fee	2,865,265	213,129	97,879	2,750,016
Special Fuels Tax	139,637,558	11,466,135	11,319,507	139,490,930
Special Fuels Inspection Fee	1,521,574	151,648	48,180	1,418,107
Public Utilities				
Inspection & Supervision	8,578,166	596,372	469,636	8,451,430
Natural Gas Franchise	661,684	55,966	101,104	706,822
Transportation/Communication	7,698,829	666,914	590,328	7,622,243
Sales Tax	2,658,979,997	219,179,870	237,269,884	2,677,070,011
Telecommunication Tax	719,451	19,779	123,684	823,357
Tobacco	139,914,538	8,697,325	11,883,691	143,100,904
SUBTOTALS-STATE REVENUES	\$ 7,756,724,906	\$ 598,158,195	\$ 606,245,463	\$ 7,764,812,174
Other Taxes				
Beer Taxes-Parish & Municipalities	5,061,193	427,942	600,928	5,234,179
La Tourism & Promo	19,549,954	1,667,963	1,735,998	19,617,989
Hotel/Motel Room Occupancy				
Louisiana Stadium & Exposition District	46,859,120	0	0	46,859,120
New Orleans Exhibition Hall	30,849,800	0	0	30,849,800
New Orleans Exhibition Hall Authority				
Flat Room Occupancy				
Food & Beverage Tax	16,758,441	0	0	16,758,441
Service Contractor Tax	2,182,438	0	0	2,182,438
Tour Tax	191,250	0	0	191,250
Consumer Use Tax-Local & State ¹	546,751	151	1,895	548,496
Consumer Use Tax-Excise	6,287	283	59	6,063
Catalog Sales Tax-Local & State	803,424	33,504	27,190	797,110
SUBTOTAL – OTHER TAXES	\$ 122,808,658	\$ 2,129,842	\$ 2,366,070	\$ 123,044,886
GRAND TOTALS	\$7,879,533,563	\$ 608,288,037	\$608,611,534	\$7,887,857,060

¹ Does not include local and state collections of \$1,350,309 from individual income tax returns.

Tax Collections

Cash Collections

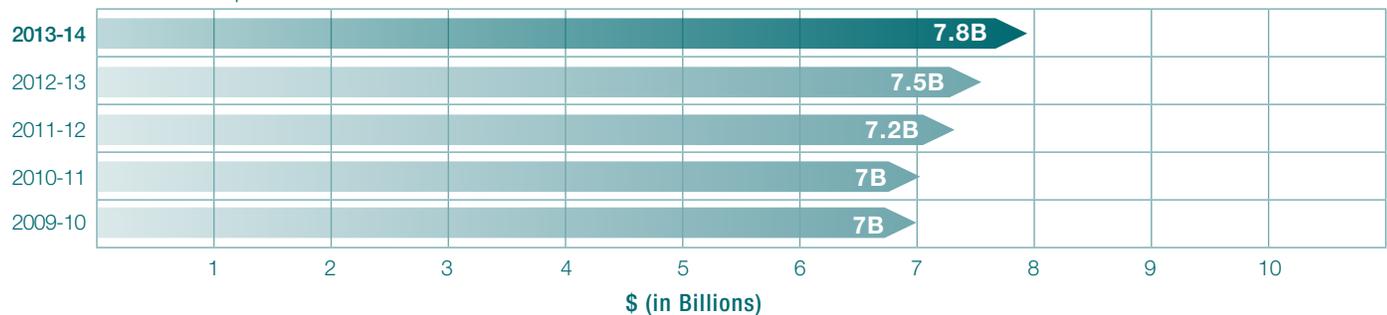
Five-Year Comparison

Tax Collections	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
Major State Taxes					
Corporation					
Franchise Tax	\$ 145,121,306	\$ 65,911,048	\$ 77,864,486	\$ 95,711,076	\$ 155,712,065
Income Tax	435,361,225	197,733,144	238,296,299	287,851,214	467,813,626
Individual, Declaration, & Withholding Tax	2,240,265,339	2,386,576,850	2,431,336,487	2,720,978,407	2,786,312,254
Natural Resources - Severance Tax	773,595,402	764,107,669	839,872,263	842,743,644	826,329,635
Petroleum Products					
Gasoline Tax	450,459,538	465,769,017	442,670,164	445,131,758	450,160,309
Inspection Fees (Gas/Special Fuels)	5,454,430	5,064,378	4,478,631	4,439,835	4,386,839
Special Fuels Tax	136,917,887	141,476,166	135,207,686	136,108,424	139,637,558
General Sales Tax	2,465,142,483	2,651,117,176	2,632,493,041	2,629,753,483	2,658,979,997
Miscellaneous State Taxes and Fees¹	243,680,018	244,833,647	248,358,815	243,077,028	267,392,623
Other Taxes²	65,961,593	94,802,702	101,925,763	110,595,042	122,808,658
GRAND TOTALS	\$ 6,961,959,220	\$ 7,017,391,797	\$ 7,152,503,636	\$ 7,516,389,912	\$ 7,879,533,564

¹ *Miscellaneous State Taxes and Fees includes: Automobile Rental Tax, Contractor's Fee, Electric Co-op, Fiduciary, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Public Utilities Tax, Prepaid Wireless Telecommunications Service Charge, Telecommunications Tax for the Deaf, and Tobacco Tax.*

² *Other Tax includes: Parish and Municipalities Beer Tax, Louisiana Tourism and Promotion Tax, Hotel/Motel Room Occupancy Tax, NOEH Authority Tax, Consumer Use Tax, Consumer Use Excise Tax, and Local Catalog Sales Tax.*

Five-Year Comparison of Total Collections



Summary of Tax Collections & Refunds

By Tax/Fee Type

For Fiscal Year Ending June 30, 2014

Tax/Fee Type	Calculated Collections Before Refunds ¹	Amount Refunded	Calculated Collections
Automobile Rental Tax	\$ 17,315.56	-	\$ 17,315.56
Catalog Sales	803,423.85	-	803,423.85
Consumer Use – Excise	6,286.87	-	6,286.87
Consumer Use Tax – Local ²	564,215.21	(17,463.86)	546,751.35
Contractor's Fee, Nonresident	-	-	-
Corporation Franchise Tax	347,670,102.71	(191,958,038.02)	155,712,064.69
Electric Co-op Fee	51,867.00	-	51,867.00
Gift Tax	88,804.78	-	88,804.78
Hazardous Waste Site Cleanup Fund	3,478,240.25	(16,544.49)	3,461,695.76
Income Taxes			
Corporation Income Tax	1,043,687,739.68	(575,874,114.03)	467,813,625.65
Declaration, Individual	328,634,461.77	(3,822,477.35)	324,811,984.42
Fiduciary	36,407,234.13	(1,027,252.64)	35,379,981.49
Individual	395,269,054.55	(732,804.57)	394,536,249.98
Withholding, Individual	2,940,240,740.82	(873,276,719.90)	2,066,964,020.92
Inheritance Tax	61,080.42	(66.19)	61,014.23
Liquors – Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	22,501,113.85	(26,228.18)	22,474,885.67
Low Alcoholic Content (Beer)	34,541,612.50	(125,090.45)	34,416,522.05
Out-of-State Shippers	143,779.21	(1,081.74)	142,697.47
Parish & Municipal Beer Tax	5,061,193.19	-	5,061,193.19
Marijuana & Controlled Dangerous Substance	895.33	-	895.33
Minerals, Oil, And Gas			
Oil Spill Contingency Fee	9,200,980.71	-	9,200,980.71
Oilfield Site Restoration – Gas	3,799,553.99	(289,031.36)	3,510,522.63
Oilfield Site Restoration – Oil	876,330.24	(5,170.31)	871,159.93
Surface Mining Reclamation	141,611.60	-	141,611.60
Natural Resources – Severance Tax	906,521,613.48	(80,191,978.80)	826,329,634.68
Petroleum Products			
Gasoline & Inspection Fees	453,025,573.72	-	453,025,573.72
Special Fuels and Inspection Fees	141,638,752.14	(479,620.00)	141,159,132.14
Motor Fuels	9,239,717.68	(9,239,717.68)	0.00
Public Utilities – Carriers			
Inspection & Supervision Fees	8,762,899.07	(184,732.62)	8,578,166.45
Natural Gas Franchise Tax	746,078.87	(84,394.68)	661,684.19
Transportation & Communication	7,734,942.21	(36,113.29)	7,698,828.92
Sales Tax³	2,769,316,035.42	(90,786,084.23)	2,678,529,951.19
Telecommunications Tax for the Deaf	719,451.48	-	719,451.48
Tobacco	140,354,714.09	(440,175.91)	139,914,538.18
TOTALS	\$ 9,611,307,416.38	\$(1,828,614,900.30)	\$ 7,782,692,516.08

¹This amount includes adjustments for returned checks.

²Does not include collections of \$675,154 from Individual Income Tax Returns.

³La 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 ¹	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2013	FYE 14	FYE 14	2013	2013	FYE 14	FYE 14
Acadia	62,204	\$15,609,932	\$251	\$28,539,005	\$459	\$28,597,160	\$460
Allen	25,537	\$3,059,951	\$120	\$13,094,692	\$513	\$8,827,564	\$346
Ascension	114,393	\$68,345,530	\$597	\$112,775,997	\$986	\$80,636,032	\$705
Assumption	23,187	\$2,893,859	\$125	\$17,543,057	\$757	\$11,291,809	\$487
Avoyelles	41,299	\$6,826,015	\$165	\$9,110,231	\$221	\$15,109,615	\$366
Beauregard	36,167	\$6,772,497	\$187	\$27,125,250	\$750	\$15,700,563	\$434
Bienville	13,981	\$1,811,763	\$130	\$41,604,458	\$2,976	\$4,792,295	\$343
Bossier	123,823	\$40,652,455	\$328	\$97,054,728	\$784	\$59,579,998	\$481
Caddo	254,887	\$95,952,062	\$376	\$230,350,740	\$904	\$125,289,462	\$492
Calcasieu	195,296	\$96,178,307	\$492	\$188,491,178	\$965	\$115,117,126	\$589
Caldwell	9,989	\$1,277,277	\$128	\$8,494,576	\$850	\$4,068,601	\$407
Cameron	6,744	\$820,115	\$122	\$33,867,278	\$5,022	\$4,936,516	\$732
Catahoula	10,238	\$1,571,536	\$154	\$3,352,979	\$328	\$4,142,581	\$405
Claiborne	16,650	\$2,832,901	\$170	\$11,110,841	\$667	\$5,315,088	\$319
Concordia	20,442	\$4,539,040	\$222	\$13,675,978	\$669	\$6,393,705	\$313
DeSoto	27,083	\$6,148,998	\$227	\$78,432,531	\$2,896	\$13,562,449	\$501
East Baton Rouge	445,227	\$218,720,470	\$491	\$418,982,999	\$941	\$269,514,798	\$605
East Carroll	7,529	\$890,044	\$118	\$5,003,199	\$665	\$2,446,005	\$325
East Feliciana	19,728	\$1,998,579	\$101	\$6,531,502	\$331	\$8,912,380	\$452
Evangeline	33,578	\$3,870,997	\$115	\$18,623,776	\$555	\$13,761,784	\$410
Franklin	20,571	\$3,951,258	\$192	\$7,640,988	\$371	\$6,823,479	\$332
Grant	22,030	\$957,032	\$43	\$7,836,046	\$356	\$7,844,895	\$356
Iberia	73,878	\$26,185,580	\$354	\$40,014,359	\$542	\$39,626,968	\$536
Iberville	33,367	\$23,697,974	\$710	\$53,921,421	\$1,616	\$15,999,671	\$480
Jackson	16,112	\$3,111,399	\$193	\$25,203,599	\$1,564	\$5,794,187	\$360
Jefferson	434,767	\$201,725,485	\$464	\$347,807,923	\$800	\$258,445,542	\$594
Jefferson Davis	31,301	\$6,923,311	\$221	\$21,230,294	\$678	\$14,350,176	\$458
Lafayette	230,845	\$142,536,321	\$617	\$155,214,149	\$672	\$189,647,229	\$822
Lafourche	97,141	\$32,749,267	\$337	\$112,452,755	\$1,158	\$73,501,956	\$757
LaSalle	14,777	\$3,714,927	\$251	\$11,390,552	\$771	\$7,663,053	\$519
Lincoln	47,414	\$19,261,044	\$406	\$31,798,081	\$671	\$20,133,394	\$425
Livingston	134,053	\$24,082,024	\$180	\$51,432,465	\$384	\$68,978,606	\$515
Madison	11,927	\$1,938,421	\$163	\$11,681,984	\$979	\$2,580,262	\$216
Morehouse	27,057	\$5,587,337	\$207	\$12,739,394	\$471	\$7,568,241	\$280
Natchitoches	39,138	\$8,678,940	\$222	\$29,224,017	\$747	\$15,151,193	\$387

Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes ¹	Property Taxes (Per Capita)	LA Adjusted Individual Income Tax	La Adjusted Income Tax (Per Capita)
	July 1, 2013	FYE 14	FYE 14	2013	2013	FYE 14	FYE 14
Orleans	378,715	\$151,312,687	\$400	\$465,719,467	\$1,230	\$217,222,753	\$574
Ouachita	156,220	\$63,542,478	\$407	\$92,846,865	\$594	\$74,657,280	\$478
Plaquemines	23,550	\$14,712,317	\$625	\$66,159,622	\$2,809	\$18,562,871	\$788
Pointe Coupee	22,499	\$6,924,624	\$308	\$21,571,687	\$959	\$10,971,230	\$488
Rapides	132,723	\$46,894,497	\$353	\$84,482,433	\$637	\$66,311,607	\$500
Red River	8,894	\$1,175,059	\$132	\$21,927,426	\$2,465	\$4,032,971	\$453
Richland	20,857	\$4,210,853	\$202	\$16,771,345	\$804	\$7,813,869	\$375
Sabine	24,235	\$4,705,284	\$194	\$14,861,236	\$613	\$11,579,901	\$478
St. Bernard	43,482	\$12,263,282	\$282	\$41,874,418	\$963	\$15,012,866	\$345
St. Charles	52,617	\$29,568,293	\$562	\$136,517,151	\$2,595	\$36,242,690	\$689
St. Helena	10,875	\$513,203	\$47	\$6,372,169	\$586	\$3,934,754	\$362
St. James	21,752	\$16,756,126	\$770	\$57,626,235	\$2,649	\$12,398,184	\$570
St. John the Baptist	43,761	\$19,929,947	\$455	\$54,276,082	\$1,240	\$21,155,500	\$483
St. Landry	83,454	\$20,604,861	\$247	\$35,812,089	\$429	\$41,804,255	\$501
St. Martin	52,936	\$9,469,624	\$179	\$32,208,384	\$608	\$28,709,196	\$542
St. Mary	53,543	\$24,400,172	\$456	\$58,640,933	\$1,095	\$30,682,088	\$573
St. Tammany	242,333	\$91,640,592	\$378	\$257,072,125	\$1,061	\$176,764,741	\$729
Tangipahoa	125,412	\$28,608,985	\$228	\$40,765,336	\$325	\$49,751,256	\$397
Tensas	4,908	\$1,539,396	\$314	\$5,479,914	\$1,117	\$1,908,394	\$389
Terrebonne	112,749	\$43,703,946	\$388	\$84,326,225	\$748	\$75,951,677	\$674
Union	22,344	\$2,956,432	\$132	\$13,545,905	\$606	\$8,385,669	\$375
Vermilion	59,253	\$13,080,102	\$221	\$31,926,062	\$539	\$34,505,380	\$582
Vernon	52,606	\$7,132,345	\$136	\$17,325,859	\$329	\$14,922,272	\$284
Washington	46,419	\$6,825,955	\$147	\$18,764,330	\$404	\$13,160,759	\$284
Webster	40,678	\$11,229,015	\$276	\$25,342,949	\$623	\$16,034,801	\$394
West Baton Rouge	24,573	\$13,597,501	\$553	\$32,437,345	\$1,320	\$14,763,163	\$601
West Carroll	11,465	\$1,824,919	\$159	\$3,943,376	\$344	\$3,560,124	\$311
West Feliciana	15,444	\$2,273,222	\$147	\$21,407,045	\$1,386	\$6,820,880	\$442
Winn	14,813	\$2,817,001	\$190	\$6,771,383	\$457	\$6,072,263	\$410

LOUISIANA'S ESTIMATED POPULATION: 4,625,470

¹Exclusive of Homestead Exemption and 2014 for the Parish of Orleans

Population Source: U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2013, Release Date: March 2014

Property Tax Source: Louisiana Tax Commission

Local Dedications

Jefferson Parish Hotel/Motel

Tax/Fee Type	Total
Jefferson Parish-Ponchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	520,397.77
Jefferson Parish-Kenner City Convention Center	504,785.50
Jefferson Parish-Municipal Center East Side of Mississippi	743,500.98
Jefferson Parish-John Alario, Sr. Multipurpose Center West Side of Mississippi	306,416.68
Jefferson Parish-Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	953,526.58
Jefferson Parish-Town of Grand Isle Tourist Commission Enterprise Account	25,388.12
Jefferson Parish-Gretna Tourist Commission Enterprise Account	128,862.76
Total	3,182,878.39

Local Dedications

State Hotel/Motel Tax Collections

For Fiscal Year Ending June 30, 2014

Tax/Fee Type	Total	Tax/Fee Type	Total
Acadia Parish Visitor Enterprise Fund	\$ 121,619.10	Morehouse Parish Bastrop Municipal Center Fund	\$ 39,793.01
Allen Parish Capital Improvement Fund	219,897.29	Natchitoches Parish Historic Development Fund	296,335.04
Ascension Parish Visitor Enterprise Fund	930,896.21	Natchitoches Parish Visitor Enterprise Fund	99,776.26
Avoyelles Parish Visitor Enterprise Fund	103,921.45	Ouachita Parish Visit Enterprise Fund	1,466,987.46
Beauregard Parish Community Improvement Fund	111,978.32	Plaquemines Parish Visit Enterprise Fund	246,517.65
Bienville Parish Tour & Economic Development Fund	26,872.00	Point Coupee Parish Visit Enterprise Fund	35,844.43
Bossier Parish Civic Center Fund	1,890,876.65	Rapides Parish Coliseum	74,125.03
Caddo S'port Riverfront & Convention Center Fund	1,941,561.95	Rapides Parish Economic Development Fund	370,625.37
Caddo S'port-Bossier City Visitor Enterprise Fund	552,224.55	Rapides City of Pineville Economic Development Fund	222,375.38
Calcasieu Higher Education	934,260.37	Rapides Alex/Pineville Area Tourism Fund	222,375.38
Calcasieu East of River Visitor (Ward 1,2 & 8)	0.00	Rapides Alex/Pineville Exhibition Hall	250,714.06
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	0.00	Red River Visitor Enterprise Fund	38,978.48
Calcasieu East of River Lake Charles Civic Center	867,195.45	Richland Parish Visit Enterprise Fund	117,627.98
Calcasieu West of River Community Center Fund(W 4,5,6&7)	1,058,582.31	Sabine Parish Tourism Improvement Fund	174,237.18
Caldwell Parish Economic Development Fund	104.42	St Bernard Parish Visit Enterprise Fund	120,617.05
Cameron Parish Tourist Development Fund	25,173.61	St Charles Parish Visitor Enterprise Fund	277,647.92
Claiborne Parish Tourism	527.82	St Charles Parish River Parish Conv, Tour & Visit Fund	93,484.14
Claiborne Parish Town of Homer Economic Development Fund	20,219.40	St Helena Parish Tourist Community Fund	0.00
Concordia Parish Economic Development Fund	85,834.99	St James Parish Enterprise Fund	19,139.82
DeSoto Parish Visitor Enterprise Fund	196,882.90	St James Parish River Parish Conv, Tour & Visit Fund	6,444.39
EBRP Baker Economic Development	42,811.90	St John the Baptist Parish Convention Facility Fund	358,720.17
EBR Parish Riverside Centroplex Fund	1,224,200.51	St John the Baptist River Parish Conv, Tour & Visitor Fund	120,781.10
EBR Parish Community Improvement Fund	2,524,123.23	St Landry Parish Tourist Community Fund	184,685.38
EBR Parish Enhancement Fund	1,262,061.55	St Landry Parish City Hall Market Fund	187,497.91
East Carroll Parish Visitor Enterprise Fund	6,127.71	St Martin Parish Enterprise Fund	164,108.94
East Feliciana Parish Tourist Commission Fund	2,353.40	St Mary Parish Visitor Enterprise Fund	659,458.63
Evangeline Parish Visitor Enterprise	35,786.24	St Tammany Parish Tourist Comm Fund	1,814,860.38
Franklin Parish Visit Enterp Fund	32,989.61	Tangipahoa Parish Tourist Comm Fund	459,919.51
Iberia Parish Tourist Comm Fund	437,852.41	Tangipahoa Parish Economic Development Fund	154,855.08
Iberville Parish Visit Enterprise Fund	103,233.61	Tensas Parish Visit Enterprise Fund	1,369.97
Jackson Parish Economic Develop & Tour Fund	22,781.20	Terrebonne Parish Houma Tourist Fund	630,335.06
Jefferson Davis Parish Visit Enterprise Fund	142,895.90	Terrebonne Parish Visitor Enterprise Fund	620,880.31
Lafayette Parish Visit Enterprise Fund	3,214,550.16	Union Parish Visitor Enterprise Fund	26,568.49
Lafourche Parish Enterprise Fund	375,084.69	Vermilion Parish Visitor Enterprise Fund	128,433.01
Lafourche Retarded Citizens, Training & Dev	369,458.05	Vernon Parish Community Improvement Fund	380,330.32
LaSalle Parish Economic Development Fund	21,159.52	Washington Parish Tourist Community Fund	48,784.81
Lincoln Parish Visitor Enterp Fund	231,547.36	Washington Parish Economic Development & Tour Visitor Fund	16,425.85
Lincoln Parish Municipalities Fund	228,074.13	Webster Parish Conv & Visitor Bureau Fund	170,108.08
Livingston Parish Tourism Improvement Fund	330,128.18	West Baton Rouge Parish Visitor Enterprise Fund	464,971.99
Madison Parish Visit Enterp Fund	41,669.77	West Carroll Parish Visitor Enterprise Fund	15,914.15
Morehouse Parish Visitor Enterprise Fund	40,398.96	West Feliciana Parish St Francisville Economic Dev Fund	162,012.46
		Winn Parish Tourism Fund	52,379.26
		TOTALS	\$30,774,963.77

Fund Distributions

For Fiscal Year Ending June 30, 2014

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Aviation Fuels	\$ 29,800,000
Attakapas Conservation Fund	390,047
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	117,959,573
Motor Fuels Inspection Fund	4,386,839
Sports Facility Assistance Fund	4,308,194
Military Assistance Fund	101,029
Telecommunications for the Deaf	1,000,000
Telephone Company Property Assessment Fund	20,830,561
Tobacco Tax Healthcare Fund	36,908,962
Transportation Trust Fund	471,838,293
TOTAL	\$ 689,523,499
COOPERATIVE ENDEAVORS (Tax Incremental Financing)	
TIF, Algiers Economic Develoment	\$ 559,319
TIF, Bass Pro Shops	1,481,956
TIF, Cabelas	757,116
TIF, City of Broussard District Account	735,145
TIF, Garrett Road Economic Development District	2,103,460
TIF, Industrial Board of Lafayette	1,094,129
TIF, Ruston Cooperative Endeavor	2,866,628
TIF, Tower Drive Economic Development District	894,051
TOTAL	\$ 10,491,804
DISTRIBUTION TO LED AND LA TOURISM	
LA Economic Development Fund	\$ 8,906,110
LA Economic Marketing Fund	1,633,322
LA Tourism Promotion District	19,549,954
TOTAL	\$ 30,089,386
DISTRIBUTION OF LOCAL TAXES COLLECTED	
Auto Rental Tax	\$ 479
Consumer Use Tax	728,913
Parish & Municipal Beer	4,996,799
TOTAL	\$ 5,726,191
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
START Contributions	\$ 258,819
Wildlife Habitat	21,815
Animal Welfare Task Force	8,206
Costal Protection and Restoration	30,464
Income Tax Donations	193,745
Garnishment Program	15,634,478
TOTAL	\$ 16,147,528
SPECIAL TAXING DISTRICTS	
LA Stadium and Expo District - Orleans/Jefferson	\$ 46,859,120
E Morial Exhibition Authority Room Rentals - Orleans only	30,849,800
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	16,758,441
E Morial Exhibition Service Contractor & Tour Tax - Orleans only	2,373,688
TOTAL	\$ 96,841,049

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 collectibility of the tax due or the taxpayer’s liability for the tax, and a higher collection cost than the outstanding liability. The judgment for taxes compromised must be \$500,000 or less, excluding interest and penalty.

Name	Type of Tax	Tax Period (s)	Amount Abated Compromised	Amount Paid in Compromise
Isiah Walker	Individual Income	2007-2009	\$ 2,867.13	\$ 3,888.00
Walter and JoAn Lanaux	Individual Income	2007-2008	19,787.62	17,603.00
Yvonne Calix	Individual Income	1999-2002; 2003, 2005, 2006, 2008, 2009	3,339.75	1,621.27
Androniki Papazoglakis	Individual Income	2009-2012	12,144.00	2,000.00
Preston Bulloch	Individual Income	2012	3,976.27	500.00

DATA BY TAX TYPE

Alcoholic Beverage Tax

Cash Collections After Accrual Adjustments

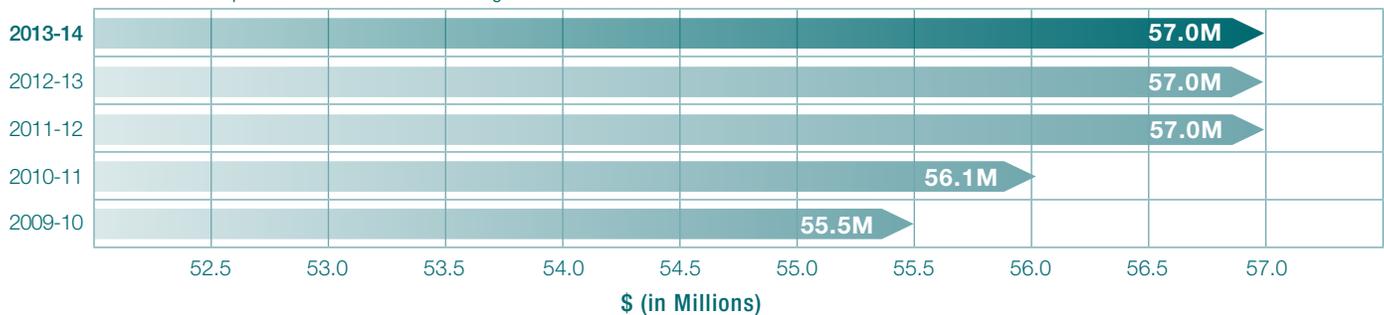
The alcoholic beverage taxes are levied on low alcohol and malt beverages, liquor, and wine, including wine from out-of-state shippers.

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

Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2013-14	\$34,304,940	\$22,788,752	\$57,093,692	0.16%
2012-13	\$34,889,371	\$22,113,726	\$57,003,097	0.06%
2011-12	\$35,404,645	\$21,566,023	\$56,970,669	1.62%
2010-11	\$35,555,501	\$20,509,321	\$56,064,821	1.02%
2010-09	\$35,786,569	\$19,713,041	\$55,499,610	-2.43%

Five-Year Comparison of Alcoholic Beverage Tax Collections



Low Alcoholic Beverage Tax

Cash Collections - Barrel Equivalent

For Fiscal Year 2014

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 9,346,341	934,634
2nd Quarter	8,427,282	842,728
3rd Quarter	7,675,445	767,544
4th Quarter	8,967,457	896,746
TOTAL	\$ 34,416,524	3,441,652

For Fiscal Year 2013¹

Period	Cash Collections	Number of Barrels
1st Quarter	\$ 9,156,905	915,691
2nd Quarter	8,833,687	883,369
3rd Quarter	7,857,223	785,722
4th Quarter	9,213,805	921,381
TOTAL	\$ 35,061,620	3,506,163

¹Fiscal Year 2013 Cash Collections and Number of Barrels have been revised since the 2012-2013 Annual Report to reflect the actual amounts.

High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2014

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	7,579,364	363,033	467,922	7,085,696
2nd Quarter	8,002,948	551,046	580,632	8,080,904
3rd Quarter	8,672,938	701,343	598,729	8,319,690
4th Quarter	8,033,001	459,441	522,595	5,261,022
TOTAL	32,288,251	2,074,863	2,169,879	28,747,312
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE¹	\$ 21,310,245	\$ 871,443	\$ 130,193	\$ 862,419

¹Gross tax due before discounts, refunds, and other adjustments

For Fiscal Year 2013

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	7,269,715	322,464	446,183	6,832,726
2nd Quarter	8,264,928	515,015	578,992	8,347,090
3rd Quarter	8,393,415	661,909	579,656	7,760,153
4th Quarter	7,937,237	433,733	552,452	7,696,558
TOTAL	31,865,295	1,933,121	2,157,283	30,636,527
TAX PER LITER	\$ 0.66	\$ 0.42	\$ 0.06	\$ 0.03
GROSS TAX DUE¹	\$ 21,031,095	\$ 811,911	\$ 129,437	\$ 919,096

¹Gross 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.

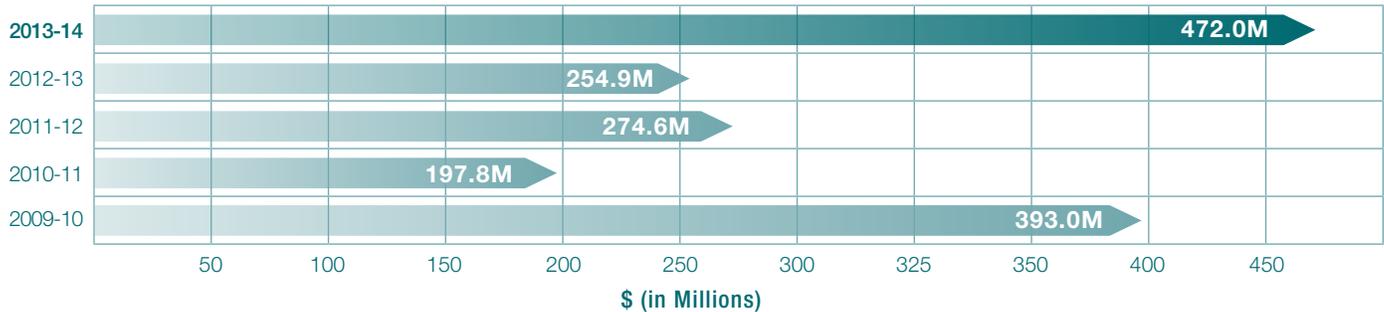
Corporations are taxed on net income computed at the following rates:

- 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
2013-14	\$472,011,099	85.16%
2012-13	\$254,914,766	-7.19%
2011-12	\$274,661,284	38.80%
2010-11	\$197,879,858	-49.65%
2009-10	\$393,036,426	-35.84%

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

The corporation franchise tax rate is as follows:

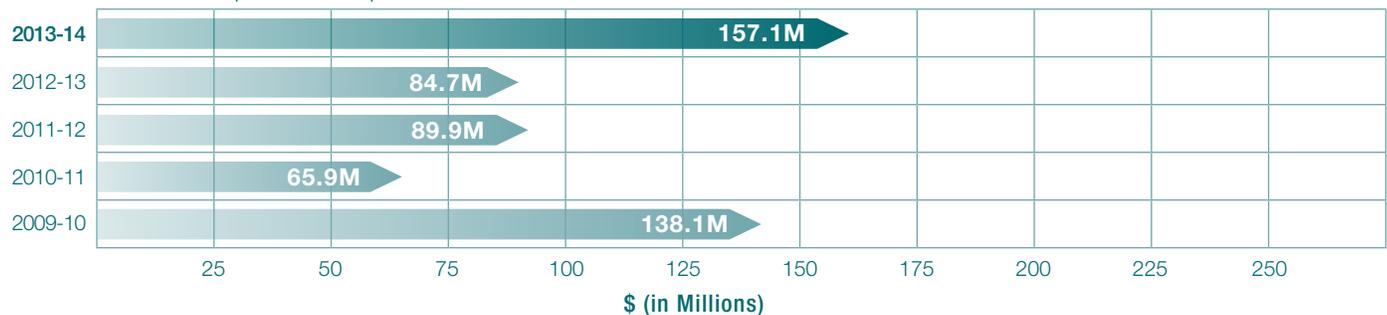
- \$1.50 per each \$1,000 of taxable base up to \$300,000;
- \$3.00 per each \$1,000 of taxable base over \$300,000

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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2013-14	\$157,111,223	85.42%
2012-13	\$84,732,265	-5.84%
2011-12	\$89,986,148	36.43%
2010-11	\$65,959,953	-52.25%
2009-10	\$138,123,788	-35.06%

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 ¹	Percent of Total Liability
less than 0	23,957	17.21%	(\$81,635,574,782.00)	\$ 0.00	0.00%
0	92,056	66.13%	0.00	0.00	0.00%
1 - 25,000	13,321	9.57%	88,184,973.00	3,548,884.00	0.43%
25,001 - 50,000	2,785	2.00%	100,950,543.00	4,380,981.00	0.53%
50,001 - 100,000	2,342	1.68%	166,623,079.00	8,267,689.00	1.00%
100,001 - 500,000	2,808	2.02%	632,012,803.00	40,986,624.00	4.97%
500,001 - 1,000,000	752	0.54%	537,778,473.00	40,230,727.00	4.87%
1,000,001 - 2,000,000	486	0.35%	680,985,277.00	52,675,380.00	6.38%
2,000,001 - 10,000,000	537	0.39%	2,250,251,954.00	178,032,046.00	21.57%
> 10,000,000	166	0.12%	6,223,145,997.00	497,231,990.00	60.24%
TOTALS	139,210	100.00%	(\$70,955,641,683.00)	\$ 825,354,321.00	100.00%

¹This 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 ¹	Percent of Total Liability
less than 0	20,310	14.59%	(\$28,772,873,776.00)	\$ 667,113.00	0.15%
0	53,323	38.30%	0.00	728,323.00	0.16%
1 - 25,000	21,467	15.42%	168,149,241.00	326,509.00	0.07%
25,001 - 100,000	14,692	10.55%	817,292,344.00	1,095,985.00	0.24%
100,001 - 500,000	16,209	11.64%	3,816,283,677.00	5,796,188.00	1.26%
500,001 - 1,000,000	4,438	3.19%	3,130,454,717.00	6,568,858.00	1.43%
1,000,001 - 10,000,000	6,899	4.96%	21,332,517,738.00	51,902,254.00	11.28%
10,000,001 - 50,000,000	1,352	0.97%	29,604,499,202.00	77,955,690.00	16.94%
50,000,001 - 100,000,000	250	0.18%	17,071,588,354.00	44,003,418.00	9.56%
100,000,001 - 500,000,000	222	0.16%	45,136,785,259.00	123,783,387.00	26.91%
500,000,001 - 1,000,000,000	31	0.02%	21,054,539,803.00	61,360,047.00	13.34%
> 1,000,000,000	17	0.01%	30,022,138,485.00	85,865,559.00	18.66%
TOTALS	139,210	100.00%	\$ 143,381,375,044.00	\$ 460,053,331.00	100.00%

¹This amount is the tax due on the return before any credits or prepayments.

Corporation Income & Franchise Tax

Credits Claimed on Returns

Nonrefundable Credits Claimed on Returns Processed During Fiscal Year 2014

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor ¹	\$ 0	\$ 0
Apprenticeship	284,733	929,460
Atchafalaya Trace	2,171	0
Basic Skills Training	0	0
Biomed University Research	0	0
Bone Marrow	0	0
Brownfields Investor	24,784	0
Cane River	0	0
Capital Company	0	0
Contributions to Educational Institutions	1,714	0
Credit for Employing 1st Time Drug Offenders	0	0
Debt Issuance Cost	0	0
Dedicated Research	0	0
Digital Interactive Media	301,108	1,559,435
Donations of Materials, Equipment, etc.	0	0
Donations to Public Schools	0	0
Eligible Reentrants	0	0
Enterprise Zone	20,251,910	1,500,482
Historic Structures	10,488,948	17,193,170
LA Community Economic Development	0	0
LCDFI	0	12,693
Manufacturing Establishments	745,417	628,760
Motion Picture Infrastructure	4,991,685	0
Motion Picture Investment	59,361,851	0
Motion Picture Resident	3,920,604	3,381,759
Neighborhood Assistance	0	0
New Jobs Credit	302,643	0
New Markets	5,246,112	6,666,617
Nonviolent Offenders	0	0
Ports of La Investor	0	0
Ports of La Import Export Cargo	0	0
Premium Tax	25,487,039	0
Previously Unemployed	0	0
Qualified Playground Assistance	0	0
Recycling Credit	2,813,232	1,188,380
Refunds by Utilities	0	0
Research and Development ¹	206,645	406,949
Tax Equalization	92,195	27
Technology Commercialization ¹	0	0
Vehicle Alternative Fuel ¹	4,707	0
Total	\$134,527,498	\$ 33,467,732

¹These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for refundable amounts.

Refundable Credits Claimed on Returns Processed During Fiscal Year 2014

Credit	Amount Claimed	Credit	Amount Claimed
Ad Valorem for Natural Gas	\$4,197,767	Retention and Modernization	180,580
Ad Valorem for Offshore Vessels	30,616,933	School Readiness Business Supported Child Care	264,130
Angel Investor	64,174	School Readiness Child Care Provider	2,329,756
Conversion of Vehicle to Alternative Fuel	3,262,105	School Readiness Fees & Grants to Resource & Referral Agencies	237,578
Digital Interactive Media	6,685,889	Sound Recording Investment	0
Inventory Tax Credit	441,097,424	Sugar Cane Trailer Conversion	2,663,562
Louisiana Citizens Insurance Credit	2,257,780	Technology Commercialization	127,868
Mentor-Protégé	5,000	Telephone Company Property Tax	22,643,842
Milk Producers	250,702	Urban Revitalization	0
Musical & Theatrical Productions	3,701,603	Solar Energy System- Purchased	31,708,798
Prison Industry Enhancement	0	Solar Energy System- Leased	6,920,741
Research and Development	17,307,354	TOTAL	\$576,523,586

Individual Income Tax

Cash Collections After Accrual Adjustments

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

The Louisiana individual income tax rates are:

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

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

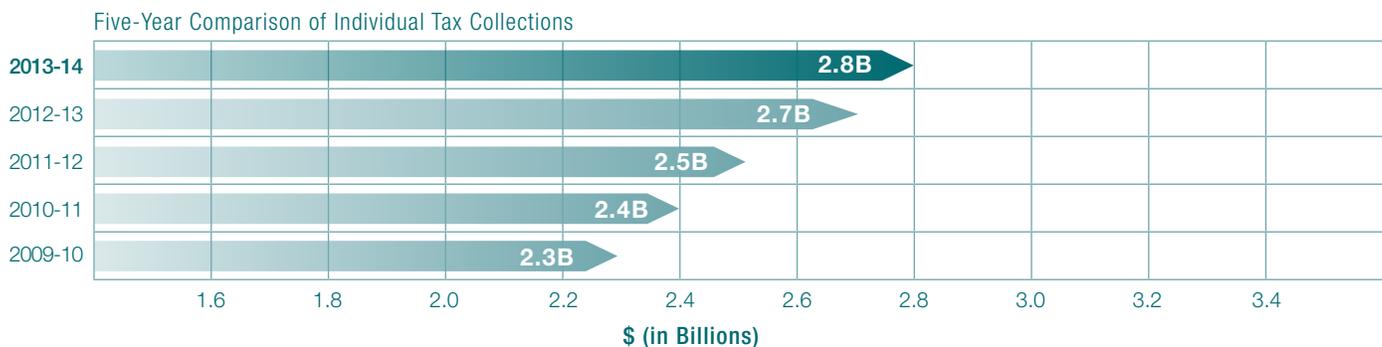
A qualified widow(er) or married persons filing jointly:

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

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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2013-14	\$2,760,230,179	0.89%
2012-13	\$2,735,990,906	8.92%
2011-12	\$2,512,039,630	4.22%
2010-11	\$2,410,351,322	5.41%
2009-10	\$2,286,582,902	-22.24%

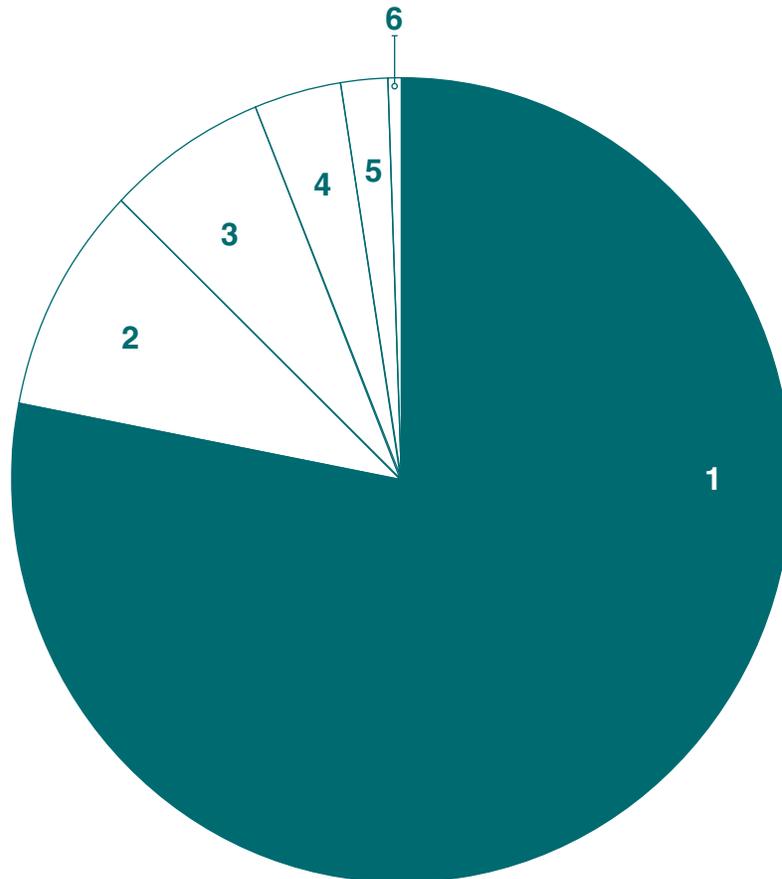


Individual Income Tax

Payments and Credits Reported on Returns

Payments/Credit Reported	Amount ¹	% of Total
1 Withholding Reported	\$ 2,749,932,315	77.82%
2 Declaration Payments	335,740,275	9.50%
3 Payments Made with Return	215,884,903	6.11%
4 Credits Carried Forward	118,624,717	3.36%
5 Payments with Extensions	109,174,706	3.09%
6 Payments Made with Composite Partnership Returns	4,414,178	0.12%
TOTAL	\$ 3,533,771,094	100.00%

¹Payment 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 2014

Refundable Credits	Amount Claimed
Ad Valorem on Natural Gas Storage Fac.	\$ 336,443
Ad Valorem on OCS Vessels Credit	14,370,256
Angel Investor Credit	1,489,511
Child Care Credit ¹	13,773,978
Digital Interactive Media & Software	0
Historical Residence Credit	275,457
Inventory Tax Credit	11,578,997
La. Citizen's Insurance Credit	38,839,610
La. Earned Income Credit	47,849,187
La. Property Insurance Credit	34,939
Mentor-Protégé Credit	10,584
Military Hunting & Fishing License Credit	131,204
Milk Producer's Credit	1,305,000
Musical & Theatrical Productions	5,052,701
Prison Industry Enhancement Contractors	0

Refundable Credits	Amount Claimed
Quality Jobs Refundable	2,529,606
Research & Development ²	7,073,459
Retention & Modernization	361
School Readiness Bus. Supported Child Care	360,712
School Readiness Child Care Provider	2,332,800
School Readiness Child Care ¹	2,383,775
School Readiness Directors & Staff	8,114,353
School Readiness Fees & Grants	359,214
Sound Recording Credit	0
Sugarcane Trailer Conversion	80,869
Technology Commerce Credit	73,509
Urban Revitalization	0
Vehicle to Alternative Fuel	885,900
Solar Energy System- Purchased	31,732,317
Solar Energy System- Leased	491,315
TOTAL	\$ 191,466,057

¹These credits are both Refundable and Nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

²These credits are reported as both Refundable and Nonrefundable due to statutory changes. See below for nonrefundable amounts.

Nonrefundable Credits Claimed on Returns

Processed During Fiscal Year 2014

Nonrefundable Credits	Amount Claimed
Angel Investor	\$ 11,215
Apprenticeship	291,481
Atchafalaya Trace Heritage Zone Credit	1
Bone Marrow	150
Brownfields Investor	50,822
Cane River Heritage Credit	0
Child Care Credit (Fwd)	4,864,786
Commercial Fishing Credit	25,066
Contributions to Educational Institutions	980,618
Credit for Certain Disabilities	2,910,425
Credit for Certain Federal Tax Credits	1,196,601
Credit for Liabilities Paid to Other States	86,173,191
Credit for Purchase of Bulletproof Vest	16,432
Credit for Refunds Paid by Utilities	560
Debt Issuance Cost Credit	2,461
Dedicated Research Donations	0
Disabled Dependents Credit	378,445
Digital Interactive Media Producers Credit	2,142,163
Donations	214,630
Education Credit	17,005,799
Employing Eligible Reentrants	5
Employing First Time Drug Offenders	6,046
Employing the Previously Unemployed	25
Enterprise Zone	5,795,756
Family Responsibility Credit	483
Insurance Premium Tax Credit	16,859

Nonrefundable Credits	Amount Claimed
LA Basic Skills Training Credit	38,346
LA Biomedical Research Credit	2,426
LA Community Economic Development	5,125
LA Capital Company	0
Law Enforcement Degree	76,412
LCDFI Credit	137,126
Manufacturing Establishments	25
Motion Picture Employment of Resident	868,398
Motion Picture Infrastructure Credit	5,164,189
Motion Picture Investor Credit	108,973,562
Neighborhood Assistance Credit	0
New Jobs Credit	277,008
New Markets Credit	7,590,997
Nonviolent Offenders Employment Credit	22,356
Organ Donation Credit	22,845
Owner of Newly Constructed Access. Home	40,972
Playground Donation Credit	39,859
Ports of Louisiana Investor	0
Recycling Credit	29,043
Rehabilitation of Historic Structures	26,483,523
Research and Development Credit	901,346
School Readiness Credit (Fwd)	788,652
Small Town Doctors/Dentists	907,732
Tax Equalization Credit	43,305
Technology Commercialization	0
TOTAL	\$ 274,497,267

Returns Received from Prior Year Tax Period during Fiscal Year 2014

Source of Returns	Total
Number of Returns	251,699
Louisiana Income Tax	\$815,491,148
Adjusted Louisiana Income Tax	\$638,106,320
Tax Withheld	\$413,138,015

Number of Returns Received During Fiscal Year 2014

Filing Status	Resident	Non-Resident	Total
Head of Household	439,873	20,314	460,187
Married Filing Jointly	650,094	101,391	751,485
Married Filing Separate	21,578	3,657	25,235
Qualifying Widow(er)	1,149	84	1,233
Single	765,226	74,889	840,115
TOTAL	1,877,920	200,335	2,078,255

Louisiana Resident Returns Received During Fiscal Year 2014

Source of Returns	Number of Returns	Amount
Federal AGI	1,820,696	\$ 109,313,729,934
Louisiana AGI	1,807,662	\$ 102,682,153,017
Excess Itemized Deductions	455,895	\$ 12,820,581,400
Tax Withheld	1,596,446	\$ 2,567,477,926
Estimated Payments	52,414	\$ 290,861,673
Louisiana Income Tax	1,590,964	\$ 2,851,622,892
NonRefundable Credit	153,884	\$ 289,584,451
Refundable Credit	945,675	\$ 652,970,939

Individual Income Tax

Totals by Adjusted Gross Income

Total Resident Returns Received During Fiscal Year 2014

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	114,360	6.09%	(538,186,631)	0	0	0.00%	2,259,133	0	0%	15,430,771
1 - 10,000	274,689	14.63%	1,466,401,650	1,335,868,800	4,901,152	0.19%	2,371,957	4,747,451	0%	11,025,503
10,000 - 20,000	357,000	19.01%	5,306,972,976	5,023,395,111	59,438,335	2.35%	6,412,585	55,225,513	2%	38,644,512
20,000 - 30,000	254,858	13.57%	6,291,289,273	5,807,946,770	118,644,332	4.70%	7,873,741	112,828,573	5%	20,936,118
30,000 - 40,000	182,729	9.73%	6,352,331,467	5,669,911,287	141,028,182	5.58%	6,182,145	135,729,145	6%	7,944,516
40,000 - 50,000	137,361	7.31%	6,148,752,101	5,343,153,798	146,637,589	5.80%	4,676,694	142,787,649	6%	5,567,960
50,000 - 60,000	104,574	5.57%	5,728,069,333	4,897,762,219	141,615,826	5.60%	4,643,672	137,898,401	6%	4,967,999
60,000 - 80,000	148,940	7.93%	10,325,110,008	8,734,837,020	270,589,406	10.71%	8,346,900	263,740,255	11%	10,204,889
80,000 - 100,000	100,495	5.35%	8,977,867,571	7,524,083,727	246,827,130	9.77%	7,831,250	240,292,422	10%	9,221,479
100,000 - 150,000	120,074	6.39%	14,413,826,822	11,616,186,203	408,908,932	16.18%	14,555,348	397,284,627	17%	15,494,005
150,000 - 200,000	37,642	2.00%	6,422,828,626	4,893,379,656	198,554,248	7.86%	8,089,502	191,927,768	8%	7,417,040
200,000 - 500,000	35,822	1.91%	10,323,016,844	7,240,171,117	344,480,979	13.63%	26,413,493	323,312,563	14%	11,279,360
500,000 - 1,000,000	6,329	0.34%	4,280,333,833	2,781,890,381	151,144,445	5.98%	25,377,858	129,540,191	6%	4,485,847
> 1,000,000	3,047	0.16%	7,932,584,950	5,027,252,012	294,229,000	11.64%	109,312,646	199,729,698	9%	8,525,831
Total	1,877,920	100%	93,431,198,823	75,895,838,101	2,526,999,556	100%	234,346,924	2,335,044,256	100%	171,145,830

Individual Income Tax

Averages by Adjusted Gross Income

Average Resident Return Received During Fiscal Year 2014

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	114,360	6.09%	(4,706)	0	0	20	0	135
1 - 10,000	274,689	14.63%	5,338	4,863	18	9	17	40
10,000 - 20,000	357,000	19.01%	14,865	14,071	166	18	155	108
20,000 - 30,000	254,858	13.57%	24,685	22,789	466	31	443	82
30,000 - 40,000	182,729	9.73%	34,764	31,029	772	34	743	43
40,000 - 50,000	137,361	7.31%	44,763	38,899	1,068	34	1,040	41
50,000 - 60,000	104,574	5.57%	54,775	46,835	1,354	44	1,319	48
60,000 - 80,000	148,940	7.93%	69,324	58,647	1,817	56	1,771	69
80,000 - 100,000	100,495	5.35%	89,336	74,870	2,456	78	2,391	92
100,000 - 150,000	120,074	6.39%	120,041	96,742	3,405	121	3,309	129
150,000 - 200,000	37,642	2.00%	170,629	129,998	5,275	215	5,099	197
200,000 - 500,000	35,822	1.91%	288,175	202,115	9,616	737	9,026	315
500,000 - 1,000,000	6,329	0.34%	676,305	439,547	23,881	4,010	20,468	709
> 1,000,000	3,047	0.16%	2,603,408	1,649,902	96,564	35,875	65,550	2,798
Total	1,877,920	100.00%	-	-	-	-	-	-

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2014 (Includes both Resident and Nonresident Returns)

L ¹	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax ²	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	23,423	\$1,243,068,727	\$139,540,621	\$2,048,396	\$28,597,160	1.03%	\$1,220.90	28
2	Allen	8,807	393,347,700	34,816,737	403,801	8,827,564	0.32%	1,002.45	48
3	Ascension	49,143	3,290,867,908	399,360,607	5,624,336	80,636,032	2.92%	1,640.84	6
4	Assumption	9,100	474,076,184	50,213,440	584,407	11,291,809	0.41%	1,240.86	24
5	Avoyelles	15,718	678,602,413	65,234,039	412,445	15,109,615	0.55%	961.34	55
6	Beauregard	12,898	703,249,774	73,921,966	623,031	15,700,563	0.57%	1,217.29	30
7	Bienville	5,493	233,078,588	20,172,514	177,745	4,792,295	0.17%	872.44	59
8	Bossier	48,256	2,762,710,058	307,682,734	3,306,161	59,579,998	2.15%	1,234.67	25
9	Caddo	106,453	6,039,840,505	785,194,182	22,766,984	125,289,462	4.53%	1,176.96	35
10	Calcasieu	83,082	4,713,088,853	566,733,980	4,418,701	115,117,126	4.16%	1,385.58	14
11	Caldwell	3,623	189,172,957	20,321,920	442,665	4,068,601	0.15%	1,122.99	39
12	Cameron	2,779	192,405,330	28,438,499	504,877	4,936,516	0.18%	1,776.36	4
13	Catahoula	3,711	181,904,840	19,120,727	297,663	4,142,581	0.15%	1,116.30	40
14	Claiborne	5,323	259,490,621	27,901,458	814,656	5,315,088	0.19%	998.51	51
15	Concordia	7,183	325,734,125	32,755,952	1,462,393	6,393,705	0.23%	889.82	57
16	De Soto	11,389	595,124,490	66,151,300	641,828	13,562,449	0.49%	1,190.84	34
17	East Baton Rouge	187,449	11,995,034,045	1,716,555,132	42,640,043	269,514,798	9.75%	1,437.60	12
18	East Carroll	2,439	101,015,388	12,626,247	113,608	2,446,005	0.09%	1,002.87	47
19	East Feliciana	8,291	440,109,625	45,279,463	1,571,573	8,912,380	0.32%	1,074.95	43
20	Evangeline	12,136	576,747,154	57,383,170	390,453	13,761,784	0.50%	1,133.96	38
21	Franklin	7,753	328,293,736	30,665,497	685,077	6,823,479	0.25%	880.11	58
22	Grant	7,790	367,179,710	32,603,515	443,602	7,844,895	0.28%	1,007.05	46
23	Iberia	31,411	1,642,771,675	193,864,967	2,940,949	39,626,968	1.43%	1,261.56	22
24	Iberville	13,376	685,683,661	77,823,192	714,615	15,999,671	0.58%	1,196.15	33
25	Jackson	5,882	280,280,173	26,793,743	520,143	5,794,187	0.21%	985.07	53
26	Jefferson	194,496	11,025,316,899	1,416,779,553	23,583,690	258,445,542	9.34%	1,328.63	17
27	Jefferson Davis	11,876	588,107,009	62,780,736	528,880	14,350,176	0.52%	1,208.33	32
28	Lafayette	101,790	7,630,644,788	1,206,461,580	30,186,677	189,647,229	6.86%	1,863.16	2
39	Lafourche	39,731	2,912,777,940	459,752,014	12,926,806	73,501,956	2.66%	1,829.71	3
30	La Salle	5,005	307,814,296	35,189,792	370,173	7,663,053	0.28%	1,531.08	10
31	Lincoln	16,479	896,162,336	107,799,663	2,319,379	20,133,394	0.73%	1,221.76	27
32	Livingston	53,018	2,923,152,334	294,509,732	3,240,319	68,978,606	2.49%	1,301.04	20
33	Madison	3,907	138,554,895	12,618,836	569,344	2,580,262	0.09%	660.42	64
34	Morehouse	10,454	402,076,182	34,051,951	1,483,215	7,568,241	0.27%	723.96	63
35	Natchitoches	14,413	697,361,126	75,769,975	939,643	15,151,193	0.55%	1,051.22	45
36	Orleans	146,520	8,778,625,433	1,369,137,180	36,827,987	217,222,753	7.85%	1,482.20	11
37	Ouachita	63,443	3,323,924,050	401,197,991	7,251,665	74,657,280	2.70%	1,176.76	36
38	Plaquemines	9,346	\$662,951,116	\$96,461,022	\$1,218,536	\$18,562,871	0.67%	\$1,958.54	1

¹Use these numbers as a legend for map on page 33.

²This Amount is the tax due on the return before refundable credits or prepayments.

Individual Income Tax by Parish

Data from Returns Processed

Fiscal Year 2014 (Includes both Resident and Nonresident Returns)

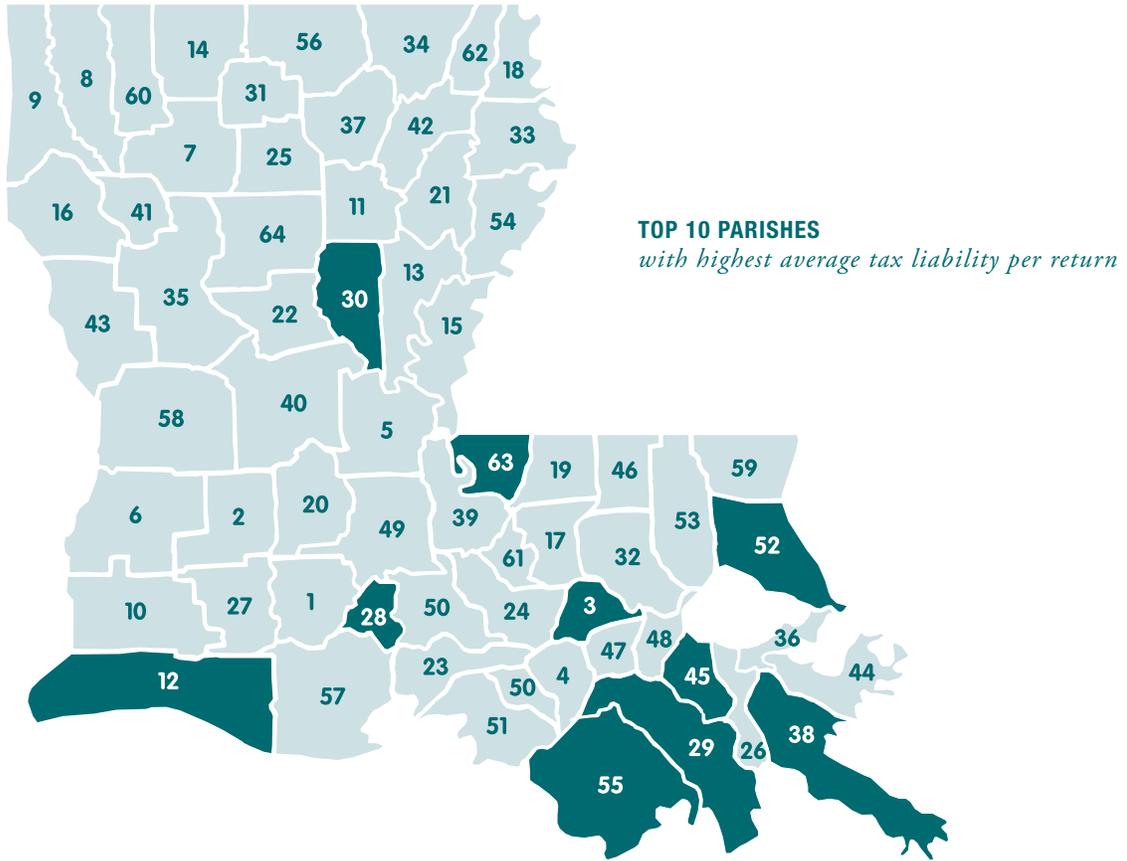
L ¹	Parish	Returns	Federal AGI	Federal Tax	Total Non-Refundable Credits	LA Adjusted Tax ²	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
39	Pointe Coupee	8,931	\$ 482,265,696	\$ 55,436,133	\$ 859,709	\$ 10,971,230	0.40%	\$ 1,228.44	26
40	Rapides	54,491	2,896,274,988	339,200,580	5,908,612	66,311,607	2.40%	1,216.44	31
41	Red River	3,081	179,993,336	25,706,537	195,323	4,032,971	0.15%	1,308.98	19
42	Richland	7,806	361,672,949	36,282,518	649,390	7,813,869	0.28%	1,001.01	50
43	Sabine	8,475	487,531,306	55,054,720	410,806	11,579,901	0.42%	1,366.36	15
44	St Bernard	15,742	640,666,937	57,201,380	377,826	15,012,866	0.54%	953.68	56
45	St Charles	23,007	1,426,195,682	172,235,596	974,904	36,242,690	1.31%	1,574.95	8
46	St Helena	5,384	208,286,981	16,669,680	329,005	3,934,754	0.14%	730.82	62
47	St James	9,634	507,999,110	54,216,712	286,536	12,398,184	0.45%	1,286.92	21
48	St John The Baptist	19,335	924,455,450	91,122,155	642,601	21,155,500	0.76%	1,094.16	41
49	St Landry	36,175	1,778,013,599	200,375,298	3,518,685	41,804,255	1.51%	1,155.61	37
50	St Martin	22,788	1,210,510,998	144,806,967	2,238,647	28,709,196	1.04%	1,259.84	23
51	St Mary	23,187	1,228,636,276	148,290,169	862,322	30,682,088	1.11%	1,322.65	18
52	St Tammany	104,994	7,532,275,731	1,055,259,225	23,336,665	176,764,741	6.39%	1,682.72	5
53	Tangipahoa	47,211	2,332,670,260	250,607,425	5,942,852	49,751,256	1.80%	1,053.77	44
54	Tensas	1,751	83,428,710	10,222,661	100,599	1,908,394	0.07%	1,089.89	42
55	Terrebonne	47,788	2,931,504,930	391,776,824	3,693,013	75,951,677	2.75%	1,589.34	7
56	Union	8,690	418,977,323	41,799,531	1,742,308	8,385,669	0.30%	964.98	54
57	Vermillion	24,059	1,344,613,954	162,027,231	927,584	34,505,380	1.25%	1,434.20	13
58	Vernon	15,008	736,560,794	71,536,248	524,721	14,922,272	0.54%	994.29	52
59	Washington	15,962	645,548,241	54,195,579	779,454	13,160,759	0.48%	824.31	61
60	Webster	16,017	749,540,734	79,685,425	1,678,880	16,034,801	0.58%	1,001.11	49
61	West Baton Rouge	11,087	610,342,130	68,036,906	650,682	14,763,163	0.53%	1,331.48	16
62	West Carroll	4,149	197,210,337	18,880,619	1,203,304	3,560,124	0.13%	858.27	60
63	West Feliciana	4,405	306,660,502	42,440,448	1,073,643	6,820,880	0.25%	1,548.44	9
64	Winn	4,988	263,411,280	33,168,064	360,954	6,072,263	0.22%	1,217.37	29
	Intrastate Totals	1,887,531	109,465,594,878	14,079,900,258	275,265,491	2,555,797,777	92.41%	77,454	-
	Out-of-State	218,586	105,155,511,144	21,010,599,934	15,174,293	208,135,862	7.53%	951.83	-
	Foreign	810	598,306,141	72,272,898	4,798	1,223,243	0.04%	1,510.18	-
	Undetermined	346	42,415,049	10,698,342	211	487,191	0.02%	1,408.07	-
	TOTAL	2,107,273	\$ 215,261,827,212	\$ 35,173,471,432	\$ 290,444,793	\$ 2,765,644,073	100.00%	\$ 81,324	-

¹Use these numbers as a legend for the graphic on the bottom of page 33.

²This Amount is the tax due on the return before refundable credits or prepayments

Individual Income Tax by Parish

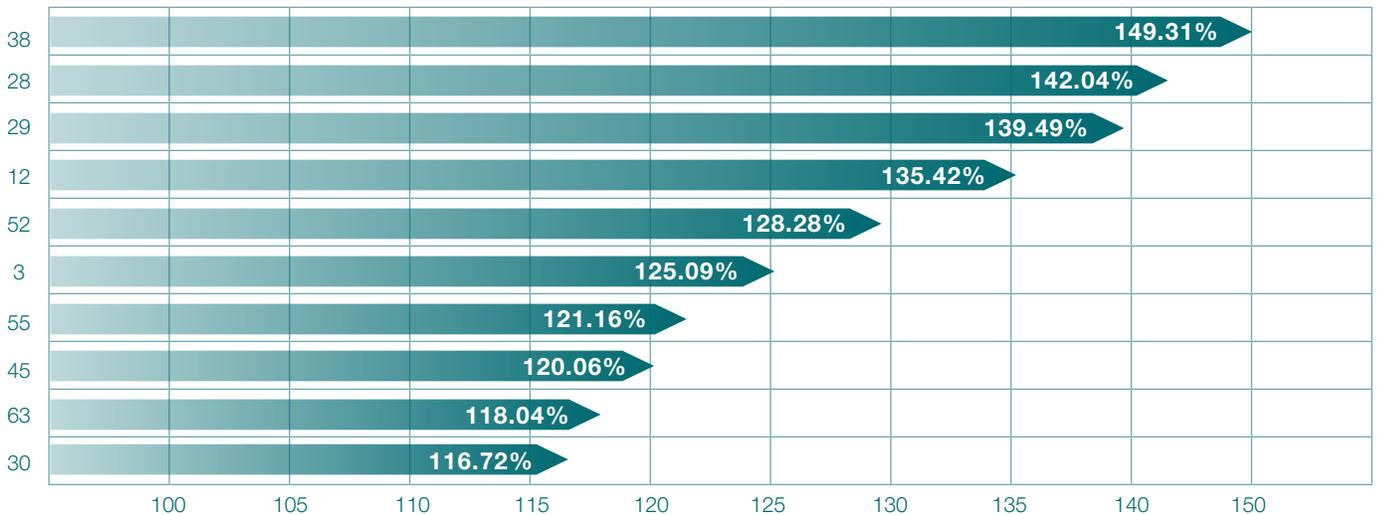
Data from Returns Processed



Individual Income Tax

Top Ten as a Percent of Parish Total

For Fiscal Year 2014



Individual Income Tax

Top 10 Parishes with Highest Average Adjusted Tax Liability Per Return

For Fiscal Year 2014

L ¹	Parish	% Change	Rank	As a Percent of Parish Average
38	Plaquemines	\$1,959	1	149.31%
28	Lafayette	\$1,863	2	142.04%
29	Lafourche	\$1,830	3	139.49%
12	Cameron	\$1,776	4	135.42%
52	St Tammany	\$1,683	5	128.28%
3	Ascension	\$1,641	6	125.09%
55	Terrebonne	\$1,589	7	121.16%
45	St Charles	\$1,575	8	120.06%
63	West Feliciana	\$1,548	9	118.04%
30	La Salle	\$1,531	10	116.72%
PARISH AVERAGE		\$1,700	-	-

¹Use these numbers as a legend for the graphic on the bottom of page 33.

By Adjusted Gross Income Bracket

For Fiscal Year 2014

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax ¹
Less than 0	6,962	(\$2,722,622,563.00)	\$ 478,127.00
0	72,171	0.00	771,101.00
1 - 25,000	761,728	10,223,198,383.00	109,556,041.00
25,001-50,000	487,644	17,657,089,135.00	331,047,654.00
50,001-75,000	275,417	16,935,237,220.00	345,454,498.00
75,001-100,000	176,689	15,299,784,180.00	332,844,053.00
\$100,001-\$200,000	237,021	31,743,216,052.00	744,864,927.00
Over \$200,000	89,600	126,054,647,982.00	899,167,023.00
TOTALS	2,107,232	\$ 215,190,550,389.00	\$ 2,764,183,424.00

¹Depending upon the source of income, certain taxpayers may have income that is subject to Louisiana income tax, but exempt from Federal tax. For example, interest income from municipal sources.

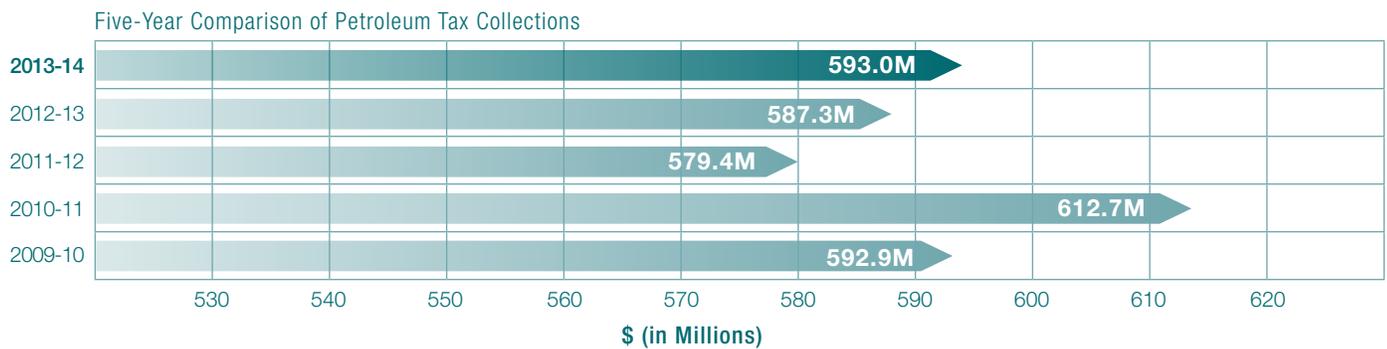
Petroleum Product Tax

Cash Collections After Accrual Adjustments

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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2013-14	\$593,028,154	0.96%
2012-13	\$587,382,132	1.38%
2011-12	\$579,400,246	-5.44%
2010-11	\$612,750,308	3.34%
2009-10	\$592,931,622	-0.52%



Petroleum Products Tax

Gallons Taxed

Resource	FY 2012-13	FY 2013-14	% Change
Gross Gallons Taxed:			
Gasoline ¹	2,256,809,477	2,268,874,325	0.53%
Highway Diesel	705,597,099	696,939,898	-1.23%
TOTALS	2,962,406,576	2,965,814,223	0.12%
Gallons Refunded	56,205,666	46,198,588	-17.80%
Net Gallons Taxed:			
Gasoline ¹	2,225,658,790	2,233,531,993	0.35%
Highway Diesel	680,542,120	686,083,642	0.81%
TOTALS	2,906,200,910	2,919,615,635	0.46%

¹Includes gasohol.

Cash Collections After Accrual Adjustments

GASOLINE TAX

Fiscal Year	Amount Collected	% Change
2013-14	\$449,369,101	0.67%
2012-13	\$446,377,777	1.30%
2011-12	\$440,635,891	-5.44%
2010-11	\$465,979,004	3.41%
2009-10	\$450,602,978	-0.73%

SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	% Change
2013-14	\$139,490,930	2.08%
2012-13	\$136,647,595	1.65%
2011-12	\$134,427,241	-5.04%
2010-11	\$141,560,656	3.03%
2009-10	\$137,392,401	0.58%

INSPECTION FEE¹

Fiscal Year	Amount Collected	% Change
2013-14	\$4,168,123	-4.33%
2012-13	\$4,356,761	0.45%
2011-12	\$4,337,114	-16.76%
2010-11	\$5,210,648	5.56%
2009-10	\$4,936,243	-9.96%

¹Includes both Gasoline and Special Fuels Inspection fees.

Sales Tax Collections

Cash Collections After Accrual Adjustments

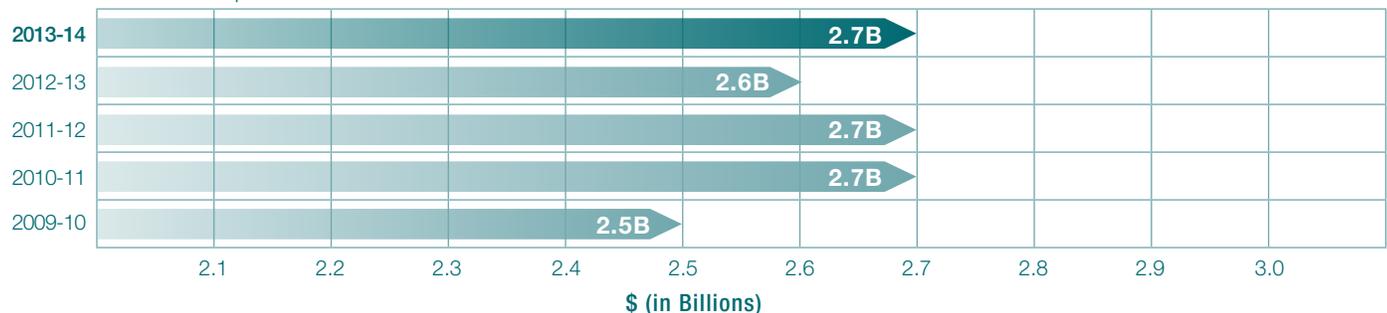
The 4% state sales tax rate is composed of 3.97% general sales tax and .03% Louisiana Tourism Promotion District sales tax. The tax is levied on retail sales of tangible personal property, goods used or stored for use in Louisiana, leases and rentals of tangible personal property, and sales of certain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

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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2013-14	\$2,697,688,000	2.69%
2012-13	\$2,627,074,311	-1.04%
2011-12	\$2,654,715,960	-0.55%
2010-11	\$2,669,527,182	8.50%
2009-10	\$2,460,426,945	-12.35%

Five-Year Comparison of Sales Tax Collections



Sales Tax

By Amount Due

Fiscal Year Ending June 30, 2014

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 99	\$ 4,449,344	0.16%	363,213	41.77%
100 - 199	7,358,309	0.27%	50,332	5.79%
200 - 499	31,019,823	1.15%	91,837	10.56%
500 - 999	71,216,697	2.63%	97,919	11.26%
1,000 - 1,999	142,395,134	5.26%	99,748	11.47%
2,000 - 2,999	117,147,282	4.33%	47,823	5.50%
3,000 - 3,999	97,006,540	3.58%	28,035	3.22%
4,000 - 4,999	81,393,896	3.01%	18,226	2.10%
5,000 - 9,999	256,530,612	9.47%	36,986	4.25%
10,000 - 24,999	326,188,478	12.05%	21,630	2.49%
25,000 - 49,999	225,028,589	8.31%	6,524	0.75%
50,000 - 99,999	234,831,257	8.67%	3,372	0.39%
100,000 & Over	1,113,501,130	41.12%	3,970	0.46%
TOTAL	\$ 2,708,067,091	100.00%	869,615	100.00%

Sales Tax

Gross Sales of Tangible Personal Property by Brackets

Fiscal Year Ending June 30, 2014

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	\$ 10,314,922	0.02%	287,680	33.08%
500 - 999	19,509,627	0.03%	26,735	3.07%
1,000 - 1,999	51,185,349	0.07%	35,052	4.03%
2,000 - 2,999	61,921,408	0.09%	25,044	2.88%
3,000 - 3,999	72,563,658	0.11%	20,881	2.40%
4,000 - 4,999	78,701,927	0.12%	17,549	2.02%
5,000 - 9,999	475,704,457	0.70%	65,012	7.48%
10,000 - 24,999	2,073,068,236	3.04%	124,054	14.27%
25,000 - 49,999	3,568,305,876	5.22%	99,907	11.49%
50,000 - 99,999	5,377,493,879	7.87%	76,168	8.76%
100,000 - 249,999	8,529,457,740	12.49%	55,721	6.41%
250,000 - 499,000	6,378,664,122	9.34%	18,502	2.13%
500,000 - 999,999	5,763,048,953	8.44%	8,330	0.96%
1,000,000 & Over	35,839,154,773	52.47%	8,980	1.03%
TOTALS	\$68,299,094,927	100.00%	869,615	100.00%

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/13	FYE 6/14	% Change	FYE 2013 Per Capita	FYE 2013 PC Rank	FYE 2014 Per Capita	FYE 2014 PC Rank
1	Acadia	\$ 16,400,785	\$ 15,609,932	-4.82%	\$ 265	25	\$ 251	27
2	Allen	3,011,053	3,059,951	1.62%	118	58	120	58
3	Ascension	67,236,454	68,345,530	1.65%	599	6	597	6
4	Assumption	2,495,885	2,893,859	15.95%	108	60	125	56
5	Avoyelles	6,882,556	6,826,015	-0.82%	165	46	165	45
6	Beauregard	6,787,116	6,772,497	-0.22%	187	41	187	41
7	Bienville	1,761,992	1,811,763	2.82%	125	55	130	54
8	Bossier	38,425,031	40,652,455	5.80%	314	23	328	22
9	Caddo	88,103,301	95,952,062	8.91%	343	21	376	19
10	Calcasieu	93,228,273	96,178,307	3.16%	479	9	492	9
11	Caldwell	1,319,025	1,277,277	-3.17%	132	53	128	55
12	Cameron	554,710	820,115	47.85%	83	62	122	57
13	Catahoula	1,648,202	1,571,536	-4.65%	160	48	154	48
14	Claiborne	3,515,083	2,832,901	-19.41%	209	38	170	44
15	Concordia	4,560,843	4,539,040	-0.48%	224	36	222	31
16	DeSoto	6,783,355	6,148,998	-9.35%	252	29	227	30
17	East Baton Rouge	215,936,912	218,720,470	1.29%	486	8	491	10
18	East Carroll	917,991	890,044	-3.04%	122	56	118	59
19	East Feliciana	1,890,444	1,998,579	5.72%	94	61	101	61
20	Evangeline	3,994,157	3,870,997	-3.08%	118	59	115	60
21	Franklin	3,766,064	3,951,258	4.92%	183	44	192	39
22	Grant	838,750	957,032	14.10%	38	64	43	63
23	Iberia	26,690,208	26,185,580	-1.89%	361	20	354	20
24	Iberville	20,615,447	23,697,974	14.95%	620	5	710	4
25	Jackson	3,779,929	3,111,399	-17.69%	233	33	193	38
26	Jefferson	198,947,240	201,725,485	1.40%	459	10	464	11
27	Jefferson Davis	7,203,842	6,923,311	-3.89%	229	35	221	33
28	Lafayette	151,032,700	142,536,321	-5.63%	665	3	1,467	2
29	Lafourche	31,048,400	32,749,267	5.48%	320	22	2,216	1
30	LaSalle	3,841,212	3,714,927	-3.29%	257	27	16	64
31	Lincoln	20,396,246	19,261,044	-5.57%	434	12	406	15
32	Livingston	24,441,922	24,082,024	-1.47%	185	43	180	42

Sales & Use Taxes

Total Tax Reported by Parish

L ¹	Parish	FYE 6/13	FYE 6/14	% Change	FYE 2013 Per Capita	FYE 2013 PC Rank	FYE 2014 Per Capita	FYE 2014 PC Rank
33	Madison	\$ 1,864,514	\$ 1,938,421	3.96%	\$ 153	50	\$163	46
34	Morehouse	5,745,993	5,587,337	-2.76%	208	39	\$207	35
35	Natchitoches	9,096,969	8,678,940	-4.60%	231	34	\$222	32
36	Orleans	147,804,981	151,312,687	2.37%	400	13	\$400	16
37	Ouachita	61,108,934	63,542,478	3.98%	393	14	\$407	14
38	Plaquemines	15,930,972	14,712,317	-7.65%	666	2	\$625	5
39	Pointe Coupee	5,700,903	6,924,624	21.47%	251	30	\$308	24
40	Rapides	48,427,006	46,894,497	-3.16%	366	18	\$353	21
41	Red River	1,068,545	1,175,059	9.97%	119	57	\$132	53
42	Richland	4,894,662	4,210,853	-13.97%	234	32	\$202	36
43	Sabine	4,911,723	4,705,284	-4.20%	202	40	\$194	37
44	St. Bernard	15,141,539	12,263,282	-19.01%	364	19	\$282	25
45	St. Charles	34,036,044	29,568,293	-13.13%	646	4	\$562	7
46	St. Helena	495,329	513,203	3.61%	45	63	\$47	62
47	St. James	18,333,543	16,756,126	-8.60%	844	1	\$770	3
48	St. John the Baptist	16,423,227	19,929,947	21.35%	367	17	\$455	13
49	St. Landry	21,186,836	20,604,861	-2.75%	253	28	\$247	28
50	St. Martin	9,125,050	9,469,624	3.78%	173	45	\$179	43
51	St. Mary	23,656,844	24,400,172	3.14%	441	11	\$456	12
52	St. Tammany	88,365,292	91,640,592	3.71%	369	16	\$378	18
53	Tangipahoa	30,628,445	28,608,985	-6.59%	248	31	\$228	29
54	Tensas	1,448,997	1,539,396	6.24%	292	24	\$314	23
55	Terrebonne	42,971,243	43,703,946	1.71%	384	15	\$388	17
56	Union	3,091,656	2,956,432	-4.37%	138	52	\$132	52
57	Vermilion	12,842,473	13,080,102	1.85%	219	37	\$221	34
58	Vernon	7,126,114	7,132,345	0.09%	132	54	\$136	51
59	Washington	7,512,020	6,825,955	-9.13%	161	47	\$147	50
60	Webster	10,571,467	11,229,015	6.22%	258	26	\$276	26
61	West Baton Rouge	12,566,764	13,597,501	8.20%	521	7	\$553	8
62	West Carroll	1,833,781	1,824,919	-0.48%	159	49	\$159	47
63	West Feliciana	2,331,175	2,273,222	-2.49%	151	51	\$147	49
64	Winn	2,802,960	2,817,001	0.50%	187	42	\$190	40
TOTAL PARISHES		\$ 1,727,101,129	\$1,740,085,366	0.75%				
TOTAL OUT-OF-STATE		\$ 902,230,112	\$ 967,981,725	7.29%				
TOTAL		\$ 2,629,331,241	\$ 2,708,067,091	2.99%				

¹ Use these numbers as a legend for maps on pages 41 and 42.

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.

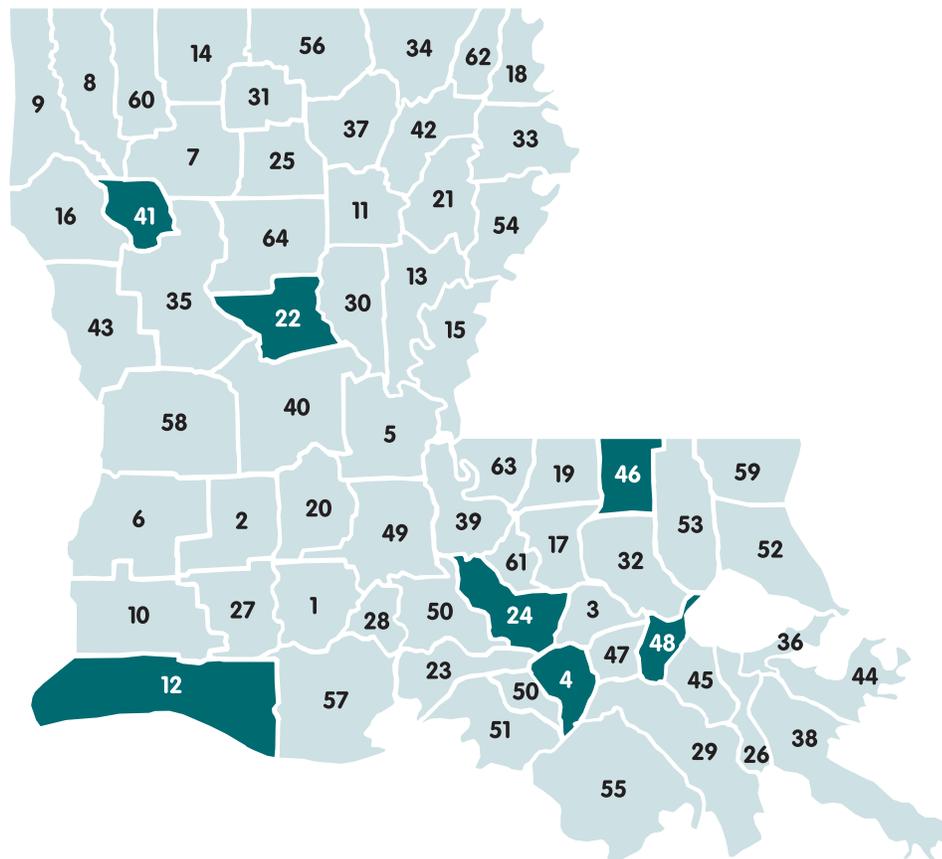
* Population based on U.S. Census Bureau Annual Estimates of Resident Population

Parishes With More Than 10% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year Ending June 30, 2013 to Fiscal Year Ending June 30, 2014, by parish

L ¹	Parish	Percent Change	Rank
12	Cameron	49.00%	1
39	Pointe Coupee	23.06%	2
4	Assumption	17.83%	3
22	Grant	16.79%	4
24	Iberville	15.04%	5
48	St John The Baptist	13.76%	6
41	Red River	13.08%	7
46	St Helena	12.31%	8

¹Use these numbers as a legend for the map below.

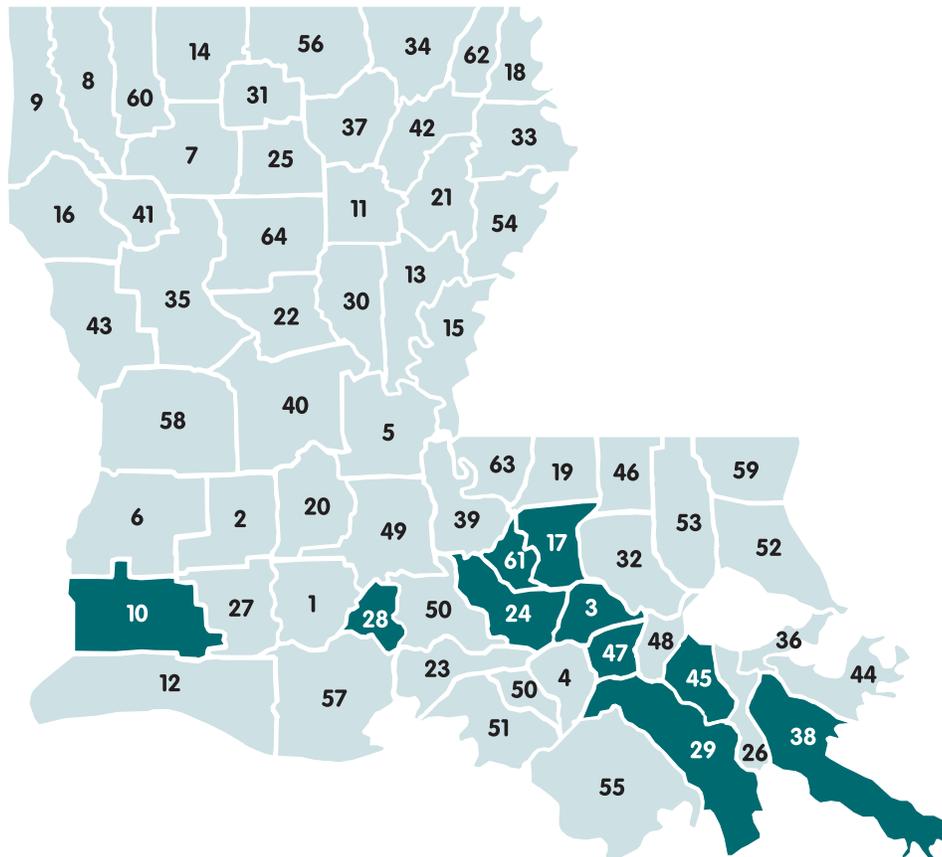


Sales & Use Taxes

Top 10 Parishes

L ¹	Parish	FYE 2014 Per Capita	Rank
29	Lafourche	\$2,216	1
28	Lafayette	\$1,467	2
47	St James	\$770	3
24	Iberville	\$710	4
38	Plaquemines	\$625	5
3	Ascension	\$597	6
45	St Charles	\$562	7
61	West Baton Rouge	\$553	8
10	Calcasieu	\$492	9
17	East Baton Rouge	\$491	10

¹Use these numbers as a legend for the map below.



Comparison of Oil, Timber, and Gas Tax Reported

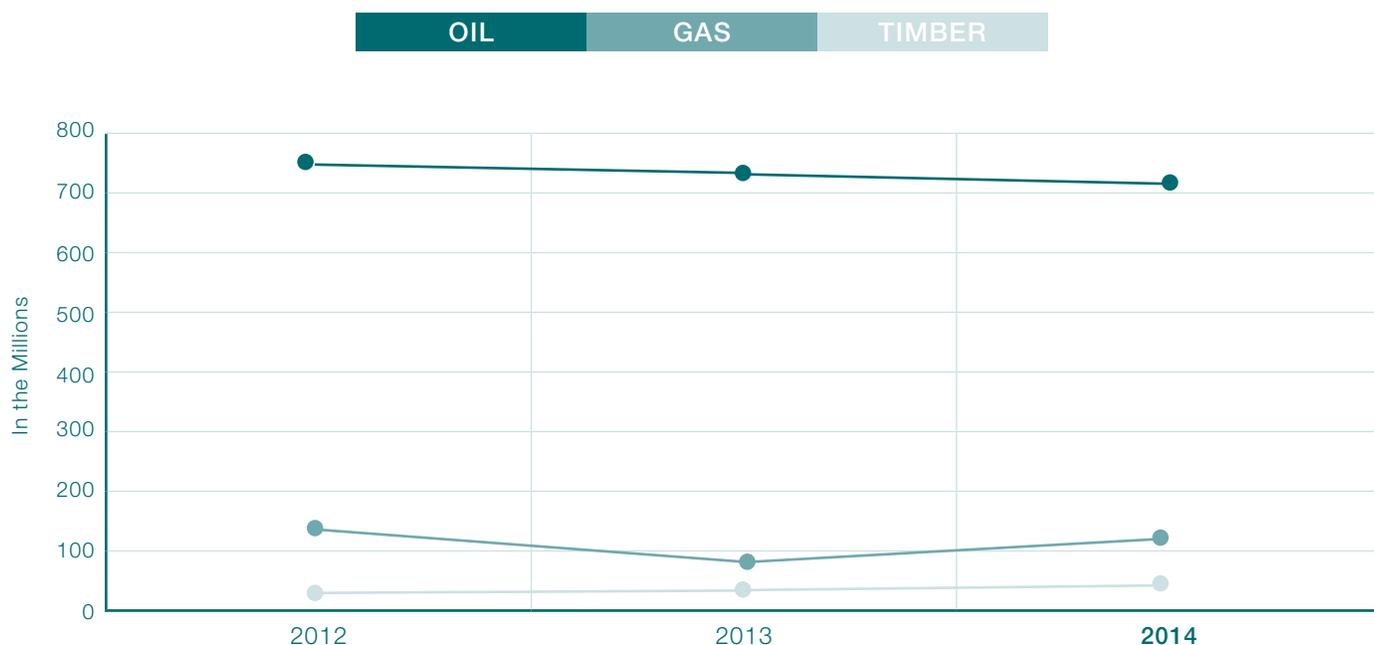
Severance Tax Rates

1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate 16.3 cents per mcf for FYE 14, 11.8 cents per mcf for FYE 13, and 14.8 cents per mcfs for FYE 12
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	Timber	Gas	Total	% Change
2014	\$721,330,613	\$13,137,337	\$126,425,975	\$860,893,925	3.39%
2013	\$730,508,893	\$11,959,673	\$90,201,832	\$832,670,398	-5.87%
2012	\$735,193,564	\$11,537,966	\$137,828,453	\$884,559,983	20.07%

Note: Amounts represent tax reported on tax returns.

Three-Year Comparison of Severance Tax



Severance Tax

Collections by Parish

For Fiscal Year 2014

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Acadia	\$ 16,070,297.25	\$ 872,862.69	\$ 57,993.22	\$ 1,200.65	\$ 17,002,353.81
Allen	3,750,039.48	214,400.54	504,442.49	46,212.43	4,515,094.94
Ascension	534,007.22	115.28	15,938.30	0.00	550,060.80
Assumption	3,450,590.56	153,717.93	263.97	33,214.54	3,637,787.00
Avoyelles	1,134,045.47	169.07	63,337.04	0.00	1,197,551.58
Beauregard	16,042,708.02	258,952.15	983,751.56	10,159.50	17,295,571.23
Bienville	1,919,357.17	6,409,030.29	742,944.84	207.06	9,071,539.36
Bossier	4,580,051.53	9,289,693.94	293,110.14	2,168.56	14,165,024.17
Caddo	8,661,464.31	12,926,120.59	196,058.98	142.03	21,783,785.91
Calcasieu	20,635,967.81	1,100,913.91	127,984.64	11,644.65	21,876,511.01
Caldwell	0.01	21,875.75	277,741.20	0.00	299,616.96
Cameron	40,474,857.64	4,604,238.58	2,078.38	0.00	45,081,174.60
Catahoula	1,231,832.50	307.98	82,255.77	223.68	1,314,619.93
Claiborne	13,551,421.11	1,016,256.89	572,648.24	0.00	15,140,326.24
Concordia	5,684,501.63	3,608.30	83,181.15	0.00	5,771,291.08
DeSoto	2,510,857.57	35,523,719.37	402,139.27	131,142.72	38,567,858.93
East Baton Rouge	7,010,884.80	567,501.26	37,048.39	3,052.56	7,618,487.01
East Carroll	0.00	0.00	49,833.53	0.00	49,833.53
East Feliciana	1,048,789.10	11,351.06	182,891.25	12,192.03	1,255,223.44
Evangeline	16,495,733.41	407,648.51	282,303.67	0.00	17,185,685.59
Franklin	243,570.15	6,546.05	17,305.02	0.00	267,421.22
Grant	1,983,680.56	5,394.01	225,706.50	13,516.75	2,228,297.82
Iberia	35,167,229.28	4,501,080.48	192.37	158,293.03	39,826,795.16
Iberville	6,399,547.16	(87,728.68)	15,320.76	35,384.37	6,362,523.61
Jackson	278,369.15	1,282,511.64	712,338.33	0.00	2,273,219.12
Jefferson	14,916,588.51	1,152,713.19	316.43	67,929.91	16,137,548.04
Jefferson Davis	5,786,988.68	425,442.40	26,599.64	21,627.63	6,260,658.35
Lafayette	3,162,823.64	(178,668.49)	7,494.45	140.52	2,991,790.12
Lafourche	83,382,279.25	2,100,694.42	342.33	3,004.27	85,486,320.27
LaSalle	14,447,229.66	366,564.27	454,389.55	15,742.79	15,283,926.27
Lincoln	7,787,335.87	2,574,059.73	241,356.29	79.49	10,602,831.38
Livingston	9,137,528.49	45,770.60	331,637.42	22,087.64	9,537,024.15
Madison	404.79	0.00	86,125.87	0.00	86,530.66

¹Tax reported amounts are based on tax return data before adjustments.

Severance Tax

Collections by Parish

For Fiscal Year 2014

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported ¹
Morehouse	\$ 0.00	\$ 6,211.89	\$ 91,303.12	\$ 16,333.12	\$ 113,848.13
Natchitoches	58,044.42	189,161.64	579,077.12	12,350.52	838,633.70
Orleans	0.00	0.00	236.86	0.00	236.86
Ouachita	537,086.61	232,772.55	201,647.58	3,405.73	974,912.47
Plaquemines	176,301,496.23	3,145,905.37	318.47	5,524.53	179,453,244.60
Pointe Coupee	5,522,878.47	1,959,437.49	76,693.87	0.00	7,559,009.83
Rapides	1,556,225.04	51,275.38	492,035.30	16,691.81	2,116,227.53
Red River	187,009.81	7,302,664.36	155,566.02	61,787.60	7,707,027.79
Richland	115,057.73	3,943.32	16,807.62	0.00	135,808.67
Sabine	188,515.95	4,795,262.68	701,732.15	0.00	5,685,510.78
St. Bernard	6,920,698.77	320,744.64	22.45	10,586.79	7,252,052.65
St. Charles	18,224,202.59	476,612.19	40.52	46,705.57	18,747,560.87
St. Helena	1,803,268.10	154.23	306,569.49	83,610.81	2,193,602.63
St. James	1,296,789.85	31,497.68	2,606.53	46,969.96	1,377,864.02
St. John	228,153.31	0.00	53.86	4,047.58	232,254.75
St. Landry	3,441,553.74	97,442.77	86,213.99	(0.00)	3,625,210.50
St. Martin	15,012,336.93	219,515.85	26,603.96	25,784.83	15,284,241.57
St. Mary	41,443,400.90	7,710,967.23	0.00	171,868.99	49,326,237.12
St. Tammany	3,043.26	0.00	103,262.15	47,843.30	154,148.71
Tangipahoa	(692,733.80)	0.00	173,107.36	15,399.54	(504,226.90)
Tensas	1,120,693.59	24,100.47	53,329.15	(0.00)	1,198,123.21
Terrebonne	49,609,369.06	3,867,434.66	127.23	0.00	53,476,930.95
Union	1,139,009.68	7,422.57	595,449.83	0.00	1,741,882.08
Vermilion	33,072,759.34	7,393,993.77	1,965.11	(0.00)	40,468,718.22
Vernon	5,272,859.37	370,953.14	1,065,964.48	30.95	6,709,807.94
Washington	44,747.76	51.47	238,453.65	19,849.06	303,101.94
Webster	8,271,823.45	2,487,320.81	276,209.09	10,752.65	11,046,106.00
West Baton Rouge	3,057,647.80	119,732.58	5,613.01	0.00	3,182,993.39
West Carroll	0.00	0.00	4,653.52	0.00	4,653.52
West Feliciana	(391,346.22)	141.67	61,371.20	6,221.86	(323,611.49)
Winn	505,039.54	34,390.43	743,230.97	3,546.46	1,286,207.40
TOTAL	\$ 721,330,613.06	\$ 126,425,974.55	\$ 13,137,336.65	\$ 1,198,678.47	\$ 862,092,602.73

¹Tax reported amounts are based on tax return data before adjustments.

Severance Tax

Taxable Barrels Reported by Parish

For Fiscal Year 2014

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	16,315,177.26	1
29	Lafourche	7,942,838.65	2
55	Terrebonne	4,439,110.49	3
12	Cameron	3,385,149.95	4
51	St. Mary	3,227,032.73	5
57	Vermilion	2,663,764.99	6
23	Iberia	2,662,709.09	7
30	LaSalle	2,338,466.18	8
9	Caddo	2,035,856.54	9
10	Calcasieu	1,581,358.19	10
14	Claiborne	1,486,752.22	11
6	Beauregard	1,462,394.94	12
45	St. Charles	1,408,216.73	13
1	Acadia	1,342,279.88	14
20	Evangeline	1,297,744.80	15
50	St. Martin	1,204,982.74	16
26	Jefferson	1,139,537.74	17
60	Webster	887,524.95	18
32	Livingston	735,339.52	19
31	Lincoln	649,503.89	20
44	St. Bernard	576,202.67	21
8	Bossier	557,312.16	22
17	East Baton Rouge	543,367.63	23
15	Concordia	530,126.08	24
24	Iberville	529,356.82	25
27	Jefferson Davis	465,777.59	26
39	Pointe Coupee	461,442.56	27
58	Vernon	417,526.25	28
49	St. Landry	314,745.03	29
2	Allen	311,413.23	30
64	Winn	298,435.50	31
4	Assumption	273,048.67	32

L ¹	Parish	Oil Bbls	Rank
28	Lafayette	251,201.94	33
61	West Baton Rouge	245,741.84	34
16	DeSoto	213,549.40	35
22	Grant	204,063.94	36
13	Catahoula	198,546.29	37
7	Bienville	174,118.91	38
54	Tensas	173,290.97	39
40	Rapides	161,642.23	40
46	St. Helena	152,834.03	41
5	Avoyelles	133,871.88	42
47	St. James	101,493.01	43
19	East Feliciana	86,040.66	44
37	Ouachita	48,531.40	45
43	Sabine	46,157.76	46
3	Ascension	40,956.91	47
41	Red River	28,779.17	48
48	St. John	26,045.73	49
21	Franklin	24,830.07	50
25	Jackson	22,697.86	51
56	Union	19,744.38	52
42	Richland	16,586.79	53
35	Natchitoches	11,114.66	54
59	Washington	3,543.89	55
52	St. Tammany	241.38	56
33	Madison	31.44	57
11	Caldwell	0.00	58
18	East Carroll	0.00	59
34	Morehouse	0.00	60
36	Orleans	0.00	61
62	West Carroll	0.00	62
53	Tangipahoa	(27,637.19)	63
63	West Feliciana	(27,830.98)	64
STATE TOTALS		65,814,684.04	-

¹Use these numbers as a legend for the map on pages 47.

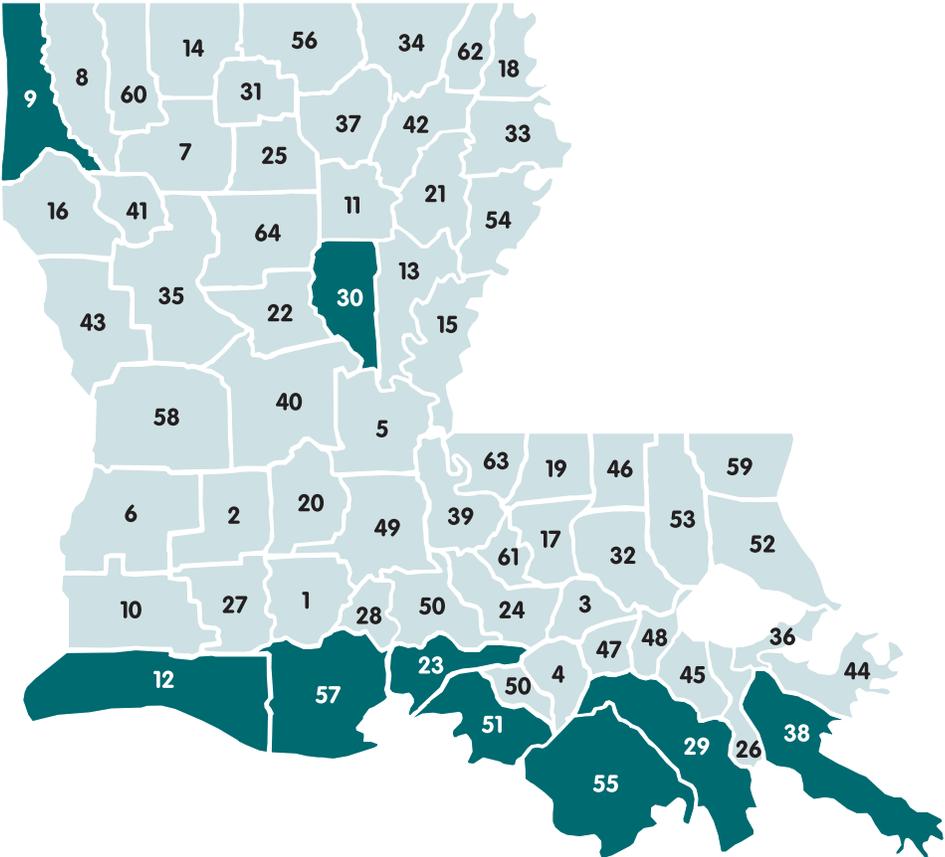
Over 84 percent of the total taxable barrels was reported by the 17 parishes reporting taxable barrels of one million or more

Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2014

L ¹	Parish	Oil Bbls	Rank
38	Plaquemines	16,315,177.26	1
29	Lafourche	7,942,838.65	2
55	Terrebonne	4,439,110.49	3
12	Cameron	3,385,149.95	4
51	St. Mary	3,227,032.73	5
57	Vermilion	2,663,764.99	6
23	Iberia	2,662,709.09	7
30	LaSalle	2,338,466.18	8
9	Caddo	2,035,856.54	9

¹Use these numbers as a legend for the map below.



Severance Natural Gas

Net Production by Parish

For Fiscal Year June 30, 2014

L ¹	Parish	Gas MCFs	Rank
16	DeSoto	332,109,089	1
9	Caddo	122,333,004	2
8	Bossier	108,041,755	3
41	Red River	89,494,563	4
7	Bienville	74,984,830	5
51	St. Mary	63,596,582	6
57	Vermilion	61,764,604	7
43	Sabine	43,262,109	8
12	Cameron	36,856,286	9
23	Iberia	36,128,159	10
55	Terrebonne	35,735,423	11
31	Lincoln	34,971,240	12
60	Webster	30,791,973	13
38	Plaquemines	27,969,424	14
29	Lafourche	27,968,135	15
25	Jackson	19,380,925	16
39	Pointe Coupee	15,477,598	17
14	Claiborne	15,301,338	18
26	Jefferson	9,564,887	19
10	Calcasieu	8,939,974	20
1	Acadia	7,306,978	21
20	Evangeline	4,608,192	22
17	East Baton Rouge	4,542,013	23
45	St. Charles	4,005,603	24
27	Jefferson Davis	3,850,375	25
58	Vernon	3,266,515	26
44	St. Bernard	3,159,582	27
37	Ouachita	3,119,865	28
6	Beauregard	3,090,615	29
30	LaSalle	3,074,792	30
56	Union	2,914,628	31
50	St. Martin	2,106,400	32

L ¹	Parish	Gas MCFs	Rank
2	Allen	1,988,086	33
35	Natchitoches	1,695,186	34
4	Assumption	1,510,139	35
61	West Baton Rouge	1,031,011	36
49	St. Landry	954,453	37
11	Caldwell	863,506	38
28	Lafayette	829,447	39
40	Rapides	802,846	40
34	Morehouse	482,057	41
32	Livingston	354,217	42
54	Tensas	323,669	43
47	St. James	279,022	44
64	Winn	260,383	45
19	East Feliciana	90,754	46
21	Franklin	82,608	47
22	Grant	45,712	48
42	Richland	33,418	49
15	Concordia	32,791	50
13	Catahoula	13,537	51
5	Avoyelles	12,981	52
63	West Feliciana	10,897	53
59	Washington	3,455	54
46	St. Helena	1,501	55
3	Ascension	944	56
18	East Carroll	0	57
33	Madison	0	58
36	Orleans	0	59
48	St. John	0	60
52	St. Tammany	0	61
53	Tangipahoa	0	62
62	West Carroll	0	63
24	Iberville	(435,092)	64
STATE TOTALS		1,250,984,984	-

¹Use these numbers as a legend for the map on pages 49.

Over 90 percent of the total taxable production was reported by the 18 parishes reporting taxable MCFs of 10 million or more.

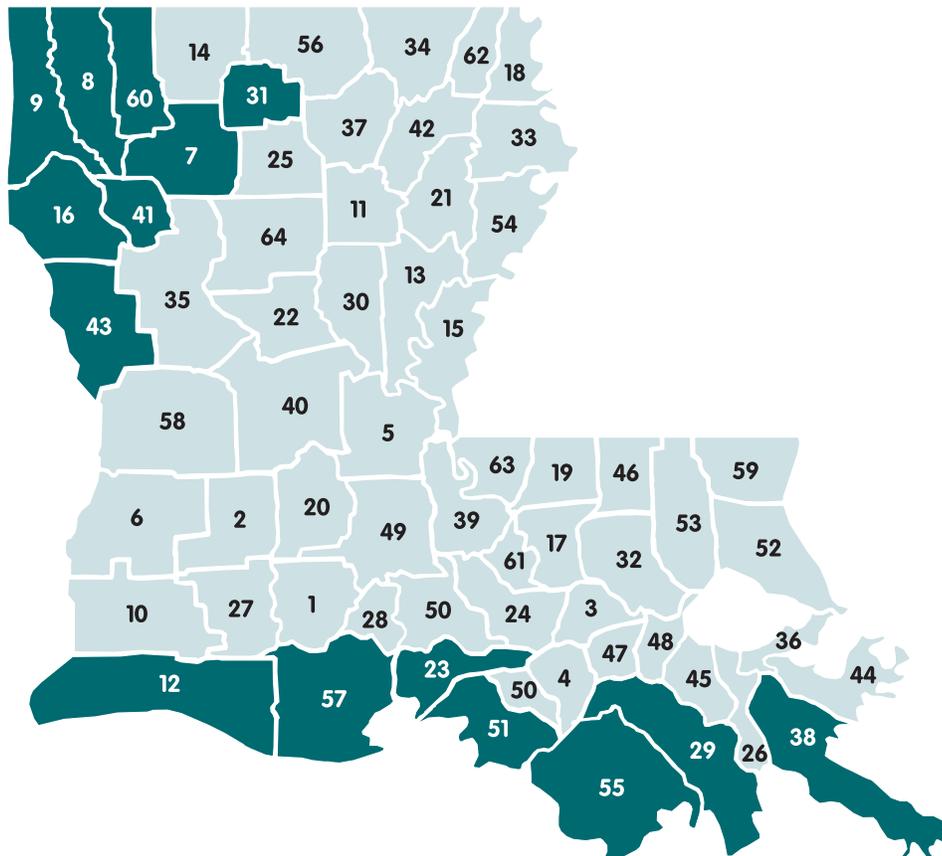
Severance Natural Gas

Parishes Producing Over 25 Million MCFs

For Fiscal Year June 30, 2014

	L ¹	Parish	Gas MCFs	Rank
	16	DeSoto	332,109,089	1
	9	Caddo	122,333,004	2
	8	Bossier	108,041,755	3
	41	Red River	89,494,563	4
	7	Bienville	74,984,830	5
	51	St. Mary	63,596,582	6
	57	Vermilion	61,764,604	7
	43	Sabine	43,262,109	8
	12	Cameron	36,856,286	9
	23	Iberia	36,128,159	10
	55	Terrebonne	35,735,423	11
	31	Lincoln	34,971,240	12
	60	Webster	30,791,973	13
	38	Plaquemines	27,969,424	14
	29	Lafourche	27,968,135	15

¹Use these numbers as a legend for the map below.



Tobacco Tax

Tobacco Tax

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

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

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

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

Cash Collections After Accrual Adjustments

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

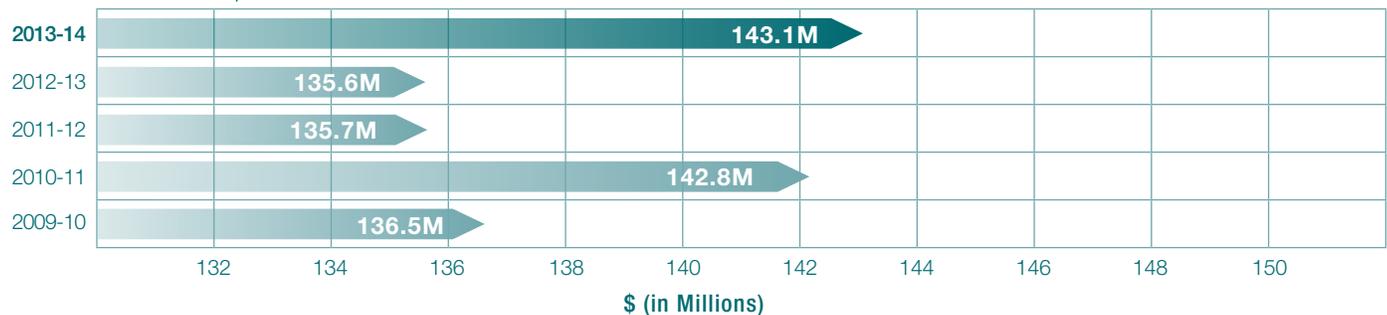
Tax rates on tobacco products are as follows:

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

Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2013-14	\$143,100,904.00	5.51%
2012-13	\$135,632,847.00	-0.05%
2011-12	\$135,698,482.00	-4.97%
2010-11	\$142,792,640.00	4.60%
2009-10	\$136,515,428.00	-7.21%

Five-Year Comparison of Tobacco Tax Collections



Tobacco Tax

Stamp Sales

For Fiscal Year 2014

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	75,630,000	7,500	8,000	\$ 27,233,100
2nd Quarter	80,850,000	22,500	4,000	29,115,900
3rd Quarter	65,400,000	21,000	20,000	23,560,560
4th Quarter	78,960,000	12,000	8,000	28,433,520
TOTAL	300,840,000	63,000	40,000	\$ 108,343,080

For Fiscal Year 2013

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

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

Tobacco Tax

Tobacco Collections

For Fiscal Year 2014

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 27,233,100	\$ 1,397,841	\$ 25,849,634	\$ 7,192,310	\$ 33,041,944
2nd Quarter	29,115,900	1,600,844	27,558,319	7,058,777	34,617,096
3rd Quarter	23,560,560	1,261,903	22,346,677	7,107,371	29,454,048
4th Quarter	28,433,520	1,510,870	26,937,848	7,974,084	34,911,932
TOTAL	\$ 108,343,080	\$ 5,771,458	\$ 102,692,478	\$ 29,332,542	\$ 132,025,020

For Fiscal Year 2013

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

