2008

Louisiana Department of Revenue

ANNUAL TAX COLLECTION REPORT

Contributing to a better quality of life

2009

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MESSAGE from the SECRETARY

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

"I am pleased to present the 2008-2009 Louisiana Department of Revenue Annual Report for the fiscal year ending June 30, 2009.

The Louisiana Department of Revenue (LDR) has a full slate of programs to carry out our constitutional mandate: collecting and distributing state taxes, regulating the sale of alcoholic beverages and tobacco, and regulating charitable games. This report highlights the activities of the Tax Collection Program.

Making compliance with Louisiana's tax laws as easy as possible is key to our effectively collecting tax dollars. LDR collects on average 75 percent of the State's general fund dollars. During this reporting period, program expenditures of $83 million and gross tax collections of $9.6 billion resulted in a 115-to-1 return on investment.

This fiscal year, the Department launched Parish E-File, the uniform electronic local return and remittance system. With its convenient web interface, Parish E-File simplifies the process for businesses to file sales and use tax returns and to remit payments to state and local governments. During the reporting period ending June 30, 2009, businesses filed 233,006 sales and use tax returns and remitted $480,655,551 in payments.

LDR achieved technological advancements with Louisiana File Online, a free web-based application that allows individual taxpayers to file and pay personal income taxes entirely online.

Also on the LDR website, businesses can register with the department 24 hours a day, seven days a week. They can view their tax filing history and file and pay taxes for sales, severance, corporation income and franchise, hotel and motel, automobile rental, and beer through LaTAP, the Louisiana Taxpayers' Access Point.

Approximately 48 percent of the 4.6 million returns LDR processes are received electronically and 74 percent of the total tax payments are collected electronically. Electronic filing and payments have resulted in greater accuracy, more timely tax filings and payments, increased data integrity, and quicker access to these revenues.

Budgetary constraints forced the closure of two of LDR's regional offices and reduced office hours at remaining locations, but the Department of Revenue remains committed to providing superior customer service. For example, our Mobile Tax Service (MTS) provides on-site assistance to businesses and tax practitioners via wireless technology. MTS agents have real-time access to taxpayer accounts via a tablet PC and wireless Internet card. This access and the capability to update accounts instantly saves time and reduces the number of taxpayer contacts due to inaccurate or outdated information in the system."

Yours in public service,

Cynthia Bridges

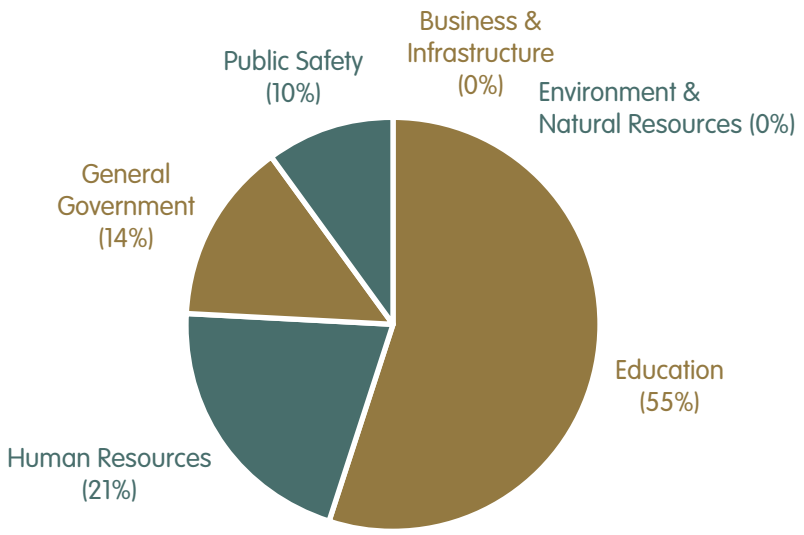
Secretary

WHO BENEFITS FROM TAXES, LICENSES, & FEES? (GENERAL FUND REVENUES)

- **Our children:** Public schools receive 55%
- **Our families:** Health & human services receive 22%
- **Our neighborhoods:** Public safety programs receive 9%
- **Our colleges:** Institutions of higher education receive 14%
- **Our roads:** State and local road funds are supported by motor fuel tax dollars

TOTAL STATE EXPENDITURES BY FUNCTIONAL AREA (FY 08-09)

(total excluding double counts & contingencies)



Area	Revenue
Business & Infrastructure	$ 7,378,873
Education	2,883,223,808
Environment & Natural Resources	6,171,085
General Government	727,535,120
Human Resources	1,119,872,560
Public Safety	549,760,436
TOTAL	**$ 5,293,941,882**

Education includes: Department of Education; Higher Education; Special Schools and Commissions; and Higher Education Debt Service.

Human Resources includes: Health and Hospitals (and related ancillary agencies); Social Services; Youth Services; Louisiana State University Medical Center Health Care Services Division; Mental Health Advocacy Service; Patients' Compensation Fund Oversight Board; Office of Women's Policy; Office of Elderly Affairs; and Veterans' Affairs.

Public Safety includes: Corrections Services; Local Housing and State Offenders; Corrections Debt Service; Prison Enterprises; Public Safety Services (and related ancillary agencies); Governor's Office of Homeland Security and Emergency Preparedness; Military Affairs; Office of the Attorney General; District Attorneys & Assistant District Attorneys; Supplemental Pay to Law Enforcement Personnel; Louisiana Commission on Law Enforcement; Municipal Fire and Police Civil Service; State Police Commission; Two Percent Fire Insurance Fund; and Emergency Medical Services-Parishes & Municipalities.

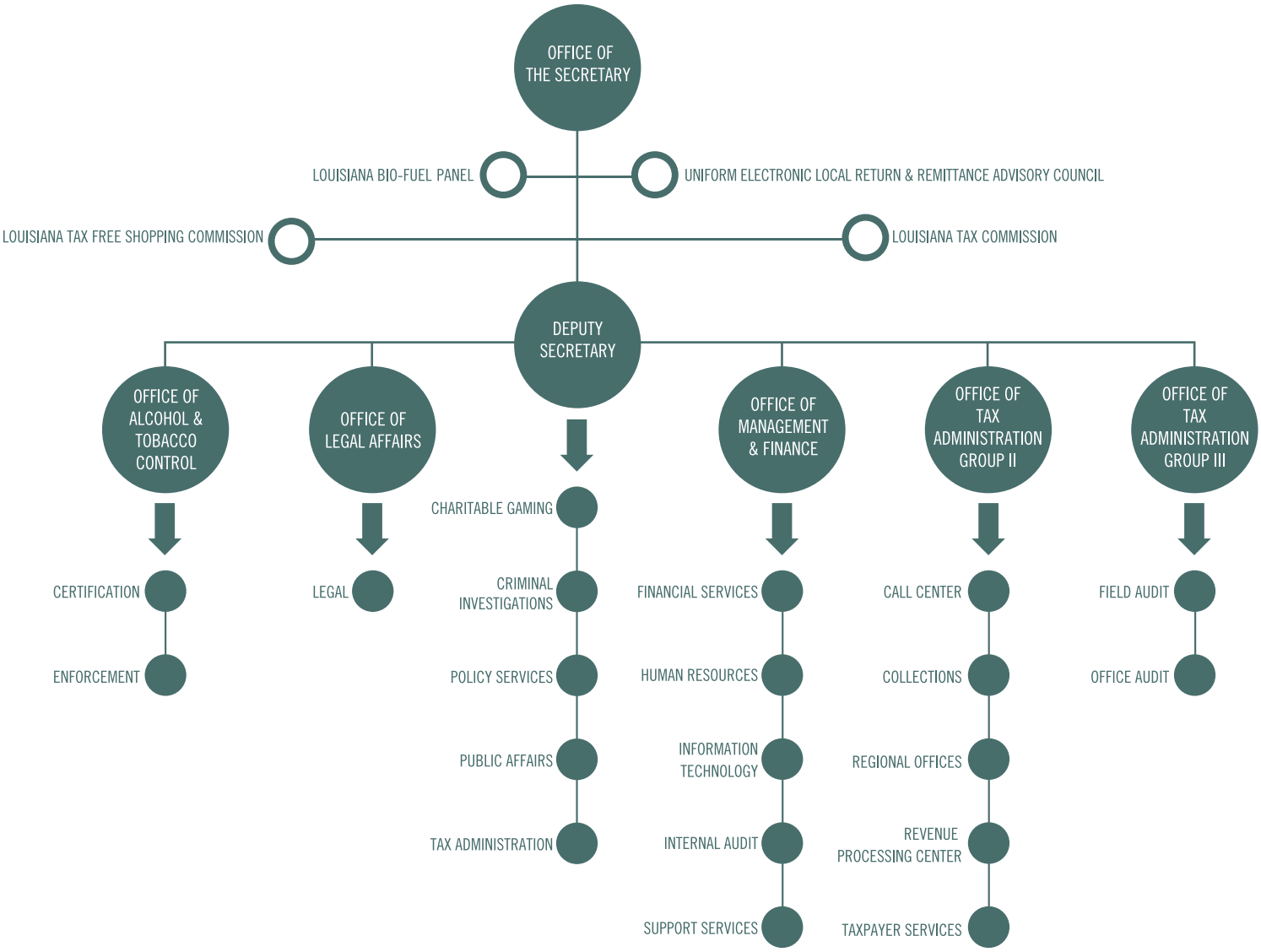
Business and Infrastructure includes: Economic Development; Culture, Recreation and Tourism; Labor; Insurance; Public Service Commission; Transportation and Development; Capital Outlay; Sales Tax Dedications; Parish Transportation; Sabine River Authority; Municipal Facility Revolving Fund; Louisiana Recovery Authority; Louisiana Manufactured Housing Commission; Workforce Commission Office; Louisiana Stadium and Exposition District; Louisiana State Racing Commission; Office of Financial Institutions; and Louisiana State Board of Cosmetology.

Environment and Natural Resources includes: Environmental Quality; Natural Resources; Wildlife and Fisheries; and Agriculture.

General Government includes: Executive Office; Office of Indian Affairs; Division of Administration (and related ancillary agencies and DOA Debt Service and Maintenance); Board of Tax Appeals; Secretary of State; Lieutenant Governor; Treasury; Revenue; Civil Service (except agencies listed in Public Safety); Retirement Systems; Interim Emergency Board; Video Draw Poker-Local Government Aid; Governor's Conferences and Interstate Compacts; State Aid to Local Government Entities; Non-Appropriated Requirements; Judicial Expense; Legislative Expense; and Special Acts.

ORGANIZATIONAL CHART

To achieve its mission and realize its vision, the Louisiana Department of Revenue (LDR) is comprised of three programs: Tax Collection, Alcohol and Tobacco Control, and Charitable Gaming. The agency is organized into seven major offices.



MISSION & VISION

"Our **Vision**: to be a results-based, innovative, and focused organization capable of responding rapidly to the needs of our stakeholders."

"Our **Mission**: to fairly and efficiently collect state revenues to fund public services; and to regulate the sale of alcoholic beverages, tobacco, and charitable gaming in Louisiana."

The Louisiana Department of Revenue (LDR) is organized into seven management groups:

- **Office of the Secretary**
- **Office of Alcohol and Tobacco Control**
- **Office of Charitable Gaming**
- **Office of Legal Affairs**
- **Office of Management and Finance**
- **Office of Tax Administration, Group II**
- **Office of Tax Administration, Group III**

LDR receives General Fund and Self-Generated revenues for the administration of three programs:

1. **Tax Collection**, which administers the State's tax laws and encompasses tax policy management, revenue collection and distribution, taxpayer assistance, enforcement, compliance, and administrative support activities:
2. **The Office of Alcohol and Tobacco Control (ATC)**, which monitors, regulates, and licenses the alcoholic beverage and tobacco industries, and retail and wholesale dealers.
3. **The Office of Charitable Gaming (OCG)**, which monitors, regulates, and licenses the charitable gaming industry.

DIVISIONS AND OFFICES, LISTED ALPHABETICALLY:

Alcohol and Tobacco Control – The Office of Alcohol and Tobacco Control (ATC) licenses and regulates the alcoholic beverage and tobacco industries. ATC monitors wholesale dealers to ensure compliance with Fair Trade Act regulations; and retail dealers to prevent access or sale of alcohol or tobacco by persons legally defined as ineligible. ATC consists of two divisions: Certification and Enforcement.

The **Certification Division** licenses alcoholic beverage manufacturers, wine products, retailers, wholesalers, and wholesale tobacco product dealers, notifies license-holders of renewal dates, and collects permit fees and administrative fines.

The **Enforcement Division** investigates applicants and vendors for compliance with regulations. Enforcement agents conduct inspections to discover violations of law, educate vendors in compliance, and to deter sales of alcohol and tobacco to underage citizens.

Charitable Gaming – The Office of Charitable Gaming (OCG) monitors and regulates non-profit organizations that raise funds through games of chance. OCG conducts training for these organizations in the conduct of games, and to ensure compliance with legal responsibilities and reporting requirements. OCG consists of two divisions: Licensing and Auditing.

The **Licensing Division** manages and issues seven types of licenses OCG for Organizations, Commercial Lessors, Distributors, and Manufacturers.

The **Auditing Division**, through audits and inspections of games, investigates and ensures all net proceeds are devoted to educational, charitable, patriotic, religious, or public-spirited uses.

Call Center – The Call Center operates LDR's customer call system for assistance with state tax issues.

Collection – The Collection Division pursues collections of unpaid, past-due receivables and tax returns.

Criminal Investigations – The Criminal Investigations Division is LDR's primary criminal tax enforcement unit, investigating violations of tax laws and recommending prosecution, and investigating violations and serious misconduct by agency employees.

Deputy Secretary – The Deputy Secretary supervises the Office of Charitable Gaming, Criminal Investigations Division, Policy Services Division, Public Affairs Division, and Tax Administration Division

Financial Services – The Financial Services Division is responsible for all fiscal matters; annual LDR budget requests, tax revenue accounting, and the administration of agency expenditures.

Field Audit – The Field Audit Division is responsible for the discovery and generation of tax revenues that would go unreported and uncollected otherwise. This division operates the tax audit program from LDR offices located inside and outside the state.

Human Resources – The Human Resources Division manages personnel and payroll services, placement counseling, classification, Civil Service rules and employment law interpretation, compliance monitoring, and performance planning and review.

DEPARTMENT PROFILE

Information Technology – The Information Technology Division supports the use of computers and communication technology, and identifying, maintaining, and improving technologies for the capture and distribution of information.

Internal Audit – The Internal Audit Division is responsible for safeguarding department resources; ensuring secure and reliable data; promoting effective, efficient operations; and encouraging compliance with laws and regulations and management's plans, policies, and procedures.

Legal Affairs – The Assistant Secretary provides legal guidance to the Secretary and supervises the Legal Division.

Legal Division – The Legal Division represents LDR in the courts and before the Board of Tax Appeals; litigates bankruptcy cases, civil service appeals, and employment discrimination cases; drafts and reviews contracts for professional services and leases; reviews lien releases; and participates in taxpayer conferences.

Management and Finance – The Undersecretary supervises the Financial Services Division, Human Resources Division, Information Technology Division, Internal Audit Division, and Support Services Division.

Office Audit – The Office Audit Division performs reviews of certain refund and rebate claims, and conducts examinations of various tax returns to identify and collect unreported taxes.

Policy Services – The Policy Services Division operates as a single source of contact for tax policy guidance, internally and externally. It drafts and issues tax policy statements, including Rules, Revenue Rulings, Private Letter Rulings, and Revenue Information Bulletins; drafts and monitors tax legislation, and prepares fiscal notes.

Public Affairs – The Public Affairs Division administers all internal and external communication programs, including media relations, constituent-group outreach, document development and printing, publications, and public relations.

Regional Offices – The Regional Offices enforce and collect business taxes, perform field audit services, and deliver on-site taxpayer assistance to individual and business constituents.

Revenue Processing Center – The Revenue Processing Center processes paper tax returns, remittances, supporting documentation, and correspondence.

Secretary – The Secretary of Revenue leads LDR's Executive Management Team, which consists of the Deputy Secretary, Undersecretary, and five Assistant Secretaries. The Secretary of Revenue is a member of the Governor's cabinet.

Support Services – The Support Services Division manages several functions necessary to the operation of other divisions, including mail, forms management and distribution, and safety management.

Tax Administration – The Tax Administration Division coordinates the implementation of new and revised tax laws, and the development, modification and delivery of tax courses for internal and external training purposes.

Tax Administration, Group II – The Assistant Secretary supervises Call Center, Collection Division, Taxpayer Services, and Regional Offices.

Tax Administration, Group III – The Assistant Secretary supervises the Field Audit and Office Audit Divisions.

Taxpayer Services Division – The Taxpayer Services Division registers new businesses for applicable taxes, provides general tax assistance and information in person and via correspondence, issues tax clearances and letters of good standing, and processes certification, exemption, and permit applications.

The Louisiana Bio-Fuels Panel advises the Secretary of Revenue on emerging issues, technology, and effective tax regulation for alternative and augmentative fuels.

The Louisiana Tax Commission is a five-member board responsible for the ad valorem assessments of public service corporations or companies.

The Louisiana Tax Free Shopping Commission is a five-member board administering the sales tax refund program that applies to retail purchases made by international visitors to Louisiana.

The Uniform Electronic Local Return and Remittance Advisory Council advises the Secretary of Revenue on improving automatic and electronic tax filing and remittance of local taxes.

COMPLIANCE CONTINUUM
office of the secretary

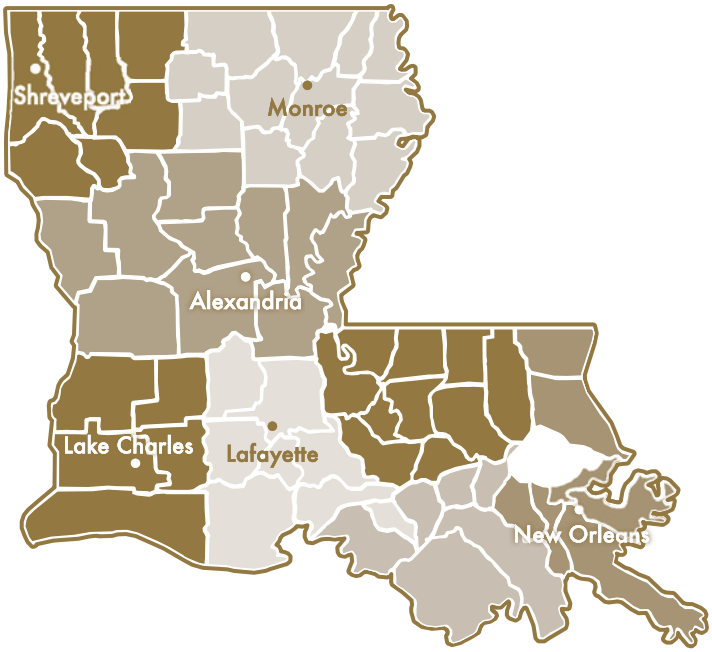
Louisiana's tax collection system is based on the concept of voluntary compliance – the expectation that taxpayers will pay the right amount of tax in a timely manner. LDR is active in a wide range of services that directly or indirectly promote voluntary compliance, from public education that anticipates taxpayer needs to criminal prosecution to fairly enforce all tax laws. This illustration places the range of both LDR and taxpayer activities on a Compliance Continuum to depict these relationships:

LDR	Draft & negotiate tax legislation	Publish forms, instructions, & guidance	Assist & educate taxpayers	Capture return data & process payments	Resolve exceptions	Issue bills & resolve protest	Collect	Audit	Litigate	Criminal enforcement
Taxpayer		Review instructions	Ask questions	File returns & make payments	Answer questions arising from exceptions	Review bills & file protests	Collection defense	Undergo audit	Litigation defense	Criminal enforcement defense
	Tax Administration More Taxpayers – Less cost					**Compliance** Fewer Taxpayers – Higher Cost				

The Compliance Continuum illustrates two important points. First, the cost of tax administration and compliance, for both LDR and taxpayers, generally increases as one moves from left to right. Criminal enforcement against a minority of taxpayers is critical but an inherently inefficient means of collecting taxes. Second, activities on the left side of the continuum directly impact a much larger number of taxpayers acting voluntarily, and hence are more efficient.

LDR seeks to move taxpayers "up" the Compliance Continuum to achieve greater voluntary compliance. This conceptual framework helps us determine our priorities and activities in accomplishing this task.

REGIONAL OFFICES
taxpayer guidance



LDR operates Regional Offices in Alexandria, Lafayette, Lake Charles, Monroe, New Orleans, and Shreveport. These offices serve an audit and collection function for businesses operating in each region. Offices are staffed with tax professionals capable of assisting taxpayers in any area of service. In 2009, LDR implemented a budget efficiency plan which closed two offices and curtailed hours and availability of service to "walk-in" customers. Regional Offices now request that taxpayers make appointments to discuss their accounts.

Number of customers served in fiscal year 2008-2009:

Alexandria..... 6,015

Lafayette 5,834

Lake Charles 7,722

Monroe.....7,580

New Orleans..... 17,445

Shreveport.....13,811

Headquarters 18,274

Region	Contact Information
Alexandria	900 Murray Street, Room B-100 Alexandria, LA 71301 (318) 487-5333
Lafayette	825 Kaliste Saloom Road Brandywine III, Suite 150 Lafayette, LA 70508 (337) 262-5455
Lake Charles	One Lakeshore Drive, Suite 1550 Lake Charles, LA 70629 (337) 491-2504
Monroe	122 St. John Street, Room 105 Monroe, LA 71201 (318) 362-3151
New Orleans	1555 Poydras Street, Suite 2100 New Orleans, LA 70112 (504) 568-5233
Shreveport	1525 Fairfield Avenue Shreveport, LA 71101 (318) 676-7505

SUMMARY
OF COLLECTIONS

FIVE-YEAR COMPARISON of MAJOR TAXES

Collections (In Millions)	FY 05	FY 06	FY 07	FY 08	FY 09
Sales	$2,338	$2,731	$2,802	$2,883	**$2,800**
Individual Income	2,380	2,453	3,116	3,242	**3,005**
Severance	680	719	898	1,047	**928**
Corporation Franchise	290	261	284	248	**195**
Corporation Income	375	505	721	747	**586**
Petroleum Products	582	607	623	592	**602**
Liquor/Alcohol	54	53	53	56	**56**
Tobacco	149	135	143	147	**147**
Other	99	68	171	172	**162**

TAX CASH COLLECTIONS

TAX COLLECTIONS 2008-09 monthly cash collections

Tax	Jul 08	Aug 08	Sept 08	Oct 08	Nov 08	Dec 08
Corporation Franchise	$ (10,142,119.39)	$ (641,898.73)	$ 46,937,286.59	$ 4,609,261.15	$ 17,226,944.42	$ 38,071,148.72
Gift Tax	135,463.00	180,769.82	114,516.00	37,262.80	57,618.76	98,054.23
Hazardous Waste Disposal Tax	930,518.90	2,689.08	5,090.20	905,218.62	3,805.43	(2,289.66)
Income Taxes						
Corporation	(31,025,443.16)	(1,925,696.18)	140,811,859.78	13,827,783.46	51,680,833.25	114,213,446.14
Fiduciary	585,045.47	190,377.27	788,214.09	68,486.54	(871,185.20)	249,790.35
Individual, Declaration, & Withholding	178,465,385.56	176,452,879.06	320,950,253.26	244,283,240.60	193,576,776.05	286,708,730.92
Inheritance & Estate Transfer Tax	116,248.83	48,101.26	648,199.74	82,888.36	19,253.41	34,929.30
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	1,714,223.80	1,449,096.73	1,361,158.10	1,289,211.10	1,878,221.97	1,628,475.78
Low Alcoholic Content (Beer)	3,278,521.44	3,391,626.74	3,226,134.93	2,975,723.52	3,470,889.68	2,575,334.24
Out-of-State Shippers	34,877.72	12,982.91	3,193.54	1,976.17	3,975.52	2,232.79
Natural Resources – Severance Tax	117,582,838.21	121,719,050.65	105,234,460.39	123,218,759.28	62,871,708.62	75,592,069.91
Petroleum Products						
Gasoline & Inspection Fees	40,405,325.98	40,649,393.87	48,799,903.87	32,749,573.39	36,883,190.42	33,770,792.80
Motor Vehicle Sales/Leases	–	–	–	311,582.64	290,487.28	272,217.81
Special Fuels & Inspection Fees	11,808,574.69	12,180,049.99	15,562,020.25	8,595,038.76	11,320,833.31	10,592,541.39
Public Utilities and Carriers						
Inspection and Supervision Fee	584,406.75	139,745.74	1,197,782.79	767,279.87	251,969.83	1,687,346.11
Natural Gas Franchise Tax	1,357,324.57	47,992.67	79,755.39	1,301,424.00	26,492.62	–
Transportation & Communication Utilities Tax	863,177.88	1,261,369.19	13,247,607.19	150,963.53	517,955.55	19,846.29
Sales Tax	271,240,832.20	250,890,001.05	233,028,610.62	243,556,402.66	243,749,463.59	232,928,186.67
Tobacco Tax	12,580,042.28	12,579,039.19	11,674,997.81	13,803,674.73	10,664,860.47	13,430,189.62
Total State Taxes	600,515,244.73	618,627,570.31	943,671,044.54	692,224,168.54	633,333,607.70	811,600,825.60
Other Taxes	1,360,309.98	2,706,062.26	313,375.16	359,319.88	2,921,608.62	1,459,842.66
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	3,007,627.51	2,329,115.91	2,071,374.49	1,609,804.34	1,833,801.39	2,477,551.98
New Orleans Exhibition Hall Authority	1,926,171.97	1,409,049.33	1,254,412.23	971,516.06	1,015,892.38	1,514,943.30
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	1,284,200.84	965,127.63	839,856.25	711,331.15	725,874.56	684,611.24
Service Contractor Tax	141,223.98	222,548.52	165,446.81	41,355.67	38,132.91	2,604.33
Tour Tax	7,787.16	5,628.91	6,145.92	4,197.19	2,966.26	3,640.41
TOTAL CASH COLLECTIONS	**$ 608,242,566.17**	**$ 626,265,102.87**	**$ 948,321,655.40**	**$ 696,233,275.47**	**$ 640,162,371.10**	**$ 818,016,237.33**

TAX COLLECTIONS 2008-09 monthly cash collections

Tax	Jan 09	Feb 09	March 09	April 09	May 09	June 09
Corporation Franchise	$ 6,612,529.65	$ 5,268,326.39	$ 10,736,679.90	$ 39,716,025.08	$ 21,949,011.91	$ 15,219,743.82
Gift Tax	244,807.00	41,794.60	152,880.00	199,690.68	579,736.00	130,173.71
Hazardous Waste Disposal Tax	881,062.39	3,760.23	2,702.90	806,399.77	7,928.83	10,618.14
Income Taxes						
Corporation	19,837,588.94	15,804,979.16	32,210,039.70	119,148,075.25	65,847,035.74	45,659,231.46
Fiduciary	3,175,632.85	262,874.97	472,377.00	2,524,531.33	11,534,272.71	6,495,539.59
Individual, Declaration, & Withholding	397,468,656.72	132,480,945.20	183,550,750.41	202,451,831.34	336,582,189.66	352,490,223.34
Inheritance & Estate Transfer Tax	54,237.46	139,203.07	2,726.65	32,596.15	2,551,648.85	(448,957.08)
Liquor – Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	2,424,084.07	1,273,908.22	1,646,350.81	1,513,888.52	1,684,210.87	1,527,190.07
Low Alcoholic Content (Beer)	3,357,464.85	2,611,528.22	2,787,033.93	3,020,169.05	3,330,877.57	3,284,360.47
Out-of-State Shippers	1,537.18	1,238.57	2,447.43	1,049.54	2,414.08	1,837.13
Natural Resources – Severance Tax	54,290,806.96	65,584,382.45	49,532,534.95	43,010,867.36	54,984,694.73	54,403,662.74
Petroleum Products						
Gasoline & Inspection Fees	41,178,426.87	33,730,531.06	38,990,549.06	38,087,343.91	36,414,966.25	37,114,589.29
Motor Vehicle Sales/Leases	306,458.13	272,164.63	263,190.14	276,603.65	259,872.90	289,067.55
Special Fuels & Inspection Fees	11,471,929.82	10,759,056.75	12,625,321.27	11,481,277.74	11,667,732.70	11,911,772.55
Public Utilities and Carriers						
Inspection and Supervision Fee	837,518.24	412,018.61	1,095,996.09	339,698.80	51,979.40	1,498,946.43
Natural Gas Franchise Tax	1,247,231.29	(43,043.89)	-	731,513.00	8,827.49	(34,498.82)
Transportation & Communication Utilities Tax	533,627.06	540,383.14	226,124.09	253,121.97	559,421.05	(1,845,985.43)
Sales Tax	281,287,134.84	196,732,926.18	223,628,716.80	206,340,755.90	213,094,449.88	226,019,924.02
Tobacco Tax	11,330,930.94	10,489,054.14	13,088,481.07	11,974,937.38	12,199,607.83	12,757,302.48
Total State Taxes	836,235,207.13	476,093,867.07	570,751,712.06	681,633,772.77	773,051,005.55	766,195,673.91
Other Taxes	649,002.67	1,851,614.07	1,386,508.99	2,400,371.26	1,673,470.71	1,413,611.56
Hotel/Motel Room Occupancy Tax						
LA Stadium and Exposition District	2,457,849.16	1,820,186.55	1,877,335.92	3,141,719.82	2,432,870.22	2,523,057.38
New Orleans Exhibition Hall Authority	1,552,747.08	1,076,524.28	1,209,239.36	1,982,810.90	1,520,814.62	1,636,274.51
New Orleans Exhibition Hall Authority Taxes						
Flat Room Occupancy Tax & Food & Beverage Taxes	957,093.55	809,424.26	686,807.85	1,237,509.70	705,074.61	952,069.13
Service Contractor Tax	91,655.79	148,214.16	38,291.10	137,567.07	118,408.19	106,097.20
Tour Tax	2,092.29	707.13	–	20,225.47	4,255.39	4,880.07
TOTAL CASH COLLECTIONS	**$ 842,252,105.80**	**$ 482,072,702.15**	**$ 576,213,085.42**	**$ 690,830,580.64**	**$ 779,765,772.19**	**$ 773,120,731.31**

TAX COLLECTIONS cash collection after accrual adjustments

FOR FISCAL YEAR ENDING JUNE 30, 2009

State Revenues	Cash Collections	Less 2007-08 Accruals	Plus 2008-09 Accruals	Total Net Collections
Automobile Rental Tax	$ 5,161,695.40	$ 596,992.56	$ 652,437.59	$ 5,217,140.43
Contractor's Fee	15,521.11	1,090.00	1,560.00	15,991.11
Corporation Franchise Tax	195,562,939.51	(10,142,119.39)	6,997,518.02	212,702,576.92
Electrical Co-op Fee	47,765.50	32,642.50	23,668.40	38,791.40
Gift Tax	1,972,766.60	135,463.00	8,192.82	1,845,496.42
Hazardous Waste Disposal Tax	3,557,504.83	930,518.90	968,600.53	3,595,586.46
Income Taxes				
Corporation	586,089,718.39	(31,025,443.16)	(4,570,128.15)	612,545,033.40
Fiduciary	25,475,956.97	585,045.47	550,618.97	25,441,530.47
Individual, Declaration, & Withholding	3,005,461,862.12	178,465,385.56	113,542,276.50	2,940,538,753.06
Inheritance Tax	3,281,076.00	116,248.83	58,286.54	3,223,113.71
Liquors – Alcoholic Beverage Taxes				
High Alcoholic Content (Liquor/Wine)	19,390,020.04	1,714,223.80	1,896,627.46	19,572,423.70
Low Alcoholic Content (Beer)	37,309,664.64	3,278,521.44	3,277,710.36	37,308,853.56
Out-of-State Shippers	69,762.58	34,877.72	527.11	35,411.97
Marijuana & Controlled Dangerous Substance Tax	12,932.88	300.00	25.00	12,657.88
Minerals, Oil, and Gas				
Pipeline Safety Inspection Fee	0.00	0.00	0.00	0.00
Surface Mining & Reclamation Fee	303,856.32	0.00	0.00	303,856.32
Oil Spill Contingency Fee	99,894.80	0.00	0.00	99,894.80
Oilfield Site Restoration – Gas	3,244,829.42	126,329.55	55,924.31	3,174,424.18
Oilfield Site Restoration – Oil	876,868.43	29,078.71	19,310.32	867,100.04
Natural Resources – Severance Tax	928,025,836.25	117,582,838.21	59,900,456.16	870,343,454.20
Petroleum Products				
Gasoline Tax	455,444,136.75	39,853,343.13	38,337,945.14	453,928,738.76
Gasoline Inspection Fee	3,330,450.02	552,719.85	623,941.85	3,401,672.02
Special Fuels Tax	137,881,277.34	12,424,955.73	11,148,403.62	136,604,725.23
Special Fuels Inspection Fee	2,094,871.88	351,833.25	337,343.31	2,080,381.94
Motor Vehicle Sales-Leases	3,083,637.78	0.00	263,291.69	3,346,929.47
Public Utilities				
Inspection and Supervision Fee	8,864,688.66	584,406.75	549,059.02	8,829,340.93
Natural Gas Franchise Tax	4,723,018.32	1,357,324.57	592,150.00	3,957,843.75
Transportation and Communication Utilities Tax	16,327,611.51	863,177.88	633,505.24	16,097,938.87
Sales Tax	2,800,069,473.01	268,347,064.65	249,817,122.26	2,781,539,530.62
Soft Drink Tax	119,700.00	0.00	0.00	119,700.00
Telecommunication Tax	1,103,597.77	67,785.79	212,988.55	1,248,800.53
Tobacco	146,530,938.06	12,458,516.83	13,096,936.41	147,169,357.64
SUBTOTALS – STATE REVENUES	**$ 8,395,533,872.89**	**$ 599,323,122.13**	**$ 498,996,299.03**	**$ 8,295,207,049.79**
Other Taxes				
Beer Taxes – Parish and Municipalities	6,803,811.66	0.00	0.00	6,803,811.66
Louisiana Tourism and Promotion District	22,427,931.40	2,085,434.55	2,032,295.76	22,374,792.61
Hotel/Motel Room Occupancy Tax				
Louisiana Stadium and Exposition District	27,582,294.68	0.00	0.00	27,582,294.68
New Orleans Exhibition Hall Authority	17,070,396.02	0.00	0.00	17,070,396.02
New Orleans Exhibition Hall Authority Taxes				
Flat Room Occupancy Tax & Food & Beverage Taxes	10,558,980.78	0.00	0.00	10,558,980.78
Service Contractor Tax	1,251,545.73	0.00	0.00	1,251,545.73
Tour Tax	62,526.20	0.00	0.00	62,526.20
Consumer Use Tax – Local	70,834.19	26,063.79	3,702.16	48,472.56
Consumer Use Tax – Excise	3,716.32	0.00	252.03	3,968.35
Catalog Sales Tax – Local	130,276.00	17,081.00	3,952.00	117,147.00
SUBTOTAL – OTHER TAXES	$ 85,962,312.98	$ 2,128,579.34	$ 2,040,201.95	$ 85,873,935.59
GRAND TOTALS	$ 8,481,496,185.87	$ 601,451,701.47	$ 501,036,500.98	$ 8,381,080,985.38

TAX COLLECTIONS cash collections

FIVE-YEAR COMPARISON of TOTAL COLLECTIONS

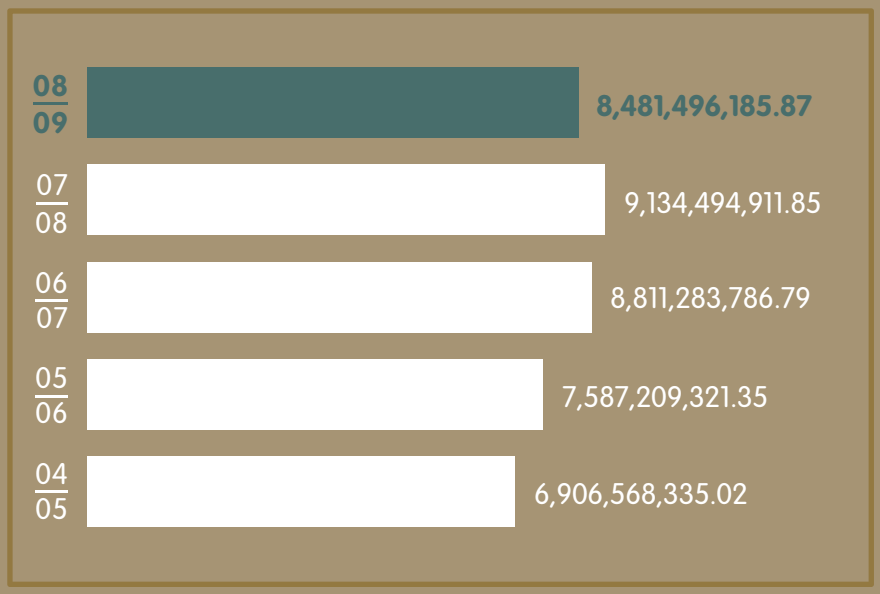
Tax Collections	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
Major State Taxes					
Corporation					
Franchise Tax	$ 289,941,898.86	$261,166,429.03	$ 284,390,805.05	$ 247,694,096.49	$ 195,562,939.51
Income Tax	374,580,259.04	504,849,971.90	721,271,385.80	746,705,214.23	586,089,718.39
Individual, Declaration, & Withholding Tax	2,380,284,221.88	2,453,612,365.09	3,116,247,671.60	3,241,862,324.48	3,005,461,862.12
Natural Resources – Severance Tax	680,302,265.58	719,258,708.42	898,347,095.13	1,046,649,450.01	928,025,836.25
Petroleum Products					
Gasoline Tax	447,581,840.05	459,700,612.37	471,989,220.25	448,207,376.97	455,444,136.75
Inspection Fees (Gas/Special Fuels)	4,834,396.81	3,044,406.26	4,835,095.91	5,648,843.49	5,425,321.90
Special Fuels Tax	129,443,316.56	142,740,534.05	146,064,408.17	137,857,051.85	137,881,277.34
Sales Tax	2,337,997,706.32	2,731,163,312.28	2,801,969,579.08	2,883,313,850.95	2,800,069,473.01
Miscellaneous State Taxes and Fees*	233,135,094.65	243,729,107.00	288,974,213.19	287,065,099.46	281,573,307.62
Other Taxes*	99,037,884.75	67,943,874.79	77,194,312.61	89,491,603.92	85,962,312.98
TOTAL	**$ 6,906,568,335.02**	**$ 7,587,209,321.35**	**$ 8,811,283,786.79**	**$9,134,494,911.85**	**$8,481,496,185.87**

* **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, and Tobacco 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.

TAX COLLECTIONS cash collections

FIVE-YEAR COMPARISON of TOTAL COLLECTIONS



TAX COLLECTIONS cash collection after accrual adjustments

TWO-YEAR COMPARISON

State Revenues	Total Net Collections FY 2007-08	Total Net Collections FY 2008-09	% Change
Automobile Rental Tax	$ 5,556,239.81	$ 5,217,140.43	-6.10%
Contractor's Fee	22,424.76	15,991.11	-28.69%
Corporation Franchise Tax	233,788,858.43	212,702,576.92	-9.02%
Electrical Co-op Fee	46,979.49	38,791.40	-17.43%
Gift Tax	3,325,467.55	1,845,496.42	-44.50%
Hazardous Waste Disposal Tax	4,145,970.36	3,595,586.46	-13.28%
Income Taxes			
Corporation	704,390,415.06	612,545,033.40	-13.04%
Fiduciary	31,874,635.07	25,441,530.47	-20.18%
Individual, Declaration, & Withholding	3,136,711,084.12	2,940,538,753.06	-6.25%
Inheritance Tax	7,809,089.08	3,223,113.71	-58.73%
Liquors – Alcoholic Beverage Taxes			
High Alcoholic Content (Liquor/Wine)	18,827,783.78	19,572,423.70	3.96%
Low Alcoholic Content (Beer)	36,524,739.88	37,308,853.56	2.15%
Out-of-State Shippers	72,412.05	35,411.97	-51.10%
Marijuana & Controlled Dangerous Substance Tax	8,675.49	12,657.88	45.90%
Minerals, Oil, And Gas			
Pipeline Safety Inspection Fee	0.00	0.00	0.00%
Surface Mining & Reclamation Fee	280,952.36	303,856.32	8.15%
Oil Spill Contingency Fee	6,604,273.25	99,894.80	0.00%
Oilfield Site Restoration – Gas	3,422,430.12	3,174,424.18	-7.25%
Oilfield Site Restoration – Oil	822,682.27	867,100.04	5.40%
Natural Resources – Severance Tax	1,084,620,751.70	870,343,454.20	-19.76%
Petroleum Products			
Gasoline Tax	458,409,673.29	453,928,738.76	-0.98%
Gasoline Inspection Fee	3,269,035.98	3,401,672.02	4.06%
Special Fuels Tax	141,947,883.37	136,604,725.23	-3.76%
Special Fuels Inspection Fee	2,161,676.69	2,080,381.94	-3.76%
Motor Vehicle Sales-Leases	0.00	3,346,929.47	0.00%
Public Utilities			
Inspection and Supervision Fee	8,558,071.31	8,829,340.93	3.17%
Natural Gas Franchise Tax	5,406,537.67	3,957,843.75	-26.80%
Transportation & Communication Utilities Tax	4,524,254.50	16,097,938.87	255.81%
Sales Tax	2,871,728,474.07	2,781,539,530.62	-3.14%
Soft Drink Tax	0.00	119,700.00	0.00%
Telecommunication Tax	1,311,590.04	1,248,800.53	-4.79%
Tobacco	146,251,276.18	147,169,357.64	0.63%
SUBTOTALS – STATE REVENUES	**$ 8,922,424,337.73**	**$ 8,295,207,049.79**	**-7.03%**
Other Taxes			
Beer Taxes – Parish and Municipalities	5,772,860.72	6,803,811.66	17.86%
Louisiana Tourism and Promotion District	23,066,889.17	22,374,792.61	-3.00%
Hotel/Motel Room Occupancy Tax			
Louisiana Stadium and Exposition District	29,487,054.22	27,582,294.68	-6.46%
New Orleans Exhibition Hall Authority	18,769,603.08	17,070,396.02	-9.05%
New Orleans Exhibition Hall Authority Taxes			
Flat Room Occupancy Tax & Food & Beverage Taxes	10,758,809.20	10,558,980.78	-1.86%
Service Contractor Tax	1,084,851.33	1,251,545.73	15.37%
Tour Tax	64,606.85	62,526.20	-3.22%
Consumer Use Tax – Local	58,657.53	48,472.56	-17.36%
Consumer Use Tax – Excise	2,440.88	3,968.35	62.58%
Catalog Sales Tax – Local	53,997.00	117,147.00	116.95%
SUBTOTAL – OTHER TAXES	**$ 89,119,769.98**	**$ 85,873,935.59**	**-3.64%**
GRAND TOTALS	**$ 9,011,544,107.71**	**$ 8,381,080,985.38**	**-7.00%**

15-YEAR CASH tax collection record

Tax	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00	FY 01
Corporation Franchise	$ 266.97	$ 231.28	$ 244.30	$ 255.69	$ 296.04	$ 269.73	$ 247.67
Gift Tax	3.26	3.49	3.86	5.25	9.23	5.11	4.68
Hazardous Waste Disposal Tax	6.72	5.18	5.20	4.45	4.23	3.92	4.58
Income Taxes							
Corporation	287.27	320.10	389.47	364.60	286.94	222.57	284.81
Fiduciary	3.78	4.78	13.62	8.09	13.24	12.53	13.20
Individual, Declaration, & Withholding	1,051.52	1,151.07	1,263.77	1,443.14	1,516.81	1,584.20	1,724.88
Inheritance & Estate Transfer Tax	56.82	55.18	70.86	85.23	86.68	91.29	81.10
Liquor – Alcoholic Beverage Taxes							
High Alcoholic Content (Liquor/Wine)	16.11	16.03	15.74	16.01	13.86	16.10	16.18
Low Alcoholic Content (Beer)	37.94	36.99	34.70	36.04	36.45	38.11	37.10
Out-of-State Shippers	0.00	0.00	0.00	0.00	0.01	0.02	0.02
Natural Resources – Severance Tax	380.62	351.66	418.19	355.91	261.92	376.67	463.90
Petroleum Products							
Gasoline & Inspection Fees	394.01	427.98	382.81	421.98	423.31	432.33	425.22
Special Fuels & Inspection Fees	90.96	96.52	97.34	106.68	109.14	115.45	114.77
Public Utilities and Carriers							
Inspection and Supervision Fee	4.08	3.91	4.12	4.18	4.14	4.79	5.13
Natural Gas Franchise Tax	6.74	7.54	7.17	7.88	7.32	9.93	6.75
Transportation & Communication Utilities Tax	5.98	5.79	3.00	3.78	5.68	3.01	2.44
Sales Tax	1,335.68	1,445.67	1,810.86	2,021.28	2,040.67	2,099.41	2,372.16
Tobacco Tax	86.29	87.99	87.97	86.80	85.57	90.30	91.94
Total State Taxes	4,034.75	4,251.16	4,852.98	5,226.99	5,201.24	5,375.47	5,896.53
Other Taxes	486.90	537.71	216.38	41.85	52.05	41.47	34.55
Hotel/Motel Room Occupancy Tax							
LA Stadium and Exposition District	21.84	22.30	25.62	25.65	28.23	30.24	34.10
New Orleans Exhibition Hall Authority	9.46	9.63	11.24	11.10	12.31	13.32	14.95
New Orleans Exhibition Hall Authority Taxes							
Flat Room Occupancy Tax & Food & Beverage Taxes	7.85	7.84	8.29	8.30	8.83	8.73	10.23
Service Contractor Tax	0.04	0.72	1.20	1.34	1.44	1.70	1.88
Tour Tax	0.01	0.05	0.19	0.19	0.18	0.16	0.19
TOTAL CASH COLLECTIONS	**$ 4,560.85**	**$ 4,829.41**	**$ 5,115.90**	**$ 5,315.42**	**$ 5,304.28**	**$ 5,471.09**	**$ 5,992.43**

15-YEAR CASH tax collection record

Tax	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09
Corporation Franchise	$ 262.08	$ 187.45	$ 182.77	$ 289.94	$ 261.17	$ 284.39	$ 247.69	$ 195.56
Gift Tax	4.32	5.45	3.86	3.52	2.26	5.60	3.48	1.97
Hazardous Waste Disposal Tax	4.32	4.40	4.86	5.17	5.17	4.96	4.30	3.55
Income Taxes								
Corporation	270.03	198.13	232.62	374.58	504.85	721.27	746.71	586.10
Fiduciary	9.35	4.81	4.44	13.08	10.55	42.72	32.26	25.47
Individual, Declaration, & Withholding	1,774.20	1,865.60	2,191.54	2,380.28	2,453.61	3,116.25	3,241.86	3,005.46
Inheritance & Estate Transfer Tax	65.19	53.23	43.95	27.88	10.87	5.07	7.89	3.28
Liquor – Alcoholic Beverage Taxes								
High Alcoholic Content (Liquor/Wine)	16.13	16.09	16.85	17.08	16.80	16.99	19.35	19.39
Low Alcoholic Content (Beer)	35.13	36.42	36.10	36.57	36.42	36.48	36.36	37.30
Out-of-State Shippers	0.02	0.02	0.03	0.04	0.04	0.03	0.07	0.07
Natural Resources – Severance Tax	493.21	437.71	514.49	664.56	719.26	898.35	1,046.65	928.02
Petroleum Products								
Gasoline & Inspection Fees	435.97	448.70	440.28	450.74	462.75	475.03	451.53	458.77
Special Fuels & Inspection Fees	116.12	116.49	123.06	132.15	144.23	147.84	140.18	139.97
Public Utilities and Carriers								
Inspection and Supervision Fee	5.19	5.09	5.58	0.00	5.38	5.80	8.42	8.86
Natural Gas Franchise Tax	5.31	14.77	3.31	7.99	4.04	12.50	5.40	4.72
Transportation & Communication Utilities Tax	2.85	(0.87)	8.58	3.09	3.60	3.93	4.24	16.32
Sales Tax	2,418.17	2,284.06	2,166.22	2,305.30	2,731.16	2,801.97	2,883.31	2,800.07
Tobacco Tax	113.99	125.43	144.57	153.59	134.81	143.00	147.37	146.53
Total State Taxes	6,031.58	5,802.98	6,123.11	6,865.56	7,506.97	8,722.18	9,026.85	8,381.41
Other Taxes	37.35	40.15	28.86	34.04	36.30	40.48	46.90	43.57
Hotel/Motel Room Occupancy Tax								
LA Stadium and Exposition District	32.73	30.58	30.74	35.48	22.97	24.74	29.49	27.58
New Orleans Exhibition Hall Authority	14.51	19.34	20.23	24.27	13.17	14.97	18.77	17.07
New Orleans Exhibition Hall Authority Taxes								
Flat Room Occupancy Tax & Food & Beverage Taxes	10.19	11.86	12.73	13.70	7.18	8.39	10.76	10.55
Service Contractor Tax	1.61	1.43	1.36	1.90	0.58	0.49	1.08	1.25
Tour Tax	0.17	0.14	0.13	0.12	0.04	0.03	0.65	0.06
TOTAL CASH COLLECTIONS	**$ 6,128.14**	**$ 5,906.48**	**$ 6,217.16**	**$ 6,975.07**	**$ 7,587.21**	**$ 8,811.28**	**$ 9,134.50**	**$ 8,481.49**

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

FOR FISCAL YEAR ENDING JUNE 30, 2009

Tax/Fee Type	Calculated Collections Before Refunds	Amount Refunded	Calculated Collections*
Automobile Rental Tax	$ 5,169,858.11	$ (7,957.71)	$ 5,161,900.40
Contractors Fee, Nonresident	15,521.11	–	15,521.11
Corporation Franchise Tax	195,562,939.51	–	195,562,939.51
Electric Co-op Fee	47,765.50	–	47,765.50
Gift Tax	2,224,018.00	(207,488.40)	2,016,529.60
Hazardous Waste Site Cleanup Fund	3,556,058.46	1,446.37	3,557,504.83
Income Taxes			
Corporation Income Tax	979,454,702.64	(392,352,867.55)	587,101,835.09
Declaration Individual	469,178,752.30	(1,047,122.82)	468,131,629.48
Fiduciary	31,635,093.73	(6,130,650.76)	25,504,442.97
Individual	565,830,098.39	(85,129.00)	565,744,969.39
Withholding, Individual	2,636,396,111.11	(661,715,022.11)	1,974,681,089.00
Inheritance Tax	4,216,892.03	(935,816.03)	3,281,076.00
Liquors – Alcoholic Beverages			
High Alcoholic Content (Liquor/Wine)	19,411,739.23	(21,719.19)	19,390,020.04
Low Alcoholic Content (Beer)	37,319,351.15	(9,686.51)	37,309,664.64
Out-of-State Shippers	70,643.81	(881.23)	69,762.58
Parish & Municipal Beer Tax	6,803,811.66	–	6,803,811.66
Marijuana & Controlled Dangerous Substance	12,932.88	–	12,932.88
Minerals, Oil, and Gas			
Oil Spill Contingency Fee	99,894.80	–	99,894.80
Oilfield Site Restoration – Gas	3,279,581.15	(32,090.64)	3,247,490.51
Oilfield Site Restoration – Oil	894,905.62	(14,936.19)	879,969.43
Pipeline Safety Inspection Fee	–	–	–
Surface Mining Reclamation	303,856.32	–	303,856.32
Natural Resources – Severance Tax	946,672,627.73	(18,567,424.75)	928,105,202.98
Petroleum Products			
Gasoline & Inspection Fees	459,644,537.94	(869,951.17)	458,774,586.77
Special Fuels & Inspection Fees	147,475,355.48	(7,497,624.88)	139,977,730.60
Motor Fuels	27,437,845.10	(25,332,737.10)	2,105,108.00
Motor Vehicle Sales-Leases	3,083,637.78	–	3,083,637.78
Public Utilities – Carriers			
Inspection & Supervision Fees	9,320,256.54	(452,729.12)	8,867,527.42
Natural Gas Franchise Tax	5,022,809.93	(299,791.61)	4,723,018.32
Transportation & Communication	16,349,669.49	(21,136.02)	16,328,533.47
Catalog Sales	130,276.00	–	130,276.00
Consumer Use Tax	70,834.19	–	70,834.19
Sales Tax	2,933,118,094.58	(108,676,898.54)	2,906,769,633.37
Soft Drinks	119,700.00		119,700.00
Telecommunication Tax	1,103,597.77	–	1,103,597.77
Consumer Use – Excise	3,716.32	–	3,716.32
Tobacco	146,738,343.48	(123,273.42)	146,615,070.06
TOTALS	**$ 9,657,505,829.84**	**$ (1,224,401,488.38)**	**$ 8,433,104,341.46**

* This amount does not include adjustments for returned checks.

COMPARISON OF ALL STATES' taxes (by source)

FOR FISCAL YEAR 2008 – Percent of tax collected

	Sales & Use	Individual Income	Corporate Income	Motor Fuels	Licenses	All Other
Alabama	25.2%	33.9%	5.8%	6.0%	5.4%	23.7%
Alaska	0.0%	0.0%	11.7%	0.5%	1.7%	86.2%
Arizona	46.9%	24.9%	5.7%	5.3%	3.1%	14.1%
Arkansas	37.3%	31.1%	4.5%	6.3%	4.1%	16.7%
California	27.2%	47.5%	10.1%	2.9%	6.5%	5.7%
Colorado	24.0%	52.7%	5.3%	6.6%	3.9%	7.5%
Connecticut	23.8%	52.4%	4.0%	3.4%	2.6%	13.8%
Delaware	0.0%	34.4%	10.5%	4.0%	35.3%	15.8%
Florida	60.0%	0.0%	6.2%	6.4%	5.2%	22.2%
Georgia	31.9%	48.6%	5.2%	5.6%	2.9%	5.8%
Hawaii	50.9%	30.0%	2.0%	1.8%	3.0%	12.2%
Idaho	36.9%	39.4%	5.2%	6.6%	7.4%	4.5%
Illinois	24.9%	32.4%	9.8%	4.2%	7.8%	21.0%
Indiana	38.5%	32.4%	6.1%	5.7%	5.4%	11.9%
Iowa	26.7%	41.3%	5.0%	6.4%	9.3%	11.2%
Kansas	31.6%	41.1%	7.4%	6.0%	4.2%	9.6%
Kentucky	28.6%	34.6%	5.3%	6.1%	4.7%	20.6%
LOUISIANA	**31.4%**	**28.8%**	**6.4%**	**5.5%**	**4.5%**	**23.3%**
Maine	29.1%	39.3%	5.0%	6.2%	6.3%	14.0%
Maryland	22.6%	47.2%	4.4%	4.9%	4.2%	16.8%
Massachusetts	18.8%	57.2%	10.0%	3.1%	3.1%	7.8%
Michigan	33.2%	29.0%	7.2%	4.0%	5.5%	21.2%
Minnesota	24.8%	42.5%	5.7%	3.5%	5.5%	18.0%
Mississippi	47.4%	23.4%	5.8%	6.7%	6.3%	10.4%
Missouri	29.4%	46.7%	3.5%	6.7%	5.9%	7.7%
Montana	0.0%	35.4%	6.6%	8.4%	12.7%	37.0%
Nebraska	36.7%	41.3%	5.6%	7.0%	5.0%	4.3%
Nevada	50.3%	0.0%	0.0%	5.1%	13.5%	31.1%
New Hampshire	0.0%	5.2%	27.3%	6.1%	9.6%	51.8%
New Jersey	29.1%	41.2%	9.2%	1.8%	4.7%	13.9%
New Mexico	34.4%	21.4%	7.1%	4.4%	4.2%	28.5%
New York	17.3%	55.9%	7.7%	0.8%	2.1%	16.2%
North Carolina	23.1%	48.3%	5.3%	6.9%	6.2%	10.2%
North Dakota	22.9%	13.7%	7.0%	6.2%	7.2%	43.0%
Ohio	29.8%	37.3%	2.9%	7.0%	10.1%	12.9%
Oklahoma	24.7%	32.9%	4.2%	4.5%	12.2%	21.5%
Oregon	0.0%	68.5%	6.6%	5.7%	12.3%	6.9%
Pennsylvania	27.6%	32.4%	6.8%	6.5%	8.8%	17.8%
Rhode Island	30.7%	39.5%	5.3%	4.6%	3.5%	16.5%
South Carolina	36.1%	39.5%	3.8%	6.3%	5.1%	9.2%
South Dakota	55.4%	0.0%	5.3%	9.8%	13.0%	16.4%
Tennessee	59.2%	2.5%	8.7%	7.6%	11.2%	10.8%
Texas	48.5%	0.0%	0.0%	6.9%	16.1%	28.5%
Utah	33.0%	43.6%	6.6%	6.3%	3.5%	6.9%
Vermont	13.3%	24.5%	3.3%	3.6%	4.9%	50.4%
Virginia	19.9%	54.9%	4.3%	5.0%	3.5%	12.4%
Washington	63.2%	0.0%	0.0%	6.5%	5.2%	25.0%
West Virginia	22.7%	31.1%	11.0%	8.3%	3.9%	22.9%
Wisconsin	28.3%	44.0%	5.7%	6.6%	6.0%	9.3%
Wyoming	34.3%	0.0%	0.0%	3.5%	5.6%	56.6%
ALL STATES	**30.8%**	**35.7%**	**6.5%**	**4.7%**	**6.4%**	**16.0%**

Source: U.S. Department of Commerce, Bureau of the Census, 2008 State Government Tax Collections

ALL STATES' TOTAL tax collections (per capita)

FOR FISCAL YEAR 2008

Rank	State	Per Capita Total State Tax Collection
1	Alaska	$ 12,276
2	Vermont	4,095
3	Wyoming	4,040
4	Hawaii	3,996
5	Connecticut	3,818
6	North Dakota	3,604
7	New Jersey	3,526
8	Minnesota	3,509
9	Massachusetts	3,360
10	Delaware	3,357
11	New York	3,356
12	California	3,193
13	Maryland	2,948
14	New Mexico	2,860
15	Maine	2,797
16	Washington	2,740
17	West Virginia	2,689
18	Wisconsin	2,681
19	Arkansas	2,637
20	Rhode Island	2,628
21	Pennsylvania	2,581
22	Kansas	2,555
23	Montana	2,541
24	**LOUISIANA**	**2,495**
25	Michigan	2,477
26	Illinois	2,472
27	North Carolina	2,470
28	Idaho	2,397
29	Virginia	2,369
30	Kentucky	2,356
31	Nevada	2,352
32	Nebraska	2,341
33	Indiana	2,339
34	Oklahoma	2,329
35	Ohio	2,296
36	Iowa	2,295
37	Mississippi	2,252
38	Utah	2,172
39	Arizona	2,109
40	Florida	1,956
41	Colorado	1,949
42	Alabama	1,946
43	Oregon	1,913
44	South Carolina	1,887
45	Georgia	1,877
46	Tennessee	1,857
47	Missouri	1,855
48	Texas	1,836
49	New Hampshire	1,711
50	South Dakota	1,643
–	**US AVERAGE**	**$ 2,575**

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

TOTAL STATE taxes except severance tax (per capita)

FOR FISCAL YEAR 2008

Rank	State	Per Capita Total State Tax Collection
1	Vermont	$ 4,095
2	Hawaii	3,996
3	Connecticut	3,818
4	New Jersey	3,526
5	Minnesota	3,503
6	Massachusetts	3,360
7	Delaware	3,357
8	New York	3,356
9	California	3,193
10	Maryland	2,948
11	Maine	2,797
12	Washington	2,733
13	Wisconsin	2,680
14	Rhode Island	2,628
15	Arkansas	2,628
16	Pennsylvania	2,581
17	West Virginia	2,497
18	Kansas	2,495
19	Illinois	2,472
20	North Carolina	2,470
21	Michigan	2,466
22	Wyoming	2,411
23	Idaho	2,392
24	North Dakota	2,370
25	Virginia	2,369
26	Indiana	2,339
27	Nebraska	2,338
28	Nevada	2,323
29	New Mexico	2,310
30	Iowa	2,295
31	Ohio	2,295
32	Kentucky	2,287
33	**LOUISIANA**	**2,260**
34	Mississippi	2,206
35	Montana	2,182
36	Alaska	2,165
37	Utah	2,134
38	Arizona	2,102
39	Oklahoma	2,004
40	Florida	1,953
41	Colorado	1,918
42	Oregon	1,910
43	Alabama	1,903
44	South Carolina	1,887
45	Georgia	1,877
46	Tennessee	1,856
47	Missouri	1,855
48	New Hampshire	1,711
49	Texas	1,667
50	South Dakota	1,635
–	**US AVERAGE**	**$ 2,514**

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

PARISH comparison of various & per capita tax collections

Parish	Population Estimates July 1, 2008	Gross Sales Tax Due FYE 09	Sales Tax (Per Cap) FYE 09	Distribution of Local Property Taxes for year 2008* 2008	Property Taxes (Per Cap) 2008	LA Adjusted Individual Income Tax FYE 09	LA Adj. Inc. Tax (Per Cap) FYE 09
Acadia	60,070	$ 21,545,725	$ 359	$ 18,996,203	$ 316	$ 27,995,107	$ 466
Allen	25,635	2,813,924	110	11,330,366	442	8,603,668	336
Ascension	101,789	68,538,343	673	82,126,424	807	76,526,871	752
Assumption	22,881	3,173,381	139	12,833,295	561	11,649,557	509
Avoyelles	42,360	6,654,697	157	5,325,288	126	16,342,938	386
Beauregard	34,978	6,849,542	196	19,680,037	563	15,445,570	442
Bienville	14,728	6,401,650	435	29,006,406	1,969	7,272,164	494
Bossier	110,250	36,630,251	332	71,520,863	649	66,974,580	607
Caddo	252,895	158,252,775	626	193,429,689	765	155,741,013	616
Calcasieu	185,618	113,127,229	609	156,806,775	845	135,630,950	731
Caldwell	10,353	1,751,990	169	5,748,122	555	4,462,821	431
Cameron	7,238	1,457,382	201	37,883,489	5,234	4,498,760	622
Catahoula	10,522	1,843,411	175	3,072,367	292	3,945,253	375
Claiborne	16,142	4,016,979	249	9,031,445	559	6,435,864	399
Concordia	19,064	6,164,593	323	11,171,500	586	6,326,407	332
DeSoto	26,388	7,480,888	283	33,665,062	1,276	16,902,257	641
East Baton Rouge	428,360	281,564,677	657	345,137,489	806	295,634,079	690
East Carroll	8,166	2,056,340	252	3,522,929	431	2,463,909	302
East Feliciana	20,874	1,829,656	88	4,990,713	239	10,219,942	490
Evangeline	35,624	4,835,100	136	10,067,896	283	13,758,528	386
Franklin	20,006	3,500,538	175	4,982,457	249	7,112,670	356
Grant	19,974	888,272	44	5,412,589	271	8,004,012	401
Iberia	75,097	27,989,191	373	30,235,586	403	43,261,426	576
Iberville	32,545	40,265,884	1,237	41,347,226	1,270	17,032,260	523
Jackson	15,191	1,954,122	129	17,787,368	1,171	6,580,704	433
Jefferson	436,181	294,257,733	675	302,556,652	694	296,081,696	679
Jefferson Davis	31,263	7,363,242	236	15,678,317	501	15,706,049	502
Lafayette	206,976	169,052,819	817	127,855,494	618	188,775,842	912
Lafourche	92,572	30,649,543	331	74,741,056	807	68,232,817	528
LaSalle	14,062	4,142,786	295	8,821,542	627	7,418,331	912
Lincoln	42,561	17,470,054	410	27,143,111	638	31,000,801	728
Livingston	120,256	25,352,349	211	43,153,262	359	68,412,383	569
Madison	11,790	1,440,368	122	7,178,998	609	2,558,337	217
Morehouse	28,602	8,271,875	289	11,134,745	389	9,248,222	323
Natchitoches	39,576	8,725,419	220	19,574,592	495	18,541,075	468

PARISH comparison of various & per capita tax collections

Parish	Population Estimates July 1, 2008	Gross Sales Tax Due FYE 09	Sales Tax (Per Cap) FYE 09	Distribution of Local Property Taxes for year 2008* 2008	Property Taxes (Per Cap) 2008	LA Adjusted Individual Income Tax FYE 09	LA Adj. Inc. Tax (Per Cap) FYE 09
Orleans**	311,853	$ 248,141,849	$ 796	$ 340,904,567	$ 1,093	$ 202,707,026	$ 650
Ouachita	150,051	104,876,065	699	72,934,039	486	78,298,975	522
Plaquemines	21,276	8,594,265	404	49,692,820	2,336	14,933,616	702
Pointe Coupee	22,401	4,769,524	213	16,473,743	735	11,846,000	529
Rapides	133,131	64,946,781	488	65,677,169	493	72,105,382	542
Red River	9,118	945,691	104	4,480,095	491	6,713,239	736
Richland	20,501	3,705,972	181	8,127,808	396	8,115,329	396
Sabine	23,688	4,716,798	199	8,284,507	350	12,977,938	548
St. Bernard	37,722	19,305,882	512	29,348,552	778	11,351,842	301
St. Charles	51,547	54,394,019	1,055	114,576,912	2,223	41,301,246	801
St. Helena	10,546	683,858	65	4,946,174	469	4,743,057	450
St. James	21,231	8,520,804	401	39,902,604	1,879	13,195,509	622
St. John the Baptist	46,994	30,174,064	642	35,280,233	751	24,866,525	529
St. Landry	92,173	20,866,162	226	26,873,095	292	49,355,947	535
St. Martin	52,097	9,041,350	174	22,369,698	429	26,909,866	517
St. Mary	51,083	28,380,213	556	44,143,757	864	35,704,940	699
St. Tammany	228,456	88,778,893	389	224,004,498	981	190,781,636	835
Tangipahoa	117,001	31,628,634	270	35,670,670	305	53,329,635	456
Tensas	5,694	1,163,745	204	4,027,631	707	2,050,373	360
Terrebonne	108,576	44,881,590	413	67,677,075	623	78,119,749	719
Union	22,692	7,058,007	311	7,423,416	327	8,770,135	386
Vermilion	56,096	22,137,101	395	27,384,826	488	34,923,523	623
Vernon	45,639	6,250,850	137	11,730,782	257	15,116,065	331
Washington	45,430	13,232,177	291	18,075,094	398	14,571,901	321
Webster	40,754	10,381,710	255	19,877,726	488	21,341,104	524
West Baton Rouge	22,553	16,809,078	745	25,791,987	1,144	13,954,575	619
West Carroll	11,495	1,613,682	140	3,426,297	298	3,898,314	339
West Feliciana	15,003	2,047,113	136	19,663,520	1,311	7,297,420	486
Winn	15,408	2,852,002	185	6,148,113	399	6,103,741	396
LOUISIANA'S ESTIMATED POPULATION: 4,410,796							

* Exclusive of Homestead Exemption

**Orleans Parish property tax amounts are for 2009.

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, 2009

Fund	Total
Acadia Parish Visitor Enterprise Fund	$ 161,964.64
Allen Parish Capital Improvement Fund	345,541.04
Ascension Parish Visitor Enterprise Fund	477,411.86
Avoyelles Parish Visitor Enterprise Fund	60,938.44
Beauregard Parish Community Improvement Fund	83,275.73
Bienville Parish Tour & Economic Development Fund	26,309.83
Bossier Parish Civic Center Fund	1,557,537.66
Caddo Shreveport Riverfront & Convention Center Fund	2,069,789.17
Caddo Shreveport-Bossier City Visitor Enterprise Fund	610,661.06
Calcasieu East of River Visitor (Ward 1,2 & 8)	776,639.75
Calcasieu East of River Visitor Enterprise Fund (Ward 3)	12,995.24
Calcasieu East of River Lake Charles Civic Center	739,639.42
Calcasieu West of River Community Center Fund (Ward 4,5,6&7)	1,186,132.19
Caldwell Parish Economic Development Fund	2,952.70
Cameron Parish Tourist Development Fund	16,852.78
Claiborne Parish Town of Homer Economic Development Fund	29,138.67
Concordia Parish Economic Development Fund	103,285.40
DeSoto Parish Visitor Enterprise Fund	53,928.52
East Baton Rouge Parish Baker Economic Development	49,123.81
East Baton Rouge Parish Riverside Centroplex Fund	1,244,848.70
East Baton Rouge Parish Community Improvement Fund	2,566,698.15
East Baton Rouge Parish Enhancement Fund	1,283,349.06
East Carroll Parish Visitor Enterprise Fund	11,952.89
East Feliciana Parish Tourist Commission Fund	3,635.97
Evangeline Parish Visitor Enterprise	32,669.19
Franklin Parish Visitor Enterprise Fund	33,573.28
Iberia Parish Tourist Commission Fund	398,173.89
Iberville Parish Visitor Enterprise Fund	67,002.86
Jackson Parish Economic Development & Tourism Fund	20,806.77
Jefferson Davis Parish Visit Enterprise Fund	142,016.79
Lafayette Parish Visit Enterprise Fund	2,857,831.83
Lafourche Parish Enterprise Fund	266,941.46
Lafourche Retarded Citizens, Training, & Development	262,937.29
LaSalle Parish Economic Development Fund	25,559.78
Lincoln Parish Visitor Enterprise Fund	233,940.12
Lincoln Parish Municipalities Fund	230,431.02
Livingston Parish Tourism Improvement Fund	389,891.00
Madison Parish Visitor Enterprise Fund	55,998.85
Morehouse Parish Visitor Enterprise Fund	35,127.06
Morehouse Parish Bastrop Municipal Center Fund	34,600.16
Natchitoches Parish Historic Development Fund	329,967.12
Natchitoches Parish Visitor Enterprise Fund	111,100.11
Ouachita Parish Visitor Enterprise Fund	1,136,470.59
Plaquemines Parish Visitor Enterprise Fund	198,167.45
Point Coupee Parish Visitor Enterprise Fund	35,497.92

LOCAL DEDICATIONS state hotel/motel tax collections

FOR FISCAL YEAR ENDING JUNE 30, 2009

Fund	Total
Rapides Parish Economic Development Fund	$ 357,907.77
Rapides Parish Coliseum	71,548.88
Rapides Alex/Pineville Area Tourism Fund	214,744.39
Rapides Alex/Pineville Exhibition Hall	264,410.01
Rapides City of Pineville Economic Development Fund	214,744.35
Red River Visitor Enterprise Fund	26,609.93
Richland Parish Visitor Enterprise Fund	119,014.54
Sabine Parish Tourism Improvement Fund	196,087.66
St. Bernard Parish Visitor Enterprise Fund	42,168.34
St. Charles Parish Visitor Enterprise Fund	139,067.45
St. Charles Parish River Parish Convention, Tourism & Visitor Fund	46,824.08
St. Helena Parish Tourist Community Fund	0.00
St. James Parish Enterprise Fund	17,399.75
St. James Parish River Parish Convention, Tourism & Visitor Fund	5,858.50
St. John the Baptist Parish Convention Facility Fund	291,859.49
St. John the Baptist River Parish Convention, Tourism & Visitor Fund	98,269.20
St. Landry Parish Tourist Community Fund	139,253.32
St. Landry Parish City Hall Market Fund	141,373.94
St. Martin Parish Enterprise Fund	106,004.92
St. Mary Parish Visitor Enterprise Fund	566,574.69
St. Tammany Parish Tourist Commission Fund	1,348,451.89
Tangipahoa Parish Tourist Commission Fund	537,429.15
Tangipahoa Parish Economic Development Fund	180,952.61
Tensas Parish Visit Enterprise Fund	2,629.73
Terrebonne Parish Houma Tourist Fund	537,695.73
Terrebonne Parish Visitor Enterprise Fund	529,630.27
Union Parish Visitor Enterprise Fund	25,812.36
Vermilion Parish Visitor Enterprise Fund	129,572.82
Vernon Parish Community Improvement Fund	242,523.28
Washington Parish Tourist Community Fund	37,065.40
Washington Parish Economic Development & Tourism Visitor Fund	12,479.94
Webster Parish Convention & Visitor Bureau Fund	165,084.85
West Baton Rouge Parish Visitor Enterprise Fund	476,660.20
West Carroll Parish Visitor Enterprise Fund	13,794.83
West Feliciana Parish St. Francisville Economic Development Fund	130,264.27
Winn Parish Tourism Fund	35,377.05
SUM OF ALL FUNDS	**$ 27,838,452.81**

FOR FISCAL YEAR ENDING JUNE 30, 2009

Fund	Distribution Amount
DEDICATION OF STATE TAXES COLLECTED	
Aviation Fuels	$ 9,700,000
Ernest Morial Convention Center	2,000,000
Gasoline/Special Fuels Timed Account	118,665,083
Military Assistance Fund	741,432
Motor Fuels Inspection Fund	5,482,054
Sports Facility Assistance Fund	3,480,003
Telephone Company Property Assessment Fund	29,909,242
Transportation Trust Fund	474,660,331
Tobacco Tax Healthcare Fund	41,205,223
TOTAL	**$ 685,843,368**
COOPERATIVE ENDEAVORS (Tax Incremental Financing)	
TIF – Algiers Economic Development	$ 690,854
TIF – Bass Pro Shops	924,696
TIF – Cabelas	637,177
TIF – Garrett Road Economic Development District	2,812,957
TIF – Industrial Board of Lafayette	355,784
TIF – Ruston Cooperative Endeavor	2,724,025
TIF – Tower Drive Economic Development District	1,042,371
TOTAL	**$ 9,187,864**
DISTRIBUTION OF LOUISIANA TOURISM TAX	
LA Economic Development Fund	$ 10,645,044
LA Economic Marketing Fund	1,698,725
LA Tourism Promotion District	22,427,931
TOTAL	**$ 34,771,701**
DISTRIBUTION OF LOCAL TAXES COLLECTED BY LDR	
Auto Rental Tax	$ 1,050,054
Consumer Use Tax	345,570
Parish & Municipal Beer	5,371,480
TOTAL	**$ 6,767,104**
DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION	
Animal Welfare Task Force	$ 13,136
Garnishment Program	9,409,499
Income Tax Donations	41,875
START Contributions	147,198
Wildlife Habitat	20,712
TOTAL	**$ 9,632,420**
SPECIAL TAXING DISTRICTS	
LA Stadium and Expo District – Orleans/Jefferson	$ 27,582,295
E Morial Exhibition Authority Room Rentals – Orleans only	17,070,396
E Morial Exhibition Occupancy and Food/Beverage Tax – Orleans only	10,558,981
E Morial Exhibition Service Contractor & Tour Tax – Orleans only	1,314,072
TOTAL	**$ 56,525,743**

OFFERS IN COMPROMISE (fy 08-09)

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

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

Name	Type of Tax	Tax Period	Amount of Interest Compromised
Stine LLC	CIFT	12/31/01	$ 28,558.78
Sam Giordano	Individual Income	12/31/06	445.83

Note: Compromise of interest under the provisions of R.S.47:1601(A)(2)(d)

Name	Type of Tax	Total Tax, Interest, Penalties & Fees	Amount Abated/ Compromised	Amount Paid in Compromise
Acme Rentals Inc	Sales, Withholding, CIFT	$ 28,927.58	$ 11,387.18	$ 17,540.40
Alan & Gloria Johnson	Individual Income	7,638.61	3,638.80	4,000.00
Angela Morgan	Individual Income	7,930.63	4,682.63	3,248.00
Anthony Freeman	Individual Income	13,784.50	8,784.50	5,000.00
Bearwallow Plantation Inc.	CIFT	849.39	804.39	45.00
Ben R Graves	Individual Income	6,153.98	1,545.98	4,608.00
Burney Industries, Inc	Sales & Withholding	171,905.86	62,967.15	108,938.71
Byles Welding & Tractor Company, Inc	Withholding & LGST	120,229.86	22,583.97	97,645.89
Cadex System, Inc	Sales & Withholding	16,845.65	5,507.56	11,338.09
Carroll & Amy Barron	Individual Income	32,327.69	6,365.69	25,962.00
Charles Kenneth Henderson	Motor Vehicle Sales Tax	7,429.20	5,229.20	2,200.00
Charles & Alice Schindler	Individual Income	474,818.95	275,236.95	199,582.00
Christina Rojas	Individual Income	7,178.44	1,745.00	5,433.38
Daniel Saltzman	Individual Income	3,895.80	2,160.70	1,735.10
David Odom dba Retloc LLC	Withholding	38,509.75	28,919.75	9,591.00
Edward Winston	Sales	11,909.66	6,323.66	5,586.00
Gemini Glass LLC	Withholding & Sales	17,863.83	5,939.96	11,923.87
Faith Community Church of the Nazarene	Sales & Withholding	10,838.65	4,950.50	514.50
Gary & Linda Irby	Individual Income	3,003.71	1,230.74	1,772.97
John Khoury	Withholding	7,328.41	2,512.41	4,816.00
Lawrence & Rose Jefferson	Individual Income	3,689.69	1,967.69	1,722.00
Laura McClain	Individual Income	12,216.80	3,918.86	8,298.00
Louis N Collins Jr	Individual Income	6,478.42	4,297.42	2,181.00
Martha Mains Cain	Individual Income	7,591.65	4,612.65	2,979.00
Michael Ellender	Individual Income	28,434.11	18,588.11	9,846.00
Michael & Nancy Cundiff	Individual Income	4,071.69	1,384.69	2,687.00
MLB Mortgage & Investment Corp	CIFT	85,302.54	37,857.54	47,445.00
Norris Joseph Nash II	Individual Income & Sales	57,105.94	56,605.94	500.00
OB II Inc	Sales & Withholding	5,877.37	2,429.45	3,447.92
Ortco Contractors/Andrew Ortis	Sales & Withholding	63,420.43	48,664.71	14,755.72
Preferred Pagers Inc	Sales & Withholding	37,834.99	20,935.12	16,899.87
Robert & & Patsy L Smith	Individual Income	13,607.86	7,443.33	6,164.53
Steven Richmond	Individual Income	1,552.82	692.68	860.14
T & T Seafood, Inc	LA General Sales	38,651.47	17,919.47	20,732.00
Taylor Made Entertainment, Inc	Witholding & LGST	26,025.41	8,734.04	17,291.37

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

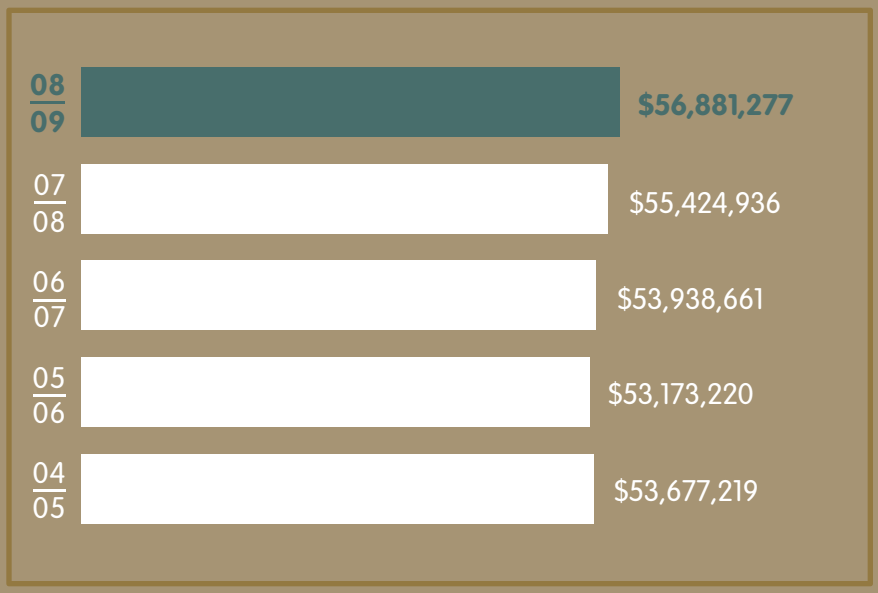
ALCOHOLIC beverage tax (cash collection after accrual adjustments)

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
2008-09	**$ 37,308,854**	**$ 19,572,424**	**$ 56,881,277**	**2.63%**
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	-0.94%
2004-05	36,443,767	17,233,452	53,677,219	0.42%

ALCOHOLIC beverage tax (cash collection after accrual adjustments)



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

FISCAL YEAR 2009

Period	Cash Collections	# of Barrels
1st Quarter	$ 9,896,283	989,628
2nd Quarter	9,021,947	902,195
3rd Quarter	8,756,027	875,603
4th Quarter	9,635,407	963,541
TOTAL	**$ 37,309,665**	**3,730,966**

Note: Tax Rate of $10 per barrel

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 (liters sold by category)

LITERS SOLD
Fiscal Year 2009

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	6,583,554	245,174	400,107	5,680,036
2nd Quarter	6,868,104	315,746	455,513	6,383,187
3rd Quarter	7,544,436	563,484	554,382	6,644,710
4th Quarter	6,870,540	290,002	499,876	6,417,495
TOTAL	**27,866,634**	**1,414,407**	**1,909,878**	**25,125,428**
TAX PER LITER	**$ 0.66**	**$ 0.42**	**$ 0.06**	**$ 0.03**
GROSS TAX DUE*	**$ 18,391,978**	**$ 594,051**	**$ 114,593**	**$ 753,763**

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

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

AS of SEPTEMBER 2009

License Type	Count
AG.B - Class A General Beer	183
AG.BL - Class A General Beer and Liquor	2,798
AG.C - Caterer Attached to a Class A General	20
AG.CR - Class A General Conditional Restaurant	7
AG.L - Class A General Liquor	7
AR.B - Class A Restaurant Beer	683
AR.BL - Class A Restaurant Beer and Liquor	2,331
AR.BW - Class A Restaurant Beer and Light Wine	111
AR.L - Class A Restaurant Liquor	15
AR.MB - Class A Restaurant Microbrewer	2
AR.TR - Temporary Restaurant	1
AR.W - Class A Restaurant Light Wine	1
AR.C - A Restaurant - Caterer Attached	139
ARC - Restaurant Conditional	3
B.B - Class B Beer	950
B.BL - Class Beer and Liquor	3,545
B.C - Class B Caterer	5
B.L - Class B Liquor	14
C-A - Caterer Attached	1
C.BL - Class C Beer and Liquor	6
C.C - Class C Caterer	1
C.SA - Stand Alone Caterer	71
DC.L - Distribution Center Liquor Permit	1
M.B - Beer Manufacturer Permit	3
M.L - Liquor Manufacturer Permit	3
M.WP - Wine Producer Permit	7
OS.H - Out of State Man/Sup - Hi Al Content	497
OS.L - Out of State Man/Sup - Lo Al Content	75
S.IN - Solicitor - In State	647
S.OOS - Solicitor - Out of State	95
T.C - Tobacco Retail Certificate	5,715
T.P - Tobacco Retail Dealer Permit	200
T.T - Retail Tobacconist	21
T.VM - Retail Vending Machine	1,279
T.VO - Retail Vending Machine Operator	115
T.WD - Tobacco Wholesale Dealer Permit	71
T.WT - Wholesale Dealer Permit - Tobacconist	21
T.WVM - Wholesale Vending Machine	85
W.B - Malt Beverage Wholesale Permit	40
W.L - Liquor Wholesale Permit	36
W.P - Pseudo Wholesaler	152
TOTALS	**19,957**

Source: ATC

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[1])	Tax Base (nonbusiness income[1])	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.[2]**	**Louisiana does not apply the business/nonbusiness concepts outlined by the MTC. The two classes of income are apportionable and allocable.[2]**	**No**	**Starts with federal 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, or from property that is an integral part of the business.	All other income not classified as business income.	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 federal taxable income after special deductions.
Georgia	All income except certain limited types of 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 federal 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.[3]	All nonbusiness income; non-U.S. interest and dividends; U.S. government interest; apply either a transactional or functional test.	No	Starts with federal taxable income after special deductions.
Texas[4]	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	Income and deductions based on Texas Statutes.

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, 2008

[1] **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.

[2] 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.

[3] 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.

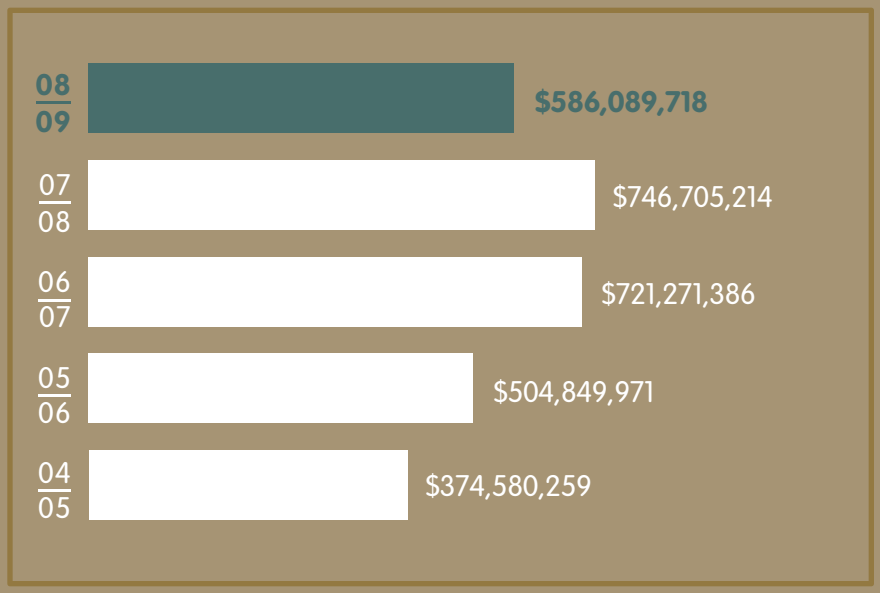
[4] Effective January 1, 2008, Texas has replaced the prior tax based on capital and earned surplus with a new "margin tax." Texas does not consider the margin tax as an income tax.

Source: 2009 Multistate Corporate Tax Guide, Volume 1
Multistate Tax Commission

CORPORATION income tax (based on cash collections)

Fiscal Year	Amount Collected	% Change
2008-09	**$ 586,089,718**	**-21.51%**
2007-08	746,705,214	3.53%
2006-07	721,271,386	42.87%
2005-06	504,849,972	34.78%
2004-05	374,580,259	61.03%

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.

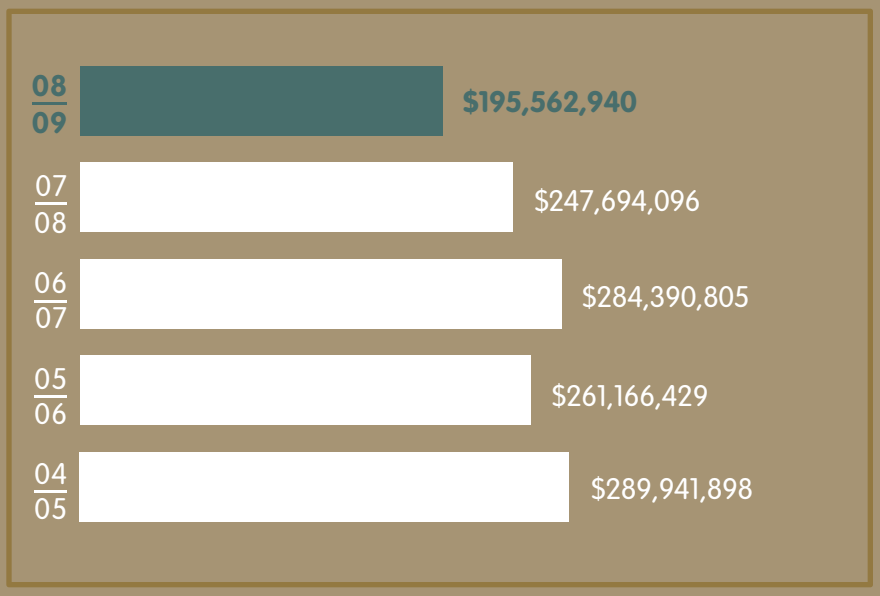
Fiscal Year	Amount Collected	% Change
2008-09	**$ 195,562,940**	**-21.05%**
2007-08	247,694,096	-12.90%
2006-07	284,390,805	8.89%
2005-06	261,166,429	-9.92%
2004-05	289,941,899	58.64%

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, 2009

Period	Corporation Income Tax	Corporation Franchise Tax
1st Quarter	$ 107,860,705	$ 36,153,268
2nd Quarter	179,722,063	59,907,354
3rd Quarter	67,852,608	22,617,536
4th Quarter	230,654,342	76,884,781
TOTAL	**$ 586,089,718**	**$ 195,562,940**

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	27,147	22.94%	$ (58,854,915,985)	$ 0	0.00%
0	68,359	57.77%	0	0	0.00%
1 - 25,000	12,652	10.69%	87,754,465	3,521,375	0.42%
25,001 - 50,000	2,875	2.43%	104,110,242	4,501,957	0.54%
50,001 - 100,000	2,411	2.04%	169,652,606	8,399,920	1.01%
100,001 - 500,000	3,060	2.59%	677,540,913	43,863,791	5.26%
500,001 - 1,000,000	720	0.61%	517,084,646	38,727,401	4.64%
1,000,001 - 2,000,000	471	0.40%	647,892,842	50,095,497	6.00%
2,000,001 - 10,000,000	480	0.41%	1,970,642,051	155,878,868	18.68%
> 10,000,000	160	0.14%	6,627,158,583	529,578,001	63.46%
TOTALS	**118,335**	**100.00%**	**$ (48,053,079,637)**	**$ 834,566,810**	**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	14,184	11.97%	$ (9,629,974,471)	$ 210,766	0.05%
0	31,131	26.26%	0	417,599	0.09%
1 - 25,000	21,450	18.10%	182,274,031	336,864	0.08%
25,001 - 100,000	17,388	14.67%	966,882,089	1,366,627	0.31%
100,001 - 500,000	19,290	16.27%	4,547,343,548	6,999,938	1.56%
500,001 - 1,000,000	5,472	4.62%	3,859,167,459	8,409,645	1.88%
1,000,001 - 10,000,000	7,722	6.51%	23,201,891,945	58,569,835	13.09%
10,000,001 - 50,000,000	1,390	1.17%	29,747,469,934	76,040,080	16.99%
50,000,001 - 100,000,000	247	0.21%	16,887,077,596	46,883,674	10.48%
100,000,001 - 500,000,000	217	0.18%	44,434,319,356	121,149,251	27.07%
500,000,001 - 1,000,000,000	32	0.03%	20,423,994,360	58,294,242	13.03%
> 1,000,000,000	13	0.01%	22,945,479,330	68,830,587	15.38%
TOTALS	**118,536**	**100.00%**	**$157,565,925,177**	**$ 447,509,108**	**100.00%**

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

CORPORATION income & franchise tax (credits claimed on returns)

NONREFUNDABLE CREDITS CLAIMED ON RETURNS
Processed During Fiscal Year 2009

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Angel Investor Tax Credit	$ 0	$ 0
Apprenticeship	28,812	85,626
Atchafalaya Trace	0	1,510
Basic Skills Training	0	0
Biomedical/University Research	0	0
Bone Marrow Doner	0	N/A
Brownfields Investor Credit	249,489	N/A
Cane River Heritage Area	0	0
Contributions to Educational Institutions	1,000	N/A
Credit for Refunds Paid by Utilities	0	N/A
Debt Issuance Costs	1,382	1,743
Dedicated Research Investments	0	N/A
Digital Interactive Media	0	N/A
Donations of Materials, Equipment, Advisors, Instructors	0	0
Donations to Public Schools	0	0
Donations to Qualified Playgrounds	0	0
Eligible Reentrants	657	N/A
Employee & Dependent Health Insurance	37,974	0
Employment of the Previously Unemployed	500	0
Enterprise Zone	16,426,853	3,353,962
Insurance Company Premium Tax	182,092,303	N/A
LA Capital Companies	48,841,568	N/A
LA Community Development Financial Institutions Act Credit	18,072	10,992
LA Community Economic Development	0	0
Manufacturing Establishments	0	581,359
Motion Picture Employment of Resident	33,448	12,350
Motion Picture Infrastructure Credit	17,855	N/A
Motion Picture Investor Credit	5,005,027	1,214,425
Neighborhood Assistance	0	N/A
New Jobs Credit	593,496	N/A
New Markets Credit	11,700	550,000
Nonviolent Offenders Employment Credit	0	N/A
Quality Jobs	0	78,404
Recycling Credit	1,255,940	1,096,120
Rehabilitation of Historic Structures	7,697,301	550,425
Research and Development	2,219,393	36,535,245
Tax Equalization	0	5,273,042
Technology Commercialization	0	0
Vehicle Alternative Fuels	10,374	N/A
TOTAL	**$ 264,543,144**	**$ 49,345,203**

REFUNDABLE CREDITS CLAIMED ON RETURNS
Processed During Fiscal Year 2009

Credit	Amount Claimed	Credit	Amount Claimed
Inventory Tax Credit	$ 304,247,718	School Readiness Business Supported Child Care	$ 16,600
Ad Valorem for Natural Gas	1,623,161	School Readiness Child Care Provider	591,250
Ad Valorem for Offshore Vessels	13,624,643	School Readiness Fees & Grants to Resource & Referral Agencies	200
Angel Investor	23,468	Sound Recording Investment	54,252
Louisiana Citizens Insurance Credit	2,627,635	Technology Commercialization	0
Mentor-Protege	36,004	Telephone Company Property Tax	27,592,574
Milk Producers	120,000	Urban Revitalization	693
Musical & Theatrical Productions	0	Wind and Solar Energy System	0
Prison Industry Enhancement	0	Other Refundable	381,585
Quality Jobs	2,839,858	**TOTAL**	**$ 353,779,641**

GIFT & INHERITANCE tax (based on cash collections)

Gift tax

Acts 2007, No. 371 repealed the gift tax effective July 1, 2008. For gifts that were made before July 1, 2008, a gift tax return must be filed by every person making gifts to a single donee totaling more than the amount of the applicable exclusion. 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
2008-09	**$ 1,972,767**	**-43.31%**
2007-08	3,479,982	-37.86%
2006-07	5,600,204	147.41%
2005-06	2,263,491	-35.70%
2004-05	3,520,040	-8.75%

INHERITANCE TAX

Fiscal Year	Amount Collected	% Change
2008-09	**$ 3,281,076**	**-58.39%**
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%

GIFT & INHERITANCE tax (cash collections by quarter)

Inheritance tax

Acts 2007, No. 371 provided that no inheritance tax shall apply to deaths occurring after June 30, 2004 and that all persons who paid inheritance taxes based upon a death which occurred after June 30, 2004 may claim a refund of those taxes between August 1, 2008 and December 31, 2009.

Acts 2008, No. 822 provided that inheritance taxes owed for deaths occurring before July 1, 2004 for which an inheritance tax return has not been filed before January 1, 2008, shall be due on January 1, 2008. The Act also repeals inheritance tax effective January 1, 2010.

GIFT TAX
For Fiscal Years Ending 6/30/2008 & 2009

Period	FYE 2008	FYE 2009	% Change
1st Quarter	$ 492,461	$ 430,749	-12.53%
2nd Quarter	386,962	192,936	-50.14%
3rd Quarter	268,020	439,482	63.97%
4th Quarter	2,332,538	909,600	-61.00%
TOTAL	**$ 3,479,982**	**$ 1,972,767**	**-43.31%**

INHERITANCE TAX
For Fiscal Years Ending 6/30/2008 & 2009

Period	FYE 2008	FYE 2009	% Change
1st Quarter	$ 2,075,881	$ 812,550	-60.86%
2nd Quarter	408,687	137,071	-66.46%
3rd Quarter	5,043,814	196,167	-96.11%
4th Quarter	357,390	2,135,288	497.47%
TOTAL	**$ 7,885,772**	**$ 3,281,076**	**-58.39%**

INDIVIDUAL income tax (comparison of LA & selected states)

INDIVIDUAL INCOME TAXES: BASIC RATES, EXEMPTIONS & STANDARD DEDUCTIONS as of January 1, 2008

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]**		**$ 1,000**	**See Note[1]**		**Yes**
	Married/Jointly	**2% - 6%**	**$ 25,000**	**$ 50,000**		**$ 9,000[1]**				
Alabama	Single	2% - 5%	$ 500	$ 3,000	$ 1,500		See Note[2]	minimum $2,000 maximim $2,500	minimum $4,000 maximum $7,500	Yes
	Married/Jointly	2% - 5%	$ 1,000	$ 6,000		$ 3,000				
Arkansas		1% - 7%	$ 3,799	$ 31,700	$ 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		$ 3,000	$ 2,300		No
	Married/Jointly	1% - 6%	$ 1,000	$ 10,000		$ 5,400			$ 3,000	
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, 2009

Fund	Number of Donations	Donation Amount	Average Donation
Military Family Assistance Fund	3,474	$ 93,279	$ 26.85
Wildlife Trust Fund	2,149	32,262	15.01
LA Cancer Trust Fund	1,826	30,828	16.88
LA Animal Welfare Fund	1,707	24,015	14.07
LA Housing Trust Fund	53	1,283	24.21
Community Health Care Fund	1,260	20,523	16.29
TOTAL	**10,469**	**$ 202,190**	**$ 19.31**

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

PER CAPITA INCOME

State	2004	2005	2006	2007	2008	2007-2008 % Change	Rank 2007	Rank 2008
LOUISIANA	**$ 27,261**	**$ 24,901**	**$ 31,821**	**$ 34,756**	**$ 36,271**	**4.36%**	**3**	**3**
Alabama	28,007	29,306	30,894	32,404	33,643	3.82%	5	5
Arkansas	25,776	26,989	28,473	30,060	31,266	4.01%	6	6
Florida	32,618	34,798	36,720	38,444	39,070	1.63%	1	1
Georgia	29,688	31,193	32,095	33,457	33,975	1.55%	4	4
Mississippi	24,144	25,490	27,028	28,845	29,569	2.51%	7	7
Texas	30,948	33,253	35,166	37,187	38,575	3.73%	2	2
United States	**33,123**	**34,757**	**36,714**	**38,611**	**39,751**	**2.95%**	-	-

PER CAPITA DISPOSABLE PERSONAL INCOME

State	2004	2005	2006	2007	2008	2007-2008 % Change	Rank 2007	Rank 2008
LOUISIANA	**$ 25,013**	**$ 22,608**	**$ 29,066**	**$ 31,728**	**$ 32,651**	**2.91%**	**3**	**3**
Alabama	25,546	26,523	27,811	29,077	30,297	4.20%	5	4
Arkansas	23,506	24,420	25,670	27,040	28,270	4.55%	6	6
Florida	29,445	30,919	32,391	33,802	34,880	3.19%	1	1
Georgia	26,557	27,701	28,304	29,349	30,082	2.50%	4	5
Mississippi	22,349	23,619	24,940	26,564	27,077	1.93%	7	7
Texas	28,480	30,241	31,765	33,424	34,850	4.27%	2	2
United States	**29,558**	**30,675**	**32,185**	**33,697**	**34,949**	**3.72%**	-	-

DISPOSABLE PERSONAL INCOME
as percent of personal income

State	2004	2005	2006	2007	2008
LOUISIANA	**91.8%**	**90.8%**	**91.3%**	**91.3%**	**90.0%**
Alabama	91.2%	90.5%	90.0%	89.7%	90.1%
Arkansas	91.2%	90.5%	90.2%	90.0%	90.4%
Florida	90.3%	88.9%	88.2%	87.9%	89.3%
Georgia	89.5%	88.8%	88.2%	87.7%	88.5%
Mississippi	92.6%	92.7%	92.3%	92.1%	91.6%
Texas	92.0%	90.9%	90.3%	89.9%	90.3%
United States	**89.2%**	**88.3%**	**87.7%**	**87.3%**	**87.9%**

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Survey of Current Business," May 2008

INDIVIDUAL income tax per capita comparison

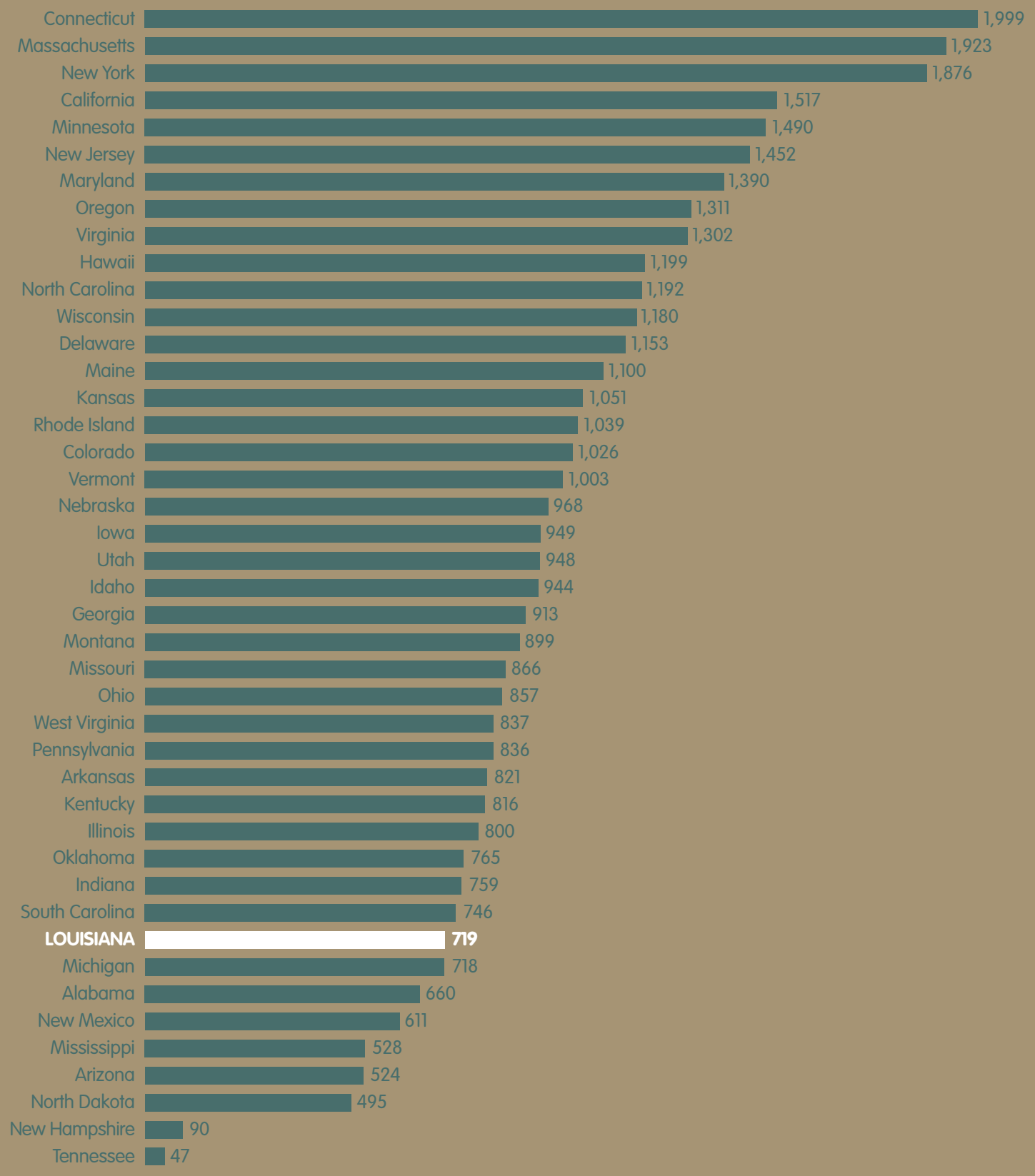
FOR FISCAL YEAR 2008

State	Rank	Per Capita
Connecticut	1	$ 1,999
Massachusetts	2	1,923
New York	3	1,876
California	4	1,517
Minnesota	5	1,490
New Jersey	6	1,452
Maryland	7	1,390
Oregon	8	1,311
Virginia	9	1,302
Hawaii	10	1,199
North Carolina	11	1,192
Wisconsin	12	1,180
Delaware	13	1,153
Maine	14	1,100
Kansas	15	1,051
Rhode Island	16	1,039
Colorado	17	1,026
Vermont	18	1,003
Nebraska	19	968
Iowa	20	949
Utah	21	948
Idaho	22	944
Georgia	23	913
Montana	24	899
Missouri	25	866
Ohio	26	857
West Virginia	27	837
Pennsylvania	28	836
Arkansas	29	821
Kentucky	30	816
Illinois	31	800
Oklahoma	32	765
Indiana	33	759
South Carolina	34	746
LOUISIANA	**35**	**719**
Michigan	36	718
Alabama	37	660
New Mexico	38	611
Mississippi	39	528
Arizona	40	524
North Dakota	41	495
New Hampshire	42	90
Tennessee	43	47

* 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:

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.

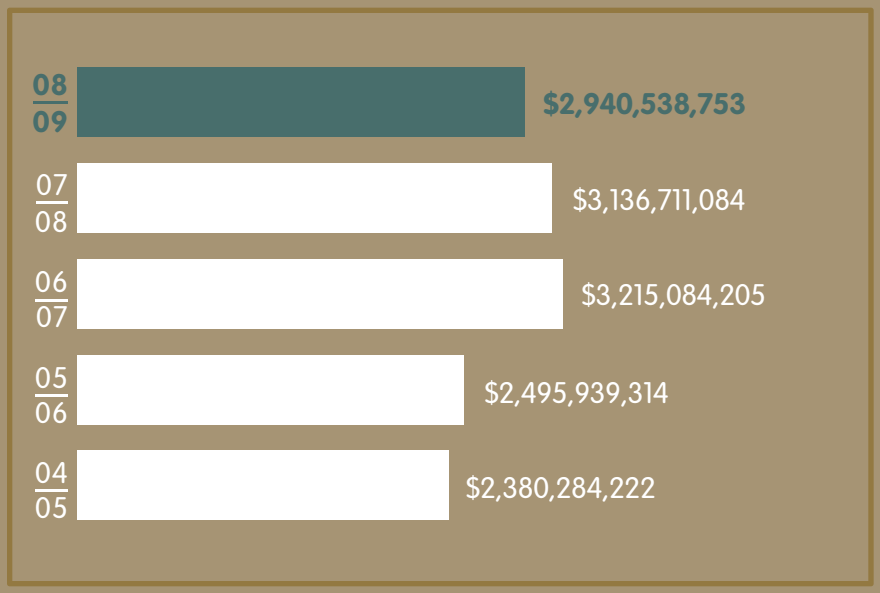
A qualified widow(er) or married persons filing jointly:

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

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

Fiscal Year	Amount Collected	% Change
2008-09	**$ 2,940,538,753**	**-6.25%**
2007-08	3,136,711,084	-2.44%
2006-07	3,215,084,205	28.81%
2005-06	2,495,939,314	4.86%
2004-05	2,380,284,222	8.61%

INDIVIDUAL income tax (cash collection after accrual adjustments)



INDIVIDUAL income tax (payments & credits reported on returns)

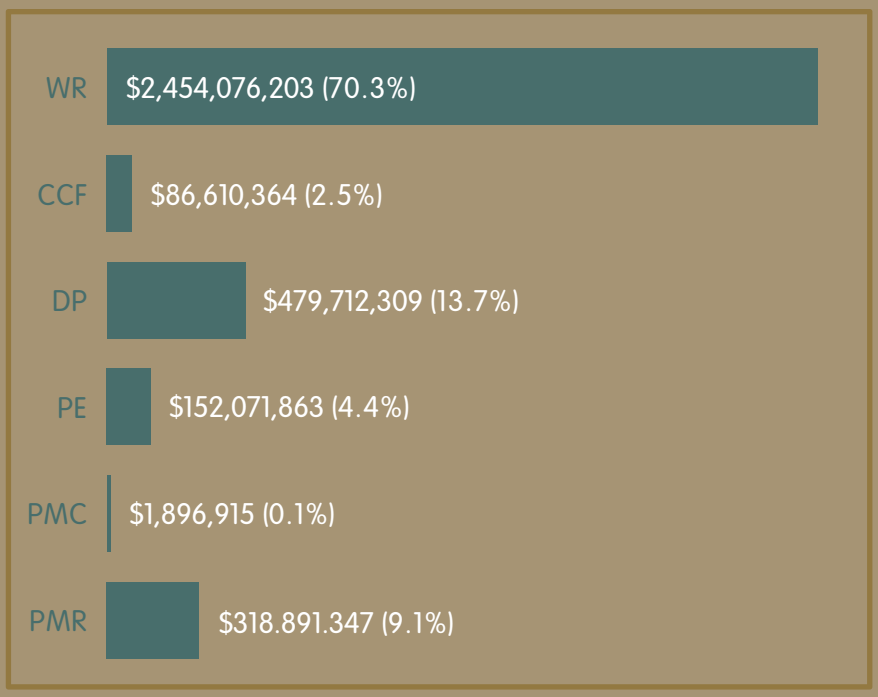
PROCESSED DURING FISCAL YEAR 2009

Payments/Credit Reported	Amount*	% of Total
Withholding Reported	$ 2,454,076,203	70.3%
Credits Carried Forward	86,610,364	2.5%
Declaration Payments	479,712,309	13.7%
Payments with Extensions	152,071,863	4.4%
Payments Made with Composite Partnership Returns	1,896,915	0.1%
Payments Made with Return	318,891,347	9.1%
TOTAL	**$ 3,493,259,001**	**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 $3,493,259,001



INDIVIDUAL income tax (refundable credits claimed on returns)

PROCESSED DURING FISCAL YEAR 2009

Refundable Credits	Amount Claimed
Ad Valorem on Natural Gas Storage Facilities Credit	$ 7,363
Ad Valorem on OCS Vessels Credit	8,498,661
Angel Investor Credit	1,678,430
Child Care Credit*	7,533,741
Historical Residence Credit	129,151
Inventory Tax Credit	8,569,451
LA Citizen's Insurance Credit	39,923,370
LA Earned Income Credit	38,486,538
LA Property Insurance Credit	46,098,220
Mentor-Protégé Credit	9,844
Military Hunting & Fishing License Fee Credit	422,771
Milk Producer's Credit	985,000

PROCESSED DURING FISCAL YEAR 2009

Refundable Credits	Amount Claimed
Musical & Theatrical Productions	59,781
Quality Jobs Program Rebate	2,306,149
School Readiness Business Supported Child Care	11,699
School Readiness Child Care Provider	554,104
School Readiness Child Care*	691,996
School Readiness Directors & Staff	1,261,352
School Readiness Fees & Grants to Resource & Referral Agencies	91,538
Sound Recording Credit	378,257
Technology Commerce Credit	3,787
Wind and Solar Energy System	1,343,485
Other Refundable Credits	1,161,042
TOTAL	**$ 160,205,730**

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

INDIVIDUAL income tax (nonrefundable credits claimed on returns)

PROCESSED DURING FISCAL YEAR 2009

Nonrefundable Credits	Amount Claimed
Angel Investors Credit	$ 88,105
Apprenticeship	155,145
Atchafalaya Trace Heritage Zone Credit	6,830
Bone Marrow	9,111
Brownfields Investor	196,253
Cane River Heritage Credit	3,145
Child Care Credit (Includes Carry Forward from Prior Years)	4,457,753
Commercial Fishing Credit	27,095
Contributions to Educational Institutions	1,037,351
Credit for Certain Disabilities	2,984,700
Credit for Certain Federal Tax Credits	610,828
Credit for Liabilities Paid to Other States	70,707,788
Credit for Purchase of Bulletproof Vest	27,005
Credit for Refunds Paid by Utilities	48,107
Debt Issuance Cost Credit	16,027
Dedicated Research	129,319
Disabled Dependents Credit	345,061
Digital Interactive Media Producers Credit	319,036
Donations of Materials, Equipment, Advisors, Instructors	280,558
Education Credit	16,972,650
Employing Eligible Reentrants	0
Employing First Time Drug Offenders	12,403
Employing the Previously Unemployed	142,136
Enterprise Zone	11,272,006
Family Responsibility Credit	228,132
Insurance Premium Tax Credit	105,895

PROCESSED DURING FISCAL YEAR 2009

Nonrefundable Credits	Amount Claimed
LA Basic Skills Training Credit	51,024
LA Biomedical Research Credit	56,547
LA Community Economic Development	51,565
LA Capital Company	59,298
Law Enforcement Degree	174,752
LCDFI Credit	2,643,485
Manufacturing Establishments	1,050
Motion Picture Employment of Resident	559,877
Motion Picture Infrastructure Credit	423,327
Motion Picture Investor Credit	102,693,864
Neighborhood Assistance Credit	33,958
New Jobs Credit	242,058
New Markets Credit	7,856,992
Nonviolent Offenders Employment Credit	14,906
Organ Donation Credit	11,114
Other	241,640
Playground Donation Credit	36,075
Providing Employee & Dependent Health Ins.	2,606,689
Quality Jobs Program Rebate	189,146
Recycling Credit	251,404
Rehabilitation of Historic Structures	15,149,497
Research and Development Credit	3,433,752
School Readiness	243,115
Small Town Doctors/Dentists	1,431,950
Tax Equalization Credit	895,065
Vehicle Alternative Fuel Credit	137,608
TOTAL	**$ 249,672,197**

INDIVIDUAL income tax by parish (data from returns processed)

DURING FISCAL YEAR 2009
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	22,968	$1,012,186,979	$103,232,935	$ 1,376,214	$ 27,995,107	0.94%	$ 1,219	41
2	Allen	8,473	335,812,393	28,969,068	281,290	8,603,668	0.29%	1,015	53
3	Ascension	42,355	2,576,618,257	295,979,858	3,180,329	76,526,871	2.59%	1,807	6
4	Assumption	9,017	419,414,614	41,894,313	519,329	11,649,557	0.39%	1,292	34
5	Avoyelles	16,054	624,353,145	56,366,165	447,953	16,342,938	0.55%	1,018	52
6	Beauregard	12,532	592,923,353	58,295,116	474,984	15,445,570	0.52%	1,232	40
7	Bienville	5,560	263,470,687	31,888,485	130,784	7,272,164	0.24%	1,308	33
8	Bossier	45,033	2,533,282,406	307,750,330	4,123,647	66,974,580	2.26%	1,487	20
9	Caddo	106,886	5,945,638,629	809,578,322	25,760,687	155,741,013	5.27%	1,457	22
10	Calcasieu	80,724	4,463,377,651	520,913,413	2,854,107	135,630,950	4.59%	1,680	10
11	Caldwell	3,806	174,879,147	17,613,790	380,823	4,462,821	0.15%	1,173	44
12	Cameron	2,732	158,793,649	18,671,538	118,956	4,498,760	0.15%	1,647	13
13	Catahoula	3,788	158,635,287	14,977,574	467,694	3,945,253	0.13%	1,042	50
14	Claiborne	5,690	256,820,584	27,506,935	664,847	6,435,864	0.21%	1,131	46
15	Concordia	7,148	285,859,838	27,849,575	1,374,354	6,326,407	0.21%	885	62
16	DeSoto	11,034	695,790,041	93,476,986	5,705,599	16,902,257	0.57%	1,532	16
17	East Baton Rouge	180,371	11,167,480,262	1,554,244,295	53,443,753	295,634,079	10.01%	1,639	14
18	East Carroll	2,448	95,001,541	10,693,765	292,808	2,463,909	0.08%	1,006	55
19	East Feliciana	8,257	398,813,663	40,602,876	988,144	10,219,942	0.34%	1,238	39
20	Evangeline	12,146	509,328,578	49,234,617	397,446	13,758,528	0.46%	1,133	45
21	Franklin	7,617	293,304,670	25,944,373	520,470	7,112,670	0.24%	934	58
22	Grant	7,479	319,296,951	27,259,940	386,173	8,004,012	0.27%	1,070	49
23	Iberia	31,142	1,496,627,894	173,851,783	1,274,670	43,261,426	1.46%	1,389	25
24	Iberville	12,995	604,014,242	63,855,196	531,087	17,032,260	0.57%	1,311	31
25	Jackson	5,963	262,730,021	23,563,220	399,981	6,580,704	0.22%	1,104	48
26	Jefferson	191,055	10,570,270,835	1,379,512,871	23,341,439	296,081,696	10.03%	1,550	15
27	Jefferson Davis	11,696	546,755,571	59,378,948	387,051	15,706,049	0.53%	1,343	30
28	Lafayette	93,302	6,124,986,514	887,222,266	10,852,847	188,775,842	6.39%	2,023	2
29	Lafourche	38,520	2,401,946,376	343,904,005	10,055,011	68,232,817	2.31%	1,771	7
30	LaSalle	4,966	262,929,249	29,197,016	463,430	7,418,331	0.25%	1,494	19
31	Lincoln	15,894	995,683,761	125,845,733	1,232,280	31,000,801	1.05%	1,950	4
32	Livingston	47,733	2,415,603,999	234,970,956	1,843,674	68,412,383	2.31%	1,433	23
33	Madison	3,883	125,772,563	10,242,229	640,275	2,558,337	0.08%	659	64
34	Morehouse	10,665	397,578,916	34,855,529	1,306,827	9,248,222	0.31%	867	63
35	Natchitoches	14,147	683,100,527	78,759,062	1,122,920	18,541,075	0.62%	1,311	32

*Use these numbers as a legend for map on page 47.

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

INDIVIDUAL income tax by parish (data from returns processed)

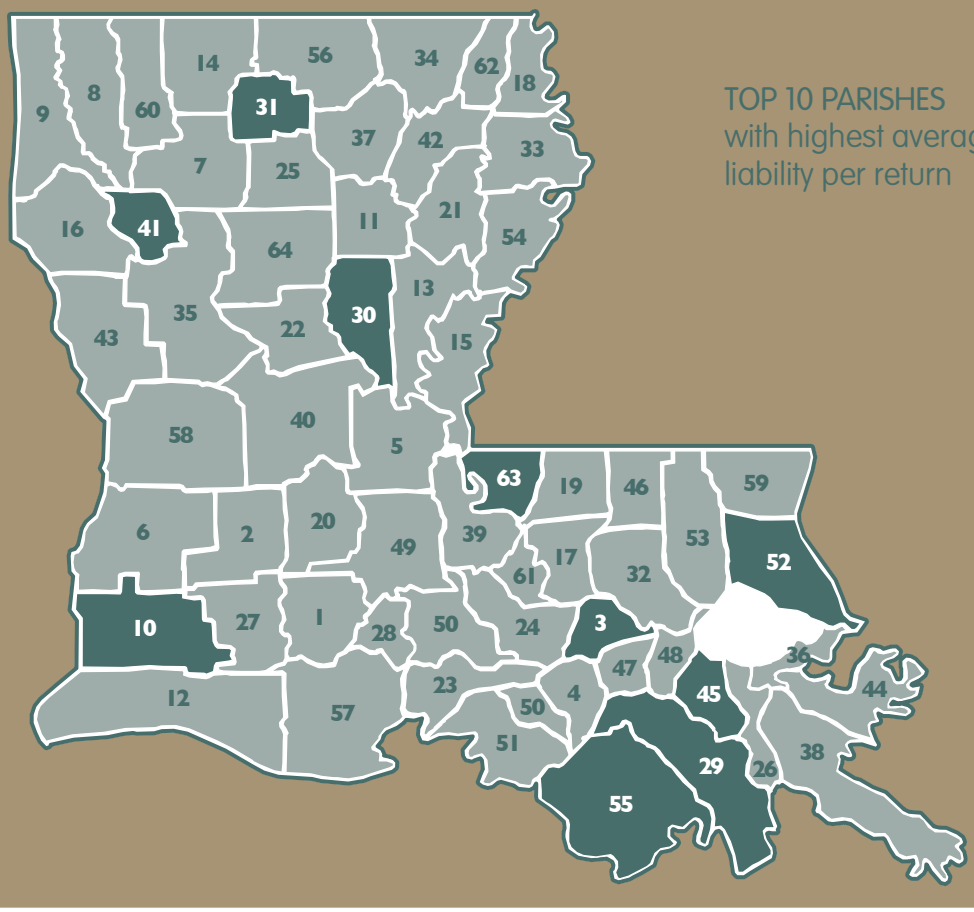
DURING FISCAL YEAR 2009
Includes both Resident and Nonresident Returns

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	121,677	$ 7,173,857,007	$ 1,070,102,871	$ 23,481,945	$ 202,707,026	6.86%	$ 1,666	11
37	Ouachita	61,518	2,914,414,218	329,801,338	5,747,832	78,298,975	2.65%	1,273	36
38	Plaquemines	8,973	511,778,317	65,004,991	486,288	14,933,616	0.50%	1,664	12
39	Pointe Coupee	8,694	428,530,807	47,665,485	493,862	11,846,000	0.40%	1,363	28
40	Rapides	53,479	2,656,259,658	304,815,812	4,453,379	72,105,382	2.44%	1,348	29
41	Red River	3,263	214,425,923	36,710,347	91,030	6,713,239	0.22%	2,057	1
42	Richland	7,785	319,432,945	30,873,635	559,574	8,115,329	0.27%	1,042	51
43	Sabine	8,475	453,666,386	57,693,209	321,732	12,977,938	0.43%	1,531	17
44	St. Bernard	11,639	460,963,253	47,000,774	2,908,607	11,351,842	0.38%	975	57
45	St. Charles	22,559	1,361,404,403	169,513,698	1,142,864	41,301,246	1.39%	1,831	5
46	St. Helena	5,231	197,041,883	16,703,202	286,638	4,743,057	0.16%	907	60
47	St. James	9,613	456,378,170	43,959,127	278,302	13,195,509	0.44%	1,373	27
48	St. John the Baptist	19,764	897,109,217	88,867,558	884,172	24,866,525	0.84%	1,258	37
49	St. Landry	35,134	1,771,011,349	227,380,434	3,908,690	49,355,947	1.67%	1,405	24
50	St. Martin	21,473	1,022,801,165	113,478,006	4,113,206	26,909,866	0.91%	1,253	38
51	St. Mary	23,329	1,249,126,554	157,594,947	2,069,002	35,704,940	1.20%	1,530	18
52	St. Tammany	96,702	6,571,374,603	910,496,377	15,374,643	190,781,636	6.46%	1,973	3
53	Tangipahoa	44,009	1,990,660,350	207,989,455	2,776,374	53,329,635	1.80%	1,212	42
54	Tensas	1,836	74,251,166	7,880,250	112,399	2,050,373	0.06%	1,117	47
55	Terrebonne	46,086	3,718,333,577	317,354,389	2,006,655	78,119,749	2.64%	1,695	9
56	Union	8,684	375,083,131	36,875,903	1,488,395	8,770,135	0.29%	1,010	54
57	Vermillion	23,483	1,175,351,848	137,469,592	718,340	34,923,523	1.18%	1,487	21
58	Vernon	15,372	658,959,302	61,620,247	619,069	15,116,065	0.51%	983	56
59	Washington	16,225	605,896,892	50,731,510	781,205	14,571,901	0.49%	898	61
60	Webster	16,612	797,069,910	94,824,468	1,206,096	21,341,104	0.72%	1,285	35
61	West Baton Rouge	10,055	490,888,437	50,980,859	391,409	13,954,575	0.47%	1,388	26
62	West Carroll	4,210	179,494,297	16,612,096	1,033,192	3,898,314	0.13%	926	59
63	West Feliciana	4,193	270,661,234	34,234,080	1,082,581	7,297,420	0.24%	1,740	8
64	Winn	5,193	231,066,872	24,021,304	244,322	6,103,741	0.20%	1,175	43
TOTAL ATTRIBUTED TO A PARISH		**1,799,345**	**$ 99,396,375,667**	**$ 12,366,359,047**	**$ 236,403,686**	**$ 2,740,181,471**	**92.83%**	**$ 1,523**	-
OUT-OF-STATE		**187,289**	**$ 97,909,558,072**	**$ 17,321,914,434**	**$ 13,241,940**	**$ 210,586,170**	**7.13%**	**$ 1,124**	-
FOREIGN		**422**	**$ 85,443,255**	**$ 20,358,840**	**$ 15,151**	**$ 409,007**	**0.01%**	**$ 969**	-
UNIDENTIFIED		**339**	**$ 189,771,226**	**$ 39,339,100**	**$ 11,420**	**$ 341,201**	**0.01%**	**$ 1,006**	-
TOTAL		**1,987,395**	**$ 197,581,148,220**	**$ 29,747,971,421**	**$ 249,672,197**	**$ 2,951,517,849**	**100.00%**	**$ 1,485**	-

*Use these numbers as a legend for map on page 47.

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

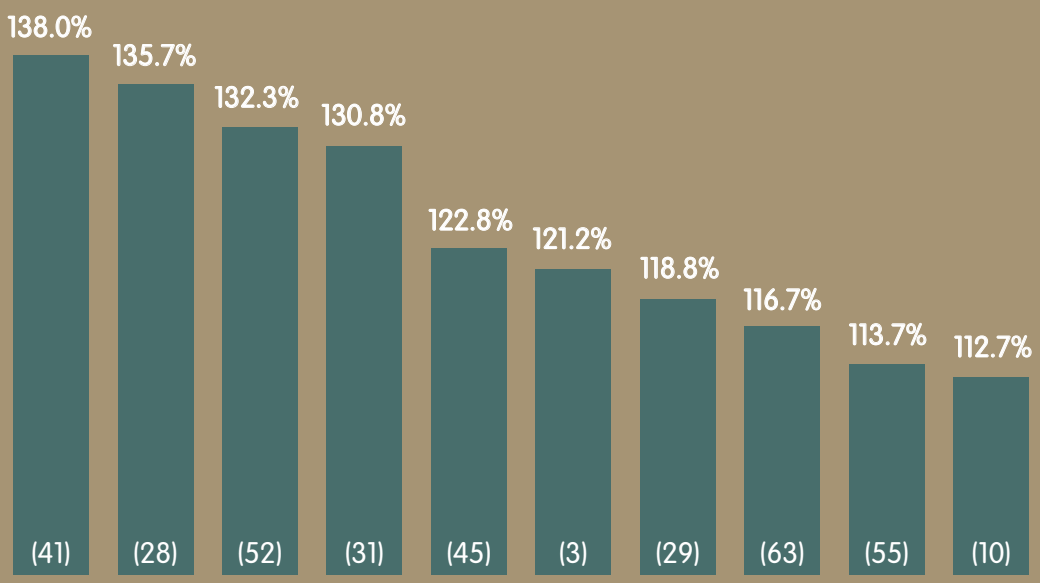
INDIVIDUAL income tax by parish (data from returns processed)



TOP 10 PARISHES
with highest average tax liability per return

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

FOR FISCAL YEAR 2009



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

FOR FISCAL YEAR 2009

L*	Top 10 Parishes	Avg. LA Adjusted Tax	Rank	Top 10 as a Percent of Parish Average
41	Red River	$ 2,057	1	137.96%
28	Lafayette	2,023	2	135.68%
52	St. Tammany	1,973	3	132.32%
31	Lincoln	1,950	4	130.78%
45	St. Charles	1,831	5	122.80%
3	Ascension	1,807	6	121.19%
29	Lafourche	1,771	7	118.77%
63	West Feliciana	1,740	8	116.70%
55	Terrebonne	1,695	9	113.68%
10	Calcasieu	1,680	10	112.67%
	PARISH AVERAGE	**$ 1,523**	-	-

*Use these numbers as a legend for map on page 47.

INDIVIDUAL income tax (by adjusted gross income bracket)

FOR FISCAL YEAR ENDING JUNE 30, 2009

Federal AGI Range	# of Returns	Federal AGI	Adjusted LA Tax*
Less than 0	7,023	$ (589,077,026)	$ 92,927
0	90,927	0	2,792,336
1 - 25,000	752,959	10,009,819,109	108,193,148
25,001 - 50,000	463,147	16,700,356,990	358,010,146
50,001 - 75,000	258,947	15,922,244,716	389,736,911
75,001 - 100,000	160,734	13,898,734,136	378,927,045
> 100,000	253,658	141,639,070,295	1,713,765,336
TOTALS	**1,987,395**	**$ 197,581,148,220**	**$ 2,951,517,849**

* 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, 2009

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	$.16 per gallon	Distributor	$.19 per gallon	Distributor
Arkansas	$.215 per gallon	Distributor	$.225 per gallon	Distributor
Florida	$.161 per gallon	Terminal	$.298 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 2009

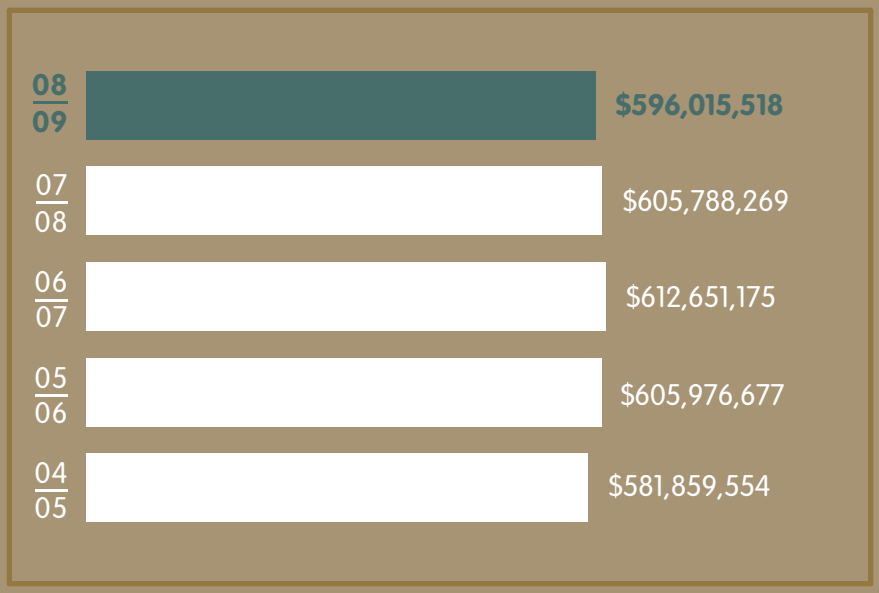
Period	Gasoline Gallons	Special Fuels Gallons and IFTA
1st Quarter	499,575,168	151,487,368
2nd Quarter	509,119,463	168,190,574
3rd Quarter	549,838,313	158,841,251
4th Quarter	568,727,330	177,163,625
TOTAL	**2,127,260,274**	**655,682,818**

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
2008-09	**$ 596,015,518**	**-1.61%**
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%

PETROLEUM product taxes (cash collection after accrual adjustments)



PETROLEUM product taxes

Resource	07-08	08-09	% Change
Gross Gallons Taxed:			
Gasoline*	2,400,065,950	2,258,273,715	-5.91%
Highway Diesel	738,624,545	693,174,943	-6.15%
TOTALS	**3,138,690,495**	**2,951,448,658**	**-5.97%**
GALLONS REFUNDED	**187,144,290**	**168,505,566**	**-9.96%**
Net Gallons Taxed:			
Gasoline*	2,262,948,135	2,127,260,274	-6.00%
Highway Diesel	688,598,070	655,682,818	-4.78%
TOTALS	**2,951,546,205**	**2,782,943,092**	**-5.71%**

*Includes gasohol

PETROLEUM product taxes (cash collection after accrual adjustments)

Fiscal Year	Gasoline Tax	% Change
2008-09	**$ 453,928,739**	**-0.98%**
2007-08	458,409,673	-0.87%
2006-07	462,432,016	0.44%
2005-06	460,414,127	2.87%
2004-05	447,581,840	2.01%

Fiscal Year	Special Fuels & IFTA	% Change
2008-09	**$ 136,604,725**	**-3.76%**
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%

Fiscal Year	Inspection Fee*	% Change
2008-09	**$ 5,482,054**	**0.95%**
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%

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

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2008

Item	LOUISIANA	Alabama	Arkansas	Florida	Georgia	Mississippi	Texas
Tax Rate – General Sales and Use Tax	**4%**	4%	6%	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=$25 to $99/mth Annually Tax Liability < $25/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**	Yes, amended returns only	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: 2008 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.

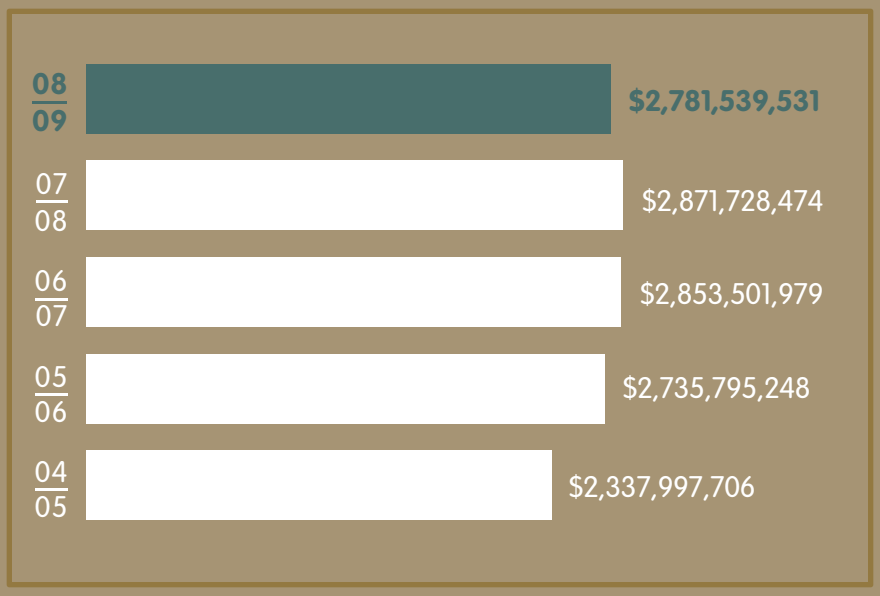
Although many exemptions are provided by statute, most exemptions have been temporarily suspended since 1986.

FIVE-YEAR TAX COLLECTION COMPARISON

Fiscal Year	Amount Collected	% Change
2008-09	**$ 2,781,539,531**	**-3.14%**
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%

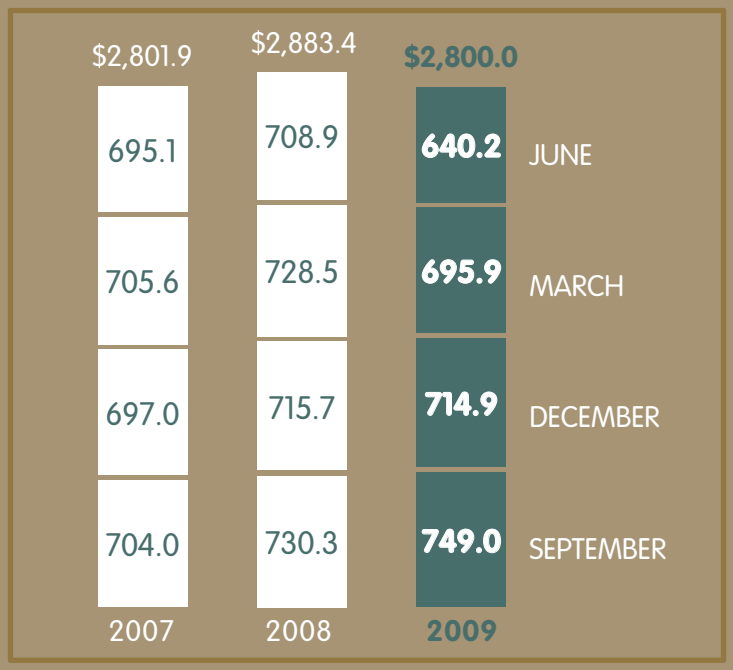
SALES tax collections (cash collection after accrual adjustments)

FIVE-YEAR TAX COLLECTION COMPARISON



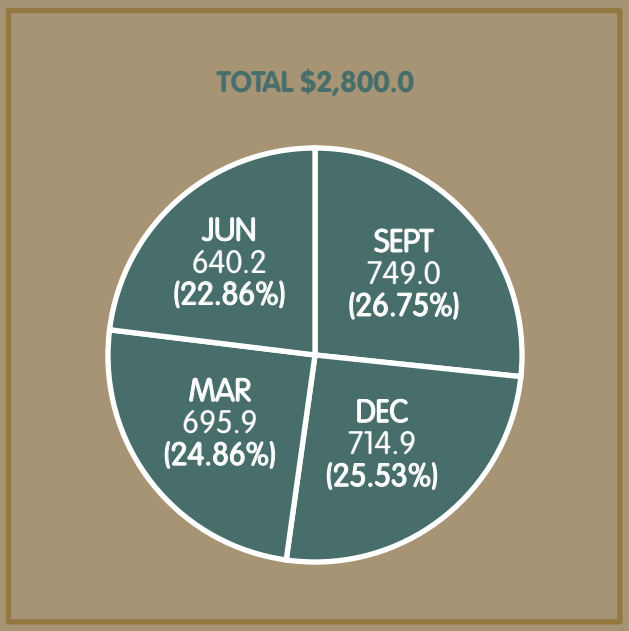
SALES tax quarterly collections (based on cash collections)

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



SALES tax quarterly collections (based on cash collections)

FY 2009 • BY QUARTER
In Millions of Dollars



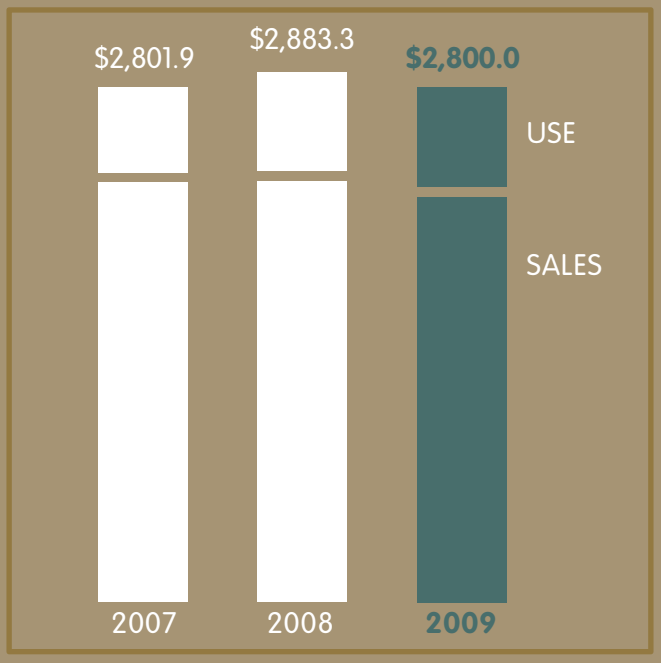
STATE SALES & USE taxes (based on cash collections)

THREE-YEAR COMPARISON

Fiscal Year	Sales of TPP & Services	Business Use	Consumer Use	General Fund Amount	% Change
2009	**$ 2,249,683,403**	**$ 550,315,236**	**$ 70,834**	**$ 2,800,069,473**	**-2.89%**
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%

STATE SALES & USE taxes (based on cash collections)

THREE-YEAR COMPARISON
Fiscal Years 2007 to 2009 (In Millions of Dollars)



SALES tax (gross sales tax by amount due)

FISCAL YEAR ENDING JUNE 30, 2009

Amount of Tax Due	Tax Due by Bracket	% of Tax Due	# of Returns	% of Returns
No Tax Due - 24.99	$ 110,298	0.00%	50,307	7.68%
25.00 - 49.99	904,212	0.03%	26,580	4.06%
50.00 - 99.99	2,520,716	0.08%	37,299	5.70%
100.00 - 149.99	3,153,296	0.10%	27,911	4.26%
150.00 - 199.99	3,667,730	0.12%	23,056	3.52%
200.00 - 249.99	4,101,247	0.13%	20,100	3.07%
250.00 - 499.99	25,529,383	0.81%	76,649	11.71%
500.00 - 999.99	64,169,594	2.03%	97,425	14.88%
1,000.00 - 1,499.99	67,411,616	2.14%	61,221	9.35%
1,500.00 - 1,999.99	63,461,562	2.01%	41,374	6.32%
2,000.00 - 2,999.99	112,058,483	3.55%	52,414	8.01%
3,000.00 - 3,999.99	95,179,855	3.02%	32,036	4.89%
4,000.00 - 4,999.99	78,418,161	2.49%	20,842	3.18%
5,000.00 - 9,999.99	251,872,111	7.99%	43,765	6.68%
10,000.00 - 24,999.99	328,117,424	10.40%	26,034	3.98%
25,000.00 - 49,999.99	246,689,405	7.82%	8,355	1.28%
50,000.00 - 99,999.99	271,697,650	8.62%	4,618	0.71%
100,000.00 & Over	1,534,406,528	48.66%	4,777	0.73%
TOTAL	**$ 3,153,469,271**	**100.00%**	**654,763**	**100.00%**

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

FISCAL YEAR ENDING JUNE 30, 2009

Range of Gross Sales	Total Gross Sales	% of Gross Sales	# of Returns	% of Returns
0 - 499	$ 6,395,364	0.00%	36,692	5.60%
500- 999	13,068,725	0.00%	19,156	2.93%
1,000 - 1,999	36,502,893	0.01%	27,050	4.13%
2,000 - 2,999	46,830,957	0.01%	20,696	3.16%
3,000 - 3,999	54,052,822	0.02%	17,068	2.61%
4,000 - 4,999	61,109,398	0.02%	15,045	2.30%
5,000 - 9,999	391,469,742	0.11%	58,694	8.96%
10,000 - 24,999	1,625,987,674	0.46%	107,584	16.43%
25,000 - 49,999	3,015,650,391	0.86%	94,071	14.37%
50,000 - 99,999	5,227,773,331	1.49%	83,920	12.82%
100,000 - 249,999	10,932,708,352	3.11%	80,689	12.32%
250,000 - 499,000	11,824,777,122	3.37%	38,559	5.89%
500,000 - 999,999	14,503,947,222	4.13%	23,592	3.60%
1,000,000 & Over	303,556,421,468	86.41%	31,947	4.88%
TOTALS	**$ 351,296,695,461**	**100.00%**	**654,763**	**100.00%**

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

L*	Parish	FYE 6/08	FYE 6/09	Percent Change	FYE 2008 Per Capita	FYE 08 PC Rank	FYE 2009 Per Capita	FYE 09 PC Rank
1	Acadia	$ 22,742,593	$ 21,545,725	-5.26%	$ 379	23	$ 359	24
2	Allen	2,455,957	2,813,924	14.58%	96	59	110	60
3	Ascension	67,981,997	68,538,343	0.82%	686	7	673	8
4	Assumption	3,136,171	3,173,381	1.19%	136	54	139	54
5	Avoyelles	5,478,966	6,654,697	21.46%	130	55	157	52
6	Beauregard	8,592,552	6,849,542	-20.29%	247	36	196	45
7	Bienville	5,726,882	6,401,650	11.78%	384	22	435	16
8	Bossier	34,014,545	36,630,251	7.69%	313	27	332	25
9	Caddo	163,069,589	158,252,775	-2.95%	646	10	626	11
10	Calcasieu	111,720,042	113,127,229	1.26%	605	12	609	12
11	Caldwell	1,621,836	1,751,990	8.03%	157	49	169	51
12	Cameron	1,836,288	1,457,382	-20.63%	248	35	201	43
13	Catahoula	1,919,553	1,843,411	-3.97%	184	42	175	48
14	Claiborne	2,951,671	4,016,979	36.09%	181	44	249	36
15	Concordia	5,357,685	6,164,593	15.06%	281	29	323	27
16	DeSoto	8,292,825	7,480,888	-9.79%	316	26	283	32
17	East Baton Rouge	267,507,124	281,564,677	5.26%	622	11	657	9
18	East Carroll	2,357,047	2,056,340	-12.76%	284	28	252	35
19	East Feliciana	1,995,014	1,829,656	-8.29%	96	60	88	62
20	Evangeline	4,066,745	4,835,100	18.89%	113	57	136	57
21	Franklin	2,829,638	3,500,538	23.71%	141	53	175	49
22	Grant	932,541	888,272	-4.75%	47	64	44	64
23	Iberia	30,226,175	27,989,191	-7.40%	403	19	373	23
24	Iberville	43,903,692	40,265,884	-8.29%	1,351	2	1,237	1
25	Jackson	2,864,089	1,954,122	-31.77%	189	40	129	58
26	Jefferson	319,697,865	294,257,733	-7.96%	755	6	675	7
27	Jefferson Davis	7,173,308	7,363,242	2.65%	230	37	236	37
28	Lafayette	166,877,258	169,052,819	1.30%	815	5	817	3
29	Lafourche	24,488,495	30,649,543	25.16%	264	33	331	26
30	LaSalle	3,759,871	4,142,786	10.18%	268	31	295	29
31	Lincoln	14,328,138	17,470,054	21.93%	337	25	410	18
32	Livingston	17,059,631	25,352,349	48.61%	146	52	211	41
33	Madison	1,375,619	1,440,368	4.71%	116	56	122	59
34	Morehouse	7,899,141	8,271,875	4.72%	274	30	289	31
35	Natchitoches	7,054,955	8,725,419	23.68%	179	45	220	39
36	Orleans	324,757,062	248,141,849	-23.59%	1,358	1	796	4
37	Ouachita	97,749,287	104,876,065	7.29%	654	9	699	6
38	Plaquemines	9,133,622	8,594,265	-5.91%	424	17	404	19
39	Pointe Coupee	4,335,564	4,769,524	10.01%	194	39	213	40

* Use these numbers as a legend for map on pages 59 and 60.

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, 2008 - base April 1, 2000

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

L*	Parish	FYE 6/08	FYE 6/09	Percent Change	FYE 2008 Per Capita	FYE 08 PC Rank	FYE 2009 Per Capita	FYE 09 PC Rank
40	Rapides	64,156,743	64,946,781	1.23%	493	15	488	15
41	Red River	740,994	945,691	27.62%	81	62	104	61
42	Richland	3,026,982	3,705,972	22.43%	148	51	181	47
43	Sabine	4,299,494	4,716,798	9.71%	182	43	199	44
44	St. Bernard	21,289,485	19,305,882	-9.32%	1,074	4	512	14
45	St. Charles	61,727,229	54,394,019	-11.88%	1,186	3	1,055	2
46	St. Helena	667,527	683,858	2.45%	63	63	65	63
47	St. James	8,713,790	8,520,804	-2.21%	404	18	401	20
48	St. John the Baptist	28,690,249	30,174,064	5.17%	602	13	642	10
49	St. Landry	16,926,715	20,866,162	23.27%	185	41	226	38
50	St. Martin	7,683,885	9,041,350	17.67%	149	50	174	50
51	St. Mary	28,070,644	28,380,213	1.10%	547	14	556	13
52	St. Tammany	91,295,165	88,778,893	-2.76%	403	20	389	22
53	Tangipahoa	30,817,437	31,628,634	2.63%	267	32	270	33
54	Tensas	946,151	1,163,745	23.00%	161	47	204	42
55	Terrebonne	48,588,954	44,881,590	-7.63%	448	16	413	17
56	Union	5,824,861	7,058,007	21.17%	256	34	311	28
57	Vermillion	21,479,359	22,137,101	3.06%	386	21	395	21
58	Vernon	4,553,007	6,250,850	37.29%	96	61	137	55
59	Washington	16,302,775	13,232,177	-18.83%	363	24	291	30
60	Webster	8,179,120	10,381,710	26.93%	200	38	255	34
61	West Baton Rouge	15,480,737	16,809,078	8.58%	684	8	745	5
62	West Carroll	1,155,724	1,613,682	39.63%	100	58	140	53
63	West Feliciana	2,596,408	2,047,113	-21.16%	172	46	136	56
64	Winn	2,445,645	2,852,002	16.62%	158	48	185	46
	TOTAL PARISHES	**$ 2,304,930,110**	**$2,239,210,607**	**-2.85%**	-	-	-	-
	TOTAL OUT OF STATE	**$ 1,006,998,494**	**$ 914,258,662**	**-9.21%**	-	-	-	-
	TOTAL	**$ 3,311,928,604**	**$3,153,469,269**	**-4.78%**	-	-	-	-

* Use these numbers as a legend for map on pages 59 and 60.

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, 2008 - base April 1, 2000

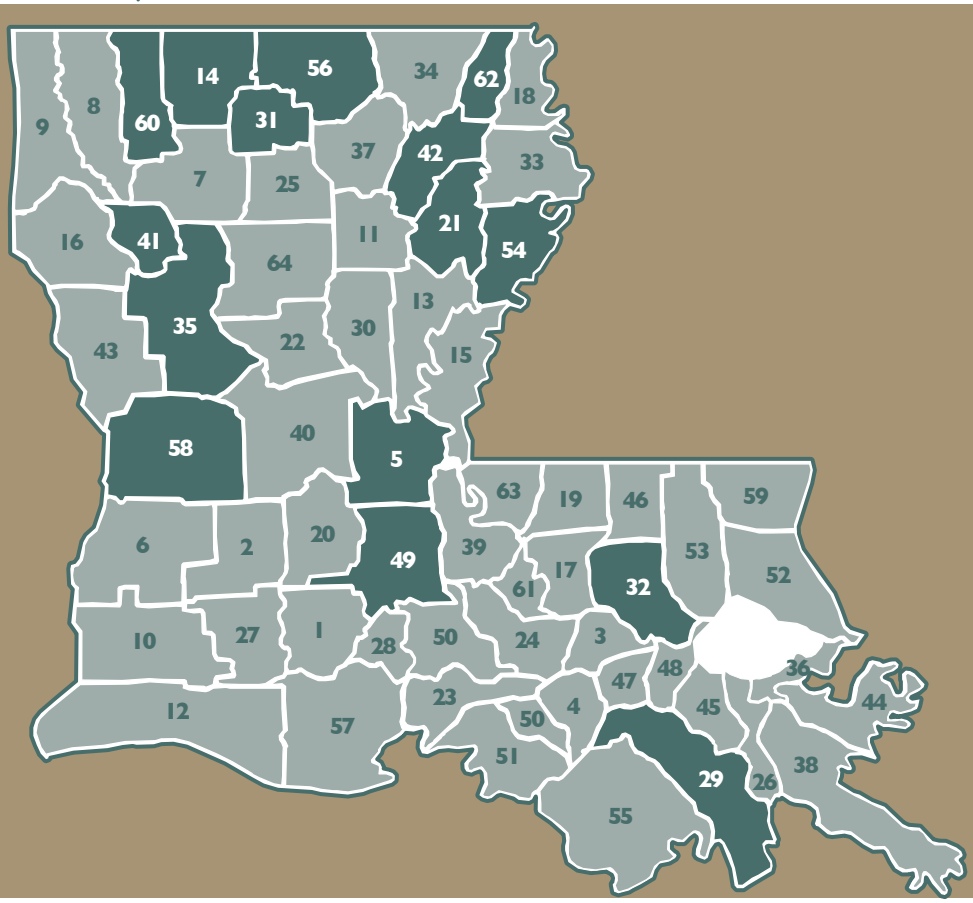
SALES & USE Tax (parishes with more than a 20% increase)

This chart shows the percentage change in gross sales and use tax due from Fiscal Year 2008 to Fiscal Year 2009.

L*	Parish	Percent Change	Rank
32	Livingston	48.61%	1
62	West Carroll	39.63%	2
58	Vernon	37.29%	3
14	Claiborne	36.09%	4
41	Red River	27.62%	5
60	Webster	26.93%	6
29	Lafourche	25.16%	7
21	Franklin	23.71%	8
35	Natchitoches	23.68%	9
49	St. Landry	23.27%	10
54	Tensas	23.00%	11
42	Richland	22.43%	12
31	Lincoln	21.93%	13
5	Avoyelles	21.46%	14
56	Union	21.17%	15

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

SALES & USE Tax (parishes with more than a 20% increase)

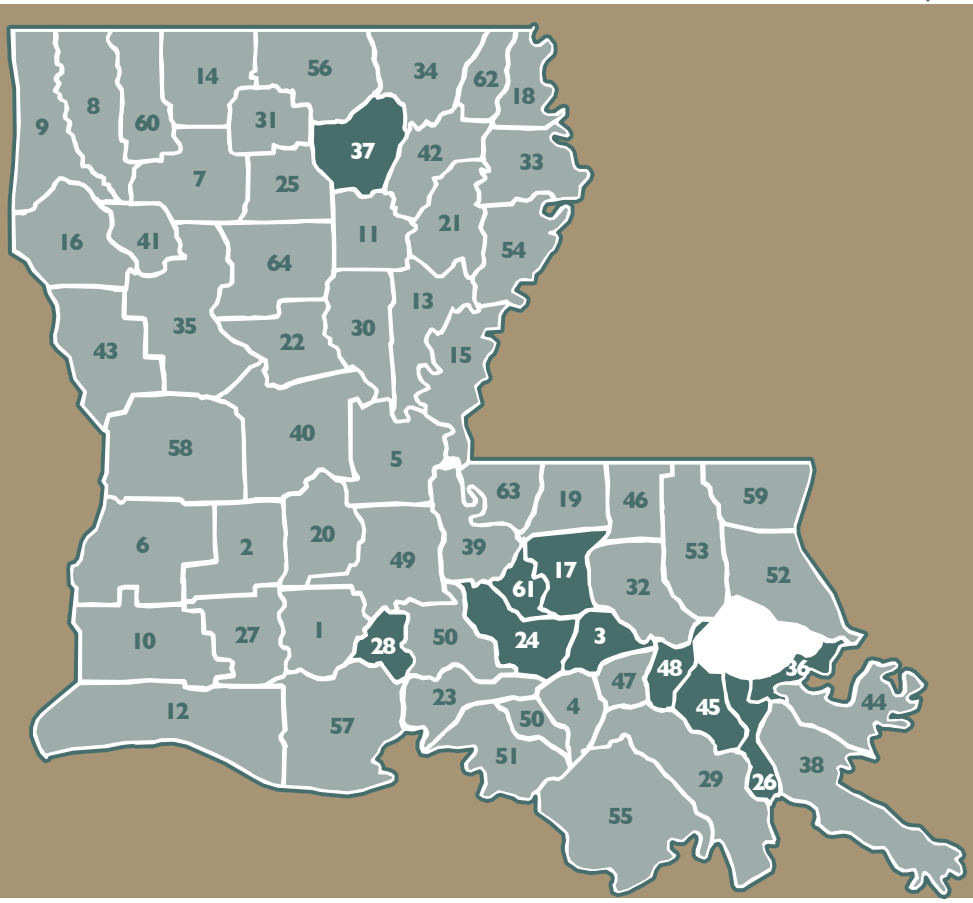


SALES & USE tax (top 10 parishes)

L*	Parish	FYE 2008 Per Capita	Rank
24	Iberville	1,237	1
45	St. Charles	1,055	2
28	Lafayette	817	3
36	Orleans	796	4
61	West Baton Rouge	745	5
37	Ouachita	699	6
26	Jefferson	675	7
3	Ascension	673	8
17	East Baton Rouge	657	9
48	St. John the Baptist	642	10

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

SALES & USE tax (top 10 parishes)



SALES & USE tax (return data)

FISCAL YEAR ENDING JUNE 30, 2009

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	$ 1,393,908,815	$ 14,048,860	$ 18,490,504	$ 1,426,448,179	$ 887,805,051	$ 21,545,725
Allen	244,572,865	5,942,586	1,999,401	252,514,852	182,166,762	2,813,924
Ascension	4,222,984,554	839,454,430	52,654,503	5,115,093,487	3,401,634,914	68,538,343
Assumption	209,300,564	1,329,107	4,683,285	215,312,956	135,978,421	3,173,381
Avoyelles	614,526,351	3,096,316	9,774,611	627,397,278	461,029,850	6,654,697
Beauregard	389,360,339	2,846,076	6,134,407	398,340,822	227,102,263	6,849,542
Bienville	433,883,760	47,583,651	41,072,130	522,539,541	362,498,281	6,401,650
Bossier	2,672,149,010	40,304,531	40,938,488	2,753,392,029	1,837,635,749	36,630,251
Caddo	13,514,279,474	305,224,451	90,535,086	13,910,039,011	9,953,719,634	158,252,775
Calcasieu	10,002,019,337	843,302,682	301,446,153	11,146,768,172	8,318,587,440	113,127,229
Caldwell	103,276,235	763,993	11,813,050	115,853,278	72,053,527	1,751,990
Cameron	105,120,213	4,568,394	11,269,456	120,958,063	84,523,521	1,457,382
Catahoula	139,824,759	1,384,274	524,380	141,733,413	95,648,131	1,843,411
Claiborne	407,509,958	18,720,807	751,311	426,982,076	326,557,599	4,016,979
Concordia	363,854,732	14,239,568	2,139,300	380,233,600	226,118,777	6,164,593
DeSoto	232,414,801	83,017,439	2,380,507	317,812,747	130,790,550	7,480,888
East Baton Rouge	15,420,861,407	927,751,384	845,581,880	17,194,194,671	10,155,077,755	281,564,677
East Carroll	225,371,234	9,716,037	14,923,538	250,010,809	198,602,313	2,056,340
East Feliciana	180,243,309	1,111,515	1,946,985	183,301,809	137,560,421	1,829,656
Evangeline	305,235,354	23,449,620	1,741,435	330,426,409	209,548,901	4,835,100
Franklin	255,021,814	713,626	19,109,244	274,844,684	187,331,235	3,500,538
Grant	103,227,312	723,963	171,496	104,122,771	81,915,977	888,272
Iberia	2,800,189,942	52,248,796	150,439,654	3,002,878,392	2,303,148,611	27,989,191
Iberville	2,425,923,247	866,233,548	28,270,005	3,320,426,800	2,313,779,691	40,265,884
Jackson	105,585,964	381,140	668,236	106,635,340	57,782,294	1,954,122
Jefferson	18,034,701,110	356,285,005	609,106,409	19,000,092,524	11,643,649,198	294,257,733
Jefferson Davis	663,864,106	3,216,831	56,867,062	723,947,999	539,866,955	7,363,242
Lafayette	10,690,617,035	385,882,286	1,014,222,289	12,090,721,610	7,864,401,123	169,052,819
Lafourche	3,403,145,940	27,603,255	76,663,006	3,507,412,201	2,741,173,629	30,649,543
LaSalle	333,052,929	6,681,302	7,154,679	346,888,910	243,319,262	4,142,786
Lincoln	1,691,200,301	57,316,891	22,832,755	1,771,349,947	1,334,598,595	17,470,054
Livingston	1,610,386,834	21,225,297	9,865,864	1,641,477,995	1,007,669,268	25,352,349
Madison	134,002,934	277,349	1,457,885	135,738,168	99,728,967	1,440,368
Morehouse	395,394,619	23,093,939	2,633,001	421,121,559	214,324,687	8,271,875

FISCAL YEAR ENDING JUNE 30, 2009

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	$ 480,923,571	$ 20,621,870	$ 3,273,071	$ 504,818,512	$ 286,683,046	$ 8,725,419
Orleans	10,026,287,890	1,531,163,310	1,368,662,323	12,926,113,523	6,722,567,294	248,141,849
Ouachita	5,019,414,178	202,331,579	65,344,020	5,287,089,777	2,665,188,156	104,876,065
Plaquemines	1,073,497,088	51,189,352	62,669,572	1,187,356,012	972,499,388	8,594,265
Pointe Coupee	344,254,428	10,106,634	18,946,141	373,307,203	254,069,105	4,769,524
Rapides	3,480,811,537	238,826,613	280,977,650	4,000,615,800	2,376,946,263	64,946,781
Red River	71,277,005	1,371,900	644,862	73,293,767	49,651,499	945,691
Richland	445,064,213	23,187,898	1,130,500	469,382,611	376,733,305	3,705,972
Sabine	367,014,006	5,859,790	3,842,342	376,716,138	258,796,191	4,716,798
St. Bernard	4,253,412,343	244,678,081	22,094,526	4,520,184,950	4,037,537,906	19,305,882
St. Charles	7,865,393,909	855,806,093	79,075,466	8,800,275,468	7,440,424,998	54,394,019
St. Helena	109,940,023	1,976,102	1,154,229	113,070,354	95,973,906	683,858
St. James	8,915,689,149	145,052,775	3,908,199	9,064,650,123	8,851,630,032	8,520,804
St. John the Baptist	5,896,425,470	284,271,124	27,245,293	6,207,941,887	5,453,590,292	30,174,064
St. Landry	1,592,115,261	44,133,464	27,129,520	1,663,378,245	1,141,724,196	20,866,162
St. Martin	827,760,976	6,225,668	20,604,971	854,591,615	628,557,866	9,041,350
St. Mary	2,395,117,462	55,200,719	192,020,936	2,642,339,117	1,932,833,781	28,380,213
St. Tammany	5,877,073,786	48,348,891	100,901,767	6,026,324,444	3,806,852,118	88,778,893
Tangipahoa	2,514,523,357	195,283,950	19,094,000	2,728,901,307	1,938,185,463	31,628,634
Tensas	102,437,393	27,706	176,905	102,642,004	73,548,373	1,163,745
Terrebonne	3,532,554,698	67,986,314	551,014,173	4,151,555,185	3,029,515,427	44,881,590
Union	277,941,706	1,982,524	450,472	280,374,702	103,924,527	7,058,007
Vermilion	1,890,294,254	16,946,186	105,080,695	2,012,321,135	1,458,893,611	22,137,101
Vernon	371,591,867	14,355,280	815,761	386,762,908	230,491,653	6,250,850
Washington	910,110,681	50,813,078	2,788,880	963,712,639	632,908,217	13,232,177
Webster	1,294,285,076	41,108,587	4,047,379	1,339,441,042	1,079,898,291	10,381,710
West Baton Rouge	2,596,804,222	143,917,515	4,426,057	2,745,147,794	2,324,920,843	16,809,078
West Carroll	102,996,779	485,453	141,215	103,623,447	63,281,389	1,613,682
West Feliciana	90,870,639	407,484	8,141,314	99,419,437	48,241,606	2,047,113
Winn	339,134,214	2,319,933	1,371,236	342,825,383	271,525,325	2,852,002
Out-of-State	$ 160,565,960,918	$ 4,462,156,074	$ 3,643,252,641	$ 168,671,369,633	$ 145,814,903,077	$ 914,258,662
TOTAL	**$ 327,457,989,257**	**$ 13,757,880,896**	**$ 10,080,688,111**	**$ 351,296,558,264**	**$ 272,459,826,496**	**$ 3,153,469,269**

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**	**28.8¢**	**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	5.00%	Market value of gas sold
Florida	8.00%	Gross Value at point of production	45.7¢	Per MCF
Georgia	No Severance Tax on oil and gas production			
Mississippi	6.00%	Value at point of production	6.00%	Value at point of production
Texas	4.6% Market value of Oil (Production Tax)	Tax on the Production of Oil	7.50%	Market value of gas produced and saved in the state

SEVERANCE oil (15 major oil producing states)

AS of SEPTEMBER 2009

		Annual Production (Million Barrels)		
Rank	State	2006	2007	2008
1	Texas	397.2	396.9	398
2	Alaska	270.5	263.6	249.9
3	California	223.4	216.8	214.5
4	**LOUISIANA**	**73.9**	**76.7**	**73.1**
5	Oklahoma	62.8	61	64.1
6	North Dakota	39.9	45.1	62.8
7	New Mexico	59.8	58.8	59.4
8	Wyoming	52.9	54.1	52.9
9	Kansas	73.9	36.5	39.6
10	Montana	36.3	34.8	31.5
11	Colorado	23.4	23.2	24.1
12	Mississippi	17.4	20.4	22.1
13	Utah	17.9	19.5	22
14	Illinois	10.3	9.6	9.4
15	Alabama	7.5	7.2	7.5

Source: Energy Information

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

Severance tax rates on timber and minerals

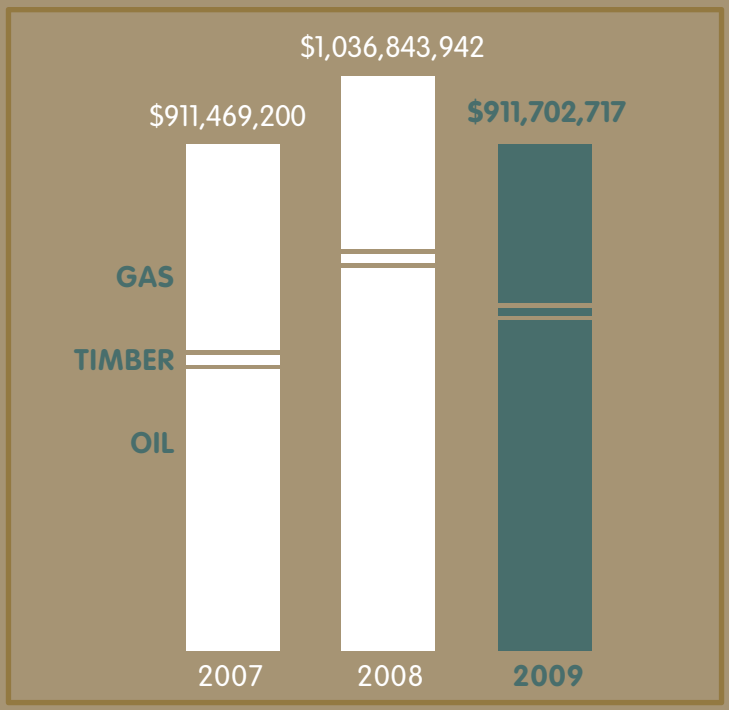
1. Timber
   a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
   b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
   c. Forest products grown on reforested lands – 6 percent of value. This 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

Year	Oil	Timber	Gas	Total	% Change
2009	**$ 606,539,579**	**$ 14,007,992**	**$ 291,155,146**	**$ 911,702,717**	**-12.07%**
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	–

Note: Amounts represent tax reported on tax returns.

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

FISCAL YEARS 2007 through 2009



SEVERANCE tax (collections by parish)

FOR FISCAL YEAR 2009

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Acadia	$ 10,672,993.16	$ 2,053,789.57	$ 45,867.11	$ 698.40	$ 12,773,348.24
Allen	2,857,935.30	791,062.49	701,124.33	44,989.07	4,395,111.20
Ascension	398,301.68	98.59	8,279.47	–	406,679.75
Assumption	3,060,854.56	1,304,836.60	5,838.96	30,077.61	4,401,607.74
Avoyelles	630,440.33	619.45	48,651.57	–	679,711.35
Beauregard	16,427,352.63	618,303.71	1,004,040.51	2,365.82	18,052,062.68
Bienville	3,251,380.40	18,788,677.02	742,746.03	997.26	22,783,800.72
Bossier	7,780,942.97	31,872,454.02	258,472.38	31,307.24	39,943,176.61
Caddo	8,416,417.10	15,220,319.40	263,730.36	283.60	23,900,750.46
Calcasieu	20,231,185.73	4,264,623.21	227,652.88	14,881.27	24,738,343.09
Caldwell	57,267.68	596,505.25	321,113.01	–	974,885.95
Cameron	33,237,542.18	20,315,455.06	91.04	85.93	53,553,174.21
Catahoula	1,275,709.62	23,166.39	82,550.07	–	1,381,426.09
Claiborne	14,124,475.29	3,696,967.69	444,614.89	–	18,266,057.87
Concordia	3,354,779.46	(288.63)	20,254.81	–	3,374,745.65
DeSoto	5,458,254.54	24,373,508.14	495,814.21	378,430.80	30,706,007.69
East Baton Rouge	5,943,531.70	1,146,379.17	65,938.06	44,028.94	7,199,877.87
East Carroll	134,794.68	(16,014.78)	22,385.18	–	141,165.08
East Feliciana	91,073.64	8,585.59	256,327.04	12,979.50	368,965.78
Evangeline	12,857,537.62	1,088,344.97	411,237.12	–	14,357,119.71
Franklin	173,749.28	141,615.51	20,236.56	–	335,601.35
Grant	1,964,412.35	289,988.74	317,661.82	–	2,572,062.91
Iberia	26,117,979.23	14,566,153.05	80.33	244,855.83	40,929,068.44
Iberville	9,445,293.74	448,693.94	15,481.86	2,992.74	9,912,462.29
Jackson	413,730.51	15,871,545.80	698,738.17	–	16,984,014.48
Jefferson	9,983,448.17	2,605,913.35	73.53	120,339.71	12,709,774.76
Jefferson Davis	10,633,806.48	2,982,018.76	56,570.94	17,482.02	13,689,878.20
Lafayette	5,995,804.27	2,344,060.31	2,045.16	–	8,341,909.73
Lafourche	57,598,746.47	7,570,157.57	17,010.21	2,587.86	65,188,502.11
LaSalle	16,823,517.13	1,260,854.86	396,498.29	3,510.05	18,484,380.34
Lincoln	12,141,629.76	13,417,602.82	213,351.33	358.52	25,772,942.43
Livingston	940,866.18	119,483.87	323,752.73	35,357.48	1,419,460.26
Madison	26,604.84	18,173.06	56,523.66	–	101,301.57

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

FOR FISCAL YEAR 2009

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported*
Morehouse	$ –	$ 2,378.93	$ 143,818.31	$ 12,029.17	$ 158,226.41
Natchitoches	199,950.66	172,022.44	583,179.90	–	955,152.99
Orleans	(43,472.88)	128,344.79	43.38	5,987.27	90,902.56
Ouachita	624,398.12	811,958.27	189,835.76	6,371.39	1,632,563.54
Plaquemines	158,300,660.23	17,166,237.63	74.69	10,094.31	175,477,066.85
Pointe Coupee	5,550,208.30	10,504,792.91	43,809.35	–	16,098,810.56
Rapides	744,510.88	170,081.93	523,596.27	22,234.26	1,460,423.34
Red River	103,379.00	3,761,442.71	168,399.58	70,578.96	4,103,800.24
Richland	90,207.96	22,311.77	21,101.17	–	133,620.90
Sabine	240,570.08	269,130.41	757,549.42	–	1,267,249.91
St. Bernard	4,802,430.35	3,460,057.41	(0.17)	40,983.53	8,303,471.12
St. Charles	3,371,329.62	2,193,616.18	405.40	64,362.04	5,629,713.23
St. Helena	2,501,865.29	1,294.33	266,400.16	19,258.68	2,788,818.46
St. James	839,624.03	269,670.52	9,247.61	7,031.00	1,125,573.15
St. John the Baptist	312,550.93	(245.56)	31.80	7.14	312,344.31
St. Landry	3,620,561.24	392,433.00	96,543.48	–	4,109,537.72
St. Martin	8,789,829.19	967,699.36	32,868.38	25,089.00	9,815,485.93
St. Mary	30,756,825.04	11,115,931.78	149.90	199,738.26	42,072,644.98
St. Tammany	1,298.52	–	389,005.46	80,793.90	471,097.88
Tangipahoa	4,167.59	–	243,302.45	17,812.08	265,282.12
Tensas	1,469,091.83	89,028.61	32,433.34	–	1,590,553.78
Terrebonne	36,004,283.39	22,047,575.72	8,349.70	–	58,060,208.81
Union	531,734.81	233,180.09	491,388.99	–	1,256,303.89
Vermillion	34,140,089.52	17,851,977.53	1,463.47	–	51,993,530.52
Vernon	1,412,556.27	284,198.08	911,650.00	27,963.40	2,636,367.75
Washington	101,924.94	62,209.78	154,318.63	43,928.29	362,381.64
Webster	7,526,017.01	10,944,789.14	278,526.48	42,575.43	18,791,908.07
West Baton Rouge	923,777.54	410,267.15	34,007.29	–	1,368,051.98
West Carroll	7,739.41	0.35	4,566.64	–	12,306.40
West Feliciana	50,349.98	454.49	117,523.06	4,184.41	172,511.94
Winn	1,038,761.13	38,651.24	959,648.17	4,628.55	2,041,689.09
TOTALS	**$ 606,539,578.66**	**$ 291,155,145.54**	**$ 14,007,991.69**	**$ 1,694,260.72**	**$ 913,396,976.68**

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

SEVERANCE tax (taxable barrels reported by parish)

FOR FISCAL YEAR ENDING JUNE 30, 2009

L*	Parish	Oil Bbls	Rank
38	Plaquemines	17,203,895.26	1
12	Cameron	15,718,809.66	2
29	Lafourche	6,159,638.04	3
55	Terrebonne	3,798,045.99	4
51	St. Mary	3,408,097.38	5
30	LaSalle	2,952,356.02	6
23	Iberia	2,594,038.76	7
9	Caddo	2,154,527.88	8
10	Calcasieu	2,115,784.16	9
14	Claiborne	1,781,745.00	10
6	Beauregard	1,616,396.79	11
20	Evangeline	1,326,697.57	12
1	Acadia	1,272,076.95	13
31	Lincoln	1,184,124.16	14
57	Vermillion	1,101,591.75	15
8	Bossier	1,080,486.83	16
26	Jefferson	1,038,500.06	17
60	Webster	1,033,328.53	18
27	Jefferson Davis	1,023,157.17	19
50	St. Martin	1,009,209.12	20
24	Iberville	1,001,364.27	21
28	Lafayette	630,932.03	22
16	DeSoto	626,234.18	23
17	East Baton Rouge	624,274.53	24
39	Pointe Coupee	574,238.64	25
44	St. Bernard	525,018.21	26
15	Concordia	488,248.16	27
64	Winn	387,192.42	28
49	St. Landry	384,785.29	29
7	Bienville	354,120.92	30
45	St. Charles	331,990.35	31
2	Allen	308,890.17	32
4	Assumption	282,167.89	33
46	St. Helena	264,045.28	34
13	Catahoula	227,324.21	35
22	Grant	219,149.74	36
54	Tensas	214,931.06	37
58	Vernon	166,024.73	38
61	West Baton Rouge	147,787.57	39
40	Rapides	147,150.24	40
5	Avoyelles	112,171.93	41
32	Livingston	92,433.08	42
47	St. James	90,958.19	43
56	Union	68,744.71	44
43	Sabine	60,542.91	45

FOR FISCAL YEAR ENDING JUNE 30, 2009

L*	Parish	Oil Bbls	Rank
37	Ouachita	57,831.38	46
25	Jackson	48,191.78	47
3	Ascension	44,723.21	48
48	St. John	33,773.97	49
35	Natchitoches	29,311.46	50
41	Red River	28,583.88	51
21	Franklin	18,275.72	52
59	Washington	16,582.07	53
42	Richland	16,114.95	54
18	East Carroll	13,757.04	55
19	East Feliciana	7,430.21	56
63	West Feliciana	5,660.88	57
11	Caldwell	4,563.28	58
33	Madison	4,470.38	59
62	West Carroll	519.34	60
53	Tangipahoa	311.00	61
36	Orleans	293.96	62
52	St. Tammany	84.08	63
34	Morehouse	0.00	64
	STATE TOTALS	**78,233,706.38**	–

* Use these numbers as a legend for the map on page 68.

Over 90 percent of the total taxable barrels was reported by the 21 parishes reporting taxable barrels of one million or more.

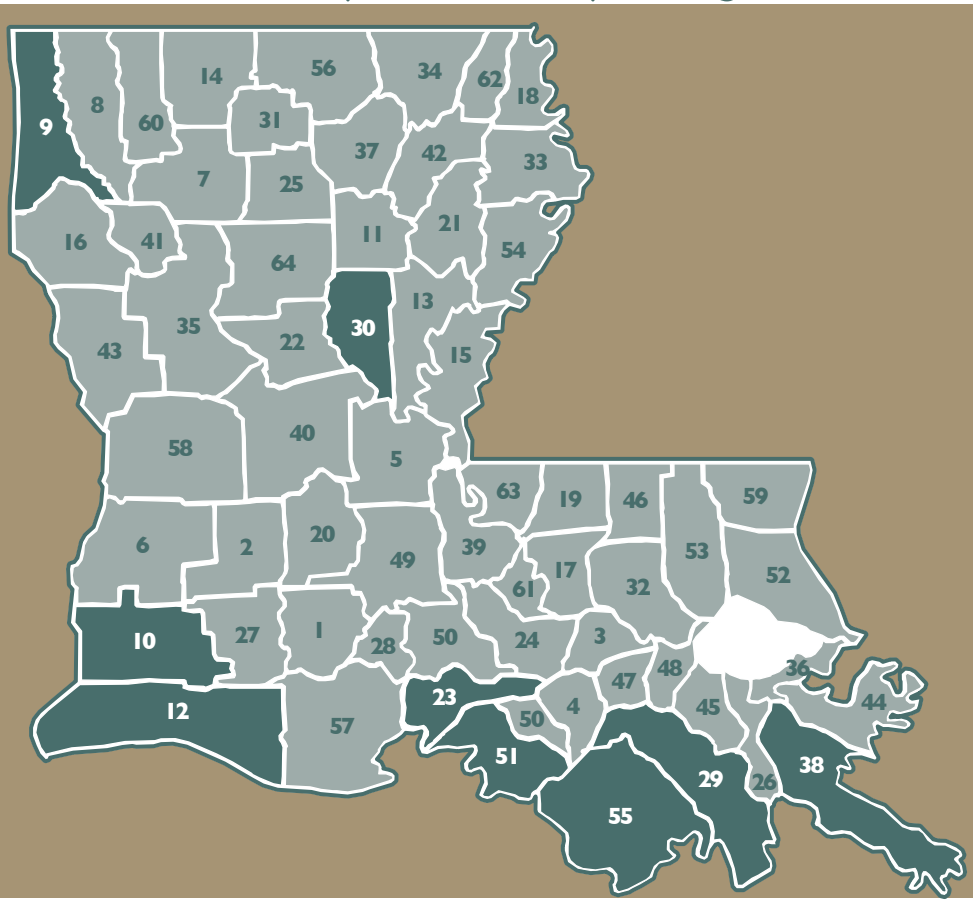
SEVERANCE tax (parishes reporting over 2 million barrels)

FOR FISCAL YEAR ENDING JUNE 30, 2009

L*	Parish	Oil Bbls	Rank
38	Plaquemines	17,203,895.26	1
12	Cameron	15,718,809.66	2
29	Lafourche	6,159,638.04	3
55	Terrebonne	3,798,045.99	4
51	St. Mary	3,408,097.38	5
30	LaSalle	2,952,356.02	6
23	Iberia	2,594,038.76	7
9	Caddo	2,154,527.88	8
10	Calcasieu	2,115,784.16	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, 2009

L*	Parish	Gas MCFs	Rank
8	Bossier	144,972,140.00	1
16	DeSoto	121,708,433.00	2
7	Bienville	86,786,581.00	3
55	Terrebonne	78,173,322.00	4
38	Plaquemines	73,488,858.00	5
12	Cameron	72,706,270.00	6
9	Caddo	71,480,625.00	7
57	Vermillion	65,494,621.00	8
25	Jackson	58,591,609.00	9
31	Lincoln	54,637,216.00	10
23	Iberia	51,568,001.00	11
60	Webster	51,009,338.00	12
51	St. Mary	41,560,589.00	13
39	Pointe Coupee	37,523,948.00	14
29	Lafourche	28,185,041.00	15
14	Claiborne	21,326,680.00	16
10	Calcasieu	15,568,889.00	17
41	Red River	13,926,309.00	18
44	St. Bernard	12,848,942.00	19
27	Jefferson Davis	12,232,023.00	20
26	Jefferson	10,492,766.00	21
28	Lafayette	9,761,715.00	22
45	St. Charles	8,186,791.00	23
1	Acadia	7,990,667.00	24
56	Union	4,772,196.00	25
30	LaSalle	4,721,487.00	26
4	Assumption	4,654,130.00	27
37	Ouatchita	4,328,982.00	28
20	Evangeline	4,281,048.00	29
17	East Baton Rouge	4,220,605.00	30
50	St. Martin	4,003,824.00	31
2	Allen	3,362,463.00	32
11	Caldwell	2,929,952.00	33
43	Sabine	2,831,566.00	34
6	Beauregard	2,309,336.00	35
24	Iberville	1,770,734.00	36
49	St. Landry	1,649,159.00	37
61	West Baton Rouge	1,405,460.00	38
36	Orleans	1,272,516.00	39
58	Vernon	1,204,148.00	40
22	Grant	1,088,168.00	41
47	St. James	975,636.00	42
54	Tensas	913,811.00	43
35	Natchitoches	728,823.00	44
34	Morehouse	718,712.00	45

FOR FISCAL YEAR ENDING JUNE 30, 2009

L*	Parish	Gas MCFs	Rank
40	Rapides	668,694.00	46
21	Franklin	506,925.00	47
32	Livingston	463,553.00	48
64	Winn	346,550.00	49
59	Washington	263,935.00	50
42	Richland	127,917.00	51
13	Catahoula	123,282.00	52
33	Madison	65,199.00	53
5	Avoyelles	48,107.00	54
19	East Feliciana	35,797.00	55
63	West Feliciana	34,874.00	56
48	St. John	15,684.00	57
3	Ascension	7,454.00	58
46	St. Helena	4,543.00	59
18	East Carroll	0.00	60
52	St. Tammany	0.00	61
53	Tangipahoa	0.00	62
62	West Carroll	0.00	63
15	Concordia	(165,786.00)	64
	STATE TOTALS	**1,206,910,858.00**	–

* Use these numbers as a legend for the map on page 70.

Over 93 percent of the total taxable production was reported by the 21 parishes reporting taxable MCFs of 10 million or more.

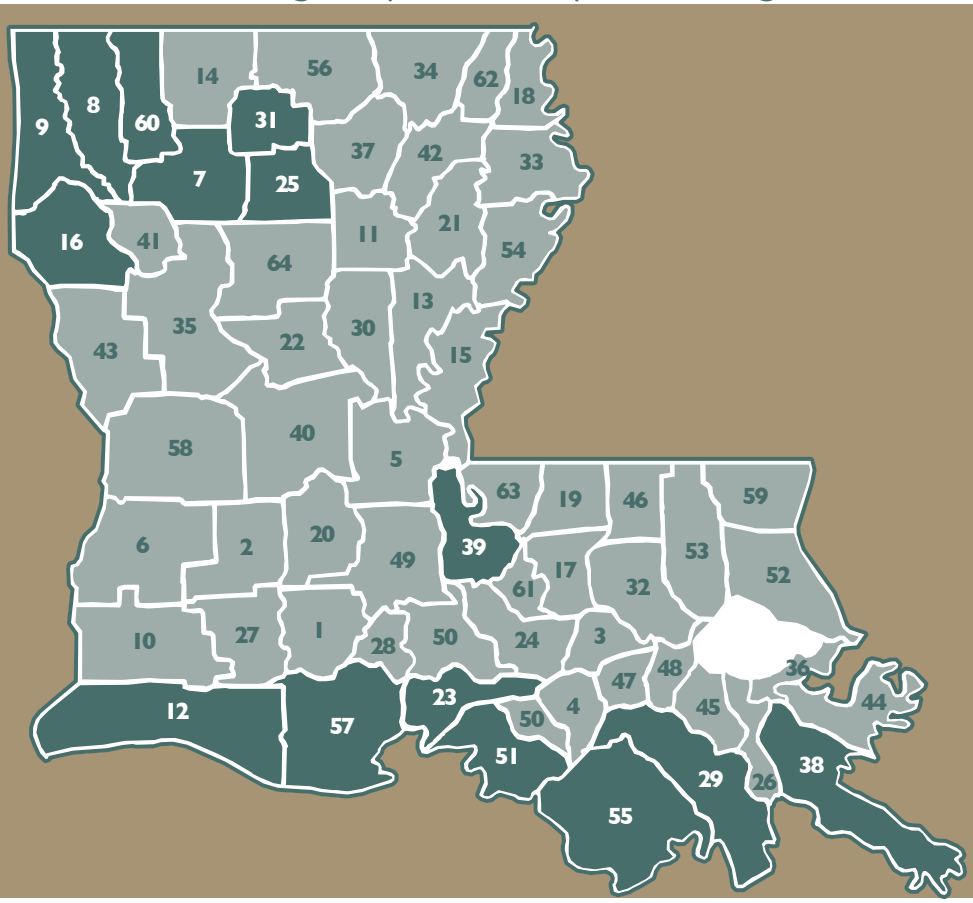
SEVERANCE natural gas (parishes producing over 25 million MCFs)

FOR FISCAL YEAR ENDING JUNE 30, 2009

L*	Parish	Gas MCFs	Rank
8	Bossier	144,972,140.00	1
16	DeSoto	121,708,433.00	2
7	Bienville	86,786,581.00	3
55	Terrebonne	78,173,322.00	4
38	Plaquemines	73,488,858.00	5
12	Cameron	72,706,270.00	6
9	Caddo	71,480,625.00	7
57	Vermillion	65,494,621.00	8
25	Jackson	58,591,609.00	9
31	Lincoln	54,637,216.00	10
23	Iberia	51,568,001.00	11
60	Webster	51,009,338.00	12
51	St. Mary	41,560,589.00	13
39	Pointe Coupee	37,523,948.00	14
29	Lafourche	28,185,041.00	15

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

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 other tobacco products.

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 other tobacco products 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, 2009

TOBACCO tax (cash collection after accrual adjustments)

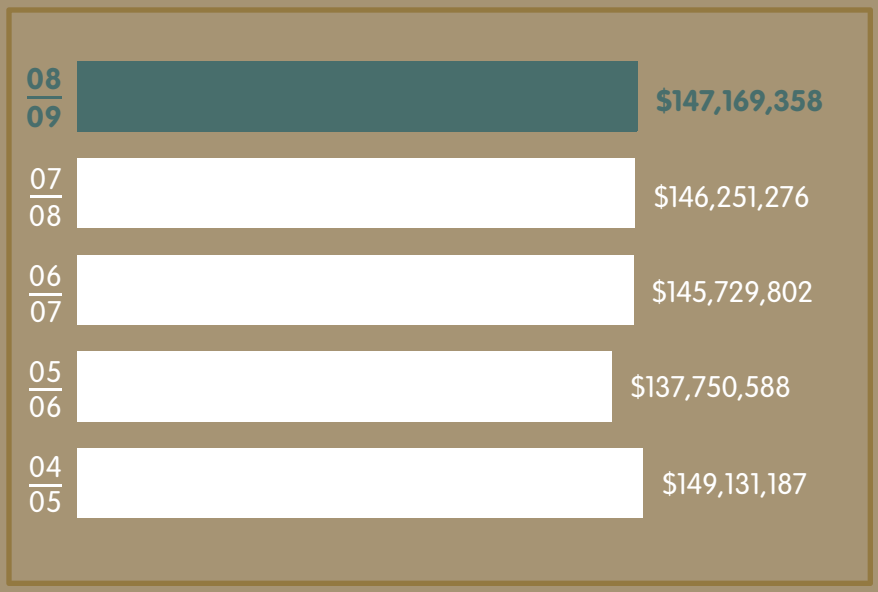
The tobacco tax is collected from the first dealer handling the tobacco product in the state.

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
2008-09	**$ 147,169,358**	**0.63%**
2007-08	146,251,276	0.36%
2006-07	145,729,802	5.79%
2005-06	137,750,588	-7.63%
2004-05	149,131,187	2.44%

TOBACCO tax (cash collection after accrual adjustments)



TOBACCO tax (stamp sales)

FISCAL YEAR 2009

Period	36 Fuson	36 Sheets	45 Fuson	Gross Tax Due
1st Quarter	92,640,000	9,000	28,000	$ 33,366,240
2nd Quarter	96,240,000	31,500	16,000	34,664,940
3rd Quarter	85,980,000	58,500	12,000	30,979,260
4th Quarter	88,800,000	51,000	28,000	31,998,960
TOTAL	**363,660,000**	**150,000**	**84,000**	**$ 131,009,400**

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**

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

TOBACCO tax (tobacco collections)

FISCAL YEAR 2009

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	$ 33,366,240	$ 1,955,763	$ 31,459,592	$ 5,290,389	$ 36,749,981
2nd Quarter	34,664,940	2,025,253	32,670,609	5,221,072	37,891,681
3rd Quarter	30,979,260	1,628,426	29,373,004	6,001,373	35,374,377
4th Quarter	31,998,960	1,873,655	30,218,627	6,360,626	36,579,253
TOTAL	**$ 131,009,400**	**$ 7,483,097**	**$ 123,721,832**	**$ 22,873,461**	**$ 146,595,293**

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**	**$ 19,374,744**	**$ 147,405,350**