

DEPARTMENT OF REVENUE

Strategic Plan

Fiscal Year 2011-12 through 2015-16

Office of Revenue

July 1, 2010

www.revenue.louisiana.gov

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INTRODUCTION

The Department of Revenue (LDR) is charged, through Louisiana Revised Statute 36:451, with “administering, assessing, and collecting the consumer, producer, and any other state taxes specifically assigned by law to the department, and shall have authority generally for alcoholic beverage control and the regulation of charitable gaming.”

The agency is comprised of one budget unit, the Office of Revenue, since Act 573 of the 2010 Regular Legislative Session transferred the Tax Commission to the Office of the Governor, Division of Administration effective July 1, 2010. The Office of Revenue’s strategic plan encompasses the following three programs:

- A. Tax Collection
- B. Alcohol & Tobacco Control, and
- C. Charitable Gaming

OFFICE OF REVENUE STATEMENTS

Vision

To be a results-based, innovative, and focused organization capable of responding rapidly to the needs of our stakeholders.

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.

Philosophy and Values

UNITY	<i>One team, working together to accomplish common goals.</i>
COMMUNICATION	<i>An environment that encourages an ongoing creative exchange of ideas between employees and management.</i>
RESPONSIVENESS	<i>A focus on identifying and satisfying internal and external customer needs.</i>
PROFESSIONALISM	<i>A reputation with internal and external customers of fairness, courtesy, and reliability.</i>
INTEGRITY	<i>An ethical standard of honesty and consistency.</i>
TRUST	<i>A mutual respect and a shared confidence between managers and all fellow employees.</i>

Goals

- I. Maximize compliance.
- II. Maximize operational efficiency and effectiveness.

PROGRAM A: TAX COLLECTION

MISSION

The mission of the Tax Collection Program in the Office of Revenue is to administer the state's tax laws fairly and efficiently, and collect revenues to fund public services.

PROGRAM OVERVIEW

Louisiana's tax system is based on the concept of voluntary compliance, with the expectation that taxpayers will voluntarily pay the right amount of tax timely. The program engages in a wide range of activities that directly or indirectly promote voluntary compliance, stretching from activities that occur before the taxpayer begins to fill out his or her return to enforcement of the tax laws through criminal prosecution. The program comprises the following core activities:

Tax Policy Management. Tax policy activities focus on providing timely and accurate information for policy decision makers, clear guidance to taxpayers, employees, and the public regarding tax law and policy application, and coordinating interdivisional policy analysis and studies. Specific functions include preparing fiscal notes; analyzing and drafting legislation; drafting rules and coordinating the rule-making process; drafting other interpretative statements; and engaging in a number of stakeholder efforts to address emerging and/or sensitive policy issues.

Revenue Collection & Distribution. The collection of data and revenues is an essential function of the tax collection program and is an invaluable resource for revenue forecasting, policy considerations by the Governor and Legislature, and issuance of refunds, rebates and other tax incentives. Primary activities include taxpayer registration, tax return and remittance processing activities, taxpayer account maintenance, and accounting for and distributing state and local tax revenues.

Taxpayer Assistance. Voluntary compliance is promoted through taxpayer education, information and assistance. Primary activities include helping taxpayers understand their tax reporting and payment obligations via telephone and personal contact, responding to written inquiries, outreach opportunities, consultation visits, and processing of tax exemptions, certifications, permits, and clearances.

Tax Compliance. Tax Compliance activities support voluntary compliance by promoting an optimal level of accurate tax reporting and payment. Activities include examining, auditing, or investigating returns, refund and rebate claims, and reports. Staff conducts tax return examinations and reconciles internal and external information to identify non-filers and under reporters. Field staff,

located throughout this state and the United States, conduct audits of businesses that have activity in Louisiana by working directly with taxpayers to identify and correct improper reporting.

Tax Enforcement. The Department is responsible for enforcing the tax laws for those who do not comply voluntarily. Primary activities include the collection of tax dollars owing on delinquent accounts, investigations to discourage tax fraud and evasion, and legal services to defend the state's interest through litigation of tax issues.

Administration. Internal administrative services support activities to effectively carryout agency operations and the strategic business plan. These services include the overall management of the agency through executive oversight, internal auditing, accounting and budgeting, payroll administration, facilities management, purchasing, human resources, organizational development, forms management, mail services and technology management.

STATE OUTCOME GOALS

The program activities of the Office of Revenue indirectly support the first eight of the nine state outcome goals via the use of dollars collected by the Office that go into the General Fund of the State of Louisiana. The nine State Outcome Goals are:

- ❖ Youth Education
- ❖ Diversified Economic Growth
- ❖ Transportation
- ❖ Hurricane Protection and Emergency Preparedness
- ❖ Public Safety
- ❖ Safe and Thriving Children and Families
- ❖ Better Health
- ❖ Natural Resources
- ❖ Transparent, Accountable, and Effective Government

Meanwhile, all of the Office's core activities directly support the state outcome goal of "Transparent, Accountable, and Effective Government".

PROGRAM GOALS

- I. **Maximize state tax compliance.** Taxpayers generally want to comply. This goal addresses the activities that directly and indirectly encourage compliance with the State's tax laws. A key focus is education - effective communication of state tax filing and payment requirements. The Office of Revenue must timely and consistently inform

individuals and businesses of their tax obligations, minimize the degree of difficulty in meeting these obligations, and maximize the quality of assistance. However, to sustain or enhance a voluntary compliance program, one must also employ enforcement measures to deter non-filing, underreporting, and fraud.

- II. **Maximize operational efficiency and effectiveness.** This goal focuses on improvements to the delivery of services, streamlining of processes, elimination of redundant activities, program integration to reduce bureaucracy and costs, and collaboration with other entities.

PROGRAM COMMITMENTS

Commitment to High Standards of Service. The Office is committed to raising standards of tax administration by providing professional, accurate, and efficient service to taxpayers as they try to comply with the state's tax laws.

Commitment to Assisting Taxpayers. The program will improve its efforts to educate and inform taxpayers of their responsibilities to file and pay tax obligations in a timely manner. Assistance will be provided to facilitate easy and accurate reporting. The program will also utilize more effectively its resources to provide a greater depth and breadth of services by continuing to modernize and enhance its tax administration system. Where appropriate, automated self-help options will be made available to taxpayers so needed information and forms can be obtained anytime, including 24/7 electronic alternatives to traditional "paper based" methods for registration, filing returns and paying taxes, licenses, certifications, and permits. Education and encouragement for taxpayers to submit electronic returns and payments will be pursued.

Commitment to Fair and Impartial Administration and Enforcement. The program is committed to administering the tax laws of the state fairly, equitably and impartially, without regard to taxpayers' status, wealth, political affiliation, race, color, creed or disability. In pursuit of fair tax administration for all taxpayers, the program will identify and actively pursue those who do not voluntarily comply with their tax reporting and payment responsibilities. Furthermore, the department will exhibit honesty and integrity in all dealings with taxpayers and avoid any situation or action that could result in the slightest perception of unfair practices or questionable behavior.

Commitment to Flexibility and Effectiveness in Serving Taxpayers. Flexibility is essential to accommodate today's global economy. Taxpayers expect greater efficiency and responsiveness from government. Budgetary and efficiency considerations, as well as expectations from executive, legislative and judicial branches of government, also demand quicker and more accurate data and research. In addition, the need to interact effectively with federal, state and local government

entities is becoming increasingly important.

Commitment to Employees and Services They Provide. The program recognizes that its employees are its greatest asset and that they should be encouraged and empowered to use their creativity and resourcefulness in fulfilling the agency's mission. Employees must be dedicated to working individually and as a team to satisfy the service needs of Louisiana taxpayers. Only through teamwork, training and education can staff ensure adequate response and efficient delivery of services.

DETAILED PROGRAM GOALS

GOAL I

MAXIMIZE STATE TAX COMPLIANCE. Timely and consistently inform individuals and businesses of their tax obligations, minimize the degree of difficulty in meeting these obligations, maximize the quality of assistance, and enforce compliance where necessary.

PROGRAM OBJECTIVE I.1: Increase by 5% per fiscal year the number of business taxpayers who are compliant.

- Strategy I.1.1 Provide taxpayers with easily accessible, timely and accurate information so they clearly understand their tax reporting and payment responsibilities.
- Strategy I.1.2 Promote voluntary compliance with focused innovative enforcement and compliance activities.
- Strategy I.1.3 Provide a flexible organizational culture that affords comprehensive, meaningful employee training and a knowledge transfer system that promotes high performance, career and professional development, and recognizes employees for their individual and team efforts and innovation.
- Strategy I.1.4 Utilize all forms of data to identify stakeholder concerns and areas of non-compliance.

PERFORMANCE INDICATORS:

- Output: The number of business taxpayers
- Outcome: The number of compliant business taxpayers
- Efficiency: The percentage of compliant business taxpayers

PROGRAM OBJECTIVE I.2: Increase by 5% per fiscal year the number of individual taxpayers who are compliant.

- Strategy I.2.1 Provide taxpayers with easily accessible, timely and accurate information so they clearly understand their tax reporting and payment responsibilities.
- Strategy I.2.2 Promote voluntary compliance with focused innovative enforcement and compliance activities.
- Strategy I.2.3 Provide a flexible organizational culture that affords comprehensive, meaningful employee training and a knowledge transfer system that promotes high performance, career and professional development, and recognizes employees for their individual and team efforts and innovation.
- Strategy I.2.4 Utilize all forms of data to identify stakeholder concerns and areas of non-compliance.

PERFORMANCE INDICATORS:

- Output: The number of individual taxpayers
- Outcome: The number of compliant individual taxpayers
- Efficiency: The percentage of compliant individual taxpayers

GOAL II

Maximize operational efficiency and effectiveness. Improve service delivery and operate more efficiently by streamlining processes, eliminating redundancy, and collaborating with other entities.

PROGRAM OBJECTIVE II.1: The cost of collecting \$100 dollars of gross revenue is less than \$1.00 per fiscal year.

- Strategy II.1.1 Automate and simplify service delivery and internal processes.
- Strategy II.1.2 Eliminate duplicative and low value activities.
- Strategy II.1.3 Utilize all forms of data to identify employee training needs, process improvements, product and service needs and resource allocations.

PERFORMANCE INDICATORS:

- Output: The amount of gross revenue collected
- Outcome: The cost of collecting gross revenue
- Efficiency: The cost of collecting \$100 of gross revenue.

AGENCY PERFORMANCE MEASURES OF INTEREST

Office of Planning & Budget (OPB) Activity Performance Review System – 2009 submission:

- Administration
 - Cost of collecting \$100 dollars of gross revenue is less than \$1.00
 - Total gross revenue collected (in millions)
- Enforcement
 - Delinquent accounts receivable recovery rate
 - Total delinquent account receivable collections
- Revenue Collection & Distribution
 - Percent of revenues deposited within 24 hours of receipt
 - Percent of distributions issued within statutory guidelines
- Tax Compliance
 - Additional revenues collected through compliance programs
 - Dollars saved through reviews of refund and rebate claims
- Tax Policy Management
 - Percent of policy statements issued within sixty (60) days of receipt of request
 - Percent of legislative inquiries responded to within (15) days of request
- Taxpayer Assistance
 - Percent of taxpayer inquiries responded to within 30 days
 - Percent of customer contacts resulting in overall customer service satisfaction ratings of “good” or “excellent”

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

Citizens of Louisiana receive services from other departments, agencies, and programs funded by the State of Louisiana through the revenues that are generated by the Tax Collection Program. The Program encourages voluntary compliance through education and assistance efforts, but also relies on enforcement of tax collection through audits, litigation, seizures, levies and liens to maximize compliance and revenues for the state and its citizens.

Taxpayers of Louisiana and Tax Practitioners receive assistance, counseling, education, and outreach services to enable them to more effectively meet their tax obligations to the state. These include individuals as well as businesses. They often provide useful feedback on fair and equal administration and enforcement of these laws.

Government Agencies, Louisiana Legislators, and The Governor's Office rely on the Tax Collection Program to efficiently and effectively accomplish its mission in order to accurately project and administer programs and services throughout the state. The Program collects and distributes taxes to local jurisdictions in addition to administering the Parish E-File program. The Program also works with the Legislative Fiscal Office in the drafting of fiscal notes, and the House Ways and Means and Senate Revenue and Fiscal Affairs Committees in consideration of tax and related legislation.

Main Products and Services. The main products and services include:

- Taxpayer assistance
- Tax forms and instructions
- Tax information (manuals, brochures, opinions, policies, etc.)
- Taxpayer learning opportunities
- Website
- Online 24/7 registration, return and payment services
- Licenses, certifications, permits, tax clearances
- Revenue collection and reporting
- Delinquent account collection services
- Audit services
- Legal services
- Distribution of tax dollars to state funds and local governments
- Constituent services
- Legislative services

These products and services are delivered through face-to-face contact, direct mailings, via the Internet, and in public forums.

Key Customer and Stakeholder Groups. The Program's customer base is one of the largest of all state government agencies. In addition to responding to all persons and entities throughout the

state and nation who have Louisiana tax responsibilities, the Program interacts with all levels of state, local and federal governments, tax practitioners and business groups. Each type of customer requires from the department timely, accurate and understandable responses or “products”. Below is a listing of major customer and stakeholder groups and the various methods we employ to address their requirements and build lasting positive relationships.

- **All stakeholders**
 - Publications and brochures
 - Taxpayer assistance agents
 - Taxpayer education opportunities
 - Forms, fax and Web forms
 - Six regional offices
 - Satellite office hours at two locations in LA
 - Summary of current year’s new tax legislation
 - Policy document listserve
 - Experts on TV
 - Public Speaking
 - Credit card payment options
 - Service specific (refunds, collections, etc.) email proxy boxes
 - Electronic Funds Transfer (EFT) payment option
 - Electronic filing options for tax returns
 - Customer Contact Center
 - News Release Listserve

- **Elected Officials**
 - Revenue collection and reporting
 - Legislative liaisons
 - Drafting assistance
 - Courtesy calls
 - Constituent services
 - Proactive response to issues

- **Other state agencies**
 - Revenue collection and reporting
 - Tax Incentive workshops with LED
 - Dyed Fuel Program
 - International Fuel Tax Agreement (IFTA) Program
 - Refund Intercept program
 - Tobacco Master Settlement Agreement

- **Individual taxpayers**
 - Volunteer Income Tax Assistance volunteers
 - Tax education for various credits
 - LA File Online and Web extensions
 - Outreach: filing taxes, debt collection
 - Forms in libraries

- **Business taxpayers**
 - Policy document listserve
 - Taxpayer education opportunities
 - Tax Incentive workshops with LED
 - Business development with LED
 - Tax credits, exemptions, exclusions for income taxes publication
 - Tax Manuals
 - Special efforts related to sales tax holidays
 - LA Taxpayer Access Point (LaTAP)
 - Parish E-File

- **Tax practitioners**
 - Forms design teams
 - Joint seminars with IRS/ERO (Enrolled Agents)
 - Articles in trade and industry newsletters
 - Speakers at CPA and industry seminars

- **Local Governments**
 - Tax Distributions
 - Listserve for policy documents/comment
 - Parish E-File

- **Federal Government**
 - IRS refund offset
 - IRS Fed/state liaison
 - IRS classes
 - Streamlined sales tax initiatives

- **Other state governments**
 - Southeastern Association of Tax Administrators (SEATA)
 - Multistate Tax Commission (MTC)
 - Federation of Tax Administrators (FTA)
 - Exchange of use tax information

Key Suppliers and Partners. Our key suppliers are the citizens of Louisiana who supply us with tax revenues and information. We also rely on federal, other state and local governmental entities to supply specific information. Traditional suppliers include forms manufacturers, computer equipment companies, technology consultants, and other suppliers of services and supplies.

We consider our partners to be many of the same as those included in our stakeholder group, but also includes vendors that are working on our technology initiatives. Our partners include:

Office of Alcohol & Tobacco Control, LDR
Division of Administration
LA Workforce Commission
Department of Agriculture & Forestry

Department of Civil Service
Department of Economic Development
Department of Environmental Quality
Department of Health & Hospitals
Department of Natural Resources
Department of Public Safety
Department of Social Services
Department of Transportation and Development
Department of Wildlife & Fisheries
Attorney General
Secretary of State
State Licensing Board of Contractors
State Treasurer
Libraries
Lottery Corporation
Gaming Casinos
Print vendors for tax forms
Paper and remittance processing equipment and service vendors
Software vendors for electronic forms and filing
Internal Revenue Service (IRS)
U.S. Postal Service
Local Governments
LA Association of Tax Administrators (LATA)
LA Association of Business & Industry (LABI)
LA Enrolled Agents
LA Municipal Association (LMA)
LA Mid-Continent Oil & Gas Association (LMOGA)
LA Oil Marketers & Convenience Store Association (LOMCSA)
LA Retailers Association (LRA)
LA School Boards Association
LA Society of Independent Accountants (LSIA)
LA State Bar Association (LSBA)
National Federation of Independent Businesses (NFIB)
Police Jury Association of LA
Society of Louisiana CPAs (LCPA)

POTENTIAL INTERNAL FACTORS

The key potential internal factors that may adversely affect the Program’s ability to accomplish its goals relate primarily to the human and financial resources as well as the legal authority the Program will need to perform as described in this plan.

Tax Collection is funded by a combination of general fund and self-generating revenues. Approximately 60% of the budget is salaries and benefits. Other essential expenditures are for facilities; document and remittance processing; printing and postage of tax returns; tax collection and auditor travel; technology to keep up with customer’s increasing expectations for efficient and

effective service delivery; and staff training on emerging tax law issues and legislatively approved statutory changes. Funding these essential services helps to maintain a high level of voluntary compliance and preserves the Program's ability to focus on revenue collection for the State. Ongoing budget reductions to the Program impacts internal capacity and could result in the need to divert resources from other areas, which could negatively impact service levels, including revenue collections, and erode the Program's ability to operate effectively.

The Department has also begun to experience the loss of its senior and mid-level managers and will continue to do so over the next five years due to retirement. The inability to capture and transfer this intellectual capital could impact the high level of performance generally provided by the Department. Additionally, the high level of technical knowledge required of employees customarily requiring years of experience would have to be expedited through a shortened learning curve. Proactive development plans and redesigned education efforts should significantly alleviate these situations.

Additionally, the Program has sustained staffing reductions since 2001, and the state's revenue forecasts indicate the trend may continue. Despite increasing workloads, the Department recognizes the pressure and demands for government to improve services with fewer resources. To meet these challenges the Department is constantly seeking innovative processes and efficiencies in programs and activities. The continual need to integrate more and more technology in the operations of the Department will constantly require adequate funding sources and higher levels of skills from the available human resources. The sheer reduction of population that follows the retirement of the baby-boomers will also escalate the need to replace previous human work interventions with technological advances.

Changes in workforce demographics, legislated changes to the state's personnel system, and economic factors may also add complexity to recruitment in a competitive employment market.

POTENTIAL EXTERNAL FACTORS

Experts predict the U.S. economic recession has ended, but the recovery remains slow. Although the State managed to deflect recessionary pressures, concluding post-hurricane recovery and significant policy changes have impacted the State's General Fund sources. Despite forecasts for reasonable growth in Fiscal Year 2010-2011 and forward, changing global, national and state economic conditions, the April 2010 Deepwater Horizon Oil Spill, and other unpredictable events are factors that may influence the level of compliance and tax collections, resource allocations to the extent the Program must compete with other states agencies, and service delivery.

Fundamental changes in the business environment due to globalization, rapid technological advances, shifting demographics and increases in planned tax avoidance practices by individual and business taxpayers will require greater enforcement efforts through auditing and legal methods, which may not be available because of a declining workforce and funding sources.

Some of the planned efforts to clarify policies and streamline operations of the Department may require legislative changes or support before they can be implemented.

Finally, the need to emulate advanced business practices raises the expectations of the customers relative to availability of various services.

DUPLICATION OF SERVICES

Some potential duplication of services between the Tax Collection Program and the programs administered by other state agencies include the collection of sales tax (on motor vehicles via the Department of Public Safety) and pursuit of delinquent debt (Department of Justice).

PROGRAM EVALUATIONS

The goals and objectives of the Louisiana Department of Revenue through the Tax Collection Program are the result of a) internal reviews and analyses conducted by the Department over the past few years; b) external studies conducted on the Department's behalf; and c) lessons of experience learned from other states and tax collection organizations.

The external studies and sources include the following:

- Federation of Tax Administrators Performance Measurement Benchmarking Project – This organization represents the tax agencies of all states and spearheads initiatives to define and evaluate the best practices of tax agencies in the areas of performance measurement, accountability, and service innovation through technology.
- IFTA Compliance Audit (2009)
- Legislative Auditor Performance Audit – Act 1100
- Legislative Auditor Performance Audit – Field Audit Performance
- Legislative Auditor Performance Audit – Non-Filer Identification Process
- Customer Service Plan (McKee & Associates)
- Policy Development Assessment
- SECURE – Comparative Review of Private Industry Practices to Government
- Phase I of the Integrated Tax System Redesign Project (Produced jointly with IBM)
- Comprehensive Employee Training Needs Assessment (Conducted by LSU)

- Management Skill Assessment
- Cycle Time Reduction Review
- Gartner Information Technology Assessment Report dated November 1, 2002
- State Loss Prevention Safety Audit
- State Civil Service Program Accountability Audit
- Digital Divide
- The Capability Model for I.T. – Enabled Outsourcing Service Providers (Carnegie Mellon)
- SSA Consultants – Information Technology Organizational Structure Assessment (2004)
- LiveBridge – ACD System & Call Center Workflow Analysis (2004)
- The Ehrhardt Group – Focus Groups to Assess Effectiveness of Department’s Customer Assistance Program (2005)
- LA Society of CPAs – State Tax Bi-Annual Survey
- GCR & Associates, Inc. – Assessment of Information Technology Project Management Practices (2009)

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Citizens	Individual Taxpayers	Business Taxpayers	Tax Practitioners	Government Agencies/ Legislature/ Governor
I.1	●		●	●	●
I.2	●	●		●	●
II.1	●	●	●	●	●

OTHER STRATEGIC PLAN REQUIREMENTS

ACT 1078

In furtherance of being recognized as a leader in tax administration, the Department strives for a unified staff and mutual respect by encouraging professionalism and integrity in the workplace. The employees of the Department of Revenue are among the state’s most valuable resources, and their

well-being is necessary for them to properly carry out their responsibilities. Revenue has a long-standing commitment to staff development and support. To that end, and as affirmed in Revised Statute 39:31(C)(9), the Department is cognizant that female employees comprise the majority (73.7 percent) of the permanent staff within the Department. The agency believes this mimics the trend of society in which women head the majority of the states' households. In turn, the Department believes it has various programs that impact the quality of life of the families of the agency's employees. The following human resource policies are applicable to this measure:

Sexual Harassment (10.3) – The Department will not condone any sexual harassment and supports the theory that all employees be permitted to work in an environment free from unsolicited and unwelcomed sexual overtures.

Tobacco Use (10.25) – to provide a healthy environment for employees and the public.

Employee Assistance Program (10.31) – to ensure employees with personal and family problems have access to assistance in resolving such problems as alcohol or drug dependence, mental or emotional disturbances, or marital, family, financial or legal concerns.

Americans with Disabilities Act (10.33) – to ensure that necessary reasonable accommodations are provided regarding facilities, services, and communications.

Employee Substance Abuse and Drug-Free Workplace (10.34) – to maintain a drug-free workplace and workforce free of substance abuse.

Drug Free Workplace and Drug Testing (10.36) – to curb the use of illegal drugs by employees.

Bloodborne Pathogen Policy (10.37) – to reduce or eliminate occupational exposure to blood and other potentially infectious materials for employees.

Violence Free Workplace (10.38) – to work toward a violence free workplace for employees.

Worker's Compensation Return to Work Policy (10.40) – to make reasonable effort to help employees maximize their healing and facilitate their early return to work.

Selection of Personnel (20.2) – to select from as wide a range of candidates as is feasible and fill positions in a nondiscriminatory manner.

Work Schedules and Work Hours (20.10) – to provide flexibility in managing time through flexible work schedules and work hours for employees.

Education and Tuition Reimbursement Policy (20.23) - to encourage and assist employees in obtaining education or training to enhance their job performance or to make them eligible and available for advancement in their career paths.

Family and Medical Leave (20.25) – to fairly and equitably approve leave for qualifying conditions.

Crisis Leave Pool (20.43) - to establish and administer a pool of annual leave that may be used by eligible employees who cannot work due to the catastrophic illness or injury of themselves or an eligible family member, when, through no fault of their own, the employee has insufficient paid leave to cover the crisis period.

Telecommuting Program (20.44) – enables employees to work at an alternate work site remote to the conventional office site, encouraging employees to reduce travel and complies with Governor Jindal’s Executive Order BJ #2008-8.

STATUTORY AUTHORITY

Powers, Functions, and Duties	Constitutional, Statutory, or Other Authority	Administered By:
Administrative Provisions		
General Powers and Duties of Collector	R.S. 47:1501-1522, LAC 61: I.4903, 4905, 4910, 4911, and 4913, LAC 61:I.5105, LAC 61:III.101	Various/Delegated by the Secretary
Conduct Investigations and Hearings	R.S. 47:1541-1548	Various/Delegated by the Secretary
Assessment and Collection Procedures	R.S. 47:1561-1581, LAC 61: I.4901, 4907, and 4908, LAC 61:I.5302	Various/Delegated by the Secretary
Impose Interest and Penalties	R.S. 47:1601-1607, LAC 61:III.2101	Various/Delegated by the Secretary
Issue Refunds of Overpayments	R.S. 47:1621-1627, LAC 61:I.4909	Various/Delegated by the Secretary
Impose Criminal Penalties	R.S. 47:1641-1643	Various/Delegated by the Secretary

Strategic Plan

Fiscal Years 2012-2016

<i>Powers, Functions, and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered By:</i>
Miscellaneous Administrative Provisions	R.S. 47:1672-1674	Various/Delegated by the Secretary
Taxes Administered and Collected		
Alcoholic Beverage Taxes	R.S. 26:341-459, LAC 61:I.201	Special Programs Division—Excise Taxes Section
Automobile Rental Tax	R.S. 47:551	Special Programs Division—Sales Tax Section
Corporation Franchise Tax	R.S. 47:601-618, LAC 61:I.301 et seq., LAC 61:I.1901 et seq.	Special Programs Division—Corporate Income and Franchise Taxes Section
Corporation Income Tax	R.S. 47:287.2-287.785, LAC 61: I.1115 et seq., LAC 61:I.1901 et seq.	Special Programs Division—Corporate Income and Franchise Taxes Section
Electric Cooperative Fee	R.S. 12:425	Special Programs Division—Excise Taxes Section
Estate Transfer Tax	R.S. 47:2431-2437	Special Programs Division—Personal Income Tax Section
Fiduciary Income Tax and Partnerships	R.S. 47:21-107, 47:131-285, 47:300.1-300.11, LAC 61:I.1401	Special Programs Division—Personal Income Tax Section; Office Audit
Gasoline Tax and Inspection Fee	R.S. 47:711-727, 47:771-788, 47:820.1, 47:1681-1691, 51:781-800, LAC 61: I.3101 et seq., LAC 61: I.3501	Special Programs Division—Excise Taxes Section
Gift Tax	R.S. 47:1201-1212	Special Programs Division—Personal Income Tax Section
Hazardous Liquid Pipeline Fee	R.S. 30:701-707	Special Programs Division—Severance Tax Section
Hazardous Waste Disposal Tax	R.S. 47:821-832, LAC 61: I.901 et seq.	Special Programs Division—Excise Taxes Section

Strategic Plan

Fiscal Years 2012-2016

<i>Powers, Functions, and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered By:</i>
Inheritance Tax	R.S. 47:2401-2425, LAC 61: I.1701	Special Programs Division— Personal Income Tax Section
Inspection and Supervision Fee	R.S. 45:1177-1179	Special Programs Division— Excise Taxes Section
Ernest N. Morial Exhibition Hall Authority Taxes		
Hotel Room Occupancy Tax	Acts 1978, No. 305; Acts 1980, No. 99; Acts 1987, No. 390, Acts 2002 1 st Ex. Sess., No. 72	Special Programs Division— Sales Tax Section
Food and Beverage Tax	Acts 1987, No. 390	Special Programs Division— Sales Tax Section
Service Contractor and Tour Tax	Acts 1994, No. 42	Special Programs Division— Sales Tax Section
La. Stadium and Exposition District Hotel Tax	Acts 1966, No. 556	Special Programs Division— Sales Tax Section
Local Sales Tax Recovery Surcharge	R.S. 47:303(B)(6)	Special Programs Division— Sales Tax Section
Mail Order Sales Tax	R.S. 47:302(K)	Special Programs Division— Sales Tax Section
Marijuana and Controlled Substance Tax	R.S. 47:2601-2610	Special Programs Division— Excise Taxes Section
Master Meter Fee	R.S. 30:560-561	Special Programs Division— Severance Tax Section
Natural Gas Franchise Tax	R.S. 47:1031-1040, LAC 61: I.4101 et seq.	Special Programs Division— Severance Tax Section
Oilfield Site Restoration Fee	R.S. 30:80-97, LAC 61: I.5301	Special Programs Division— Severance Tax Section
Oil Spill Contingency Fee	R.S. 30:2451-2496	Special Programs Division— Severance Tax Section

Strategic Plan

Fiscal Years 2012-2016

<i>Powers, Functions, and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered By:</i>
Partnership Income Tax	R.S. 47:21-107, 47:131-285	Special Programs Division— Personal Income Tax Section
Personal Income Tax	R.S. 47:21-107, 47:290-299.41, LAC 61: I.1301 et seq., LAC 61:I.1901 et seq.	Special Programs Division— Personal Income Tax Section
Personal Income Tax Withholding	R.S. 47:111-115, LAC 61: I.1501 et seq.	Special Programs Division— Corporate Income and Franchise Taxes Section
Pipeline Safety and Odorization Inspection Fee	R.S. 30:560-561	Special Programs Division— Severance Tax Section
Sales & Use Tax	R.S. 47:301-335, LAC 61: I.4301 et seq., LAC 61:1.4401 et seq.	Special Programs Division— Sales Tax Section
Severance Tax	R.S. 47:631-648.21, LAC 61: I.2901 et seq.	Special Programs Division— Severance Tax Section
Special Fuels Tax	R.S. 47:801-815, 47:820.1, LAC 61: I.3301 et seq.	Special Programs Division— Excise Taxes Section
Surface Mining and Reclamation Fee	R.S. 30:906.1-906.3	Special Programs Division— Severance Tax Section
Telecommunication Tax for the Deaf	R.S. 47:1061	Special Programs Division— Excise Taxes Section
Tobacco Tax	R.S. 47:841-869, LAC 61:1.5101 et seq.	Special Programs Division— Excise Taxes Section
Transportation and Communication Utilities Tax	R.S. 47:1001-1010, LAC 61: I.3901	Special Programs Division— Excise Taxes Section
Collection, Compliance, and Enforcement Activities		
Tax Collection/Billing	Administrative Provision; Title 11-U.S. Bankruptcy Code; Internal Revenue Code	Collection, Post Processing, and Taxpayer Services Divisions
Refund Offset for Other Debts	R.S. 47:299.1-299.41	Collections Division

Strategic Plan

Fiscal Years 2012-2016

<i>Powers, Functions, and Duties</i>	<i>Constitutional, Statutory, or Other Authority</i>	<i>Administered By:</i>
Audit Activities	R.S. 47:1541-1543, 47:1605	Field Audit Services and Office Audit Divisions
Tax Incentive Programs		Office Audit Division
Tax Incremental Financing (TIF) Cooperative Endeavors		Tax Administration Division
Field Collection Activities	R.S. 47:1569-1573	Regional Office field collection personnel
Lottery Applicant Tax Clearances	R.S. 47:9050(B)	Customer Service Division
Alcoholic Beverage Sales Tax Clearances	R.S. 26:80(A)(10)	Customer Service Division
Video Poker License Tax Clearances	R.S. 27:306(F)	Customer Service Division
Legal Services	R.S. 36:451	Legal Division

PROGRAM B: ALCOHOL AND TOBACCO CONTROL

MISSION

The mission of the Office of Alcohol and Tobacco Control is to provide the state with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts.

STATUTORY REQUIREMENTS:

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 1370, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, 1997, enacted R.S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U.S. Bureau of Alcohol, Tobacco and Firearms of violations.

Act 1054, 1998 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

Act 144, 2002, amended and reenacted R.S. 26:271, relative to alcoholic beverage permits; to raise certain permit fees for dealers in beverages of low alcoholic content; and to provide for relative matters.

Act 629, 2003, amended and reenacted R.S. 26:80(F) and 280(F), relative to permits to sell alcoholic beverages of high and low alcoholic content; to provide that a person is not necessarily disqualified from receiving a permit for certain felony convictions; and to provide for related matters.

Act 936, 2003, amended and reenacted R.S. 26:73(B), 272(B), and 906(C), Sales/Tobacco Dealers, authorizes a dealer or operator to pay the annual renewal permit fee by check to sell or engage in

the business of selling tobacco products.

Act 881, 2003, amended and reenacted R.S. 26:932(5) and (7), 933(B) and (C), (7), 934(5), 935(A), (B) (1)(a) and (2)(C) and 939 and to enact R.S. 26:932(8) and (9), Alcoholic Beverages, includes tobacco products in the Responsible Vendor Law.

Act 1128, 2003, enacts Chapter 8-A of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprising R.S. 47:871 through 878, provides for the regulation of the sale of cigarettes through means of telephone, mail, or the Internet when delivery is made in Louisiana.

Act 677, 2003, enacts R.S. 26:85.1, Alcoholic Beverages, authorizes a person to engage in business as a manufacturer and as a retailer at the same time under specified circumstances.

Act 191, 2003, enacts R.S. 26:306, Alcoholic Beverages, provides tracking procedures for kegs of malt beverages consumed off premises.

Act 6, 2003, amends and reenacts R.S. 26:2(8) and 74(A)(3), and 274(A), Alcoholic Beverages, authorizes retail distribution center permits for commercial airlines and prohibits local permits or fees.

Act 1211, 2003, enacts R.S. 26:597, relative to alcoholic beverages; to authorize the inclusion of a proposition relative to such beverages in certain elections in certain areas; to provide for definitions; and to provide for related matters.

Act 519, 2003, amends and reenacts R.S. 26:2(7), 71(A) and (1), 80(B) and (C) (2), 85, 271(A) and (5), 273(A)(2) through (5) and (B), 280(B) and to enact R.S. 26:2(20), relative to alcoholic beverages; to require certain persons to obtain a permit to deal in alcoholic beverages; to provide for requirements; to provide exemptions; and to provide for related matters.

Act 232, 2005, enacts R.S. 26:85.2, relative to alcohol beverage control; to establish and authorize the issuance of a museum permit to authorize the limited sale of certain commemorative bottles of alcohol and to authorize the limited service of product samples in a historically-based museum facility that is operated in a historic preservation district; and to provide for related matters.

Act 508, 2005, amends and reenacts R.S. 26:81(C), 142, 281(C)(1), 325, and 359(A), relative to prohibitions on the location of premises licensed to deal in alcoholic beverages; to authorize a municipality to adopt an ordinance to provide for the measurement of distances from a public playground, church or synagogue, public library, school, or full-time day care center that a licensed premises in certain areas cannot be situated; to provide for exceptions to the prohibition against

selling or offering for sale of alcoholic beverages produced or manufactured inside or outside of the state except to the holder of a wholesaler's permit; and to provide for related matters.

Act 140, 2006, amends and reenacts R.S. 12:1601 through 1606, relative to organization of business entities; to authorize conversion of domestic business entities; to provide for application and approval requirements; to provide for certificates of conversion and for certain filing requirements; and to provide for related matters.

Act 147, 2006, enacts R.S. 14:93.15 and R.S. 26:90(A)(16) and 286(A)(16), relative alcoholic beverage vaporizers; to provide for the crime of selling, delivering, giving away, purchasing, possessing, or using an alcoholic beverage vaporizer; to provide for penalties; to prohibit the sale, delivery, or giving away of alcohol dispensed by means of an alcoholic beverage vaporizer on licensed premises; to prohibit the purchase, possession, or use of an alcoholic beverage vaporizer machine on licensed premises; to prohibit allowing a customer or other person to keep or use an alcoholic beverage vaporizer on licensed premises; and to provide for related matters.

Act 376, 2006, amends and reenacts R.S. 26:901(16) and 909 and R.S. 47:843(C)(5), 844, 848(B) and 859(A)(1) and enacts R.S. 26:907.1 and 916(H), relative to regulation of tobacco products; to provide for certain regulation, permitting, and other requirements for certain elements of the tobacco industry; to authorize enforcement and audit of certain activities; to provide for a new provision governing dealer permits under the office of alcohol and tobacco control; to provide for suspension or revocation of a permit by the office of alcohol and tobacco control; to provide for definitions; and to provide for related matters.

Act 469, 2006, enacts R.S. 26:71.1(3)(c) and 271.2(3)(c), relative to alcoholic beverage permits; to require the granting of a Class A-Special permit to sell alcohol to the convention center located in the city of Natchitoches; and to provide for related matters.

Act 484, 2006, enacts 26:80(H) and 280(H) relative to Alcoholic Beverage Control Law; to require the submission of fingerprints for a criminal history record check by either the office of state police or the Federal Bureau of Investigation to determine suitability for an alcoholic beverage permit; and to provide for related matters.

Act 671, 2006, amends and reenacts R.S. 26:81(C)(1) and (D) and 281(C)(1)(a) and (2), (D), and (F), relative to the limitations on the location of a business with an alcoholic beverage permit; to require the restrictions prohibiting an establishment within a specified distance of any correctional facility housing inmates, including a halfway house; and to provide for related matters.

Act 752, 2006, enacts R.S. 47:841(F), relative to tobacco products; to establish the Tobacco Regulation Enforcement Fund as a special fund in the state treasury; to provide for the deposit, investment, and use of monies in the fund; to provide for an effective date; and to provide for related matters.

Act 803, 2006, amends and reenacts R.S. 26:2(12) and 71(A)(3)(c), 71.1(1)(b) and (f) and (3)(a), 241(8), (12), and (18), 271(A)(1), (4), and (5), and 271.2(1)(b) and (f) and (3)(a) and enacts R.S. 26:71(A)(3)(d), 71.2, 73(B)(1)(f), 271(A)(6), 271.3, and 272(B)(1)(f), relative to permits to engage in the business of dealing in beverages of high or low alcoholic content; to provide for a Retail Class C—Package Store permit; to provide for a fee for the permit; to define Class C—Package Store; to define Package House—Class B; to define restaurant establishment as it relates to Restaurant “R” permits; to provide relative to Class A retail liquor permits; to provide relative to wholesale dealers of malt beverages; and to provided for related matters.

Act 808, 2006, amends and reenacts R.S. 26:2(10) and (17), 85, 142, and 359(B), (C), (D), (E), and (G), enacts R.S. 26:2(21) and (22) and 71(A)(6) and (7), and to repeal Part II-A of Chapter 2 of Title 26 of the Louisiana Revised Statutes of 1950, comprising R.S. 26:321 through 327, and R.S. 26:341(A)(5) and (B), relative to wine producers under the Alcoholic Beverage Control Law; to provide for definitions; to provide for permits; to authorize a wine producer to sell or serve its product at retail directly to consumers at its winery, at special other locations, and to directly ship to consumers in Louisiana; to authorize the selling and direct shipment of sparkling or still wine directly to a consumer in Louisiana by a manufacturer domiciled outside of the state by wine producer domiciled inside or outside of the state; to provide for exceptions requiring shipment to a wholesaler; to repeal all provisions of Louisiana’s Native Wine Law; to repeal provisions providing for an excise or license tax on native wines; to repeal provisions providing for an additional tax on manufacturers or retailers of sparkling wine or still wine domiciled outside the state who directly ship to a consumer within the state; and to provide for related matters.

Act 815, 2006, enacts Part LXIII of Chapter 5 of Title 40 of the Louisiana Revised Statutes of 1950, comprising R.S. 40:1300.251 through 1300.253, 1300.255, 1300.261 through 1300.263, and to repeal Part XLII of Chapter 5 of Title 40 of the Louisiana Revised Statutes of 1950, comprising R.S. 40:1300.21 through 1300.28 and Part XLIV of Chapter 5 of Title 40 of the Louisiana Revised Statutes of 1950, comprising R.S. 40:1300.41 through 1300.48, relative to prohibiting and penalizing smoking in certain places; to provide relative to the preservation and improvement of the health, comfort, and environment of the people of the state by limiting exposure to tobacco smoke; to create the Louisiana Smokefree Air Act; to provide relative to purposes, definitions, restrictions,

and exceptions; to prohibit certain activity and to provide penalties for violation; to provide for an effective date; and to provide for related matters.

HCR 191, 2007, recognizes the state's substantial interest in exercising its powers and the powers delegated to the state by the Twenty-First Amendment to the Constitution of the United States and in regulating the structure of the state's alcoholic beverage industry, including the activities of manufacturers, importers, wholesalers, retailers, and e-commerce merchants, the method by which alcoholic beverages are marketed, and influences that affect consumption levels of beverage alcohol by the people of the state.

PROGRAM GOALS

GOAL I

Reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and efficient service to the taxpayers of the state.

PROGRAM OBJECTIVE I.1: Reduce and maintain the average time required for taxpayers to receive alcohol and tobacco permits to 10 days through FYE 6/2015.

(ATC provides a licensing service for taxpayers to obtain alcohol and tobacco permits. This system has to be efficient. It is then Enforcement's role to monitor the locations through compliance checks and inspections to insure that the permit holders are complying with the laws. The system as a whole helps reduce the underage consumption of alcohol and tobacco.)

Strategy I.1.1 Streamline permitting process.

Strategy I.1.2 Redesign or install new permit software.

Strategy I.1.3 Install and implement a document imaging and scanning system.

PERFORMANCE INDICATORS:

Output: Number of new tobacco permits processed.
 Number of tobacco renewal permits processed. LaPAS 6855
 Number of tobacco permits denied. LaPAS 3548
 Number of new alcohol permits processed.
 Number of alcohol renewal permits processed. LaPAS 6852
 Number of alcohol permits denied. LaPAS 3552

Efficiency: Average time for taxpayers to receive alcohol and tobacco permits (in days). LaPAS 6848
Average number of days to process tobacco permits.
Average number of days to process alcohol permits.

PROGRAM OBJECTIVE I.2: Maintain the number of alcohol compliance violations at or below 10 percent and the number of tobacco violations at or below 7 percent through FYE 6/2015.

Strategy I.2.1 Continue and improve the use and effectiveness of compliance checks, enforcement details (operations), and inspections.

Strategy I.2.2 Provide an educational program to vendors and employees regarding the selling, serving, and consuming of alcoholic beverages in a responsible manner through the Responsible Vendor Program.

PERFORMANCE INDICATORS:

Output: Number of compliance checks. LaPAS 6858
Number of inspections. LaPAS 6859
Number of citations issued. LaPAS 6861
Number of summons and arrests. LaPAS 6860
Outcome: Alcohol noncompliance rate. LaPAS 6856
Tobacco noncompliance rate. LaPAS 6857

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

The principal clients or users of the Alcohol and Tobacco Control Program include the businesses and taxpayers who count on this program to provide a level playing field for the alcoholic beverage industries while providing the measures necessary for temperance. This in turn ensures an industry free from violation and offers an opportunity to build public confidence. In addition, citizens who purchase alcohol and tobacco products benefit from a well regulated industry.

The whole theory of alcohol and tobacco regulation is based on the public safety and public nuisance issues that were present when the commodity was illegal. The absence of those issues in present day society accentuates the need for state permitting and enforcement efforts.

Noncompliance is at its lowest. Local enforcement entities enforce existing laws. As budget permits we will coordinate and expand any services with the local entities.

POTENTIAL EXTERNAL FACTORS

The key potential external factors that may adversely affect the Program's ability to accomplish its goals relate primarily to the human and financial resources it will need to perform as described in this plan.

In order to enhance its enforcement efforts, ATC is attempting to expand its ranks of experienced field agents and through in-service training programs continue to improve the level and caliber of agents.

Furthermore, the Department's ability to incorporate new technologies into ATC's operations may be constrained by labor market conditions that make it difficult to recruit and retain sufficient skilled information technology employees.

Since many of the proposed objectives and strategies are heavily dependent on the development of an integrated computer management system its implementation is paramount to uphold these objectives.

DUPLICATION OF SERVICES

ATC is unaware of any potential duplication of services between its program and the programs administered by other state agencies.

PROGRAM EVALUATIONS

The goals and objectives of the Alcohol and Tobacco Control Program described in this strategic plan are the result of internal reviews and analyses conducted by the Department and a management and technology study performed by IBM in 1998.

The external studies include the following:

- 2003 Alcohol Baseline Study prepared by Dr. Carole L. Jurkiewicz, Louisiana State University
- 2003 Annual Study Regarding Youth Access to Tobacco Products in Louisiana performed in conjunction with the Louisiana Department of Health and Hospitals (DHH) under guidelines mandated by SYNAR by Lisa Ulmer, Sc.D., Drexel University School of Public Health

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIVE

	Taxpayers	Citizens
I.1	•	
I.2	•	•

PROGRAM C: CHARITABLE GAMING

MISSION

The mission of the Office of Charitable Gaming is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

STATUTORY REQUIREMENTS:

Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Act 568, effective June 30, 1999, creates the Office of Charitable Gaming within the Department of Revenue and transfers the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to the conducting and regulation of charitable gaming.

Act 1286, effective August 15, 1999, increases the annual license fees for licensed organizations.

Act 106, effective July 1, 2001, defines noncommercial lessor and allows examination of records of certain exempt organizations. This act also requires hall owners to verify lessees are properly licensed.

Act 602, effective July 1, 2003, defines a session for the purpose of charitable games of chance.

Act 614, effective July 1, 2003, is relative to electronic bingo machines and electronic pull-tab devices.

Act 736, effective August 15, 2003, provides for progressive pull-tabs during licensed sessions.

Act 871, effective July 1, 2003, is relative to licensing and regulation of charitable gaming by local governing authorities.

Act 874, effective August 15, 2004, authorized use of paperless electronic bingo dabber devices.

Act 373, effective June 30, 2005, is relative to progressive bingo jackpot games and provides that the term bingo includes electronic video bingo.

Act 630, effective July 1, 2008, provides for electronic video bingo to display bingo only after August 15, 2008.

PROGRAM GOALS

GOAL I

Decrease the potential for fraud in the conducting of the games of chance in the State of Louisiana.

PROGRAM OBJECTIVE I.1: To conduct 250 Investigations, Audits, and Inspections through June 2016 and maintain a level of at least 65% without major finding.

Strategy I.1.1 Increase auditor productivity and streamline processes for conducting audits.

PERFORMANCE INDICATORS:

Output:	Number of investigation, audits, and inspections conducted this fiscal year.
	Number of investigation, audits, and inspections without major findings
Efficiency:	Percentage of investigation, audits, and inspections without major findings.

PROGRAM OBJECTIVE I.2: Continue to increase the percentage of organizations attending training sessions or seminars conducted by the Office of Charitable Gaming.

Strategy I.2.1 Improve communications by attracting organizations to training session to ensure accurate accounting of all phases of the games.

PERFORMANCE INDICATORS:

Output:	Number of organizations trained previous fiscal year.
	Number of organizations trained this fiscal.
Efficiency:	Percentage of organizations trained.

GOAL II

Guarantee that organizations obtain the full benefit from the conducting of the games of chance.

PROGRAM OBJECTIVE II.1: To review and maintain a 90% of licensees complies with financial reporting requirements.

Strategy II.1.1 Increase tax specialists' productivity and streamline processes for reviewing reports.

PERFORMANCE INDICATOR:

Output: Total number of financial reports reviewed this fiscal year.
Total number of financial reports accepted this fiscal year.
Efficiency: Percentage of financial reports accepted.

GOAL III

Prevent the infiltration of elements of organized crime into the charitable gaming industry.

PROGRAM OBJECTIVE III.1: Maintain the number of licenses involved in charitable gaming that don't require administrative actions to at least 90%

Strategy III.1.1 Utilize a more extensive review process for renewals and new applications to verify the legitimacy of all licensees.

Strategy III.1.2 Utilize audits to better compliance with sessions records and reports.

Strategy III.1.3 Detect fraud or potential thefts as early as possible to limit exposure to organizations and industry.

PERFORMANCE INDICATORS:

Output: Number of licensees applying for renewals and new applications this fiscal year.
Number of licensees not requiring administrative actions this fiscal year.
Efficiency: Percentage of licenses compliance rate.

PRINCIPAL CLIENTS OR USERS AND SERVICES RECEIVED

Charitable Organizations—ensure only bona fide organizations participate and that full revenues due are received by the appropriate charitable organization to enable them to carry out their stated charitable purpose.

Commercial Halls and Distributors—ensure compliance with the law.

POTENTIAL EXTERNAL FACTORS

Some external factors that could affect the Program’s ability to accomplish its goals include unanticipated legislation, reduction in the number of charitable organizations, state economy, and the proliferation of gaming in other areas.

DUPLICATION OF SERVICES

Due to the close working relationship between this office and the detective and State Police personnel, there is no known duplication of effort.

PROGRAM EVALUATIONS

The goals and objectives of the Program described in this strategic plan are the result of internal reviews and analyses conducted by the Department.

PRIMARY PERSONS BENEFITING FROM EACH OBJECTIV

	Taxpayers/ Citizens	Legislature/ Governor	Charitable Organizations
I.1	●	●	●
I.2	●	●	●
II.1	●	●	●
III.1	●	●	●