The Louisiana
Department of Revenue

Tax Collection Report

FY 2007-2008

Contributing to a Better Quality of Life

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Contributing to a better quality of life.

SUMMARY
OF COLLECTIONS

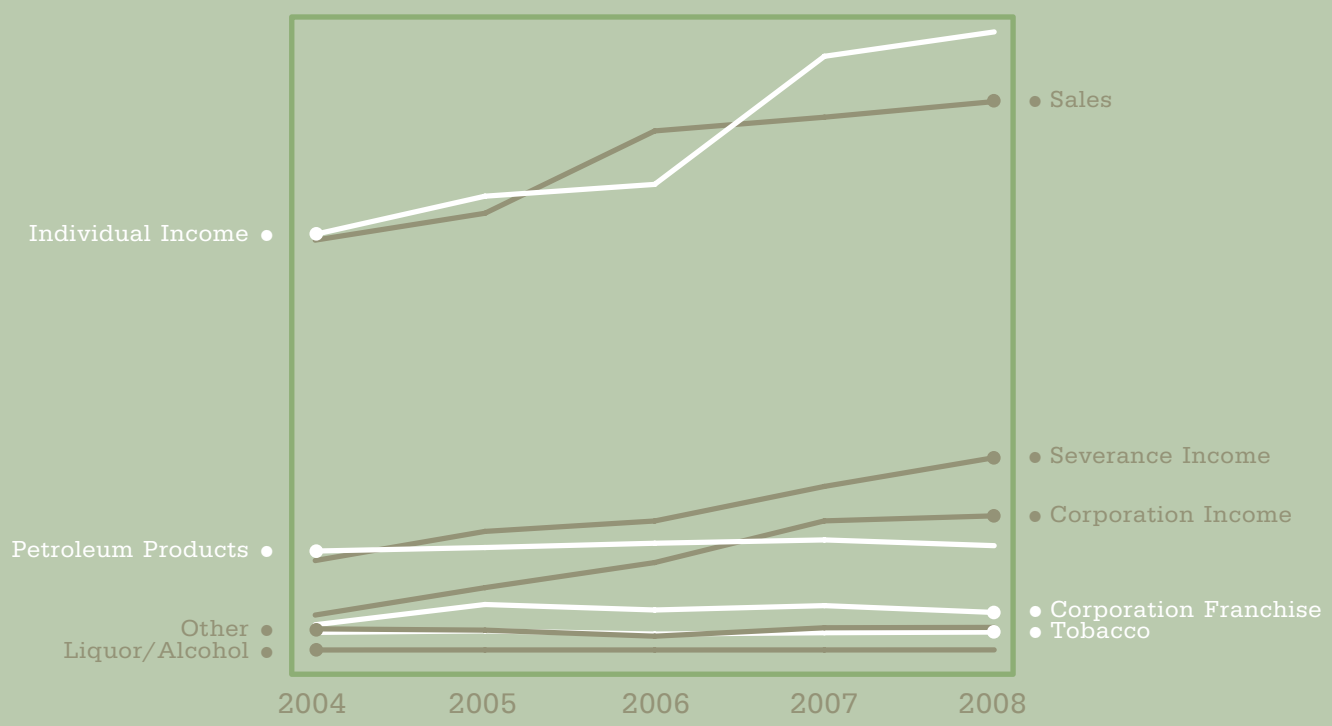
TAX CASH COLLECTIONS

FIVE-YEAR COMPARISON of MAJOR TAXES

Collections (In Millions)	FY 04	FY 05	FY 06	FY 07	FY 08
Sales	$2,284	$2,166	$2,305	$2,731	**$2,883**
Individual Income	1,870	2,196	2,393	2,454	**3,242**
Severance	437	514	665	719	**1,047**
Corporation Franchise	187	183	290	261	**248**
Corporation Income	198	233	375	505	**747**
Petroleum Products	565	563	582	605	**592**
Liquor/Alcohol	53	53	54	53	**56**
Tobacco	125	145	154	135	**147**
Other	187	164	157	124	**172**

TAX CASH COLLECTIONS

FIVE-YEAR COMPARISON of MAJOR TAXES



TAX COLLECTIONS 2007-08 monthly cash collections

Tax	Jul 07	Aug 07	Sept 07	Oct 07	Nov 07	Dec 07
Corporation Franchise	$ 3,763,118.67	$ 4,409,674.31	$ 47,731,429.23	$ 3,043,356.98	$ 13,477,285.54	$ 40,683,682.49
Gift Tax	289,977.00	172,272.26	30,212.14	243,140.76	74,814.38	69,006.62
Hazardous Waste Disposal Tax	1,080,948.69	28,164.88	7,535.66	1,086,886.79	25,883.98	(5,864.97)
Income Taxes						
Corporation	11,289,356.01	13,229,022.93	143,194,287.69	9,130,070.93	40,431,856.62	122,051,047.48
Fiduciary	967,490.64	888,285.32	445,819.15	3,163,779.13	455,363.88	161,399.22
Individual, Declaration, & Withholding	283,616,625.92	216,257,091.44	267,460,699.66	283,650,956.04	225,667,945.13	203,269,677.63
Inheritance & Estate Transfer Tax	192,931.93	1,695,200.47	187,748.83	137,224.25	134,882.83	136,579.69
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,236,796.67	1,405,913.60	1,455,578.60	1,217,772.60	1,760,045.03	1,685,057.95
Low Alcoholic Content (Beer)	3,119,612.31	2,780,799.50	3,617,091.21	2,753,101.30	3,234,441.87	3,044,857.63
Out-of-State Shippers	36,502.49	4,695.82	4,953.25	2,941.87	2,472.94	1,286.32
Natural Resources – Severance Tax	79,611,536.52	83,677,631.90	87,700,538.46	77,710,453.55	78,562,295.48	75,451,797.06
Petroleum Products						
Gasoline & Inspection Fees	30,259,218.41	38,466,224.71	40,936,515.81	36,400,478.96	40,652,199.58	38,129,035.31
Special Fuels & Inspection Fees	8,848,636.53	12,704,859.21	11,266,380.51	13,350,345.59	11,702,155.54	11,686,544.26
Public Utilities and Carriers						
Inspection and Supervision Fee	441,967.29	259,293.54	957,266.87	447,829.32	116,575.86	856,404.87
Natural Gas Franchise Tax	1,349,945.10	163,319.91	(286,920.94)	1,325,877.91	(43,742.23)	0.00
Transportation & Communication Utilities Tax	583,763.27	443,868.12	310,371.40	279,741.69	346,167.68	301,903.59
Sales Tax	283,215,102.33	236,612,219.11	216,793,056.69	240,935,565.58	259,162,417.19	221,987,400.67
Tobacco Tax	13,344,797.88	13,363,722.99	11,230,408.55	12,547,551.60	11,932,020.73	10,920,176.40
Total State Taxes	724,248,327.66	626,524,774.64	833,018,696.74	687,404,508.18	687,690,798.62	730,413,142.48
Other Taxes	1,549,902.47	4,209,742.91	957,639.10	1,347,070.15	4,056,906.67	979,236.42
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	2,881,086.07	2,535,084.18	2,036,505.15	888,362.08	1,665,946.74	3,019,756.94
New Orleans Exhibition Hall Authority	1,863,330.68	1,565,965.49	1,240,152.40	497,746.95	1,057,770.95	1,932,528.43
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,032,498.63	1,009,040.35	817,447.80	397,405.46	919,032.53	967,743.99
Service Contractor Tax	85,878.68	172,872.03	61,627.98	994.25	52,851.69	77,247.08
Tour Tax	4,845.15	7,951.09	5,184.65	-	7,324.47	5,583.32
TOTAL CASH COLLECTIONS	**$ 731,665,869.34**	**$ 636,025,430.69**	**$ 838,137,253.82**	**$ 690,536,087.07**	**$ 695,450,631.67**	**$ 737,395,238.66**

TAX COLLECTIONS 2007-08 monthly cash collections

Tax	Jan 08	Feb 08	March 08	April 08	May 08	June 08
Corporation Franchise	$ 3,358,548.60	$ 6,382,854.53	$ 6,746,273.40	$ 82,575,891.24	$ 12,457,499.50	$ 23,064,482.00
Gift Tax	39,224.10	51,756.00	177,040.36	1,239,010.97	933,520.00	160,006.96
Hazardous Waste Disposal Tax	1,070,875.26	62,591.31	97.84	397,659.22	551,672.88	(10,051.39)
Income Taxes						
Corporation	13,698,570.60	19,148,563.59	20,238,820.18	247,727,673.71	37,372,498.50	69,193,445.99
Fiduciary	1,400,531.88	7,262.03	(1,104,446.62)	3,827,307.02	15,584,864.12	6,459,424.47
Individual, Declaration, & Withholding	400,424,899.16	137,881,511.03	164,127,613.47	241,969,389.96	430,397,605.73	387,138,309.31
Inheritance & Estate Transfer Tax	4,824,062.75	106,968.95	112,782.24	141,084.02	114,085.94	102,220.28
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,218,855.41	1,398,630.04	1,382,066.70	1,469,911.11	1,586,349.71	1,533,379.23
Low Alcoholic Content (Beer)	2,934,826.62	2,784,579.14	2,638,596.57	2,895,567.76	3,052,708.11	3,507,578.81
Out-of-State Shippers	2,586.68	6,096.27	3,219.46	856.49	1,256.71	7,168.52
Natural Resources – Severance Tax	90,661,119.88	85,668,311.44	100,254,727.84	84,788,823.40	102,829,174.76	99,733,039.72
Petroleum Products						
Gasoline & Inspection Fees	37,046,166.09	38,192,577.17	34,495,653.30	40,539,326.02	36,800,746.22	39,613,723.12
Special Fuels & Inspection Fees	11,304,983.33	11,706,607.90	10,460,664.14	12,930,591.61	11,248,000.53	12,971,638.46
Public Utilities and Carriers						
Inspection and Supervision Fee	493,875.23	296,740.09	1,713,234.10	604,677.03	407,326.71	1,820,440.94
Natural Gas Franchise Tax	1,206,024.08	97,875.88	64,229.89	1,158,234.00	478,845.92	(114,531.32)
Transportation & Communication Utilities Tax	366,006.30	301,160.13	186,138.27	266,902.69	563,550.45	295,266.30
Sales Tax	293,025,499.23	222,558,277.76	217,584,609.48	223,361,824.93	217,303,276.88	274,230,383.52
Tobacco Tax	12,820,909.58	12,493,033.13	10,675,788.97	11,584,632.58	12,808,106.51	13,416,408.31
Total State Taxes	876,814,422.88	539,107,775.94	569,757,109.59	957,479,363.76	884,487,803.02	933,122,333.23
Other Taxes	1,234,006.87	3,706,817.78	1,567,387.72	1,329,655.28	1,872,200.34	1,450,364.72
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	2,166,930.07	2,153,512.96	2,834,184.62	2,996,050.88	3,087,619.68	3,222,014.87
New Orleans Exhibition Hall Authority	1,436,825.97	1,391,268.84	1,865,303.20	1,921,349.80	2,030,588.32	1,966,772.05
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	565,959.57	945,493.62	1,143,753.16	870,399.85	910,766.10	1,179,268.13
Service Contractor Tax	79,044.50	162,970.44	140,356.89	73,462.45	56,132.15	121,413.19
Tour Tax	3,669.51	5,798.66	5,446.55	4,260.24	7,536.90	7,006.31
TOTAL CASH COLLECTIONS	**$ 882,300,859.37**	**$ 547,473,638.24**	**$ 577,313,541.72**	**$ 964,674,542.25**	**$ 892,452,646.51**	**$ 941,069,172.50**

TAX COLLECTIONS cash collection after accrual adjustments

FOR FISCAL YEAR ENDING JUNE 30, 2008

State Revenues	Cash Collections	Less 2006-07 Accruals	Plus 2007-08 Accruals	Total Net Collections
Automobile Rental Tax	$ 5,586,230.90	$ 626,983.65	$ 596,992.56	$ 5,556,239.81
Contractor's Fee	24,194.76	2,860.00	1,090.00	22,424.76
Corporation Franchise Tax	247,694,096.49	3,763,118.67	(10,142,119.39)	233,788,858.43
Electrical Co-op Fee	29,119.79	14,782.80	32,642.50	46,979.49
Gift Tax	3,479,981.55	289,977.00	135,463.00	3,325,467.55
Hazardous Waste Disposal Tax	4,296,400.15	1,080,948.69	930,518.90	4,145,970.36
Income Taxes				
Corporation	746,705,214.23	11,289,356.01	(31,025,443.16)	704,390,415.06
Fiduciary	32,257,080.24	967,490.64	585,045.47	31,874,635.07
Individual, Declaration, & Withholding	3,241,862,324.48	283,616,625.92	178,465,385.56	3,136,711,084.12
Inheritance Tax	7,885,772.18	192,931.93	116,248.83	7,809,089.08
Liquors – Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	19,350,356.65	2,236,796.67	1,714,223.80	18,827,783.78
Low Alcoholic Content (Beer)	36,363,760.83	3,117,542.39	3,278,521.44	36,524,739.88
Out-of-State Shippers	74,036.82	36,502.49	34,877.72	72,412.05
Retail Alcoholic Beverage Tax	83.44	83.44	0.00	0.00
Marijuana & Controlled Dangerous Substance Tax	8,475.49	100.00	300.00	8,675.49
Minerals, Oil, and Gas				
Pipeline Safety Inspection Fee	0.00	0.00	0.00	0.00
Surface Mining & Reclamation Fee	280,952.36	0.00	0.00	280,952.36
Oil Spill Contingency Fee	6,772,965.25	168,692.00	0.00	6,604,273.25
Oilfield Site Restoration – Gas	3,357,266.02	61,165.45	126,329.55	3,422,430.12
Oilfield Site Restoration – Oil	819,428.72	25,825.16	29,078.71	822,682.27
Natural Resources – Severance Tax	1,046,649,450.01	79,611,536.52	117,582,838.21	1,084,620,751.70
Petroleum Products				
Gasoline Tax	448,207,376.97	29,651,046.81	39,853,343.13	458,409,673.29
Gasoline Inspection Fee	3,324,487.73	608,171.60	552,719.85	3,269,035.98
Special Fuels Tax	137,857,051.85	8,334,124.21	12,424,955.73	141,947,883.37
Special Fuels Inspection Fee	2,324,355.76	514,512.32	351,833.25	2,161,676.69
Public Utilities				
Inspection and Supervision Fee	8,415,631.85	441,967.29	584,406.75	8,558,071.31
Natural Gas Franchise Tax	5,399,158.20	1,349,945.10	1,357,324.57	5,406,537.67
Transportation and Communication Utilities Tax	4,244,839.89	583,763.27	863,177.88	4,524,254.50
Sales Tax	2,883,313,850.95	279,932,441.53	268,347,064.65	2,871,728,474.07
Soft Drink Tax	0.00	0.00	0.00	0.00
Telecommunication Tax	1,281,807.14	38,002.89	67,785.79	1,311,590.04
Tobacco	147,137,557.23	13,344,797.88	12,458,516.83	146,251,276.18
Tobacco Permit	229,509.74	0.00	754.02	230,263.76
SUBTOTALS – STATE REVENUES	**$ 9,045,003,307.93**	**$ 721,902,092.33**	**$ 599,323,122.13**	**$ 8,922,424,337.73**
Other Taxes				
Beer Taxes – Parish and Municipalities	5,772,860.72	0.00	0.00	5,772,860.72
Louisiana Tourism and Promotion District	23,455,782.42	2,474,327.80	2,085,434.55	23,066,889.17
Hotel/Motel Room Occupancy Tax				
Louisiana Stadium and Exposition District	29,487,054.22	0.00	0.00	29,487,054.22
New Orleans Exhibition Hall Authority	18,769,603.08	0.00	0.00	18,769,603.08
New Orleans Exhibition Hall Authority Taxes				
Flat Room Occupancy Tax & Food & Beverage Taxes	10,758,809.20	0.00	0.00	10,758,809.20
Service Contractor Tax	1,084,851.33	0.00	0.00	1,084,851.33
Tour Tax	64,606.85	0.00	0.00	64,606.85
Consumer Use Tax – Local	41,598.22	9,004.48	26,063.79	58,657.53
Consumer Use Tax – Excise	2,440.88	0.00	0.00	2,440.88
Catalog Sales Tax – Local	53,997.00	17,081.00	17,081.00	53,997.00
SUBTOTAL – OTHER TAXES	**$ 89,491,603.92**	**$ 2,500,413.28**	**$ 2,128,579.34**	**$ 89,119,769.98**
GRAND TOTALS	**$ 9,134,494,911.85**	**$ 724,402,505.61**	**$ 601,451,701.47**	**$ 9,011,544,107.71**

FIVE-YEAR COMPARISON of TOTAL COLLECTIONS

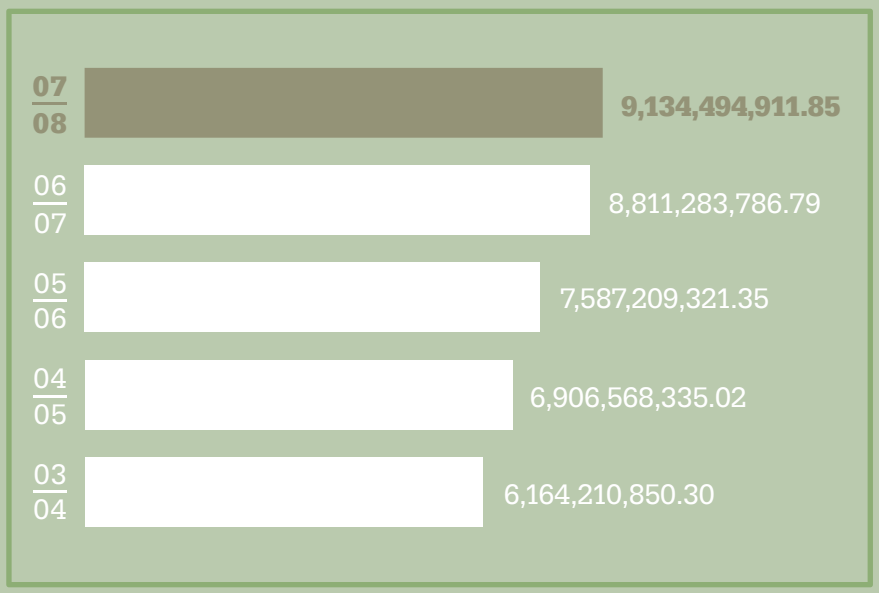
Tax Collections	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
Major State Taxes					
Corporation					
Franchise Tax	$ 260,339,632.62	$ 289,941,898.86	$ 261,166,429.03	$ 284,390,805.05	$ 247,694,096.49
Income Tax	181,843,782.70	374,580,259.04	504,849,971.90	721,271,385.80	746,705,214.23
Individual, Declaration, & Withholding Tax	2,187,001,965.41	2,380,284,221.88	2,453,612,365.09	3,116,247,671.60	3,241,862,324.48
Natural Resources – Severance Tax	527,115,401.81	680,302,265.58	719,258,708.42	898,347,095.13	1,046,649,450.01
Petroleum Products					
Gasoline Tax	438,758,492.89	447,581,840.05	459,700,612.37	471,989,220.25	448,207,376.97
Inspection Fees (Gas/Special Fuels)	5,227,800.46	4,834,396.81	3,044,406.26	4,835,095.91	5,648,843.49
Special Fuels Tax	122,010,473.28	129,443,316.56	142,740,534.05	146,064,408.17	137,857,051.85
Sales Tax	2,165,955,436.94	2,337,997,706.32	2,731,163,312.28	2,801,969,579.08	2,883,313,850.95
Miscellaneous State Taxes and Fees	279,147,040.45	233,135,094.65	243,729,107.00	288,974,213.19	287,065,099.46
Other Taxes	89,491,698.53	99,037,884.75	67,943,874.79	77,194,312.61	89,491,603.92
TOTAL	**$ 6,164,210,850.30**	**$ 6,906,568,335.02**	**$ 7,587,209,321.35**	**$ 8,811,283,786.79**	**$ 9,134,494,911.85**

TAX COLLECTIONS cash collections

"Miscellaneous State Taxes" include: Automobile Rental Tax, Contractor's Fee, Electric Co-op, Gift Tax, Hazardous Waste Tax, Inheritance Tax, Beverage Tax, Marijuana Tax, Minerals Tax, Oil and Gas Tax, Occupational License Tax, Public Utilities Tax, Soft Drink Tax, Telecommunication Tax, Tobacco Tax and Tobacco Permit Tax.

"Other Taxes" include: 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



TAX COLLECTIONS cash collection after accrual adjustments

TWO-YEAR COMPARISON

State Revenues	Total Net Collections FY 2006-07	Total Net Collections FY 2007-08	% Change
Automobile Rental Tax	$ 5,397,566.59	$ 5,556,239.81	2.94%
Contractor's Fee	40,605.30	22,424.76	-44.77%
Corporation Franchise Tax	299,601,779.04	233,788,858.43	-21.97%
Electrical Co-op Fee	14,782.80	46,979.49	217.80%
Gift Tax	5,369,339.18	3,325,467.55	-38.07%
Hazardous Waste Disposal Tax	5,066,949.65	4,145,970.36	-18.18%
Income Taxes			
Corporation	752,228,178.66	704,390,415.06	-6.36%
Fiduciary	42,930,778.47	31,874,635.07	-25.75%
Individual, Declaration, & Withholding	3,215,084,204.75	3,136,711,084.12	-2.44%
Inheritance Tax	5,359,837.04	7,809,089.08	45.70%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	17,804,087.04	18,827,783.78	5.75%
Low Alcoholic Content (Beer)	36,075,332.70	36,524,739.88	1.25%
Out-of-State Shippers	59,158.17	72,412.05	22.40%
Retail Alcoholic Beverage Tax	83.44	0.00	0.00%
Marijuana & Controlled Dangerous Substance Tax	63,358.67	8,675.49	-86.31%
Minerals, Oil, And Gas			
Pipeline Safety Inspection Fee	1,011.78	0.00	0.00%
Surface Mining & Reclamation Fee	299,603.39	280,952.36	-6.23%
Oil Spill Contingency Fee	168,692.00	6,604,273.25	0.00%
Oilfield Site Restoration – Gas	3,305,871.48	3,422,430.12	3.53%
Oilfield Site Restoration – Oil	617,650.60	822,682.27	33.20%
Natural Resources – Severance Tax	909,982,266.51	1,084,620,751.70	19.19%
Petroleum Products			
Gasoline Tax	462,432,016.46	458,409,673.29	-0.87%
Gasoline Inspection Fee	3,456,113.66	3,269,035.98	-5.41%
Special Fuels Tax	144,596,469.74	141,947,883.37	-1.83%
Special Fuels Inspection Fee	2,166,575.10	2,161,676.69	-0.23%
Public Utilities			
Inspection and Supervision Fee	6,011,499.54	8,558,071.31	42.36%
Natural Gas Franchise Tax	12,702,910.48	5,406,537.67	-57.44%
Transportation & Communication Utilities Tax	4,164,502.01	4,524,254.50	8.64%
Sales Tax	2,853,501,978.57	2,871,728,474.07	0.64%
Soft Drink Tax	0.00	0.00	#DIV/0!
Telecommunication Tax	1,086,391.14	1,311,590.04	20.73%
Tobacco	145,729,852.20	146,251,276.18	0.20%
Tobacco Permit	50.00	230,263.76	460427.52%
SUBTOTALS – STATE REVENUES	**$ 8,935,319,446.16**	**$ 8,922,424,337.73**	**-0.14%**
Other Taxes			
Beer Taxes – Parish and Municipalities	5,305,524.61	5,772,860.72	8.81%
Louisiana Tourism and Promotion District	23,644,703.84	23,066,889.17	-2.44%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	24,741,861.96	29,487,054.22	19.18%
New Orleans Exhibition Hall Authority	14,965,922.84	18,769,603.08	25.42%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	8,385,148.10	10,758,809.20	28.31%
Service Contractor Tax	462,262.93	1,084,851.33	134.68%
Tour Tax	29,747.96	64,606.85	117.18%
Consumer Use Tax – Local	87,584.21	58,657.53	-33.03%
Consumer Use Tax – Excise	108.69	2,440.88	2145.73%
Catalog Sales Tax – Local	144,533.00	53,997.00	-62.64%
SUBTOTAL – OTHER TAXES	**$ 77,767,398.14**	**$ 89,119,769.98**	**14.60%**
GRAND TOTALS	**$ 9,013,086,844.30**	**$ 9,011,544,107.71**	**-0.02%**

15-YEAR CASH tax collection record

Tax	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00
Corporation Franchise	$ 260.66	$ 266.97	$ 231.28	$ 244.30	$ 255.69	$ 296.04	$ 269.73
Gift Tax	4.02	3.26	3.49	3.86	5.25	9.23	5.11
Hazardous Waste Disposal Tax	8.83	6.72	5.18	5.20	4.45	4.23	3.92
Income Taxes							
Corporation	231.53	287.27	320.10	389.47	364.60	286.94	222.57
Fiduciary	3.15	3.78	4.78	13.62	8.09	13.24	12.53
Individual, Declaration, & Withholding	973.41	1,051.52	1,151.07	1,263.77	1,443.14	1,516.81	1,584.20
Inheritance & Estate Transfer Tax	47.43	56.82	55.18	70.86	85.23	86.68	91.29
Liquor – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine)	15.58	16.11	16.03	15.74	16.01	13.86	16.10
Low Alcoholic Content (Beer)	33.45	37.94	36.99	34.70	36.04	36.45	38.11
Out-of-State Shippers	0.00	0.00	0.00	0.00	0.00	0.01	0.02
Natural Resources – Severance Tax	367.17	380.62	351.66	418.19	355.91	261.92	376.67
Petroleum Products							
Gasoline & Inspection Fees	399.37	394.01	427.98	382.81	421.98	423.31	432.33
Special Fuels & Inspection Fees	82.30	90.96	96.52	97.34	106.68	109.14	115.45
Public Utilities and Carriers							
Inspection and Supervision Fee	3.95	4.08	3.91	4.12	4.18	4.14	4.79
Natural Gas Franchise Tax	7.57	6.74	7.54	7.17	7.88	7.32	9.93
Transportation & Communication Utilities Tax	7.54	5.98	5.79	3.00	3.78	5.68	3.01
Sales Tax	1,291.30	1,335.68	1,445.67	1,810.86	2,021.28	2,040.67	2,099.41
Tobacco Tax	83.63	86.29	87.99	87.97	86.80	85.57	90.30
Total State Taxes	3,820.89	4,034.75	4,251.16	4,852.98	5,226.99	5,201.24	5,375.47
Other Taxes	453.86	486.90	537.71	216.38	41.85	52.05	41.47
Hotel/Motel Room Occupancy Tax							
LA Stadium and Exposition District	19.87	21.84	22.30	25.62	25.65	28.23	30.24
New Orleans Exhibition Hall Authority	8.67	9.46	9.63	11.24	11.10	12.31	13.32
New Orleans Exhibition Hall Authority Taxes							
Flat Room Occupancy Tax & Food & Beverage Taxes	7.61	7.85	7.84	8.29	8.30	8.83	8.73
Service Contractor Tax	0.00	0.04	0.72	1.20	1.34	1.44	1.70
Tour Tax	0.00	0.01	0.05	0.19	0.19	0.18	0.16
TOTAL CASH COLLECTIONS	**$ 4,310.90**	**$ 4,560.85**	**$ 4,829.41**	**$ 5,115.90**	**$ 5,315.42**	**$ 5,304.28**	**$ 5,471.09**

15-YEAR CASH tax collection record

Tax	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08
Corporation Franchise	$ 247.67	$ 262.08	$ 187.45	$ 182.77	$ 289.94	$ 261.17	$ 284.39	$ 247.69
Gift Tax	4.68	4.32	5.45	3.86	3.52	2.26	5.60	3.48
Hazardous Waste Disposal Tax	4.58	4.32	4.40	4.86	5.17	5.17	4.96	4.30
Income Taxes								
Corporation	284.81	270.03	198.13	232.62	374.58	504.85	721.27	746.71
Fiduciary	13.20	9.35	4.81	4.44	13.08	10.55	42.72	32.26
Individual, Declaration, & Withholding	1,724.88	1,774.20	1,865.60	2,191.54	2,380.28	2,453.61	3,116.25	3,241.86
Inheritance & Estate Transfer Tax	81.10	65.19	53.23	43.95	27.88	10.87	5.07	7.89
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)	16.18	16.13	16.09	16.85	17.08	16.80	16.99	19.35
Low Alcoholic Content (Beer)	37.10	35.13	36.42	36.10	36.57	36.42	36.48	36.36
Out-of-State Shippers	0.02	0.02	0.02	0.03	0.04	0.04	0.03	0.07
Natural Resources – Severance Tax	463.90	493.21	437.71	514.49	664.56	719.26	898.35	1,046.65
Petroleum Products								
Gasoline & Inspection Fees	425.22	435.97	448.70	440.28	450.74	462.75	475.03	451.53
Special Fuels & Inspection Fees	114.77	116.12	116.49	123.06	132.15	144.23	147.84	140.18
Public Utilities and Carriers								
Inspection and Supervision Fee	5.13	5.19	5.09	5.58	0.00	5.38	5.80	8.42
Natural Gas Franchise Tax	6.75	5.31	14.77	3.31	7.99	4.04	12.50	5.40
Transportation & Communication Utilities Tax	2.44	2.85	(0.87)	8.58	3.09	3.60	3.93	4.24
Sales Tax	2,372.16	2,418.17	2,284.06	2,166.22	2,305.30	2,731.16	2,801.97	2,883.31
Tobacco Tax	91.94	113.99	125.43	144.57	153.59	134.81	143.00	147.14
Total State Taxes	5,896.53	6,031.58	5,802.98	6,123.11	6,865.56	7,506.97	8,722.18	9,026.62
Other Taxes	34.55	37.35	40.15	28.86	34.04	36.30	40.48	47.13
Hotel/Motel Room Occupancy Tax								
LA Stadium and Exposition District	34.10	32.73	30.58	30.74	35.48	22.97	24.74	29.49
New Orleans Exhibition Hall Authority	14.95	14.51	19.34	20.23	24.27	13.17	14.97	18.77
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	10.23	10.19	11.86	12.73	13.70	7.18	8.39	10.76
Service Contractor Tax	1.88	1.61	1.43	1.36	1.90	0.58	0.49	1.08
Tour Tax	0.19	0.17	0.14	0.13	0.12	0.04	0.03	0.65
TOTAL CASH COLLECTIONS	**$ 5,992.43**	**$ 6,128.14**	**$ 5,906.48**	**$ 6,217.16**	**$ 6,975.07**	**$ 7,587.21**	**$ 8,811.28**	**$ 9,134.50**

SUMMARY of tax collections & refunds (by tax/fee type)

FOR FISCAL YEAR ENDING JUNE 30, 2008

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
Automobile Rental Tax	$ 5,622,938.30	$ (36,707.40)	$ 5,586,230.90
Contractors Fee, Nonresident	24,194.76	-	24,194.76
Corporation Franchise Tax	247,694,096.49	-	247,694,096.49
Electric Co-op Fee	29,119.79	-	29,119.79
Gift Tax	3,603,106.34	(123,124.79)	3,479,981.55
Hazardous Waste Site Cleanup Fund	4,320,689.58	(24,289.43)	4,296,400.15
Income Taxes	-	-	-
Corporation Income Tax	1,168,522,571.18	(420,541,696.07)	747,980,875.11
Declaration Individual	507,724,415.42	(1,656,360.39)	506,068,055.03
Fiduciary	34,819,757.81	(2,562,068.57)	32,257,689.24
Individual	628,414,958.32	-	628,414,958.32
Withholding, Individual	2,581,780,233.19	(471,539,287.10)	2,110,240,946.09
Inheritance Tax	8,213,019.20	(326,377.02)	7,886,642.18
Liquors – Alcoholic Beverages	-	-	-
High Alcoholic Content (Liquor/Wine)	19,360,593.67	(10,237.02)	19,350,356.65
Low Alcoholic Content (Beer)	36,367,470.74	(3,229.91)	36,364,240.83
Out-of-State Shippers	76,027.63	(1,989.50)	74,038.13
Parish & Municipal Beer Tax	5,772,860.72	-	5,772,860.72
Retail Alcoholic Beverage	83.44	-	83.44
Marijuana & Controlled Dangerous Substance	8,475.49	-	8,475.49
Minerals, Oil, and Gas	-	-	-
Oil Spill Contengency Fee	6,772,965.25	-	6,772,965.25
Oilfield Site Restoration – Gas	3,540,474.58	(183,118.66)	3,357,355.92
Oilfield Site Restoration – Oil	836,608.65	(7,164.83)	829,443.82
Pipeline Safety Inspection Fee	-	-	-
Surface Mining Reclamation	280,952.36	-	280,952.36
Natural Resources – Severance Tax	1,055,240,436.04	(8,153,539.78)	1,047,086,896.26
Petroleum Products	-	-	-
Gasoline & Inspection Fees	451,814,239.84	(282,375.14)	451,531,864.70
Special Fuels & Inspection Fees	146,487,592.87	(6,255,513.12)	140,232,079.75
Motor Fuels	23,531,133.45	(23,531,133.44)	0.01
Public Utilities – Carriers	-	-	-
Inspection & Supervision Fees	8,761,363.87	(342,575.60)	8,418,788.27
Natural Gas Franchise Tax	5,556,861.87	(157,703.67)	5,399,158.20
Transportation & Communication	4,292,135.12	(40,616.07)	4,251,519.05
Catalog Sales	53,997.00	-	53,997.00
Consumer Use Tax	41,598.22	-	41,598.22
Sales Tax	3,067,300,326.36	(158,864,288.12)	2,906,769,633.37
Soft Drinks	-	-	-
Telecommunication Tax	1,281,783.64	23.50	1,281,807.14
Consumer Use – Excise	2,440.88	-	2,440.88
Tobacco	147,274,530.63	(132,490.86)	147,142,039.77
Tobacco Permit Fee	229,509.74	-	229,509.74
TOTALS	**$ 10,175,424,052.70**	**$ (1,094,775,862.99)**	**$ 9,080,648,189.71**

* This amount does not include adjustments for returned checks.

COMPARISON OF ALL STATES' taxes (by source)

FOR FISCAL YEAR 2007 – Percent of tax collected

	Sales & Use	Individual Income	Corporate Income	Motor Fuels	Licenses	All Other
Alabama	25.7%	34.0%	5.7%	6.4%	5.4%	22.8%
Alaska	0.0%	0.0%	23.6%	1.1%	3.7%	71.6%
Arizona	45.9%	25.8%	8.0%	6.2%	3.2%	10.9%
Arkansas	39.3%	29.3%	4.9%	6.3%	4.0%	16.2%
California	28.5%	46.5%	9.7%	3.0%	6.5%	5.8%
Colorado	24.1%	52.1%	5.2%	7.2%	3.7%	7.7%
Connecticut	23.6%	49.3%	6.4%	3.4%	2.8%	14.5%
Delaware	0.0%	35.3%	10.4%	4.0%	34.6%	15.7%
Florida	60.1%	0.0%	6.8%	6.5%	5.2%	21.4%
Georgia	34.2%	47.2%	5.5%	5.8%	2.7%	4.6%
Hawaii	50.2%	30.6%	2.0%	1.8%	3.1%	12.3%
Idaho	36.1%	39.8%	5.3%	6.6%	7.5%	4.7%
Illinois	26.5%	31.9%	9.9%	4.9%	8.3%	18.5%
Indiana	38.5%	32.7%	7.0%	6.2%	4.2%	11.4%
Iowa	27.6%	41.2%	5.0%	6.9%	9.5%	9.8%
Kansas	32.5%	39.8%	7.7%	6.3%	4.4%	9.3%
Kentucky	28.5%	30.7%	10.0%	5.8%	4.6%	20.4%
LOUISIANA	32.1%	29.6%	6.9%	5.7%	5.2%	20.5%
Maine	29.5%	37.9%	5.1%	6.5%	6.3%	14.7%
Maryland	22.8%	44.2%	5.2%	5.0%	4.8%	18.0%
Massachusetts	19.7%	55.2%	10.2%	3.3%	3.3%	8.3%
Michigan	33.5%	27.0%	7.5%	4.3%	5.8%	21.9%
Minnesota	25.1%	40.7%	6.7%	3.6%	5.5%	18.4%
Mississippi	49.3%	21.9%	5.8%	7.0%	6.2%	9.8%
Missouri	30.1%	45.2%	3.6%	6.9%	5.9%	8.3%
Montana	0.0%	35.9%	7.7%	9.1%	13.3%	34.0%
Nebraska	36.5%	40.6%	5.2%	7.9%	5.1%	4.7%
Nevada	51.0%	0.0%	0.0%	2.7%	12.7%	33.6%
New Hampshire	0.0%	4.9%	27.4%	5.9%	9.5%	52.3%
New Jersey	28.7%	39.6%	9.9%	1.9%	5.2%	14.7%
New Mexico	35.4%	22.1%	8.2%	4.7%	4.6%	25.0%
New York	17.2%	54.7%	8.6%	0.8%	2.1%	16.6%
North Carolina	23.0%	46.8%	6.9%	7.1%	5.9%	10.3%
North Dakota	27.2%	17.8%	7.7%	7.8%	7.2%	32.3%
Ohio	31.4%	40.4%	5.3%	6.9%	8.6%	7.4%
Oklahoma	22.1%	38.3%	6.3%	4.5%	10.7%	18.1%
Oregon	0.0%	72.3%	5.2%	5.4%	10.8%	6.3%
Pennsylvania	28.1%	31.8%	7.4%	6.9%	9.2%	16.6%
Rhode Island	31.7%	39.2%	6.5%	4.8%	3.4%	14.4%
South Carolina	37.2%	37.3%	3.6%	6.1%	5.4%	10.4%
South Dakota	56.6%	0.0%	6.1%	9.8%	12.4%	15.1%
Tennessee	59.6%	2.0%	9.9%	7.6%	11.1%	9.8%
Texas	50.7%	0.0%	0.0%	7.6%	14.2%	27.5%
Utah	33.2%	43.5%	6.8%	6.5%	3.4%	6.6%
Vermont	13.1%	22.7%	3.3%	3.4%	4.6%	52.9%
Virginia	18.7%	54.0%	6.8%	4.8%	3.6%	12.1%
Washington	61.4%	0.0%	0.0%	6.4%	5.0%	27.2%
West Virginia	24.3%	29.2%	11.6%	7.5%	3.9%	27.4%
Wisconsin	28.7%	43.7%	6.4%	6.9%	5.9%	8.4%
Wyoming	34.5%	0.0%	0.0%	3.6%	6.2%	55.7%
ALL STATES	**31.5%**	**35.4%**	**7.1%**	**4.9%**	**6.2%**	**14.9%**

Source: Tax Foundation, based on data from the U.S. Department of Commerce, Bureau of the Census

ALL STATES' TOTAL tax collections (per capita)

FOR FISCAL YEAR 2007

Rank	State	Per Capita Total State Tax Collection
1	Alaska	$ 5,037
2	Vermont	4,119
3	Hawaii	3,969
4	Wyoming	3,873
5	Connecticut	3,668
6	Minnesota	3,421
7	Delaware	3,360
8	New Jersey	3,351
9	New York	3,273
10	Massachusetts	3,204
11	California	3,139
12	North Dakota	2,787
13	Washington	2,735
14	Maine	3,582
15	Maryland	2,687
16	New Mexico	2,642
17	Rhode Island	2,615
18	Arkansas	2,608
19	Wisconsin	2,585
20	West Virginia	2,569
21	**LOUISIANA**	**2,530**
22	North Carolina	2,496
23	Kansas	2,483
24	Pennsylvania	2,480
25	Oklahoma	2,462
26	Virginia	2,460
27	Nevada	2,458
28	Montana	2,422
29	Michigan	2,368
30	Idaho	2,359
31	Kentucky	2,333
32	Illinois	2,297
33	Nebraska	2,294
34	Utah	2,226
35	Indiana	2,222
36	Mississippi	2,191
37	Iowa	2,165
38	Ohio	2,164
39	Oregon	2,066
40	South Carolina	1,971
41	Florida	1,958
42	Arizona	1,956
43	Georgia	1,953
44	Alabama	1,916
45	Colorado	1,894
46	Tennessee	1,843
47	Missouri	1,821
48	Texas	1,686
49	New Hampshire	1,651
50	South Dakota	1,578
–	**US AVERAGE**	**$ 2,487**

Source: U.S. Department of Commerce, Census Bureau

TOTAL STATE taxes except severance tax (per capita)

FOR FISCAL YEAR 2007

Rank	State	Per Capita Total State Tax Collection
1	Vermont	$ 4,119
2	Hawaii	3,969
3	Connecticut	3,668
4	Maine	3,582
5	Minnesota	3,414
6	Delaware	3,360
7	New Jersey	3,351
8	New York	3,273
9	Massachusetts	3,204
10	California	3,138
11	Washington	2,728
12	Maryland	2,687
13	Rhode Island	2,615
14	Arkansas	2,600
15	Wisconsin	2,585
16	North Carolina	2,495
17	Pennsylvania	2,480
18	Virginia	2,460
19	Kansas	2,436
20	Nevada	2,433
21	West Virginia	2,387
22	Michigan	2,360
23	Idaho	2,354
24	Wyoming	2,336
25	**LOUISIANA**	**2,319**
26	Illinois	2,297
27	Nebraska	2,293
28	Kentucky	2,268
29	Indiana	2,222
30	New Mexico	2,214
31	Oklahoma	2,201
32	Utah	2,188
33	North Dakota	2,175
34	Iowa	2,165
35	Ohio	2,163
36	Mississippi	2,163
37	Montana	2,146
38	Oregon	2,063
39	South Carolina	1,971
40	Florida	1,956
41	Georgia	1,953
42	Arizona	1,949
43	Alabama	1,913
44	Colorado	1,865
45	Tennessee	1,842
46	Missouri	1,821
47	Alaska	1,795
48	New Hampshire	1,651
49	South Dakota	1,572
50	Texas	1,571
–	**US AVERAGE**	**$ 2,452**

Source: U.S. Department of Commerce, Census Bureau

PARISH comparison of various & per capita tax collections

Parish	Population Estimates July 1, 2007	Gross Sales Tax Due FYE 08	Sales Tax (Per Cap) FYE 08	Distribution of Local Property Taxes for year 2007* 2007	Property Taxes (Per Cap) 2007	LA Adjusted Individual Income Tax FYE 08	LA Adj. Inc. Tax (Per Cap) FYE 08
Acadia	59,958	$ 22,742,592.76	$ 379	$ 16,220,581.95	$ 271	$ 26,170,269	$ 436
Allen	25,524	2,455,956.88	96	11,386,539.33	446	8,170,739	320
Ascension	99,056	67,981,996.96	686	70,516,182.25	712	72,386,176	731
Assumption	22,991	3,136,171.28	136	11,559,763.33	503	13,038,274	567
Avoyelles	42,169	5,478,966.32	130	4,967,481.77	118	15,824,760	375
Beauregard	34,776	8,592,551.96	247	17,251,003.42	496	14,871,091	428
Bienville	14,907	5,726,882.36	384	25,787,621.99	1,730	5,615,007	377
Bossier	108,705	34,014,545.36	313	61,511,573.01	566	58,854,985	541
Caddo	252,609	163,069,589.04	646	175,329,238.18	694	139,947,802	554
Calcasieu	184,512	111,720,041.80	605	143,703,927.45	779	118,180,791	641
Caldwell	10,307	1,621,836.00	157	4,298,639.94	417	4,075,799	395
Cameron	7,414	1,836,288.44	248	30,627,307.15	4,131	4,574,141	617
Catahoula	10,452	1,919,552.88	184	2,858,113.46	273	3,785,979	362
Claiborne	16,283	2,951,670.64	181	7,913,628.57	486	5,764,676	354
Concordia	19,058	5,357,684.64	281	10,607,572.81	557	6,062,235	318
DeSoto	26,269	8,292,824.64	316	29,360,043.52	1,118	11,899,231	453
East Baton Rouge	430,317	267,507,124.28	622	312,104,638.60	725	301,083,043	700
East Carroll	8,302	2,357,046.60	284	3,144,744.01	379	1,927,091	232
East Feliciana	20,833	1,995,013.64	96	4,527,531.07	217	9,798,167	470
Evangeline	35,905	4,066,745.48	113	9,448,227.92	263	12,752,884	355
Franklin	20,060	2,829,638.08	141	4,754,050.50	237	6,665,340	332
Grant	19,758	932,541.00	47	5,067,774.07	256	7,611,736	385
Iberia	74,965	30,226,174.60	403	27,377,090.89	365	42,100,417	562
Iberville	32,501	43,903,691.52	1,351	30,876,871.00	950	16,644,385	512
Jackson	15,139	2,864,089.44	189	15,833,330.64	1,046	6,250,245	413
Jefferson	423,520	319,697,865.40	755	269,691,854.72	637	320,646,697	757
Jefferson Davis	31,177	7,173,307.52	230	14,650,173.15	470	15,499,971	497
Lafayette	204,843	166,877,258.04	815	99,541,512.56	486	186,592,421	911
Lafourche	92,713	24,488,494.92	264	62,314,865.58	672	74,243,167	801
LaSalle	14,041	3,759,870.56	268	8,192,956.59	584	295,627	21
Lincoln	42,562	14,328,138.44	337	25,982,284.96	610	21,684,431	509
Livingston	116,580	17,059,630.88	146	37,059,060.56	318	67,342,534	578
Madison	11,858	1,375,618.56	116	5,686,721.67	480	2,497,328	211
Morehouse	28,783	7,899,141.20	274	10,712,523.35	372	8,746,918	304
Natchitoches	39,485	7,054,954.92	179	18,207,845.56	461	14,471,809	367

PARISH comparison of various & per capita tax collections

Parish	Population Estimates July 1, 2007	Gross Sales Tax Due FYE 08	Sales Tax (Per Cap) FYE 08	Distribution of Local Property Taxes for year 2007* 2007	Property Taxes (Per Cap) 2007	LA Adjusted Individual Income Tax FYE 08	LA Adj. Inc. Tax (Per Cap) FYE 08
Orleans**	239,124	$ 324,757,061.52	$ 1,358	$ 352,339,322.05	$ 1,473	$ 206,455,673	$ 863
Ouachita	149,502	97,749,287.12	654	69,788,240.55	467	77,800,957	520
Plaquemines	21,540	9,133,622.00	424	40,949,103.91	1,901	15,134,863	703
Pointe Coupee	22,392	4,335,564.20	194	15,309,660.20	684	11,758,141	525
Rapides	130,079	64,156,743.28	493	60,792,079.78	467	68,680,626	528
Red River	9,195	740,993.64	81	4,004,178.78	435	3,034,981	330
Richland	20,469	3,026,982.28	148	6,046,219.86	295	8,077,650	395
Sabine	23,683	4,299,494.48	182	7,715,747.60	326	9,989,384	422
St. Bernard	19,826	21,289,484.84	1,074	25,179,458.54	1,270	8,576,106	433
St. Charles	52,044	61,727,228.56	1,186	107,609,060.95	2,068	38,481,628	739
St. Helena	10,620	667,527.28	63	4,932,841.11	464	4,476,574	422
St. James	21,578	8,713,790.40	404	35,464,719.89	1,644	12,099,254	561
St. John the Baptist	47,684	28,690,248.64	602	33,983,430.64	713	24,733,925	519
St. Landry	91,362	16,926,714.56	185	25,889,458.02	283	43,809,958	480
St. Martin	51,651	7,683,885.40	149	18,355,757.76	355	27,242,202	527
St. Mary	51,311	28,070,643.80	547	37,350,945.15	728	40,035,185	780
St. Tammany	226,625	91,295,164.52	403	186,340,084.08	822	196,602,852	868
Tangipahoa	115,398	30,817,436.72	267	30,989,534.88	269	50,866,957	441
Tensas	5,865	946,151.32	161	3,744,763.94	638	1,745,772	298
Terrebonne	108,424	48,588,953.84	448	56,778,751.88	524	79,477,888	733
Union	22,773	5,824,860.68	256	6,000,353.02	263	8,141,855	358
Vermilion	55,691	21,479,358.76	386	24,317,390.44	437	33,168,708	596
Vernon	47,380	4,553,006.76	96	11,326,631.50	239	13,996,788	295
Washington	44,920	16,302,774.72	363	16,451,031.33	366	14,153,963	315
Webster	40,924	8,179,119.88	200	16,482,342.42	403	18,065,375	441
West Baton Rouge	22,625	15,480,736.84	684	24,802,814.29	1,096	13,672,848	604
West Carroll	11,553	1,155,723.96	100	3,161,280.81	274	3,631,499	314
West Feliciana	15,113	2,596,408.24	172	19,400,732.10	1,284	8,310,218	550
Winn	15,521	2,445,645.08	158	6,010,449.88	387	5,599,542	361
LOUISIANA'S ESTIMATED POPULATION: 4,293,204							

**Orleans Parish does not include Homestead Exemption

Source: U.S. Census Bureau
Geographic area Population Estimates
Estimates Base April 1, 2000

Source: Louisiana Tax Commission

LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2008

Fund	Total
Acadia Parish Visitor Enterprise Fund	$ 162,289.51
Alexandria/Pineville Exhibition Hall Fund	221,984.96
Allen Parish Capital Improvement Fund	271,912.29
Ascension Parish Visitor Enterprise Fund	469,471.47
Avoyelles Parish Enterprise Fund	50,565.32
Beauregard Parish Community Improvement Fund	61,986.99
Bossier City Civic Center	1,279,001.89
Bienville Parish Tour & Economic Development	27,362.30
Calcasieu River East	704,310.40
Calcasieu River West Wards – Community Center Fund	1,119,437.32
Calcasieu Visitor Enterprise East Ward Fund	(14,071.07)
Caldwell Parish Economic Development Fund	3,661.33
Cameron Parish Tourism Development Fund	41,512.37
Claiborne/Homer Economic Development Fund	17,119.66
Concordia Parish Economic Development Fund	122,265.75
DeSoto Parish Visitor Enterprise Fund	51,745.49
East Baton Rouge Parish Community Improvement	2,432,800.97
East Baton Rouge Parish Riverside Centroplex Fund	1,179,908.47
East Baton Rouge Parish Enhancement Fund	1,216,400.52
East Baton Rouge Parish Baker Economic Development Fund	50,118.49
East Carrol Parish Visitor Enterprise Fund	9,339.82
East Feliciana Parish Tourist Commission Fund	5,923.85
Evangeline Visitor Enterprise Fund	39,853.50
Franklin Parish Visitor Enterprise Fund	36,135.96
Houma/Terrebonne Tourist Fund	504,019.67
Iberia Parish	381,211.07
Iberville Enterprise Fund	43,635.13
Jackson Parish Economic Development & Tourism Fund	21,835.00
Jefferson Davis Parish Visitor Enterprise Fund	148,023.46
Lafayette Parish Visitor Enterprise Fund	2,822,164.00
Lafourche Parish Association for Retard Citizens	178,036.65
Lafourche Parish Enterprise Fund	176,591.44
Lake Charles Civic Center (Ward 3) Fund	653,188.35
LaSalle Parish Economic Development Fund	27,921.00
Lincoln Parish Enterprise Fund	239,684.71
Lincoln Parish Municipalities Fund	236,089.43
Livingston Parish Tourism Improvement Fund	363,401.90
Madison/Richland Parish Visitor Enterprise Fund	59,773.13
Morehouse Parish Enterprise Fund	31,907.88
Morehouse Parish/Bastrop Municipalities Fund	31,429.26
Natchitoches Convention Facility	0.00
Natchitoches Parish Convention Facilities Fund	0.00
Natchitoches Historical District	297,698.95
Natchitoches Parish Visitor Enterprise Fund	100,235.31
New Orleans Metropolitan Convention Visit Bureau	6,095,507.85

LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2008

Fund	Total
New Orleans Sports Franchise Fund	$ 4,284,027.48
New Orleans Tour & Economic Development Fund	2,000,000.00
Ouachita Parish Visitor Fund	1,176,112.01
Pineville Economic Development Fund	195,326.05
Plaquemines Parish Visitor Enterprise Fund	221,056.17
Pointe Coupee Parish Visitor Enterprise Fund	27,432.08
Rapides Parish Coliseum Fund	65,118.35
Rapides Parish Economic Development Fund	325,543.57
Rapides Alexandria/Pineville Tour Tax	195,326.05
Red River Visitor Enterprise Fund	14,976.32
Richland Visitor Fund	113,289.99
Sabine Parish Tourism Improvement Fund	179,814.53
Shreveport/Bossier City Visitor Fund	491,458.73
Shreveport Riverfront & Convention Center	1,640,263.58
St. Bernard Parish Enterprise Act 85	49,955.51
St. Charles Parish Visitor Enterprise	182,369.32
St. Charles River Parish Convention Tour Fund	61,403.82
St. Helena Parish Tourist Commission Fund	0.00
St. James Parish Enterprise Fund	0.00
St. James Parish River Convention Tour Fund	0.00
St. John the Baptist Convention Facility	254,320.97
St. John the Baptist River Parish Convention Tour Fund	85,629.95
St. Landry Parish Historical Development Fund	125,514.03
St. Landry Parish City Hall/Market	127,223.85
St. Martin Parish Enterprise Fund	101,750.77
St. Mary Parish Visitor Enterprise Fund	593,747.12
St. Tammany Parish Tourist Commission Fund	1,384,821.00
Tangipahoa Parish Tourist Commission Fund	452,200.55
Tangipahoa Parish Economic Development Fund	152,256.04
Tensas Parish Visitor Enterprise Fund	1,586.51
Terrebonne Visitor Enterprise Fund	496,459.43
Union Parish Visitor Enterprise Fund	23,177.33
Vermilion Parish Visitor Enterprise Fund	107,853.16
Vernon Parish Community Improvement Fund	205,953.56
Washington Parish Convention Facility	0.00
Washington Parish Infrastructure	0.00
Washington Parish Tourism Commission Fund	48,283.75
Washington Parish Economic Development & Tour	16,257.16
Webster Parish Convention & Visitor Bureau	167,550.90
West Baton Rouge Parish Visitor Enterprise	460,757.82
West Carrol Parish Visitor Enterprise	12,815.60
West Feliciana – St. Francisville Economic Fund	109,344.55
Winn Parish Tourism Fund	48,010.03
SUM OF ALL FUNDS	**$ 38,172,379.39**

VARIOUS fund distributions

FOR FISCAL YEAR ENDING JUNE 30, 2008

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Agriculture Petroleum Products Fund	$ 5,430,713
Aviation Fuels	9,700,000
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	120,071,292
Metropolitan/Parish Districts/Fund	27,991,405
Military Assistance Fund	152,042
Motor Fuels Inspection Fund	5,430,713
Sports Facility Assistance Fund	2,620,093
Telephone Company Property Assessment Fund	32,224,428
Tobacco Tax Healthcare Fund	146,908,047
Transportation Trust Fund	480,285,168
TOTAL	**$ 832,813,902**
COOPERATIVE ENDEAVORS (Tax Incremental Financing)	
TIF – Algiers Economic Development	$ 795,687
TIF – Bass Pro Shops	144,299
TIF – Cabelas	460,155
TIF – Garrett Road Economic Development District	2,499,043
TIF – Ruston Cooperative Endeavor	2,396,535
TIF – Tower Drive Economic Development District	976,168
TOTAL	**$ 5,871,746**
DISTRIBUTION OF LOUISIANA TOURISM TAX	
LA Economic Development Fund	$ 11,997,719
LA Economic Marketing Fund	1,641,366
LA Tourism Promotion District	23,066,889
TOTAL	**$ 36,705,974**
DISTRIBUTION OF LOCAL TAXES COLLECTED BY LDR	
Auto Rental Excise Tax	$ 1,128,799
Consumer Use Tax	398,023
Parish & Municipal Beer	5,371,480
Superdome	24,638,150
TOTAL	**$ 31,536,453**
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
Garnishment Program	$ 6,783,466
Income Tax Donations	36,839
START Contributions	89,261
Wildlife Habitat	14,864
TOTAL	**$ 104,125**
SPECIAL TAXING DISTRICTS	
LA Stadium and Expo District – Orleans/Jefferson	$ 29,487,054
E Morial Exhibition Authority Room Rentals – Orleans only	18,769,603
E Morial Exhibition Occupancy and Food/Beverage Tax – Orleans only	10,758,809
E Morial Exhibition Service Contractor & Tour Tax – Orleans only	1,149,458
TOTAL	**$ 60,164,925**

DATA BY

TAX TYPE

ALCOHOLIC beverage tax (comparison of LA & selected states)

The tax rates of beverages of alcoholic content have changed since 1934 as follows:

Beer:

1934 $1.50 per 31-gallon barrel
1948 $10.00 per 31-gallon barrel

Liquor:

1934 $.50 per wine gallon
1935 $.60 per wine gallon
1938 $1.00 per wine gallon
1940 $1.50 per wine gallon
1956 $1.68 per wine gallon
1970 $2.50 per wine gallon
1978 $.66 per liter

Sparkling Wines and Still Wines over 24 percent by volume:

1934 $ .50 per wine gallon
1935 $ .60 per wine gallon
1938 $1.00 per wine gallon
1940 $1.50 per wine gallon
1956 $1.58 per wine gallon
1978 $ .42 per liter

Still Wines not over 14 percent by volume

1934 $ .05 per wine gallon
1940 $ .15 per wine gallon
1942 $ .10 per wine gallon
1956 $ .11 per wine gallon
1978 $ .03 per liter

Still Wines between 14 and 24 percent by volume

1934 $ .10 per wine gallon
1940 $ .30 per wine gallon
1942 $ .20 per wine gallon
1956 $ .21 per wine gallon
1978 $ .06 per liter

ALCOHOLIC beverage tax (comparison of LA & selected states)

State	Beer Per Gallon Alcoholic Content of 4.5%	Light Wine Per Gallon Alcoholic Content of 12%
LOUISIANA	**$ 0.32**	**$ 0.11**
Alabama	1.05	1.70
Arkansas	0.21	0.77
Florida	0.48	2.25
Georgia	0.48	1.51
Mississippi	0.43	0.43
Texas	0.19	0.20

Source: The Tax Foundation's website

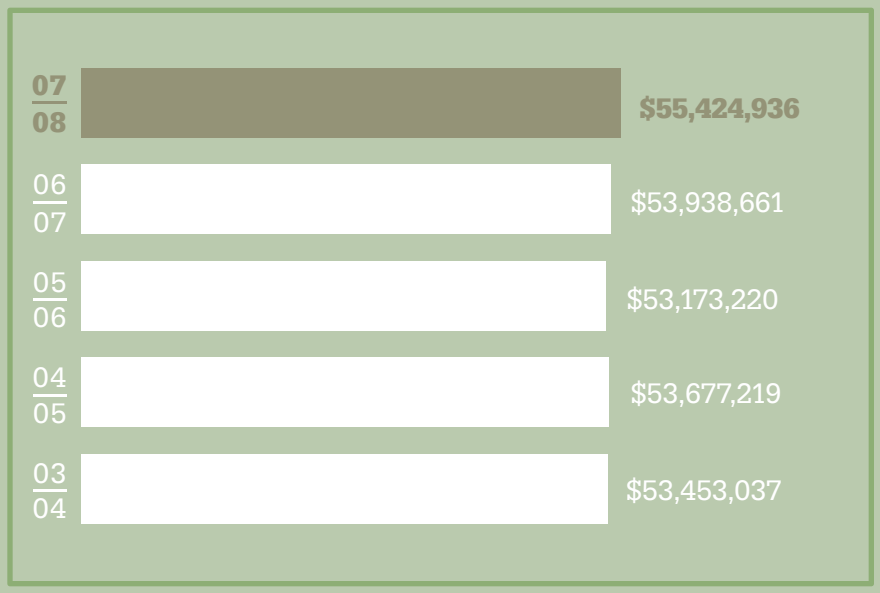
ALCOHOLIC beverage tax (cash collection after accrual adjustments)

The tax levies are Beer – $10 per 31-gallon barrel; Liquor – 66¢ per liter; sparkling wine – 42¢ per liter; still and native wine (alcoholic content 14% and under) – 3¢ per liter; still and native wine (alcoholic content over 14%, but not over 24%) – 6¢ per liter.

The alcoholic beverage taxes are levied on beer, liquor, and wine, including wine from out-of-state shippers.*

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2007-08	**$ 36,524,740**	**$ 18,900,196**	**$ 55,424,936**	**2.76%**
2006-07	36,075,416	17,863,245	53,938,661	1.44%
2005-06	36,508,004	16,665,216	53,173,220	-1.01%
2004-05	36,443,767	17,233,452	53,677,219	0.42%
2003-04	36,583,568	16,869,469	53,453,037	1.35%

ALCOHOLIC beverage tax (cash collection after accrual adjustments)



* It is noted that this total includes out-of-state shippers.

ALCOHOLIC beverage tax (cash collections–barrels of beer equivalent)

FISCAL YEAR 2008

Period	Cash Collections	# of Barrels
1st Quarter	$ 9,517,503	951,750
2nd Quarter	9,032,401	903,240
3rd Quarter	8,358,002	835,800
4th Quarter	9,455,855	945,586
TOTAL	**$ 36,363,761**	**3,636,376**

Note: Tax Rate of $10 per barrel

ALCOHOLIC beverage tax (cash collections–barrels of beer equivalent)

FISCAL YEAR 2007

Period	Cash Collections	# of Barrels
1st Quarter	$ 9,716,792	971,679
2nd Quarter	8,790,170	879,017
3rd Quarter	7,995,549	799,555
4th Quarter	9,978,827	997,883
TOTAL	**$ 36,481,338**	**3,648,134**

Note: Tax Rate of $10 per barrel

ALCOHOLIC beverage tax (liters sold by category)

LITERS SOLD
Fiscal Year 2008

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	7,254,694	319,357	468,861	6,455,304
2nd Quarter	6,734,448	342,787	458,913	6,608,598
3rd Quarter	7,092,399	547,618	502,604	6,183,751
4th Quarter	6,396,425	273,804	463,279	5,917,027
TOTAL	**27,477,966**	**1,483,566**	**1,893,657**	**25,164,680**
TAX PER LITER	**$ 0.66**	**$ 0.42**	**$ 0.06**	**$ 0.03**
GROSS TAX DUE*	**$ 18,135,458**	**$ 623,098**	**$ 113,619**	**$ 754,940**

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

ALCOHOLIC beverage tax (liters sold by category)

LITERS SOLD
Fiscal Year 2007

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	5,957,360	217,474	344,456	5,266,213
2nd Quarter	6,576,903	314,773	421,281	6,077,722
3rd Quarter	6,722,885	552,207	473,723	5,921,848
4th Quarter	5,205,211	275,119	472,075	5,936,371
TOTAL	**24,462,359**	**1,359,573**	**1,711,535**	**23,202,154**
TAX PER LITER	**$ 0.66**	**$ 0.42**	**$ 0.06**	**$ 0.03**
GROSS TAX DUE*	**$ 16,145,157**	**$ 571,021**	**$ 102,692**	**$ 696,065**

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

ALCOHOLIC beverage licenses

AS of SEPTEMBER 2008

License Type	Count
AG.B – Class A General Beer	199
AG.BL – Class A General Beer and Liquor	2,827
AG.C – Caterer Attached to a Class A General	15
AG.L – Class A General Liquor	10
AR.B – Class A Restaurant Beer	708
AR.BL – Class A Restaurant Beer and Liquor	2,378
AR.BW – Class A Restaurant Beer and Light Wine	118
AR.L – Class A Restaurant Liquor	18
AR.MB – Class A Restaurant Microbrewer	2
AR.W – Class A Restaurant Light Wine	2
AR.C – A Restaurant - Caterrer Attached	137
B.B – Class B Beer	1,012
B.BL – Class Beer and Liquor	3,543
B.C – Class B Caterer	5
B.L – Class B Liquor	20
C.BL – Class C Beer and Liquor	4
C.C – Class C Caterer	1
C.SA – Stand Alone Caterer	60
DC.L – Distribution Center Liquor Permit	1
M.B – Beer Manufacturer Permit	2
M.L – Liquor Manufacturer Permit	1
M.WP – Wine Producer Permit	7
OS.H – Out of State Man/Sup - Hi Al Content	480
OS.L – Out of State Man/Sup - Lo Al Content	53
S.IN – Solicitor - In State	609
S.OOS – Solicitor - Out of State	98
T.C – Tobacco Retail Certificate	6,431
T.P – Tobacco Retail Dealer Permit	184
T.T – Retail Tobacconist	17
T.VM – Retail Vending Machine	1,971
T.VO – Retail Vending Machine Operator	130
T.WD – Tobacco Wholesale Dealer Permit	74
T.WT – Wholesale Dealer Permit - Tobacconist	15
T.WVM – Wholesale Vending Machine	85
W.B – Malt Beverage Wholesale Permit	39
W.L – Liquor Wholesale Permit	34
W.P – Pseudo Wholesaler	155
TOTALS	**21,445**

Source: ATC Website

CORPORATION income tax (comparison of LA & selected states)

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

State	Tax Base (business income)	Tax Base (nonbusiness income)	Is there a minimum tax?	State computation of taxable net income
LOUISIANA	**Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable.** [1]	**Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable.** [1]	**No**	**Starts with taxable income before special deductions.**
Alabama	All income that arises from the conduct of trade or business operations of a taxpayer is business income.	Nonbusiness income means all income other than business income. Apply either a functional or transactional test.	No	Starts with taxable income after special deductions.
Arkansas	Income earned in the ordinary course of business.	Income other than business income; apply both a transactional and a functional test.	No	Income and deductions based on Arkansas code.
Florida	Activities and transactions in the regular course of taxpayer's trade or business. Includes any amounts that could be included in apportionable income without violating the due process clause.	All income other than business income.	Yes	Starts with taxable income after special deductions.
Georgia	All income except nonbusiness income or investment income.	Certain income from assets held for investment; certain gains from assets not held, owned or used in the trade/business; apply either a transactional or functional test.	No	Starts with taxable income after special deductions.
Mississippi	Income arising from transactions & activities in the regular course of taxpayer's trade or business & always includes income from real, tangible, & intangible property if the acquisition, management, & disposition of the property constitute integral parts of the taxpayer's regular trade or business operations.*	All nonbusiness income; non-U.S. interest and dividends; U.S. government interest; apply either a transactional or functional test.	No	Starts with taxable income before special deductions.
Texas	All income except income that a state could not tax even if the corporation had nexus in that state.	Income a state could not tax even if the corporation had nexus in that state; constitutional standard.	No	Starts with taxable income before special deductions.

Comparison of Louisiana and Selected States, Corporate Tax Comparison
Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2006

[1] The Louisiana income tax is imposed only upon that part of the net income of a corporation that is derived from sources within Louisiana. Corporations that do business outside of Louisiana must complete Form CIFT-620A, which provides schedules for the apportionment and allocation of net income. 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.

* Mississippi Business Income Items – In essence, all income that arises from the conduct of trade or business operations of a taxpayer is business income. The income of the taxpayer is business income unless clearly classifiable as non business income.

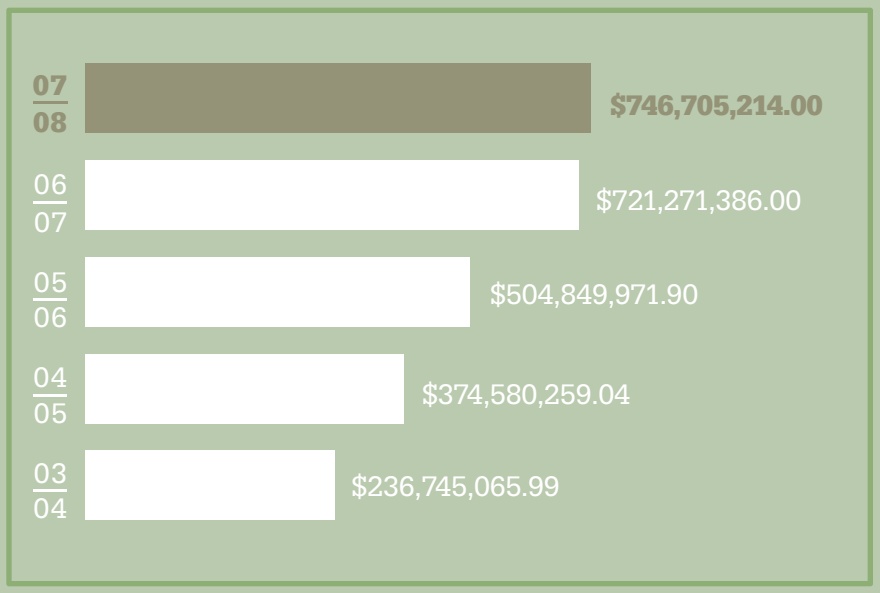
[2] **Multistate Tax Compact**
Article IV. Division of Income
1. As used in this Article, unless the context otherwise requires
(a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations
(e) "Nonbusiness income" means all income other than business income.

Source: 2007 Multistate Corporate Tax Guide, Volume 1
Multistate Tax Commission website

CORPORATION income tax (based on cash collections)

Fiscal Year	Amount Collected	% Change
2007-08	**$ 746,705,214.00**	**3.53%**
2006-07	721,271,386.00	42.87%
2005-06	504,849,971.90	34.78%
2004-05	374,580,259.04	61.03%
2003-04	236,745,065.99	19.14%

CORPORATION income tax (based on cash collections)



CORPORATION franchise tax (based on cash collections)

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, undivided profits, and borrowed capital. Borrowed capital is currently being phased out. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

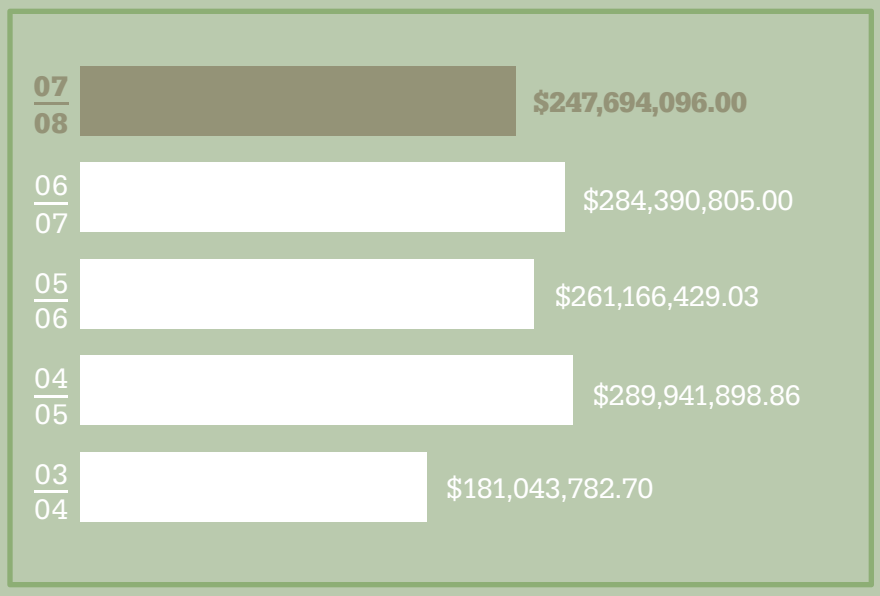
Fiscal Year	Amount Collected	% Change
2007-08	**$ 247,694,096.00**	**-12.90%**
2006-07	284,390,805.00	8.89%
2005-06	261,166,429.03	-9.92%
2004-05	289,941,898.86	58.64%
2003-04	181,043,782.70	-3.42%

CORPORATION franchise tax (based on cash collections)

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.



CORPORATION income & franchise tax (quarterly cash collections)

Corporation income tax

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 a corporation income tax return unless specifically exempted.

- Louisiana's corporation income tax closely follows the federal system and employs the federal definition of income and deductions with certain modifications.
- For multistate corporations, Louisiana net income is generally determined through formula apportionment with total net income apportioned to Louisiana based on the average of some combination of three factors: property, revenue, and wages.
- Louisiana allows a deduction for federal income tax in computing taxable income.

Corporation franchise tax

Any corporation meeting any of the following provisions, unless specifically exempted under the provisions of Louisiana Revised Statute 47:608, must file a Louisiana corporation franchise tax return:

- Organized under the laws of Louisiana.
- Qualified to do business in this state or doing business in this state.
- Exercising or continuing the corporate charter within this state.
- Owning or using any of the corporate capital, plant, or other property in this state in a corporate capacity.

CORPORATION income & franchise tax (quarterly cash collections)

FOR FISCAL YEAR ENDING JUNE 30, 2008

Period	Corporation Income Tax	Corporation Franchise Tax
1st Quarter	$ 167,712,667	$ 55,904,222
2nd Quarter	171,612,975	57,204,325
3rd Quarter	53,085,954	16,487,677
4th Quarter	354,293,618	118,097,873
TOTAL	**$ 746,705,214**	**$ 247,694,096**

CORPORATION income tax (liability by taxable income bracket)

Taxable Income Bracket	# of Returns	% of Total Returns	Taxable Income	Income Tax Liability*	% of Total Liability
less than 0	26,168	22.44%	$ (35,547,134,044)	$ 0	0.00%
0	67,385	57.79%	0	0	0.00%
1 - 25,000	12,954	11.11%	89,381,435	3,588,463	0.50%
25,001 - 50,000	3,013	2.58%	109,268,966	4,727,638	0.65%
50,001 - 100,000	2,558	2.19%	180,952,666	8,991,538	1.24%
100,001 - 500,000	2,868	2.46%	633,003,092	40,931,001	5.66%
500,001 - 1,000,000	646	0.55%	449,570,400	33,580,940	4.65%
1,000,001 - 2,000,000	422	0.36%	594,823,764	46,034,961	6.37%
2,000,001 - 10,000,000	464	0.40%	1,886,834,437	149,224,574	20.64%
> 10,000,000	134	0.11%	5,454,231,806	435,843,546	60.29%
TOTALS	**116,612**	**100.00%**	**$ (26,149,067,478)**	**$ 722,922,661**	**100.00%**

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

CORPORATION franchise tax (liability by taxable base)

Taxable Base Range	# of Returns	% of Total Returns	Taxable Base	Franchise Tax Liability*	% of Total Liability
less than 0	12,647	10.85%	$ (2,715,335,627)	$ 258,784	0.07%
0	29,204	25.04%	0	321,719	0.08%
1 - 25,000	22,181	19.02%	192,265,381	348,986	0.09%
25,001 - 100,000	18,011	15.45%	1,003,392,631	1,424,748	0.36%
100,001 - 500,000	20,095	17.23%	4,728,722,864	7,429,499	1.87%
500,001 - 1,000,000	5,416	4.64%	3,827,826,337	8,391,678	2.11%
1,000,001 - 10,000,000	7,456	6.39%	21,942,150,813	54,716,584	13.79%
10,000,001 - 50,000,000	1,177	1.01%	24,976,398,397	64,939,451	16.36%
50,000,001 - 100,000,000	204	0.17%	14,142,925,778	39,109,042	9.85%
100,000,001 - 500,000,000	188	0.16%	37,111,422,347	102,213,361	25.75%
500,000,001 - 1,000,000,000	23	0.02%	15,330,517,749	43,503,570	10.96%
> 1,000,000,000	10	0.01%	24,743,712,039	74,226,636	18.70%
TOTALS	**116,612**	**100.00%**	**$ 145,283,998,709**	**$ 396,884,058**	**100.00%**

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

NONREFUNDABLE CREDITS CLAIMED ON RETURNS
Processed During Fiscal Year 2008

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor Tax Credit	$ 0	$ 0
Atchafalaya Trace	750	750
Basic Skills Training	0	0
Biomedical/University Research	0	0
Bone Marrow Doner	0	0
Brownfields Investor Credit	0	0
Cane River Heritage Area	0	0
Contributions to Educational Institutions	1,800	0
Debt Issuance Costs	0	0
Dedicated Research Investments	0	0
Digital Interactive Media	0	0
Donations of Materials, Equipment, Advisors, Instructors	150	0
Donations to Public Schools	0	0
Donations to Qualified Playgrounds	0	0
Eligible Reentrants	1,318	0
Employee & Dependent Health Insurance	7,067,247	0
Employment of Nonviolent Offenders	400	0
Employment of the Previously Unemployed	0	111,750
Enterprise Zone	7,349,596	2,840,402
Historic Rehabilitation	1,054,930	519,344
Insurance Company Premium Tax	152,878,362	21,302
LA Capital Companies	21,249,052	0
LA Community Development Financial Institutions Act Credit	0	0
LA Community Economic Development	0	0
Manufacturing Establishments	0	557,277
Motion Picture Employment	1,303,367	354,638
Motion Picture Investment	5,290,252	589,472
Neighborhood Assistance	0	0
New Jobs Credit	381,148	110
New Markets Credit	0	0
Other NonRefundable	10,000	29,966
Quality Jobs	0	0
Recyling Credit	278,546	483,009
Research and Development	1,215,755	7,524,660
Tax Equalization	0	0
Technology Commercialization	0	0
Utility Refund	0	0
Vehicle Alternative Fuels	24,286	0
TOTAL	**$ 198,106,959**	**$ 13,032,680**

REFUNDABLE CREDITS CLAIMED ON RETURNS
Processed During Fiscal Year 2008

Credit	Amount Claimed
Inventory Tax Credit	$ 217,870,061
Ad Valorem for Natural Gas	108,997
Ad Valorem for Offshore Vessels	18,382,852
Sound Recording Investment	0
Telephone Company Property Tax	24,249,503
Prison Industry Enhancement	0
Urban Revitalization	0
Mentor-Protege	0
Milk Producers	57,510
Technology Commercialization	0
Angel Investor	8,305
Broadway South	0
Quality Jobs	4,049,780
Other Refundable	2,328,431
TOTAL	**$ 267,055,439**

GIFT & INHERITANCE tax (based on cash collections)

Gift tax

Every person making gifts to a single donee totaling more than the amount of the applicable exclusion must file a return. The gift tax is primarily due from the donor. The gift tax is two percent for the first $15,000 in taxable gifts and three percent for amounts above $15,000. The tax is computed by applying the tax rates to the total of all taxable gifts made since July 30, 1940, after allowing the annual exclusions and any portion of the claimed and allowed specific lifetime exemption.

GIFT TAX

Fiscal Year	Amount Collected	% Change
2007-08	**$ 3,479,982**	**-37.86%**
2006-07	5,600,204	147.41%
2005-06	2,263,490	-35.70%
2004-05	3,520,040	-8.75%
2003-04	3,857,596	-29.17%

GIFT TAX
For Fiscal Years Ending 6/30/2007 & 2008

Period	FYE 2007	FYE 2008	% Change
1st Quarter	$ 1,236,839	$ 492,461	-60.18%
2nd Quarter	564,171	386,962	-31.41%
3rd Quarter	223,155	268,020	20.11%
4th Quarter	3,576,039	2,332,538	-34.77%
TOTAL	**$ 5,600,204**	**$ 3,479,982**	**-37.86%**

GIFT & INHERITANCE tax (cash collections by quarter)

Inheritance tax

Acts 1997, No. 818 amended the inheritance tax law to phase out the inheritance tax. Under the act, for deaths occurring after June 30, 2004, the inheritance tax does not apply if a judgment of possession is rendered or a succession is judicially opened no later than the last day of the ninth month following the death of the decedent.

INHERITANCE TAX

Fiscal Year	Amount Collected	% Change
2007-08	**$ 7,885,772**	**55.57%**
2006-07	5,068,944	-53.44%
2005-06	10,886,214	-61.01%
2004-05	27,922,396	-36.46%
2003-04	43,947,859	-17.44%

INHERITANCE TAX
For Fiscal Years Ending 6/30/2007 & 2008

Period	FYE 2007	FYE 2008	% Change
1st Quarter	$ 905,481	$ 2,075,881	129.26%
2nd Quarter	2,869,301	408,687	-85.76%
3rd Quarter	611,970	5,043,814	724.19%
4th Quarter	682,192	357,390	-47.61%
TOTAL	**$ 5,068,944**	**$ 7,885,772**	**55.57%**

INDIVIDUAL income tax (comparison of LA & selected states)

INDIVIDUAL INCOME TAXES: BASIC RATES, EXEMPTIONS & STANDARD DEDUCTIONS as of January 1, 2007

State		Tax Rates Range	Taxable Income Brackets		Personal Exemptions		Dependents	Standard Deductions		Federal Income Tax Deduction
			Up To	Over	Single	Married/ Jointly		Single	Married/ Jointly	
LOUISIANA	**Single**	**2% - 6%**	**$ 12,500**	**$ 25,000**	**$ 4,500[1]**	**$ 9,000[1]**	**$ 1,000**	**See Note[1]**		**Yes**
	Married/Jointly	**2% - 6%**	**$ 25,000**	**$ 50,000**						
Alabama	Single	2% - 5%	$ 500	$ 3,000	$ 1,500	$ 3,000	See Note[2]	minimum $2,000 maximim $2,500	minimum $4,000 maximum $7,500	Yes
	Married/Jointly	2% - 5%	$ 1,000	$ 6,000						
Arkansas		1% - 7%	$ 3,699	$ 31,000	$ 23 tax credit	$ 46 tax credit	$ 23 tax credit per dependent	$ 2,000	$ 4,000	No
Florida		No State Individual Income Tax								
Georgia	Single	1% - 6%	$ 750	$ 7,000	$ 2,700	$ 5,400	$ 3,000	$ 2,300	$ 3,000	No
	Married/Jointly	1% - 6%	$ 1,000	$ 10,000						
Mississippi		3% - 5%	$ 5,000	$ 10,000	$ 6,000	$12,000	$ 1,500	$ 2,300	$ 4,600	No
Texas		No State Individual Income Tax								

[1] This is a combined personal exemption/standard deduction

Source: FTA website (www.taxadmin.org), and state tax forms

[2] $1,000, AGI ≤ $20,000
$500, $20,000 < AGI ≤ $100,000
$300, AGI > $100,000

INDIVIDUAL income tax (donations per returns processed)

DURING FISCAL YEAR ENDING JUNE 30, 2008

Fund	Number of Donations	Donation Amount	Average Donation
Military Family Assistance Fund	2,603	$ 86,418	$ 33.20
Wildlife Trust Fund	1,499	26,235	17.50
LA Cancer Trust Fund	1,242	19,985	16.09
LA Animal Welfare Fund	1,139	16,795	14.75
LA Housing Trust Fund	536	6,931	12.93
Community Health Care Fund	727	14,719	20.25
TOTAL	**7,746**	**$ 171,083**	**$ 22.09**

INDIVIDUAL income per capita (comparison of LA & selected states)

PER CAPITA INCOME

State	2003*	2004*	2005*	2006*	2007	2006-2007 % Change	Rank 2006	Rank 2007
LOUISIANA	**$ 25,861**	**$ 27,261**	**$ 24,901**	**$ 31,821**	**$ 34,756**	**9.22%**	**4**	**3**
Alabama	26,371	28,007	29,306	30,894	32,404	14.39%	5	5
Arkansas	24,440	25,776	26,989	28,473	30,060	5.57%	6	6
Florida	30,330	32,618	34,798	36,720	38,444	4.69%	1	1
Georgia	28,696	29,688	31,193	32,095	33,457	4.24%	3	4
Mississippi	23,116	24,144	25,490	27,028	28,845	6.72%	7	7
Texas	29,404	30,948	33,253	35,166	37,187	5.75%	2	2
United States	**31,504**	**33,123**	**34,757**	**36,714**	**38,611**	**5.17%**	-	-

PER CAPITA DISPOSABLE PERSONAL INCOME

State	2003*	2004*	2005*	2006*	2007	2006-2007 % Change	Rank 2006	Rank 2007
LOUISIANA	**$ 23,685**	**$ 25,013**	**$ 22,608**	**$ 29,066**	**$ 31,728**	**9.16%**	**3**	**3**
Alabama	24,006	25,546	26,523	27,811	29,077	4.55%	5	5
Arkansas	22,244	23,506	24,420	25,670	27,040	5.34%	6	6
Florida	27,532	29,445	30,919	32,391	33,802	4.36%	1	1
Georgia	25,611	26,557	27,701	28,304	29,349	3.69%	4	4
Mississippi	21,324	22,349	23,619	24,940	26,564	6.51%	7	7
Texas	26,924	28,480	30,241	31,765	33,424	5.22%	2	2
United States	**28,061**	**29,558**	**30,675**	**32,185**	**33,697**	**4.70%**	-	-

DISPOSABLE PERSONAL INCOME
as percent of personal income

State	2003*	2004*	2005*	2006*	2007
LOUISIANA	**91.6%**	**91.8%**	**90.8%**	**91.3%**	**91.3%**
Alabama	91.0%	91.2%	90.5%	90.0%	89.7%
Arkansas	91.0%	91.2%	90.5%	90.2%	90.0%
Florida	90.8%	90.3%	88.9%	88.2%	87.9%
Georgia	89.2%	89.5%	88.8%	88.2%	87.7%
Mississippi	92.2%	92.6%	92.7%	92.3%	92.1%
Texas	91.6%	92.0%	90.9%	90.3%	89.9%
United States	**89.1%**	**89.2%**	**88.3%**	**87.7%**	**87.3%**

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business," April 2007

*Revised from prior Louisiana Department of Revenue Annual Report

INDIVIDUAL income tax per capita comparison

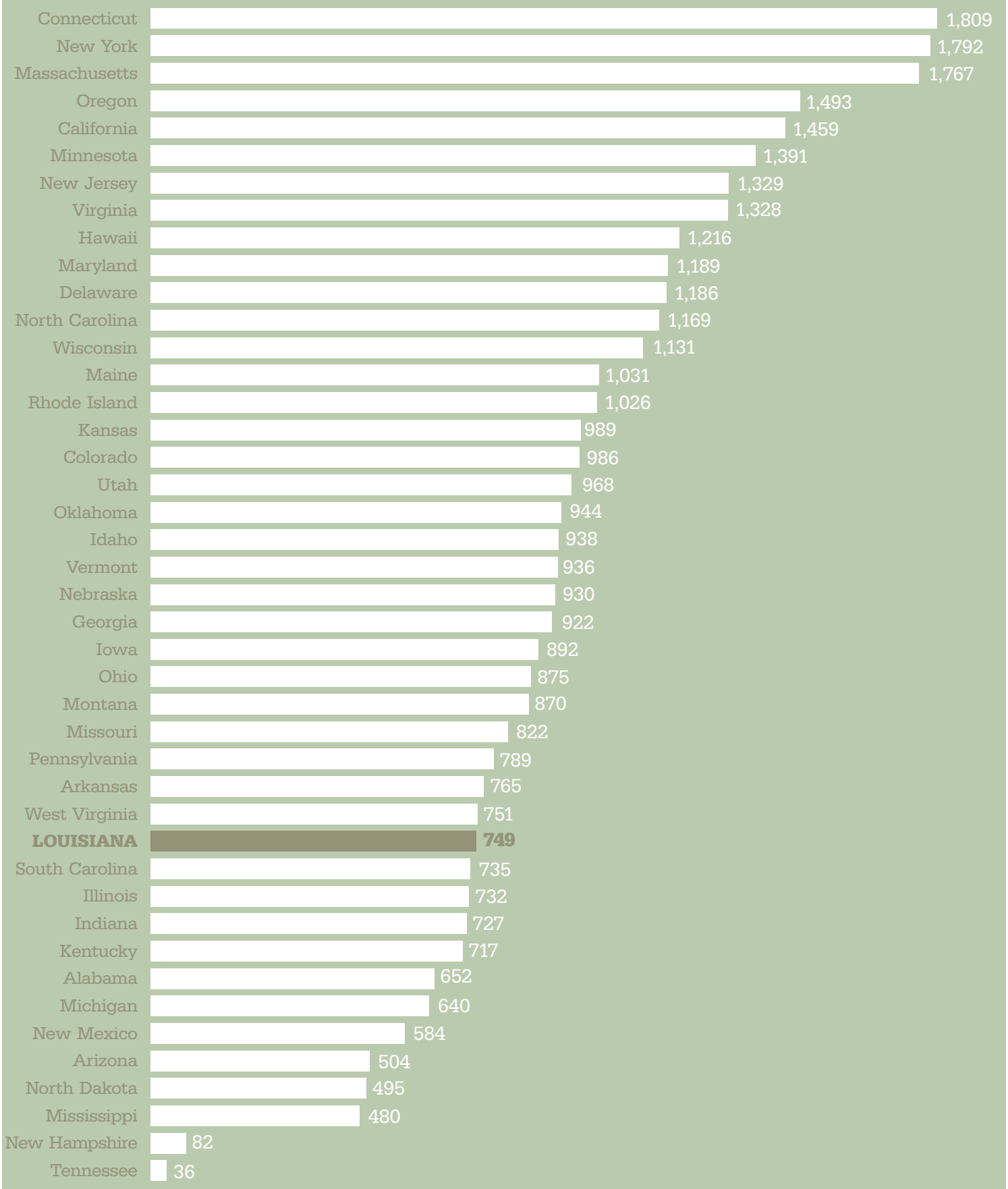
FOR FISCAL YEAR 2007

State	Rank	Per Capita
Connecticut	1	$ 1,809
New York	2	1,792
Massachusetts	3	1,767
Oregon	4	1,493
California	5	1,459
Minnesota	6	1,391
New Jersey	7	1,329
Virginia	8	1,328
Hawaii	9	1,216
Maryland	10	1,189
Delaware	11	1,186
North Carolina	12	1,169
Wisconsin	13	1,131
Maine	14	1,031
Rhode Island	15	1,026
Kansas	16	989
Colorado	17	986
Utah	18	968
Oklahoma	19	944
Idaho	20	938
Vermont	21	936
Nebraska	22	930
Georgia	23	922
Iowa	24	892
Ohio	25	875
Montana	26	870
Missouri	27	822
Pennsylvania	28	789
Arkansas	29	765
West Virginia	30	751
LOUISIANA	**31**	**749**
South Carolina	32	735
Illinois	33	732
Indiana	34	727
Kentucky	35	717
Alabama	36	652
Michigan	37	640
New Mexico	38	584
Arizona	39	504
North Dakota	40	495
Mississippi	41	480
New Hampshire	42	82
Tennessee	43	36

* Seven states levy no individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming

Source: U.S. Department of Commerce, Bureau of the Census

INDIVIDUAL income tax per capita comparison



Source: U.S. Department of Commerce, Bureau of the Census

INDIVIDUAL income tax (cash collection after accrual adjustments)

Louisiana 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 as follows:

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

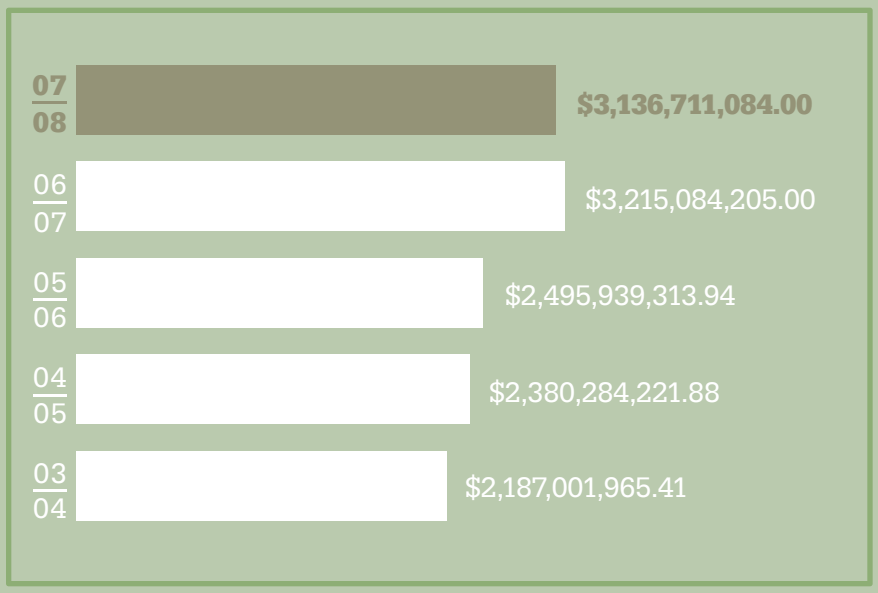
- 2% of the first $12,500 of taxable income;
- 4% of the next $12,500;
- 6% of the taxable income over $25,000.

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

- 2% of the first $25,000 of taxable income;
- 4% of the next $25,000;
- 6% of the taxable income over $50,000.

Fiscal Year	Amount Collected	% Change
2007-08	**$ 3,136,711,084.00**	**-2.44%**
2006-07	3,215,084,205.00	28.81%
2005-06	2,495,939,313.94	4.86%
2004-05	2,380,284,221.88	8.61%
2003-04	2,187,001,965.41	17.41%

INDIVIDUAL income tax (cash collection after accrual adjustments)



INDIVIDUAL income tax (payments & credits reported on returns)

PROCESSED DURING FISCAL YEAR 2008

Payments/Credit Reported	Amount*	% of Total
Withholding Reported	$ 2,286,411,270.00	68.4%
Credits Carried Forward	69,721,899.00	2.1%
Declaration Payments	426,572,096.00	12.8%
Payments with Extensions	177,092,229.00	5.3%
Payments Made with Composite Partnership Returns	2,229,742.00	0.1%
Payments Made with Return	378,762,370.97	11.3%
TOTAL	**$ 3,340,789,606.97**	**100.0%**

*Payment made (PMR) with return represents gross payments before refunds and includes income tax and consumer use tax.

INDIVIDUAL income tax (payments & credits reported on returns)

TOTAL $3,340,789,606.97

INDIVIDUAL income tax (refundable credits claimed on returns)

PROCESSED DURING FISCAL YEAR 2008

Refundable Credits	Amount Claimed
Ad Valorem on Natural Gas Storage Facilities Credit	$ 16,921
Ad Valorem on OCS Vessels Credit	3,633,266
Angel Investor Credit	950,894
Inventory Tax Credits	7,050,799
Historical Residence Credit	63,200
LA Citizen's Insurance Credit	38,287,272
Mentor-Protégé Credit	8,094
Military Hunting & Fishing License Fee Credit	45,332
Milk Producer's Credit	843,751
Quality Jobs Program Rebate	1,545,010
Refundable Child Care Credit	5,758,568
Sound Recording Credit	118,106
Technology Commerce Credit	5,000
Other Refundable Credits	7,610,866
TOTAL	**$ 65,937,079**

INDIVIDUAL income tax (nonrefundable credits claimed on returns)

PROCESSED DURING FISCAL YEAR 2008

Nonrefundable Credits	Amount Claimed
Angel Investors Credit	$ 497,009
Atchafalaya Trace Heritage Zone Credit	7,714
Bone Marrow Donor Expense Credit	4,679
Cane River Heritage Credit	2,009
Child Care Credit (Includes Carry Forward from Prior Years)	4,236,342
Commercial Fishing Credit	25,786
Contributions to Educational Institutions	719,990
Credit for Certain Disabilities	3,054,300
Credit for Certain Federal Tax Credits	814,737
Credit for Liabilities Paid to Other States	59,836,277
Credit for Purchase of Bulletproof Vest	14,853
Credit for Refunds Paid by Utilities	1,290
Debt Issuance Cost Credit	5,150
Disabled Dependents Credit	57,403
Digital Interactive Media Producers Credit	106,509
Donations of Materials, Equipment, Advisors, Instructors	13,001
Education Credit	16,536,325
Employing Eligible Reentrants	75
Employing First Time Drug Offenders	1,005
Employing the Previously Unemployed	3,073
Enterprise Zone	7,507,335
Family Responsibility Credit	17,214
Insurance Premium Tax Credit	71,276

PROCESSED DURING FISCAL YEAR 2008

Nonrefundable Credits	Amount Claimed
LA Basic Skills Training Credit	2,982
LA Biomedical Research Credit	6,186
LA Community Economic Development	63
LA Capital Company	65,130
Law Enforecement Degree	60,071
LCDFI Credit	1,599,194
Manufacturing Establishments	446
Motion Picture Employment of Resident	1,075,511
Motion Picture Investor Credit	76,239,759
Neighborhood Assistance Credit	2,950
New Jobs Credit	56,190
New Markets Credit	980,809
Nonviolent Offenders Employment Credit	755
Organ Donation Credit	23,130
Other	1,161,910
Playground Donation Credit	15,903
Providing Employee & Dependent Health Insurance	1,604,842
Recycling Credit	1,270
Rehabilitation of Historic Structures	7,229,722
Research and Development Credit	1,592,860
Small Town Doctors/Dentists	1,022,807
Tax Equalization Credit	2,399,675
Vehicle Alternative Fuel Credit	35,444
TOTAL	**$ 188,710,961**

INDIVIDUAL income tax by parish (data from returns processed)

DURING FISCAL YEAR 2008

Includes both Resident and Nonresident Returns

L*	Location	Returns	Federal AGI	Federal Tax	Total Nonrefundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
1	Acadia	22,883	$ 942,610,008	$ 92,492,526	$ 709,995	$ 26,170,269	0.90%	$ 1,144	37
2	Allen	8,499	322,378,785	26,919,091	226,005	8,170,739	0.28%	961	51
3	Ascension	42,354	2,428,806,089	272,201,020	2,400,150	72,386,176	2.49%	1,709	6
4	Assumption	9,118	439,648,795	47,004,911	370,708	13,038,274	0.44%	1,430	15
5	Avoyelles	16,314	608,583,108	55,515,988	432,374	15,824,760	0.54%	970	50
6	Beauregard	12,446	567,884,835	54,102,889	359,373	14,871,091	0.51%	1,195	33
7	Bienville	5,653	221,549,564	20,202,729	133,613	5,615,007	0.19%	993	48
8	Bossier	44,469	2,514,002,615	242,894,985	3,448,966	58,854,985	2.02%	1,324	22
9	Caddo	107,327	5,275,536,944	646,376,186	15,927,671	139,947,802	4.81%	1,304	24
10	Calcasieu	81,419	4,046,498,043	468,344,579	2,668,440	118,180,791	4.06%	1,452	14
11	Caldwell	3,883	160,054,093	14,592,994	240,430	4,075,799	0.14%	1,050	41
12	Cameron	2,989	155,969,719	19,304,065	100,444	4,574,141	0.15%	1,530	13
13	Catahoula	3,883	151,445,389	13,275,285	278,288	3,785,979	0.13%	975	49
14	Claiborne	5,633	235,867,848	23,392,879	588,359	5,764,676	0.19%	1,023	44
15	Concordia	7,040	275,243,787	25,565,461	1,255,166	6,062,235	0.20%	861	59
16	DeSoto	11,210	451,465,322	41,812,822	346,810	11,899,231	0.40%	1,061	40
17	East Baton Rouge	180,140	10,418,447,322	1,407,423,219	24,912,023	301,083,043	10.36%	1,671	11
18	East Carroll	2,355	77,851,589	8,440,469	154,682	1,927,091	0.06%	818	62
19	East Feliciana	8,477	387,053,952	38,027,295	1,040,027	9,798,167	0.33%	1,156	36
20	Evangeline	12,219	474,096,616	43,101,484	310,949	12,752,884	0.43%	1,044	42
21	Franklin	7,577	276,711,396	23,292,288	414,143	6,665,340	0.22%	880	56
22	Grant	7,609	309,102,007	25,576,577	306,096	7,611,736	0.26%	1,000	47
23	Iberia	31,123	1,443,570,560	164,218,277	785,359	42,100,417	1.44%	1,353	19
24	Iberville	13,211	591,768,930	61,491,374	458,559	16,644,385	0.57%	1,260	30
25	Jackson	6,037	250,031,881	22,217,194	288,527	6,250,245	0.21%	1,035	43
26	Jefferson	193,640	10,862,749,710	1,463,612,216	23,321,598	320,646,697	11.03%	1,656	12
27	Jefferson Davis	11,997	539,041,024	57,309,394	450,133	15,499,971	0.53%	1,292	25
28	Lafayette	92,477	5,972,059,934	875,422,959	12,006,138	186,592,421	6.42%	2,018	1
29	Lafourche	39,071	2,371,370,134	328,328,171	6,322,627	74,243,167	2.55%	1,900	4
30	LaSalle	5,107	243,093,583	24,495,324	295,627	6,722,397	0.23%	1,316	23
31	Lincoln	15,336	789,749,777	95,085,860	1,316,504	21,684,431	0.74%	1,414	17
32	Livingston	47,508	2,368,367,588	231,605,065	1,945,953	67,342,534	2.31%	1,417	16
33	Madison	3,752	121,325,611	9,425,783	515,771	2,497,328	0.08%	666	64
34	Morehouse	10,477	379,779,412	31,630,820	1,186,404	8,746,918	0.30%	835	61
35	Natchitoches	14,158	566,644,645	52,253,991	437,410	14,471,809	0.49%	1,022	45

*Use these numbers as a legend for map on page 39.

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

INDIVIDUAL income tax by parish (data from returns processed)

DURING FISCAL YEAR 2008

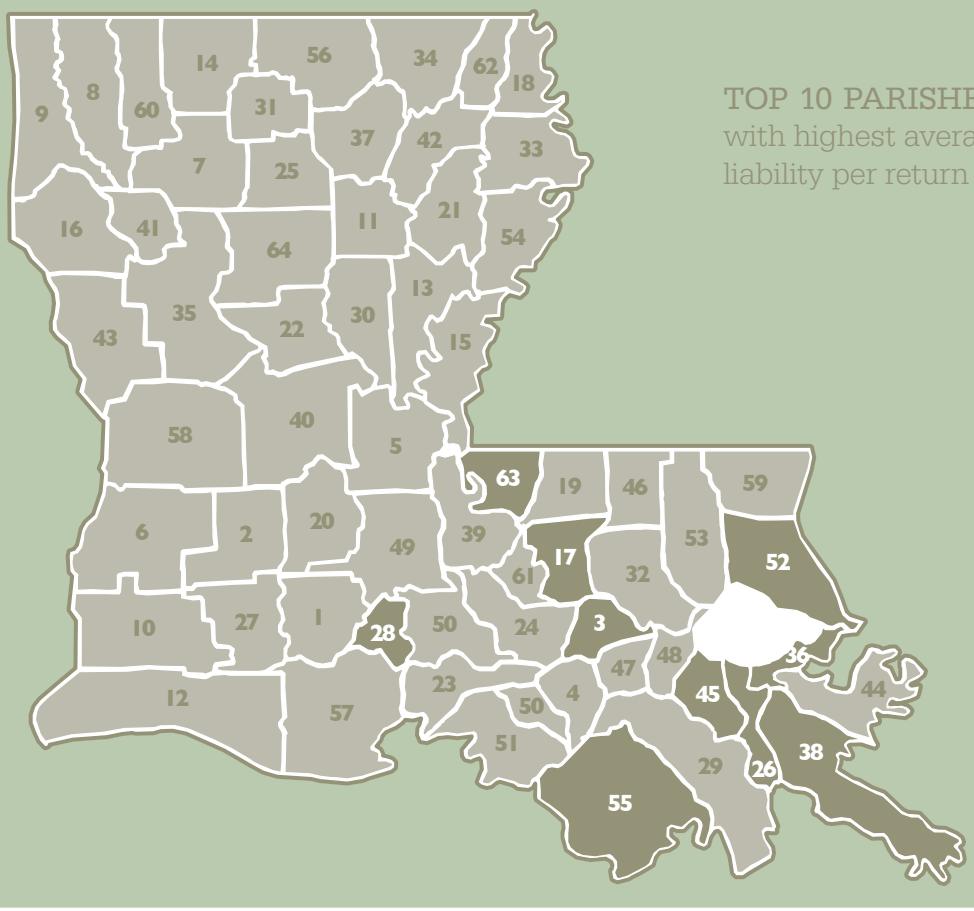
Includes both Resident and Nonresident Returns

L*	Location	Returns	Federal AGI	Federal Tax	Total Nonrefundable Credits	LA Adjusted Tax **	Parish % of Total LA Adj. Tax	Avg. LA Adj. Tax Liability	Parish Rank
36	Orleans	114,587	$ 6,793,382,304	$ 1,033,682,316	$ 18,075,087	$ 206,455,673	7.10%	$ 1,802	5
37	Ouachita	61,381	2,855,524,616	321,949,694	4,768,957	77,800,957	2.67%	1,268	28
38	Plaquemines	8,930	520,943,655	68,414,244	488,035	15,134,863	0.52%	1,695	7
39	Pointe Coupee	8,870	421,818,603	45,955,388	504,771	11,758,141	0.40%	1,326	21
40	Rapides	53,943	2,532,644,047	279,427,657	3,723,267	68,680,626	2.36%	1,273	26
41	Red River	3,316	120,460,879	10,173,079	111,408	3,034,981	0.10%	915	55
42	Richland	7,983	314,064,011	30,385,984	479,098	8,077,650	0.27%	1,012	46
43	Sabine	8,570	382,241,092	38,255,185	582,918	9,989,384	0.34%	1,166	34
44	St. Bernard	10,505	329,128,112	35,403,868	515,527	8,576,106	0.29%	816	63
45	St. Charles	22,907	1,279,405,146	151,766,802	910,477	38,481,628	1.32%	1,680	10
46	St. Helena	5,282	188,635,372	15,727,091	247,270	4,476,574	0.15%	848	60
47	St. James	9,536	425,306,314	40,306,983	204,099	12,099,254	0.41%	1,269	27
48	St. John the Baptist	19,818	877,773,366	87,156,073	806,678	24,733,925	0.85%	1,248	32
49	St. Landry	35,001	1,579,503,934	182,761,505	2,266,128	43,809,958	1.50%	1,252	31
50	St. Martin	21,520	994,094,755	117,041,780	2,730,338	27,242,202	0.93%	1,266	29
51	St. Mary	23,757	1,390,875,147	191,945,655	2,487,451	40,035,185	1.37%	1,685	9
52	St. Tammany	98,123	6,560,410,448	921,959,690	14,043,658	196,602,852	6.76%	2,004	2
53	Tangipahoa	43,761	1,888,580,837	189,713,478	2,287,707	50,866,957	1.75%	1,162	35
54	Tensas	1,841	66,790,166	6,326,686	83,616	1,745,772	0.06%	948	52
55	Terrebonne	46,896	2,636,987,892	357,966,309	4,528,591	79,477,888	2.73%	1,695	8
56	Union	8,768	356,184,805	32,775,604	1,397,935	8,141,855	0.28%	929	54
57	Vermillion	23,629	1,129,436,204	128,081,368	965,673	33,168,708	1.14%	1,404	18
58	Vernon	14,983	620,896,834	55,405,252	527,934	13,996,788	0.48%	934	53
59	Washington	16,344	597,736,001	50,348,149	1,018,834	14,153,963	0.48%	866	57
60	Webster	16,746	727,137,845	74,921,935	1,488,705	18,065,375	0.62%	1,079	38
61	West Baton Rouge	10,167	476,872,766	49,992,424	239,561	13,672,848	0.47%	1,345	20
62	West Carroll	4,219	165,214,747	14,053,854	751,196	3,631,499	0.12%	861	58
63	West Feliciana	4,235	288,320,548	39,817,661	968,163	8,310,218	0.28%	1,962	3
64	Winn	5,213	217,231,220	21,147,312	270,443	5,599,542	0.19%	1,074	39
	TOTAL ATTRIBUTED TO A PARISH	1,798,222	$ 93,977,962,281	$ 11,619,819,196	$ 173,428,847	$ 2,680,324,308	92.24%	$ 1,491	–
	OUT-OF-STATE	189,797	$ 73,302,056,499	$ 13,732,704,715	$ 15,220,586	$ 224,386,597	7.72%	$ 1,182	–
	FOREIGN	402	$ 51,936,866	$ 12,501,914	$ 53,531	$ 435,661	0.01%	$ 1,084	–
	UNIDENTIFIED	561	$ 42,734,408	$ 7,220,424	$ 7,997	$ 555,441	0.01%	$ 990	–
	TOTAL	1,988,982	$ 167,374,690,054	$ 25,372,246,249	$ 188,710,961	$ 2,905,702,007	100.00%	$ 1,461	–

*Use these numbers as a legend for map on page 39.

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

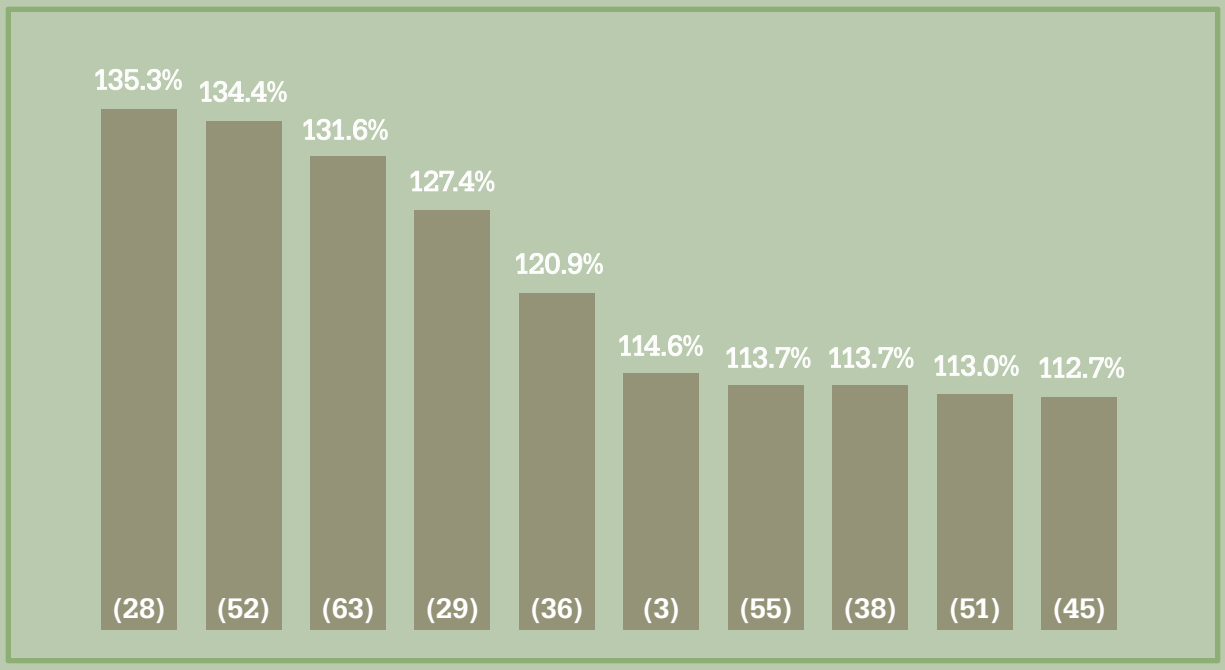
INDIVIDUAL income tax by parish (data from returns processed)



TOP 10 PARISHES
with highest average tax liability per return

INDIVIDUAL INCOME TAX (top 10 as a percent of parish total)

FOR FISCAL YEAR 2008



INDIVIDUAL income tax (top 10 parishes with highest average adjusted tax liability per return)

FOR FISCAL YEAR 2008

L*	Top 10 Parishes	Avg. LA Adjusted Tax	Rank	Top 10 as a Percent of Parish Average
28	Lafayette	$ 2,018	1	135.34%
52	St. Tammany	2,004	2	134.40%
63	West Feliciana	1,962	3	131.58%
29	Lafourche	1,900	4	127.43%
36	Orleans	1,802	5	120.85%
3	Ascension	1,709	6	114.62%
55	Terrebonne	1,695	7	113.68%
38	Plaquemines	1,695	7	113.68%
51	St. Mary	1,685	9	113.01%
45	St. Charles	1,680	10	112.67%
	PARISH AVERAGE	**$ 1,491**	-	-

*Use these numbers as a legend for map on page 39.

INDIVIDUAL income tax (by adjusted gross income bracket)

FOR FISCAL YEAR ENDING JUNE 30, 2008

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax*
Less than 0	6,413	$ (420,237,596)	$ 206,752
0	96,901	0	1,469,695
1 - 25,000	777,344	10,191,422,329	109,120,876
25,001 - 50,000	462,103	16,632,954,142	357,596,517
50,001 - 75,000	255,880	15,742,626,480	389,125,059
75,001 - 100,000	155,809	13,459,757,934	373,887,537
> 100,000	234,532	111,768,166,765	1,674,295,571
TOTALS	**1,988,982**	**$ 167,374,690,054**	**$ 2,905,702,007**

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

PETROLEUM products tax (comparison of LA & selected states)

TAX RATES as of JANUARY 1, 2008

State	Gasoline Total Tax Rate	Gasoline Point of Taxation	Diesel Total Tax Rate	Gasoline Point of Taxation
LOUISIANA	**$ .20 per gallon**	**Terminal**	**$ .20 per gallon**	**Terminal**
Alabama	$ .18 per gallon	Distributor	$ .19 per gallon	Distributor
Arkansas	$ .215 per gallon	Distributor	$ .225 per gallon	Distributor
Florida	$ .156 per gallon	Terminal	$ .29 per gallon	Terminal
Georgia	$ .185 per gallon	Distributor	$ .198 per gallon	Distributor
Mississippi	$ .184 per gallon	Distributor	$ .184 per gallon	Distributor
Texas	$ .20 per gallon	Terminal	$ .20 per gallon	Terminal

Source: Compiled by FTA from various sources

PETROLEUM products (net gallons taxed by quarter)

FISCAL YEAR 2008

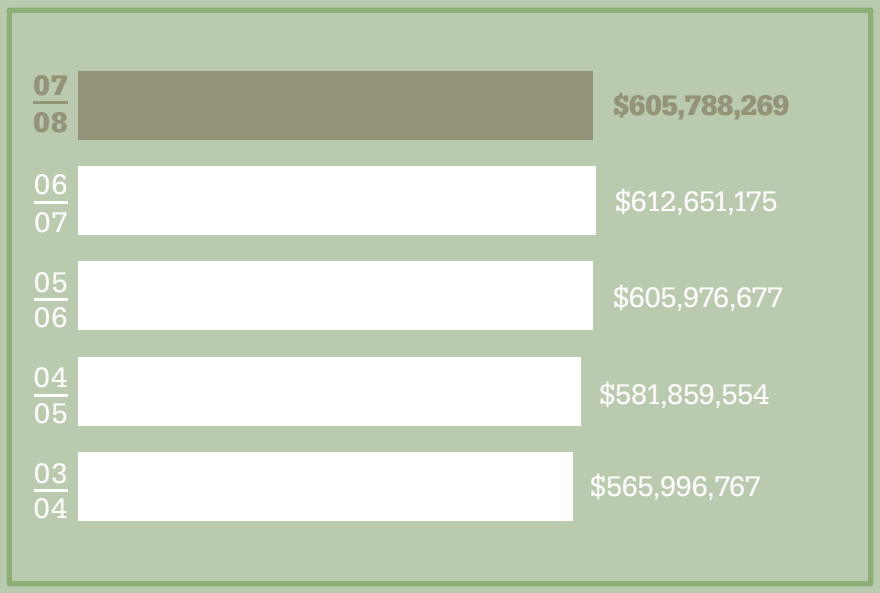
Period	Gasoline Gallons	Special Fuels Gallons and IFTA
1st Quarter	542,905,602	159,418,621
2nd Quarter	571,839,860	181,405,098
3rd Quarter	544,957,952	165,762,340
4th Quarter	581,333,470	182,699,199
TOTAL	**2,241,036,884**	**689,285,258**

PETROLEUM product taxes (cash collection after accrual adjustments)

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

Fiscal Year	Amount Collected	% Change
2007-08	**$ 605,788,269**	**-1.12%**
2006-07	612,651,175	1.10%
2005-06	605,976,677	4.14%
2004-05	581,859,554	2.80%
2003-04	565,996,767	1.19%

PETROLEUM product taxes (cash collection after accrual adjustments)



PETROLEUM product taxes

Resource	06-07	07-08	% Change
Gross Gallons Taxed:			
Gasoline*	2,355,776,230	2,400,065,950	1.88%
Highway Diesel	983,351,490	738,624,545	-24.89%
TOTALS	**3,339,127,720**	**3,138,690,495**	**-6.00%**
GALLONS REFUNDED	**164,837,565**	**187,144,290**	**13.53%**
Net Gallons Taxed:			
Gasoline*	2,221,630,995	2,262,948,135	1.86%
Highway Diesel	952,659,160	688,598,070	-27.72%
TOTALS	**3,174,290,155**	**2,951,546,205**	**-7.02%**

*Includes gasohol
Note: The figures for 06-07 have been revised from this report last year.

PETROLEUM product taxes (cash collection after accrual adjustments)

Fiscal Year	Gasoline Tax	% Change
2007-08	**$ 458,409,673**	**-0.87%**
2005-06	462,432,016	0.44%
2005-06	460,414,127	2.87%
2004-05	447,581,840	2.01%
2003-04	438,758,493	-0.47%

Fiscal Year	Special Fuels & IFTA	% Change
2007-08	**$ 141,947,883**	**-1.83%**
2006-07	144,596,470	2.52%
2005-06	141,045,443	8.96%
2004-05	129,443,317	6.09%
2002-03	117,697,599	1.04%

Fiscal Year	Inspection Fee*	% Change
2007-08	**$ 5,430,713**	**-3.41%**
2006-07	5,622,689	24.48%
2005-06	4,517,107	-6.56%
2004-05	4,834,397	-7.53%
2003-04	5,227,800	533.68%

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

SALES tax (comparison of LA & selected states)

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2006

Item	LOUISIANA	Alabama	Arkansas	Florida	Georgia	Mississippi	Texas
Tax Rate – General Sales and Use Tax	**4%**	4%	5.125%	6%	4%	7%	6.25%
State has approved local sales tax	**Yes**	Yes	Yes	Yes	Yes	Yes	Yes
State has approved local use tax	**Yes**	Yes	Yes	Yes	Yes	No	Yes
Filing Period	**Monthly** **Tax Liability > $500/mth** **Quarterly** **Tax Liability ≤ 500/mth** **Annually** **State and local sales taxes due any department, agency, board, commission, or other entity of the State of Louisiana if less than $500**	Monthly Monthly Tax Liability ≥ $200/mth Quarterly Tax Liability < $200/mth Annually Tax liability ≤ $10 for preceding yr	Monthly Monthly Tax Liability ≥ $100/mth Quarterly Tax Liability=$26 to $99/mth Annually Tax Liability < $26/mth	Monthly Annual Tax Liability > $1,000/yr Quarterly Tax Liability = $500 to $1,000/yr Semi-annually Tax Liability = $101 to $499/yr Annually Tax Liability = $0 to $100/yr	Monthly Monthly Tax Liability ≥ $200/mth Quarterly Tax Liability < $600/qtr Annually Tax liability ≤ $600/yr	Monthly Annual Tax Liability ≥ $3,600/yr Quarterly Tax Liability = $300 to $3,599/yr Annually Tax Liability = $0 to $299/yr	Monthly Tax Liability > $24,000/yr Quarterly Tax Liability ≤ $24,000/yr Annually Tax Liability < $1,000/yr
Does state accept reproductions of the returns?	**No**	No	Yes	No	No	No	Yes
Percent or range of rates for local sales tax	**1% - 7%**	1% - 5%	.25% - 3%	.5% - 1.5%	1% - 4%	.25% - 3%	.125% - 2%
Localities assessing tax	**City, parish, school board, police jury, and special districts**	City, county	City, county	County	City (Atlanta), county	City, county	City, county, special purpose districts

Source: 2007 Multistate Corporate Tax Guide, Volume II

SALES tax collections (cash collection 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.

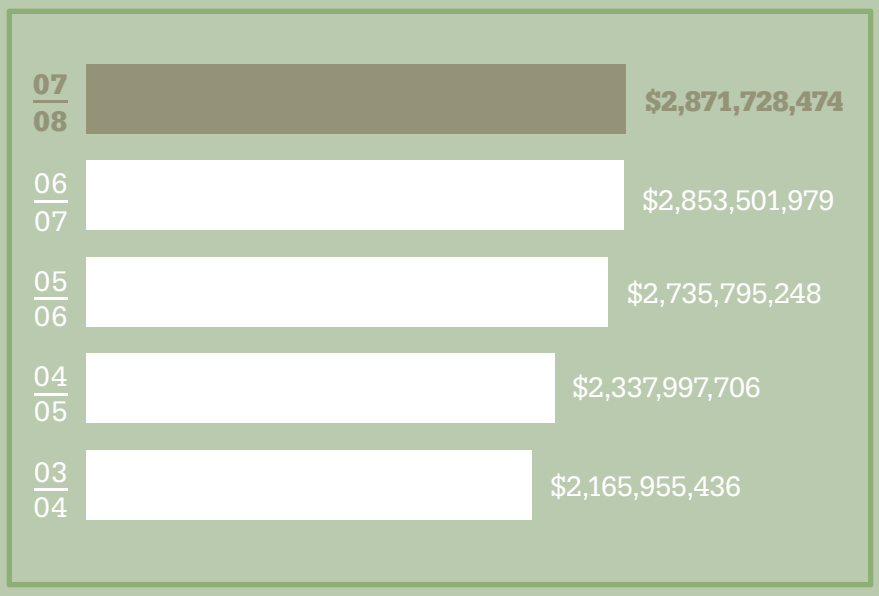
Although many exemptions are provided by statute, most exemptions have been temporarily suspended since 1986.

FIVE-YEAR TAX COLLECTION COMPARISON

Fiscal Year	Amount Collected	% Change
2007-08	**$ 2,871,728,474**	**0.64%**
2006-07	2,853,501,979	4.30%
2005-06	2,735,795,248	17.01%
2004-05	2,337,997,706	7.94%
2003-04	2,165,955,436	-5.50%

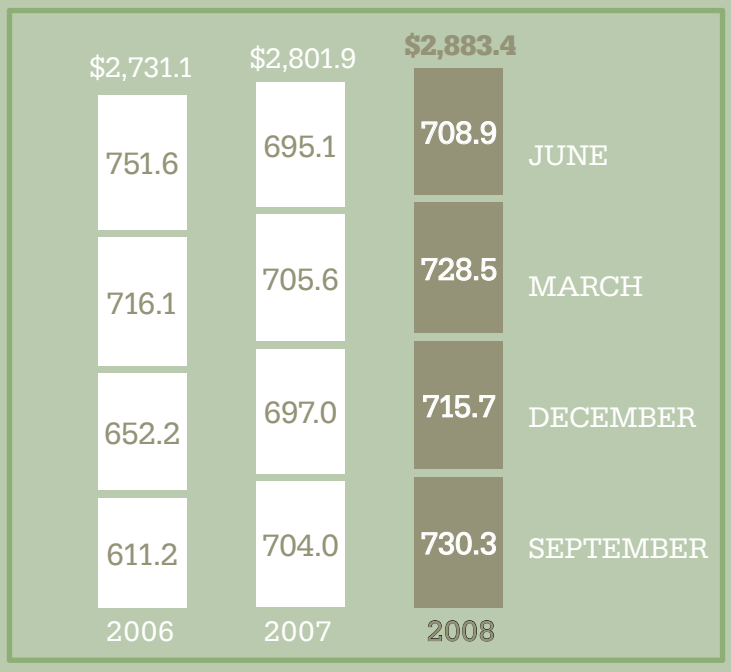
SALES tax collections (cash collection after accrual adjustments)

FIVE-YEAR TAX COLLECTION COMPARISON



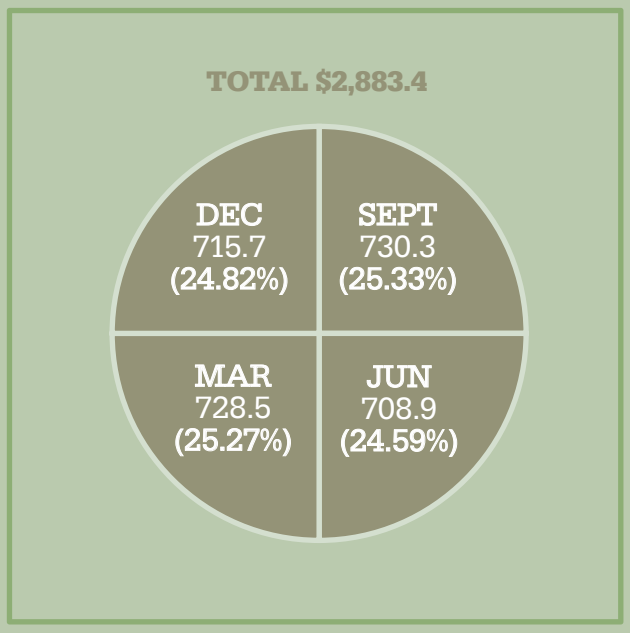
SALES tax quarterly collections (based on cash collections)

FISCAL YEAR ENDING JUNE 30th
Cash Receipts in Millions of Dollars



SALES tax quarterly collections (based on cash collections)

FY 2008 • BY QUARTER
In Millions of Dollars



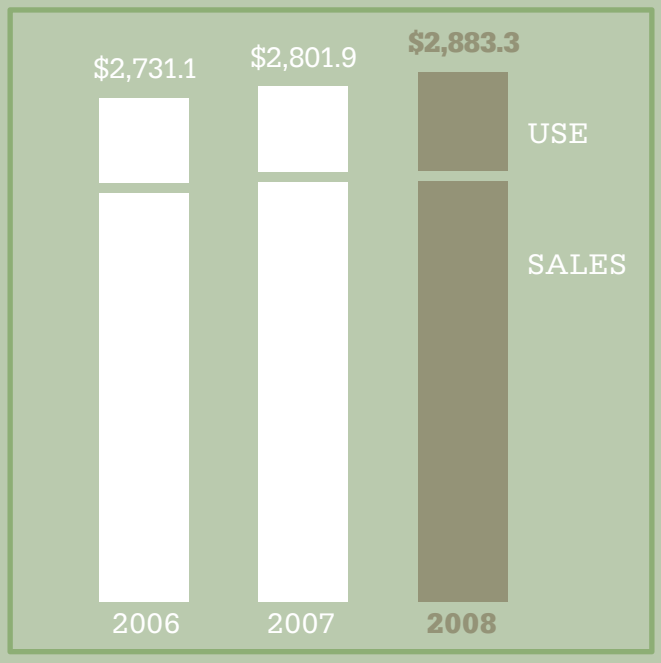
STATE SALES & USE taxes (based on cash collections)

THREE-YEAR COMPARISON

Fiscal Year	Sales of TPP & Services	Business Use	Consumer Use	General Fund Amount	% Change
2008	**$ 2,335,352,320**	**$ 547,919,933**	**$ 41,598**	**$ 2,883,313,851**	**2.90%**
2007	$ 2,329,569,530	$ 472,272,079	$ 127,970	$ 2,801,969,579	2.59%
2006	$ 2,263,760,469	$ 467,247,796	$ 155,047	$ 2,731,163,312	18.50%

STATE SALES & USE taxes (based on cash collections)

THREE-YEAR COMPARISON
Fiscal Years 2006 to 2008 (In Millions of Dollars)



SALES tax (gross sales tax by amount due)

FISCAL YEAR ENDING JUNE 30, 2008

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 24.99	$ (76,139)	0.00%	64,857	9.27%
25.00 - 49.99	1,264,219	0.04%	34,358	4.91%
50.00 - 99.99	3,396,414	0.10%	46,308	6.62%
100.00 - 149.99	4,361,100	0.13%	35,152	5.02%
150.00 - 199.99	4,882,717	0.15%	28,056	4.01%
200.00 - 249.99	5,371,061	0.16%	23,937	3.42%
250.00 - 499.99	32,048,063	0.97%	87,674	12.53%
500.00 - 999.99	75,979,328	2.29%	104,619	14.95%
1,000.00 - 1,499.99	77,182,514	2.33%	62,599	8.95%
1,500.00 - 1,999.99	71,401,728	2.16%	41,202	5.89%
2,000.00 - 2,999.99	121,217,043	3.66%	49,473	7.07%
3,000.00 - 3,999.99	97,715,832	2.95%	28,285	4.04%
4,000.00 - 4,999.99	80,180,532	2.42%	17,957	2.57%
5,000.00 - 9,999.99	259,345,202	7.83%	37,522	5.36%
10,000.00 - 24,999.99	336,074,184	10.15%	22,053	3.15%
25,000.00 - 49,999.99	263,185,886	7.95%	7,596	1.09%
50,000.00 - 99,999.99	269,016,266	8.12%	3,889	0.56%
100,000.00 & Over	1,609,382,653	48.59%	4,106	0.59%
TOTAL	**$ 3,311,928,604**	**100.00%**	**699,643**	**100.00%**

SALES tax (gross sales of tangible personal property by bracket)

FISCAL YEAR ENDING JUNE 30, 2008

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	$ 8,680,792	0.00%	87,574	12.52%
500- 999	17,323,798	0.01%	23,617	3.38%
1,000 - 1,999	47,703,668	0.01%	32,652	4.67%
2,000 - 2,999	60,344,561	0.02%	24,358	3.48%
3,000 - 3,999	72,188,213	0.02%	20,779	2.97%
4,000 - 4,999	78,806,839	0.02%	17,592	2.51%
5,000 - 9,999	481,414,505	0.14%	65,683	9.39%
10,000 - 24,999	1,870,597,435	0.55%	112,325	16.05%
25,000 - 49,999	3,274,952,469	0.95%	91,318	13.05%
50,000 - 99,999	5,360,228,062	1.56%	75,391	10.78%
100,000 - 249,999	10,861,511,487	3.17%	69,126	9.88%
250,000 - 499,000	11,582,639,314	3.38%	33,016	4.72%
500,000 - 999,999	14,019,010,425	4.09%	20,072	2.87%
1,000,000 & Over	295,436,735,863	86.09%	26,140	3.74%
TOTALS	**$ 343,172,137,431**	**100.00%**	**699,643**	**100.00%**

SALES & USE tax (total gross tax reported by parish)

L*	Parish	FYE 6/07	FYE 6/08	Percent Change	FYE 2007 Per Capita	FYE 07 PC Rank	FYE 2008 Per Capita	FYE 08 PC Rank
1	Acadia	$ 18,657,809	$ 22,742,593	21.89%	$ 309	22	$ 379	23
2	Allen	2,938,915	2,455,957	-16.43%	115	54	96	59
3	Ascension	57,107,897	67,981,997	19.04%	587	11	686	7
4	Assumption	2,879,845	3,136,171	8.90%	123	53	136	54
5	Avoyelles	4,445,945	5,478,966	23.24%	104	55	130	55
6	Beauregard	8,118,124	8,592,552	5.84%	231	34	247	36
7	Bienville	4,747,274	5,726,882	20.64%	313	21	384	22
8	Bossier	32,794,970	34,014,545	3.72%	306	23	313	27
9	Caddo	153,015,659	163,069,589	6.57%	605	9	646	10
10	Calcasieu	105,917,291	111,720,042	5.48%	574	12	605	12
11	Caldwell	1,313,116	1,621,836	23.51%	124	52	157	49
12	Cameron	1,249,812	1,836,288	46.93%	160	41	248	35
13	Catahoula	1,681,707	1,919,553	14.14%	159	42	184	42
14	Claiborne	2,421,278	2,951,671	21.91%	149	45	181	44
15	Concordia	3,498,466	5,357,685	53.14%	180	37	281	29
16	DeSoto	6,913,360	8,292,825	19.95%	262	31	316	26
17	East Baton Rouge	252,762,134	267,507,124	5.83%	589	10	622	11
18	East Carroll	2,516,644	2,357,047	-6.34%	289	26	284	28
19	East Feliciana	1,644,090	1,995,014	21.34%	79	61	96	60
20	Evangeline	3,224,047	4,066,745	26.14%	90	58	113	57
21	Franklin	2,766,578	2,829,638	2.28%	135	51	141	53
22	Grant	744,211	932,541	25.31%	37	64	47	64
23	Iberia	24,912,207	30,226,175	21.33%	330	20	403	19
24	Iberville	38,588,138	43,903,692	13.78%	1170	2	1,351	2
25	Jackson	4,446,237	2,864,089	-35.58%	292	25	189	40
26	Jefferson	306,353,792	319,697,865	4.36%	710	7	755	6
27	Jefferson Davis	9,322,856	7,173,308	-23.06%	297	24	230	37
28	Lafayette	162,892,307	166,877,258	2.45%	802	6	815	5
29	Lafourche	19,376,671	24,488,495	26.38%	207	36	264	33
30	LaSalle	2,951,101	3,759,871	27.41%	209	35	268	31
31	Lincoln	11,387,241	14,328,138	25.83%	272	28	337	25
32	Livingston	15,718,786	17,059,631	8.53%	137	49	146	52
33	Madison	1,275,516	1,375,619	7.85%	103	56	116	56
34	Morehouse	8,020,828	7,899,141	-1.52%	270	29	274	30
35	Natchitoches	6,857,722	7,054,955	2.88%	177	38	179	45
36	Orleans	296,586,446	324,757,062	9.50%	1328	1	1,358	1
37	Ouachita	95,727,433	97,749,287	2.11%	641	8	654	9
38	Plaquemines	8,495,184	9,133,622	7.52%	377	17	424	17
39	Pointe Coupee	3,229,708	4,335,564	34.24%	143	46	194	39

* Use these numbers as a legend for map on pages 51 and 52.

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 estimate for July 1, 2007 - base April 1, 2000

SALES & USE tax (total gross tax reported by parish)

L*	Parish	FYE 6/07	FYE 6/08	Percent Change	FYE 2007 Per Capita	FYE 07 PC Rank	FYE 2008 Per Capita	FYE 08 PC Rank
40	Rapides	64,804,846	64,156,743	-1.00%	$ 498	15	$ 493	15
41	Red River	655,243	740,994	13.09%	69	62	81	62
42	Richland	2,829,988	3,026,982	6.96%	138	48	148	51
43	Sabine	3,646,613	4,299,494	17.90%	152	44	182	43
44	St. Bernard	16,788,503	21,289,485	26.81%	1082	3	1,074	4
45	St. Charles	49,151,428	61,727,229	25.59%	932	5	1,186	3
46	St. Helena	703,765	667,527	-5.15%	65	63	63	63
47	St. James	6,157,436	8,713,790	41.52%	283	27	404	18
48	St. John the Baptist	24,377,402	28,690,249	17.69%	502	14	602	13
49	St. Landry	14,333,680	16,926,715	18.09%	157	43	185	41
50	St. Martin	7,002,200	7,683,885	9.74%	136	50	149	50
51	St. Mary	27,133,591	28,070,644	3.45%	523	13	547	14
52	St. Tammany	80,999,797	91,295,165	12.71%	347	19	403	20
53	Tangipahoa	29,870,964	30,817,437	3.17%	264	30	267	32
54	Tensas	544,820	946,151	73.66%	89	59	161	47
55	Terrebonne	45,271,502	48,588,954	7.33%	414	16	448	16
56	Union	5,330,353	5,824,861	9.28%	232	33	256	34
57	Vermillion	19,647,733	21,479,359	9.32%	351	18	386	21
58	Vernon	3,937,705	4,553,007	15.63%	84	60	96	61
59	Washington	10,910,843	16,302,775	49.42%	244	32	363	24
60	Webster	7,282,778	8,179,120	12.31%	176	39	200	38
61	West Baton Rouge	21,284,614	15,480,737	-27.27%	948	4	684	8
62	West Carroll	1,086,297	1,155,724	6.39%	93	57	100	58
63	West Feliciana	2,579,048	2,596,408	0.67%	166	40	172	46
64	Winn	2,184,942	2,445,645	11.93%	138	47	158	48
	TOTAL PARISHES	**$ 2,135,026,817**	**$2,304,930,110**	**13.76%**	–	–	–	–
	TOTAL OUT OF STATE	**$ 894,898,237**	**$1,006,998,494**	**1.69%**	–	–	–	–
	TOTAL	**$ 3,029,925,054**	**$3,311,928,604**	**9.31%**	–	–	–	–

* Use these numbers as a legend for map on pages 51 and 52.

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 estimate for July 1, 2007 - base April 1, 2000

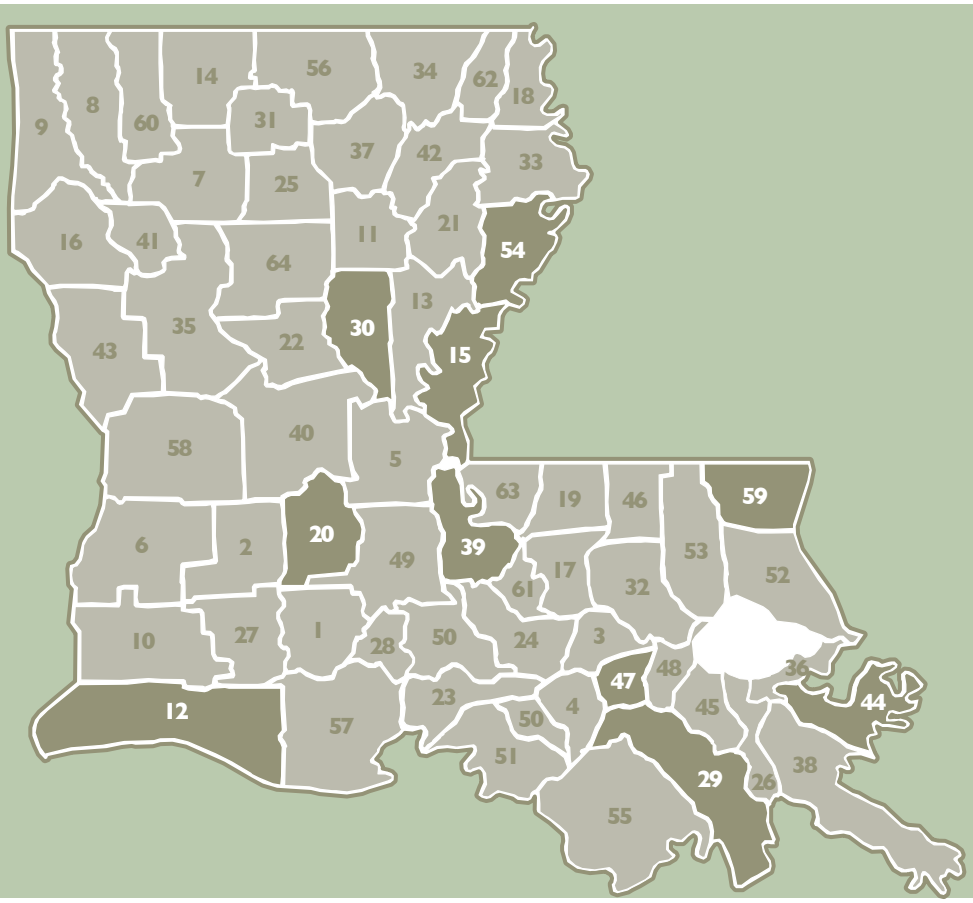
SALES & USE Tax (parishes with more than a 10% increase)

This chart shows the percentage change in gross sales and use tax due from Fiscal Year 2007 to Fiscal Year 2008.

L*	Parish	Percent Change	Rank
54	Tensas	73.66%	1
15	Concordia	53.14%	2
59	Washington	49.42%	3
12	Cameron	46.93%	4
47	St. James	41.52%	5
39	Pointe Coupee	34.24%	6
30	LaSalle	27.41%	7
44	St. Bernard	26.81%	8
29	Lafourche	26.38%	9
20	Evangeline	26.14%	10

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

SALES & USE Tax (parishes with more than a 10% increase)

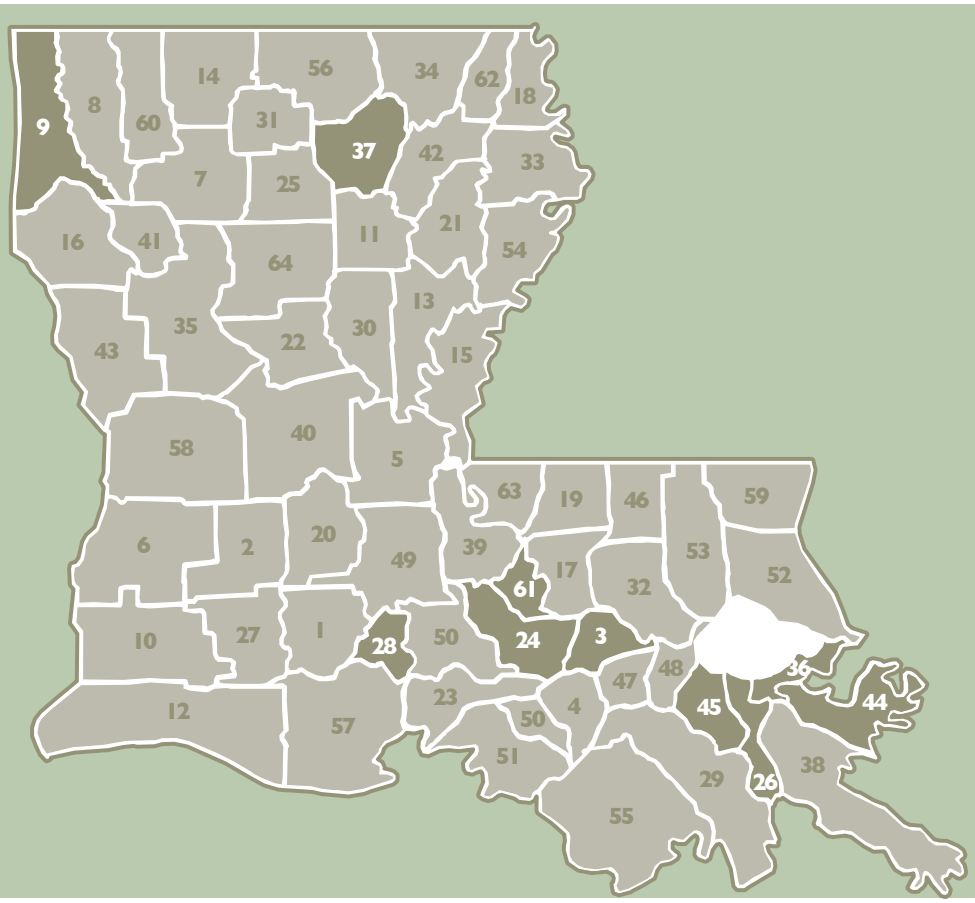


SALES & USE tax (top 10 parishes)

L*	Parish	FYE 2008 Per Capita	Rank
36	Orleans	$ 1,358	1
24	Iberville	1,351	2
45	St. Charles	1,186	3
44	St. Bernard	1,074	4
28	Lafayette	815	5
26	Jefferson	755	6
3	Ascension	686	7
61	West Baton Rouge	684	8
37	Ouachita	654	9
9	Caddo	646	10

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

SALES & USE tax (top 10 parishes)



FISCAL YEAR ENDING JUNE 30, 2008

Parish	Gross Sales of Tangible Personal Property	Total Purchases for Use	Total Rental/Services	Total Gross Taxable Sales	Calculated Deductions	Total Gross Tax Due
Acadia	$ 1,360,511,853	$ 21,076,273	$ 19,157,983	$ 1,400,746,109	$ 832,181,290	$ 22,742,593
Allen	199,784,210	10,293,037	256,024	210,333,271	148,934,349	2,455,957
Ascension	4,633,415,611	870,420,609	63,389,259	5,567,225,479	3,867,675,555	67,981,997
Assumption	187,888,444	1,145,995	4,618,617	193,653,056	115,248,774	3,136,171
Avoyelles	579,835,421	3,096,791	6,505,496	589,437,708	452,463,550	5,478,966
Beauregard	580,967,230	82,864,567	6,072,247	669,904,044	455,090,245	8,592,552
Bienville	389,769,369	32,406,589	25,246,757	447,422,715	304,250,656	5,726,882
Bossier	2,590,322,712	37,364,594	38,134,451	2,665,821,757	1,815,458,123	34,014,545
Caddo	13,690,745,188	306,691,410	105,221,196	14,102,657,794	10,025,918,068	163,069,589
Calcasieu	11,133,237,363	909,847,617	249,564,347	12,292,649,327	9,499,648,282	111,720,042
Caldwell	113,051,370	481,290	6,345,305	119,877,965	79,332,065	1,621,836
Cameron	96,083,026	10,334,622	33,092,296	139,509,944	93,602,733	1,836,288
Catahoula	129,838,008	913,174	529,477	131,280,659	83,291,837	1,919,553
Claiborne	363,733,632	5,257,395	903,173	369,894,200	296,102,434	2,951,671
Concordia	332,184,717	8,300,995	1,960,762	342,446,474	208,504,358	5,357,685
DeSoto	221,710,888	119,920,984	2,062,212	343,694,084	136,373,468	8,292,825
East Baton Rouge	14,771,300,082	654,723,355	895,605,981	16,321,629,418	9,633,951,311	267,507,124
East Carroll	256,819,222	11,590,713	11,632,288	280,042,223	221,116,058	2,357,047
East Feliciana	187,211,107	934,908	1,697,037	189,843,052	139,967,711	1,995,014
Evangeline	272,787,318	25,431,179	934,585	299,153,082	197,484,445	4,066,745
Franklin	243,957,347	390,670	19,261,468	263,609,485	192,868,533	2,829,638
Grant	130,624,103	623,848	131,020	131,378,971	108,065,446	932,541
Iberia	2,987,326,356	50,417,051	197,365,865	3,235,109,272	2,479,454,907	30,226,175
Iberville	3,631,635,024	913,514,218	25,908,763	4,571,058,005	3,473,465,717	43,903,692
Jackson	146,949,464	32,913,956	12,141,565	192,004,985	120,402,749	2,864,089
Jefferson	19,928,179,108	356,887,687	533,401,598	20,818,468,393	12,826,021,758	319,697,865
Jefferson Davis	664,226,209	3,680,211	38,729,945	706,636,365	527,303,677	7,173,308
Lafayette	9,800,969,133	446,586,512	1,085,009,335	11,332,564,980	7,160,633,529	166,877,258
Lafourche	3,013,239,208	35,953,475	126,549,056	3,175,741,739	2,563,529,366	24,488,495
LaSalle	314,306,375	4,830,729	7,584,485	326,721,589	232,724,825	3,759,871
Lincoln	1,653,891,730	40,991,174	20,688,995	1,715,571,899	1,357,368,438	14,328,138
Livingston	1,332,183,876	21,343,744	8,925,045	1,362,452,665	935,961,893	17,059,631
Madison	147,355,540	656,120	1,313,106	149,324,766	114,934,302	1,375,619
Morehouse	394,859,832	36,315,473	1,864,317	433,039,622	235,561,092	7,899,141

SALES & USE tax (return data)

FISCAL YEAR ENDING JUNE 30, 2008

Parish	Gross Sales of Tangible Personal Property	Total Purchases for Use	Total Rental/Services	Total Gross Taxable Sales	Calculated Deductions	Total Gross Tax Due
Natchitoches	$ 434,598,061	$ 5,852,693	$ 2,885,054	$ 443,335,808	$ 266,961,935	$ 7,054,955
Orleans	11,536,361,736	1,577,847,196	1,529,988,726	14,644,197,658	6,525,271,120	324,757,062
Ouachita	5,140,127,094	145,395,853	67,726,056	5,353,249,003	2,909,516,825	97,749,287
Plaquemines	1,022,585,339	60,602,945	62,271,458	1,145,459,742	917,119,192	9,133,622
Pointe Coupee	366,974,506	10,505,476	9,570,017	387,049,999	278,660,894	4,335,564
Rapides	3,387,205,740	236,053,205	270,091,518	3,893,350,463	2,289,431,881	64,156,743
Red River	62,745,250	829,119	212,587	63,786,956	45,262,115	740,994
Richland	435,990,270	5,036,273	1,738,761	442,765,304	367,090,747	3,026,982
Sabine	424,309,218	8,309,200	4,871,988	437,490,406	330,003,044	4,299,494
St. Bernard	5,071,601,495	218,262,589	20,415,457	5,310,279,541	4,778,042,420	21,289,485
St. Charles	12,460,462,416	899,599,658	36,133,738	13,396,195,812	11,853,015,098	61,727,229
St. Helena	116,433,000	1,811,269	1,192,934	119,437,203	102,749,021	667,527
St. James	8,941,718,678	149,024,230	15,969,437	9,106,712,345	8,888,867,585	8,713,790
St. John the Baptist	6,901,955,728	268,622,535	27,641,152	7,198,219,415	6,480,963,199	28,690,249
St. Landry	1,551,967,342	28,208,149	243,111,359	1,823,286,850	1,400,118,986	16,926,715
St. Martin	649,796,498	7,347,750	27,927,772	685,072,020	492,974,885	7,683,885
St. Mary	2,578,679,762	49,804,015	206,289,765	2,834,773,542	2,133,007,447	28,070,644
St. Tammany	5,253,043,994	58,652,175	48,940,978	5,360,637,147	3,078,258,034	91,295,165
Tangipahoa	2,445,037,433	241,854,880	10,547,581	2,697,439,894	1,927,003,976	30,817,437
Tensas	75,035,970	71,107	227,361	75,334,438	51,680,655	946,151
Terrebonne	4,028,316,868	77,596,621	574,470,156	4,680,383,645	3,465,659,799	48,588,954
Union	252,567,425	2,307,546	456,127	255,331,098	109,709,581	5,824,861
Vermilion	1,837,745,185	14,792,897	104,842,210	1,957,380,292	1,420,396,323	21,479,359
Vernon	293,902,819	13,170,287	1,501,942	308,575,048	194,749,879	4,553,007
Washington	980,119,575	54,731,101	2,847,279	1,037,697,955	630,128,587	16,302,775
Webster	1,165,383,543	36,158,758	3,394,458	1,204,936,759	1,000,458,762	8,179,120
West Baton Rouge	2,707,657,925	89,145,871	3,666,976	2,800,470,772	2,413,452,351	15,480,737
West Carroll	85,203,090	1,013,005	177,338	86,393,433	57,500,334	1,155,724
West Feliciana	174,031,501	7,234,528	3,378,631	184,644,660	119,734,454	2,596,408
Winn	324,468,484	1,121,473	1,070,597	326,660,554	265,519,427	2,445,645
Out-of-State	165,985,211,410	4,368,834,955	3,423,431,780	173,777,478,145	148,602,515,794	1,006,998,494
TOTAL	**$343,172,137,431**	**$ 13,697,998,324**	**$ 10,258,795,249**	**$ 367,128,931,004**	**$284,330,715,894**	**$ 3,311,928,604**

SEVERANCE tax (comparison of LA & selected states)

State	Oil Severance Full Tax Rate	Oil Severance Taxation Base	Gas Severance Full Tax Rate	Gas Severance Taxation Base
LOUISIANA	**12.50%**	**Value at the time and place of severance**	**26.9¢**	**Per MCF**
Alabama	8.00%	Gross Value at point of production	8.00%	Gross value at point of production
Arkansas	5.00%	Value for wells producing more than 10 bbs./day	0.003	Per MCF
Florida	8%	Gross Value	44.7¢	Per MCF
Georgia	No Severance Tax on oil and gas production			
Mississippi	6%	Value at point of production	6%	Value at point of production
Texas	4.6% Market value of Oil 4.6¢ per barrel (whichever is greater) (Production Tax)	Tax on the Production of Oil	7.50%	Market value of gas produced and saved in the state

Source: States' websites

SEVERANCE oil (15 major oil producing states)

AS of SEPTEMBER 2008

		Annual Production (Million Barrels)		
Rank	State	2005	2006	2007
1	Texas	387.7	397.2	396.9
2	Alaska	315.4	270.5	263.6
3	California	230.3	223.4	216.8
4	**LOUISIANA**	**75.5**	**73.9**	**76.7**
5	Oklahoma	62.1	62.8	61
6	New Mexico	60.7	59.8	58.8
7	Wyoming	51.6	52.9	54.1
8	North Dakota	35.7	39.9	45.1
9	Kansas	33.8	73.9	36.5
10	Montana	32.9	36.3	34.8
11	Colorado	22.8	23.4	23.2
12	Mississippi	17.7	17.4	20.4
13	Utah	16.7	17.9	19.5
14	Illinois	10.2	10.3	9.6
15	Alabama	7.9	7.5	7.2

Source: Energy Information website

SEVERANCE tax (comparison of oil, timber, and gas tax reported)

Severance tax rates on timber and minerals

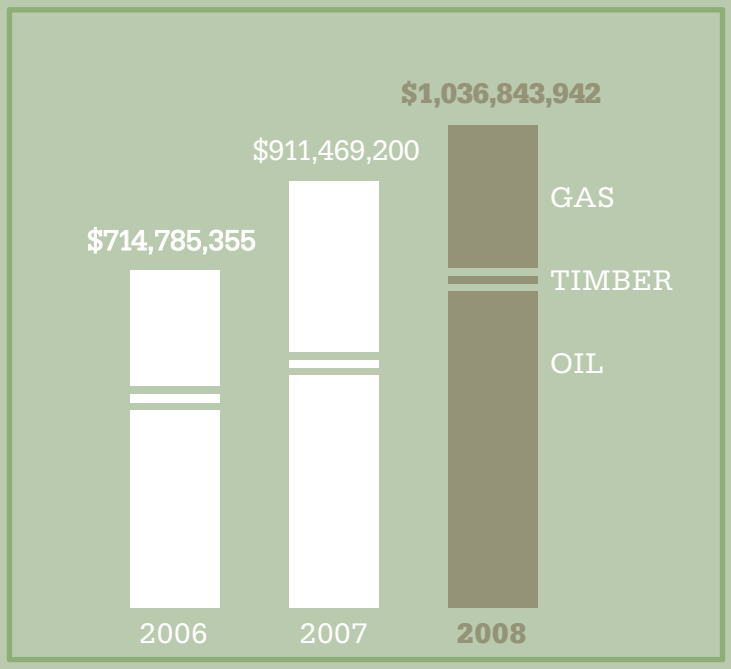
1. Timber
   a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
   b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
   c. Forest products grown on reforested lands – 6 percent of value. This tax is in lieu of all other taxes.
2. Sulphur – $1.03 per long ton of 2,240 pounds
3. Salt – $.06 per ton of 2,000 pounds
4. Coal – $.10 per ton
5. Ores – $.10 per ton
6. Marble – $.20 per ton
7. Stone – $.03 per ton
8. Sand – $.06 per ton
9. Shells – $.06 per ton
10. Salt content in brine, when used in the manufacture of other products and not marketed as salt — $.005 per ton
11. Lignite – $.12 per ton
12. Timber – 2.25 percent of the average stumpage value
13. Pulpwood – 5 percent of the current stumpage value

Year	Oil	Timber	Gas	Total	% Change
2008	**$ 703,116,080**	**$ 16,351,112**	**$ 317,376,750**	**$ 1,036,843,942**	**13.76%**
2007	$ 516,118,959	$ 17,272,952	$ 378,077,289	$ 911,469,200	27.52%
2006	$ 439,167,068	$ 18,181,456	$ 257,436,831	$ 714,785,355	-

Note: Amounts represent tax reported on tax returns.

SEVERANCE tax (comparison of oil, timber, and gas tax reported)

FISCAL YEARS 2006 through 2008



FOR FISCAL YEAR 2008

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	$ 11,906,509.38	$ 2,429,294.26	$ 42,065.38	$ (501.02)	$ 14,377,368.00
Allen	2,780,377.09	547,922.12	651,291.32	41,527.83	4,021,118.37
Ascension	479,271.89	2,899.95	43,192.84	–	525,364.69
Assumption	4,390,499.95	1,758,276.53	5,515.07	39,083.77	6,193,375.32
Avoyelles	707,576.70	5,512.32	90,762.67	–	803,851.69
Beauregard	11,447,011.89	1,103,000.82	1,012,779.49	51.21	13,562,843.41
Bienville	3,596,735.84	23,572,500.90	877,633.46	35.64	28,046,905.84
Bossier	8,419,609.18	29,816,249.61	309,433.82	803.64	38,546,096.25
Caddo	8,544,439.54	12,813,700.66	226,232.31	724.25	21,585,096.76
Calcasieu	28,972,747.73	5,597,640.31	225,357.78	12,345.23	34,808,091.04
Caldwell	4,032.52	688,426.39	301,234.25	97.38	993,790.54
Cameron	37,885,572.41	21,364,720.84	1,120.70	–	59,251,413.95
Catahoula	1,549,370.56	8,490.98	131,167.10	–	1,689,028.64
Claiborne	13,677,950.57	3,307,333.17	583,476.83	–	17,568,760.57
Concordia	3,585,750.31	12,132.24	69,986.83	–	3,667,869.38
DeSoto	4,940,194.40	20,658,681.35	505,995.17	393,470.76	26,498,341.68
East Baton Rouge	8,974,657.03	1,676,018.50	91,159.94	14,671.64	10,756,507.12
East Carroll	(1,326.60)	1,339.93	4,499.48	–	4,512.80
East Feliciana	8,571.21	10,088.33	241,412.56	14,971.44	275,043.53
Evangeline	12,715,446.86	1,273,491.14	355,704.98	–	14,344,642.98
Franklin	276,053.83	123,989.71	20,456.82	–	420,500.36
Grant	1,495,671.36	970,754.20	380,345.95	–	2,846,771.51
Iberia	21,391,018.79	11,183,129.55	6,097.62	215,227.93	32,795,473.89
Iberville	9,291,398.39	697,462.83	17,274.03	17,105.28	10,023,240.53
Jackson	530,044.68	18,241,633.76	749,470.47	–	19,521,148.91
Jefferson	13,571,094.77	3,903,718.14	819.00	181,279.87	17,656,911.78
Jefferson Davis	17,394,985.39	4,884,135.07	20,626.12	27,409.78	22,327,156.36
Lafayette	7,093,687.53	2,608,876.91	425.74	–	9,702,990.18
Lafourche	67,712,714.28	9,613,307.98	3,131.39	3,331.76	77,332,485.41
LaSalle	18,187,773.69	185,293.98	397,813.48	5,601.00	18,776,482.16
Lincoln	9,885,569.82	11,696,293.69	337,349.83	263.65	21,919,476.99
Livingston	1,173,957.19	323,925.45	386,436.87	50,517.76	1,934,837.26
Madison	12,408.38	22,752.47	45,602.11	–	80,762.96

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

SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2008

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Morehouse	$ (4,746.99)	$ 20,612.15	$ 282,509.94	$ 19,353.16	$ 317,728.25
Natchitoches	168,751.23	81,012.63	633,657.40	–	883,421.26
Orleans	107,252.68	39,222.32	1,650.87	8,891.77	157,017.64
Ouachita	320,042.72	880,846.70	184,830.77	7,460.65	1,393,180.84
Plaquemines	199,732,525.55	24,041,339.44	(0.50)	14,056.43	223,787,920.91
Pointe Coupee	8,409,129.45	12,870,103.72	93,695.62	655.76	21,373,584.55
Rapides	2,987,031.59	492,947.59	640,442.30	30,668.16	4,151,089.64
Red River	132,633.46	837,449.04	242,809.80	69,102.59	1,281,994.89
Richland	58,735.99	26,989.69	16,104.28	–	101,829.96
Sabine	268,458.72	424,053.95	1,036,872.05	–	1,729,384.72
St. Bernard	4,200,859.68	5,580,603.44	56.75	30,446.62	9,811,966.49
St. Charles	3,622,069.55	576,776.70	1,280.15	71,548.86	4,271,675.26
St. Helena	2,369,231.18	18,444.65	324,762.46	71,791.08	2,784,229.37
St. James	857,795.51	597,528.37	6,940.43	1,757.03	1,464,021.35
St. John the Baptist	649,975.68	704.51	–	–	650,680.19
St. Landry	4,341,943.88	577,930.27	155,600.04	–	5,075,474.19
St. Martin	9,434,327.42	1,160,320.95	16,444.68	35,238.65	10,646,331.70
St. Mary	31,489,153.16	9,926,373.54	20.20	189,967.07	41,605,513.98
St. Tammany	–	8,100.78	146,045.94	85,393.68	239,540.40
Tangipahoa	22,046.98	125,999.84	281,972.39	20,481.53	450,500.75
Tensas	1,987,557.56	129,184.00	47,692.27	–	2,164,433.83
Terrebonne	51,113,186.51	32,102,079.69	51.30	–	83,215,317.50
Union	510,415.56	316,362.77	691,332.43	–	1,518,110.76
Vermillion	35,705,386.11	22,902,627.49	442.44	–	58,608,456.05
Vernon	2,184,463.40	383,039.54	1,316,860.06	31,591.97	3,915,954.97
Washington	35,458.96	94,424.32	238,017.17	59,601.62	427,502.07
Webster	7,790,472.94	11,654,971.09	297,322.98	25,770.24	19,768,537.25
West Baton Rouge	978,101.54	324,345.21	17,517.41	–	1,319,964.16
West Carrol	–	212.17	11,509.93	–	11,722.10
West Feliciana	51,018.14	25,630.61	138,250.49	2,604.05	217,503.30
Winn	991,425.02	53,518.91	1,390,548.04	6,078.48	2,441,570.44
TOTALS	**$ 703,116,079.74**	**$ 317,376,750.17**	**$ 16,351,111.50**	**$ 1,800,478.20**	**$ 1,038,644,419.63**

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

SEVERANCE tax (taxable barrels reported by parish)

FOR FISCAL YEAR ENDING JUNE 30, 2008

L*	Parish	Oil Bbls	Rank
38	Plaquemines	19,052,390.39	1
29	Lafourche	7,147,020.16	2
55	Terrebonne	4,929,543.98	3
12	Cameron	3,520,923.00	4
57	Vermilion	3,463,794.82	5
30	LaSalle	2,821,576.81	6
10	Calcasieu	2,758,266.68	7
51	St. Mary	2,753,000.31	8
9	Caddo	2,095,219.74	9
23	Iberia	1,947,109.86	10
27	Jefferson Davis	1,715,233.26	11
14	Claiborne	1,696,802.24	12
1	Acadia	1,396,194.26	13
26	Jefferson	1,312,862.37	14
6	Beauregard	1,148,063.86	15
20	Evangeline	1,136,237.96	16
50	St. Martin	1,079,380.22	17
8	Bossier	1,011,269.11	18
24	Iberville	962,682.98	19
31	Lincoln	933,250.63	20
60	Webster	932,048.27	21
17	East Baton Rouge	857,653.58	22
39	Pointe Coupee	848,390.97	23
28	Lafayette	666,899.98	24
15	Concordia	471,758.09	25
16	DeSoto	463,101.43	26
49	St. Landry	440,938.03	27
4	Assumption	423,839.67	28
44	St. Bernard	389,489.97	29
64	Winn	379,144.35	30
7	Bienville	344,125.49	31
45	St. Charles	343,930.58	32
54	Tensas	333,093.67	33
2	Allen	287,672.93	34
13	Catahoula	270,490.86	35
40	Rapides	259,084.17	36
46	St. Helena	247,563.88	37
58	Vernon	218,927.81	38
22	Grant	170,065.59	39
32	Livingston	112,364.86	40
5	Avoyelles	111,419.77	41
47	St. James	86,025.34	42
61	West Baton Rouge	85,174.46	43
56	Union	67,433.55	44
4	Sabine	66,970.29	45

FOR FISCAL YEAR ENDING JUNE 30, 2008

L*	Parish	Oil Bbls	Rank
48	St. John the Baptist	64,043.09	46
3	Ascension	57,405.85	47
25	Jackson	46,514.94	48
37	Ouachita	34,449.17	49
21	Franklin	31,413.48	50
41	Red River	29,695.21	51
35	Natchitoches	25,357.86	52
42	Richland	21,006.11	53
36	Orleans	8,491.11	54
63	West Feliciana	5,761.41	55
59	Washington	3,782.72	56
53	Tangipahoa	2,326.32	57
33	Madison	1,332.63	58
19	East Feliciana	989.35	59
11	Caldwell	473.57	60
18	East Carroll	0.00	61
52	St. Tammany	0.00	62
62	West Carroll	0.00	63
34	Morehouse	-565.41	64
	STATE TOTALS	**72,090,907.64**	–

* Use these numbers as a legend for the map on page 60.

Over 89 percent of the total taxable barrels was reported by the 15 parishes reporting taxable barrels of one million or more.

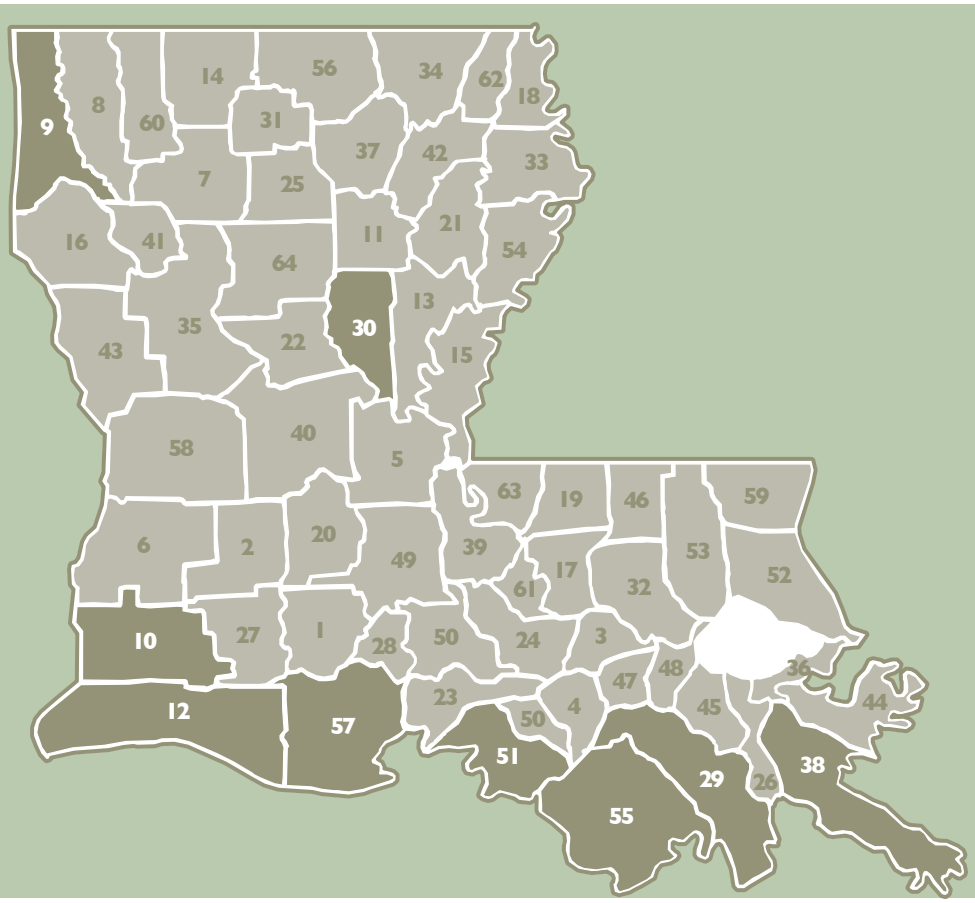
SEVERANCE tax (parishes reporting over 2 million barrels)

FOR FISCAL YEAR ENDING JUNE 30, 2008

L*	Parish	Oil Bbls	Rank
38	Plaquemines	19,052,390.39	1
29	Lafourche	7,147,020.16	2
55	Terrebonne	4,929,543.98	3
12	Cameron	3,520,923.00	4
57	Vermilion	3,463,794.82	5
30	LaSalle	2,821,576.81	6
10	Calcasieu	2,758,266.68	7
51	St. Mary	2,753,000.31	8
9	Caddo	2,095,219.74	9

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

SEVERANCE tax (parishes reporting over 2 million barrels)



SEVERANCE natural gas (net production by parish)

FOR FISCAL YEAR ENDING JUNE 30, 2008

L*	Parish	Gas MCFs	Rank
8	Bossier	126,300,967.00	1
16	DeSoto	99,127,344.00	2
7	Bienville	98,857,672.00	3
55	Terrebonne	98,384,215.00	4
38	Plaquemines	85,147,594.00	5
57	Vermilion	79,017,941.00	6
12	Cameron	75,392,723.00	7
25	Jackson	71,125,172.00	8
9	Caddo	58,012,228.00	9
60	Webster	52,572,960.00	10
31	Lincoln	48,410,136.00	11
39	Pointe Coupee	44,705,601.00	12
23	Iberia	39,192,533.00	13
29	Lafourche	34,718,000.00	14
51	St. Mary	34,358,221.00	15
14	Claiborne	19,768,996.00	16
10	Calcasieu	19,316,433.00	17
44	St. Bernard	19,156,296.00	18
27	Jefferson Davis	16,353,823.00	19
26	Jefferson	13,558,677.00	20
28	Lafayette	9,529,443.00	21
1	Acadia	9,143,605.00	22
4	Assumption	6,339,470.00	23
37	Ouachita	5,718,838.00	24
56	Union	5,508,900.00	25
17	East Baton Rouge	5,328,420.00	26
20	Evangeline	4,840,741.00	27
6	Beauregard	4,066,109.00	28
50	St. Martin	3,624,512.00	29
41	Red River	3,483,353.00	30
43	Sabine	3,212,560.00	31
11	Caldwell	3,169,527.00	32
22	Grant	3,014,732.00	33
2	Allen	2,528,975.00	34
24	Iberville	2,497,222.00	35
49	St. Landry	2,196,552.00	36
47	St. James	2,171,595.00	37
45	St. Charles	2,156,089.00	38
40	Rapides	1,798,785.00	39
58	Vernon	1,435,733.00	40
61	West Baton Rouge	1,273,837.00	41
32	Livingston	1,145,377.00	42
30	LaSalle	993,212.00	43
54	Tensas	792,727.00	44
34	Morehouse	729,964.00	45

FOR FISCAL YEAR ENDING JUNE 30, 2008

L*	Parish	Gas MCFs	Rank
35	Natchitoches	469,476.00	46
64	Winn	439,911.00	47
21	Franklin	432,279.00	48
59	Washington	362,232.00	49
15	Concordia	245,461.00	50
36	Orleans	169,187.00	51
63	West Feliciana	128,536.00	52
42	Richland	112,138.00	53
5	Avoyelles	102,277.00	54
33	Madison	71,560.00	55
46	St. Helena	57,393.00	56
13	Catahoula	48,982.00	57
19	East Feliciana	34,836.00	58
3	Ascension	33,102.00	59
52	St. Tammany	26,377.00	60
48	St. John the Baptist	24,385.00	61
62	West Carroll	1,018.00	62
18	East Carroll	0.00	63
53	Tangipahoa	(3.00)	64
	STATE TOTALS	1,222,936,957.00	–

* Use these numbers as a legend for the map on page 62.

Over 94 percent of the total taxable production was reported by the 23 parishes reporting taxable MCFs of 10 million or more.

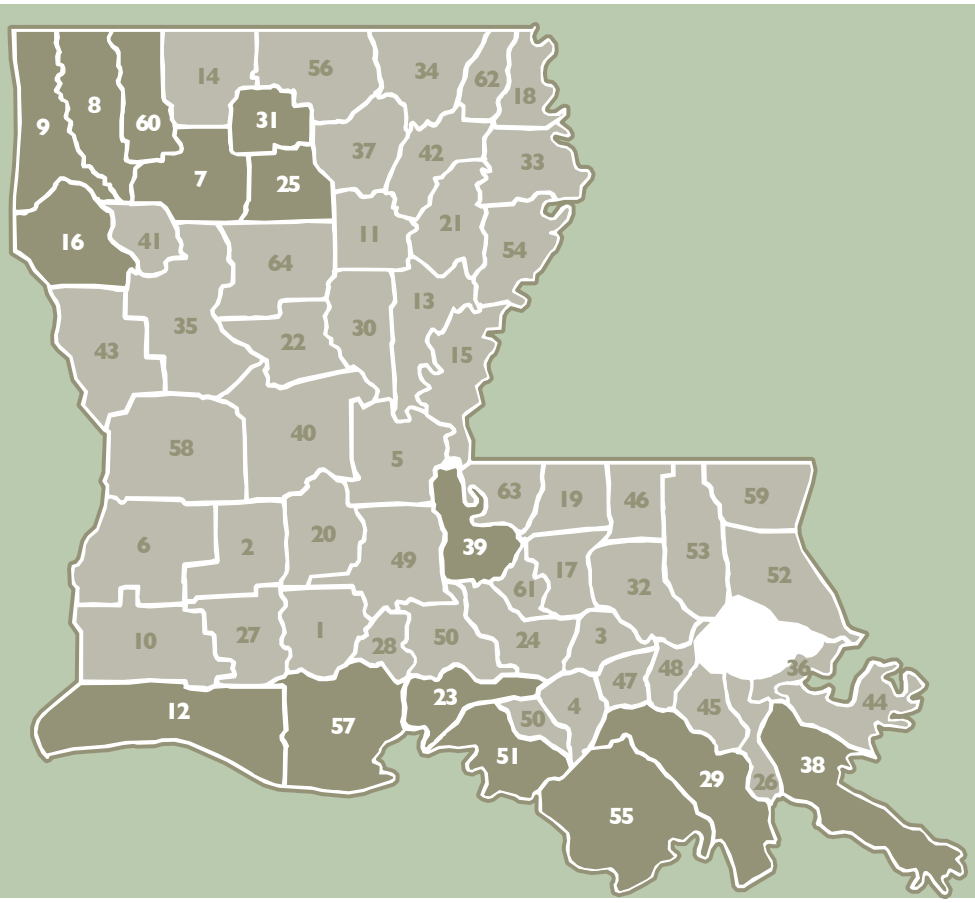
SEVERANCE natural gas (parishes producing over 25 million MCFs)

FOR FISCAL YEAR ENDING JUNE 30, 2008

L*	Parish	Gas MCFs	Rank
8	Bossier	126,300,967.00	1
16	DeSoto	99,127,344.00	2
7	Bienville	98,857,672.00	3
55	Terrebonne	98,384,215.00	4
38	Plaquemines	85,147,594.00	5
57	Vermilion	79,017,941.00	6
12	Cameron	75,392,723.00	7
25	Jackson	71,125,172.00	8
9	Caddo	58,012,228.00	9
60	Webster	52,572,960.00	10
31	Lincoln	48,410,136.00	11
39	Pointe Coupee	44,705,601.00	12
23	Iberia	39,192,533.00	13
29	Lafourche	34,718,000.00	14
51	St. Mary	34,358,221.00	15

* Use these numbers as a legend for the map on page 60.

SEVERANCE natural gas (parishes producing over 25 million MCFs)



TOBACCO tax (comparison of LA & selected states)

Tobacco tax

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

Tax stamps can only be purchased from the Secretary of Revenue and must be affixed in 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 smoking tobacco in Louisiana upon which tax has not been previously paid must file a report with the secretary within 20 days after the end of each calendar month.

State	Cigarette Per Pack of 20
LOUISIANA	**$ 0.36**
Alabama	$ 0.425
Arkansas	$ 0.59
Florida	$ 0.339
Georgia	$ 0.37
Mississippi	$ 0.18
Texas	$ 1.41

Source: Tax Foundation
Rates as of January 1, 2008

TOBACCO tax (cash collection after accrual adjustments)

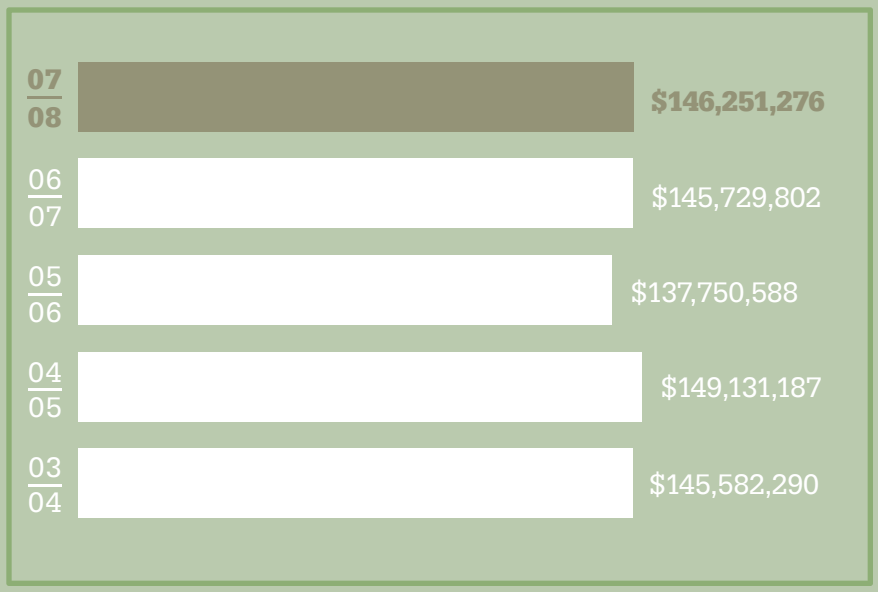
The tobacco tax is collected from the first dealer handling the tobacco product in the state.

Tax rates on tobacco products are as follows:

1. 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

Fiscal Year	Amount Collected	% Change
2007-08	**$ 146,251,276**	**0.20%**
2006-07	145,729,802	5.79%
2005-06	137,750,588	-7.63%
2004-05	149,131,187	2.44%
2003-04	145,582,290	29.12%

TOBACCO tax (cash collection after accrual adjustments)



TOBACCO tax (stamp sales)

FISCAL YEAR 2008

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	97,050,000	403,500	16,000	$ 35,090,460
2nd Quarter	89,730,000	123,600	12,000	32,352,696
3rd Quarter	91,620,000	117,600	12,000	33,030,936
4th Quarter	98,220,000	34,500	20,000	35,380,620
TOTAL	**376,620,000**	**679,200**	**60,000**	**$ 135,854,712**

FISCAL YEAR 2007

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	92,370,000	471,600	20,000	$ 33,431,976
2nd Quarter	93,120,000	59,100	8,000	33,548,076
3rd Quarter	87,960,000	1,545,900	8,000	32,225,724
4th Quarter	95,880,000	57,000	20,000	34,546,320
TOTAL	**369,330,000**	**2,133,600**	**56,000**	**$ 133,752,096**

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

TOBACCO tax (tobacco collections)

FISCAL YEAR 2008

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	$ 35,090,460	$ 2,032,127	$ 33,060,638	$ 4,819,559	$ 37,880,197
2nd Quarter	32,352,696	1,882,520	30,513,193	4,874,074	35,387,266
3rd Quarter	33,030,936	1,920,617	31,112,995	4,598,662	35,711,657
4th Quarter	35,380,620	2,059,929	33,343,780	5,082,449	38,426,229
TOTAL	**$ 135,854,712**	**$ 7,895,193**	**$ 128,030,607**	**$ 19,374,743**	**$ 147,405,350**

FISCAL YEAR 2007

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	$ 33,431,976	$ 1,836,294	$ 31,612,492	$ 4,762,785	$ 36,375,278
2nd Quarter	33,548,076	1,933,238	31,625,663	4,201,165	35,826,828
3rd Quarter	32,225,724	1,873,352	30,353,299	4,450,562	34,803,862
4th Quarter	34,546,320	2,004,515	32,542,477	4,653,855	37,196,331
TOTAL	**$ 133,752,096**	**$ 7,647,399**	**$ 126,133,931**	**$ 8,068,367**	**$ 144,202,299**