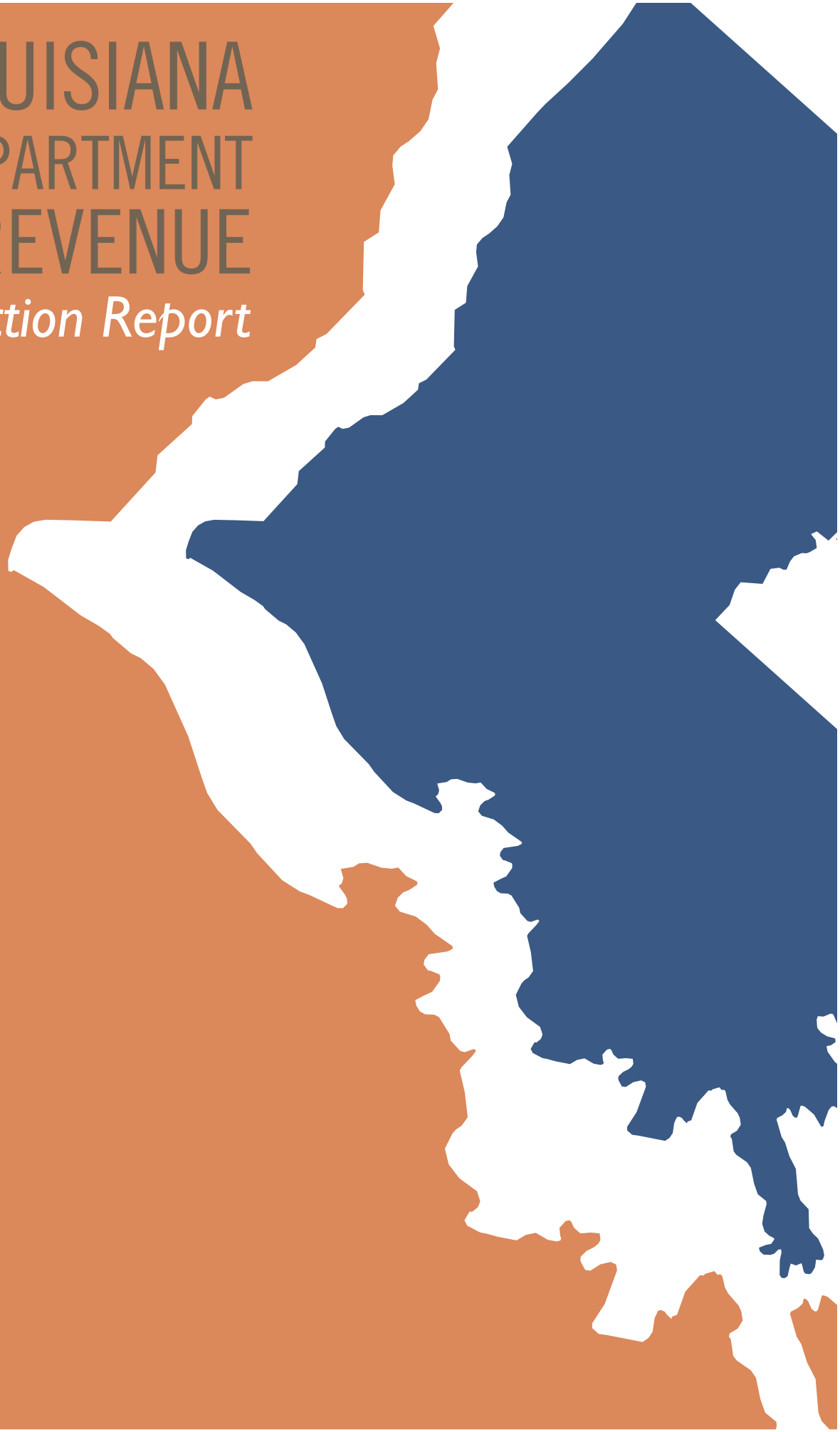
# 06 07 LOUISIANA DEPARTMENT of REVENUE

## *Tax Collection Report*



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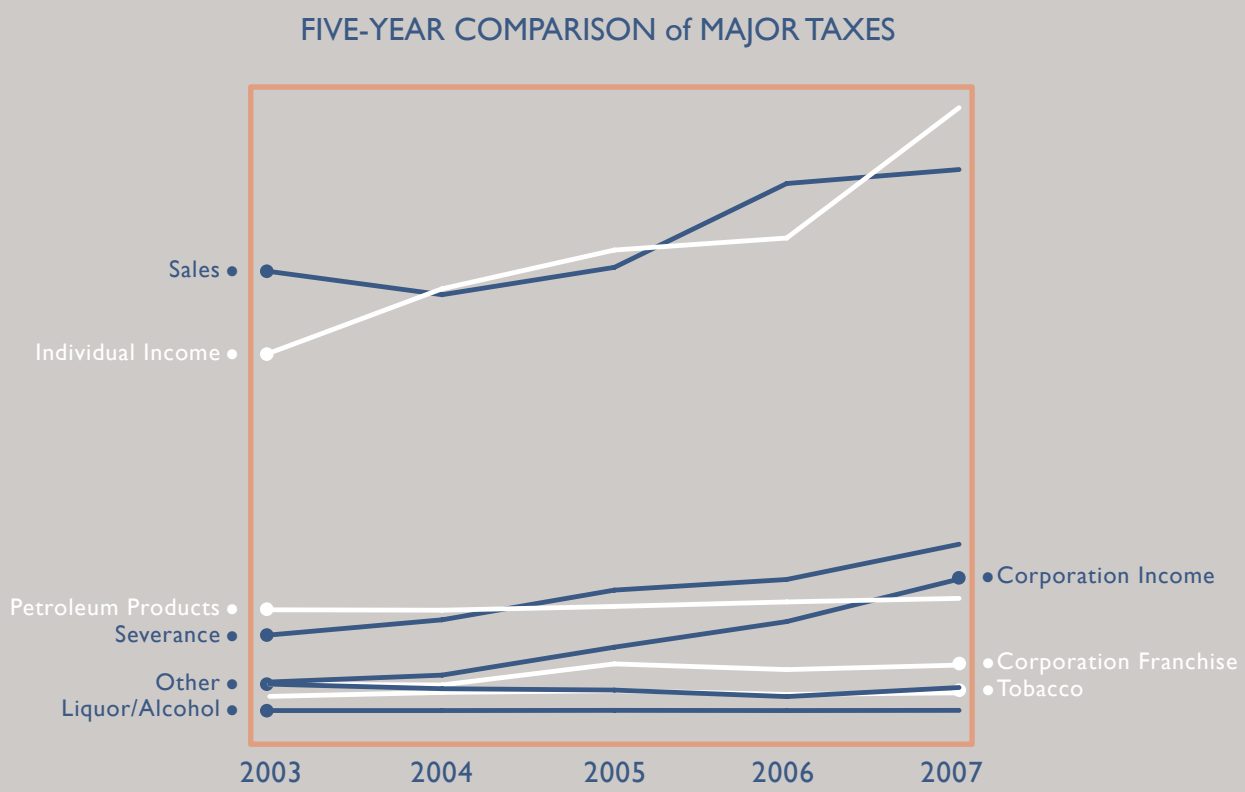
# SUMMARY
## OF COLLECTIONS

# TAX CASH COLLECTIONS

## FIVE-YEAR COMPARISON of MAJOR TAXES

| Collections (In Millions) | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 |
|---|---|---|---|---|---|
| Sales | $2,284 | $2,166 | $2,305 | $2,731 | **$2,802** |
| Individual Income | 1,870 | 2,196 | 2,393 | 2,454 | **3,116** |
| Severance | 437 | 514 | 665 | 719 | **898** |
| Corporation Franchise | 187 | 183 | 290 | 261 | **284** |
| Corporation Income | 198 | 233 | 375 | 505 | **721** |
| Petroleum Products | 565 | 563 | 582 | 605 | **623** |
| Liquor/Alcohol | 53 | 53 | 54 | 53 | **54** |
| Tobacco | 125 | 145 | 154 | 135 | **143** |
| Other | 187 | 164 | 157 | 124 | **170** |

# TAX CASH COLLECTIONS



# TAX COLLECTIONS 2006-07 monthly cash collections

| Tax | Jul 06 | Aug 06 | Sept 06 | Oct 06 | Nov 06 | Dec 06 |
|---|---|---|---|---|---|---|
| **Corporation Franchise** | $ (11,447,855.32) | $ (9,341,660.17) | $ 37,764,335.97 | $ 16,768,259.16 | $ 3,275,280.07 | $ 35,711,370.80 |
| **Gift Tax** | 520,842.00 | 164,666.01 | 551,331.27 | 239,941.00 | 243,100.00 | 81,130.00 |
| **Hazardous Waste Disposal Tax** | 976,729.12 | 261,835.22 | 27,998.55 | 382,832.68 | 1,085,662.57 | (10,937.89) |
| **Income Taxes** | | | | | | |
| Corporation | (19,667,436.85) | 41,513,514.03 | 160,075,621.18 | 25,504,663.11 | 30,078,846.56 | 91,829,239.20 |
| Fiduciary | 758,970.14 | 1,466,752.51 | 1,752,236.08 | 3,166,762.96 | 1,331,178.22 | 101,597.92 |
| Individual, Declaration, & Withholding | 184,780,092.77 | 207,768,810.26 | 244,521,782.28 | 319,188,363.78 | 236,841,434.78 | 174,275,745.67 |
| **Inheritance & Estate Transfer Tax** | (97,960.94) | 475,120.90 | 528,321.45 | 770,410.05 | 1,937,015.10 | 161,875.85 |
| **Liquor – Alcoholic Beverage Taxes** | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 1,421,916.22 | 1,255,214.52 | 1,406,924.66 | 1,192,667.27 | 1,571,855.94 | 1,741,191.52 |
| Low Alcoholic Content (Beer) | 3,525,617.12 | 2,567,235.97 | 3,623,938.58 | 3,047,704.66 | 2,951,161.28 | 2,791,304.09 |
| Out-of-State Shippers | 5,370.58 | 3,386.47 | 813.76 | 2,411.27 | 646.34 | 1,668.32 |
| **Natural Resources – Severance Tax** | 67,976,365.12 | 74,430,143.87 | 87,108,611.38 | 84,591,437.77 | 77,561,739.66 | 64,321,996.81 |
| **Petroleum Products** | | | | | | |
| Gasoline & Inspection Fees | 37,312,226.13 | 18,707,327.96 | 32,911,529.21 | 13,843,177.52 | 37,649,884.85 | 47,274,811.33 |
| Special Fuels & Inspection Fees | 11,823,013.98 | 23,670,602.71 | 23,817,036.60 | 23,926,399.95 | 17,340,092.40 | 14,639,402.55 |
| **Public Utilities and Carriers** | | | | | | |
| Inspection and Supervision Fee | 227,822.64 | 261,112.68 | 694,803.07 | 31,397.35 | 173,162.42 | 632,352.44 |
| Natural Gas Franchise Tax | 1,103,826.26 | 1,485,163.63 | 0.00 | 1,466,662.26 | 135,942.58 | (1,076,113.00) |
| Transportation & Communication Utilities Tax | 351,320.57 | 4,283,514.92 | 150,804.85 | 213,941.35 | 461,201.60 | (4,217,768.52) |
| **Sales Tax** | 230,267,561.29 | 241,455,798.28 | 238,395,106.69 | 233,741,544.17 | 236,906,920.61 | 232,050,467.97 |
| **Tobacco Tax** | 11,565,641.85 | 12,942,536.09 | 11,844,543.13 | 11,785,924.01 | 12,428,152.02 | 11,538,965.83 |
| **Total State Taxes** | 521,404,062.68 | 623,371,075.86 | 845,175,738.71 | 739,864,500.32 | 661,973,277.00 | 671,848,300.89 |
| **Other Taxes** | 1,476,860.03 | 1,857,728.27 | 882,351.48 | 765,356.93 | 1,673,093.47 | 1,603,217.19 |
| Hotel/Motel Room Occupancy Tax | | | | | | |
| LA Stadium and Exposition District | 2,886,643.25 | 1,362,913.12 | 1,856,488.67 | 1,272,121.69 | 1,393,728.48 | 2,594,098.13 |
| New Orleans Exhibition Hall Authority | 1,613,447.79 | 757,632.18 | 1,041,411.86 | 552,007.39 | 1,164,469.41 | 1,598,231.25 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 985,686.46 | 589,827.16 | 651,065.85 | 559,070.72 | 433,073.64 | 606,920.18 |
| Service Contractor Tax | 7,403.80 | 197.88 | 41,940.86 | 23,326.77 | 1,182.43 | 13,278.33 |
| Tour Tax | 2,949.77 | 2,087.44 | 1,872.10 | 1,897.32 | 1,489.92 | 3,042.89 |
| **TOTAL CASH COLLECTIONS** | **$ 528,377,053.78** | **$ 627,941,461.91** | **$ 849,650,869.53** | **$ 743,038,281.14** | **$ 666,640,314.35** | **$ 678,267,088.86** |

# TAX COLLECTIONS 2006-07 monthly cash collections

| Tax | Jan 07 | Feb 07 | March 07 | April 07 | May 07 | June 07 |
|---|---|---|---|---|---|---|
| **Corporation Franchise** | $ 15,340,847.27 | $ 605,155.18 | $ 20,998,709.20 | $ 146,004,856.50 | $ (5,749,989.97) | $ 34,461,496.36 |
| **Gift Tax** | 59,551.50 | 38,950.00 | 124,653.00 | 1,663,888.00 | 1,730,875.40 | 181,276.00 |
| **Hazardous Waste Disposal Tax** | 919,643.94 | 9,989.30 | 4,177.54 | 1,268,733.54 | 37,220.37 | (1,154.86) |
| **Income Taxes** | | | | | | |
| Corporation | 18,727,241.19 | 1,722,477.38 | 58,373,926.19 | 126,823,625.07 | 82,905,179.68 | 103,384,489.06 |
| Fiduciary | 1,108,269.97 | 6,691,548.49 | 753,082.25 | 1,775,949.04 | 19,394,872.19 | 4,421,038.20 |
| Individual, Declaration, & Withholding | 398,015,406.98 | 136,549,313.45 | 129,779,720.21 | 253,275,665.02 | 459,309,996.34 | 371,941,340.06 |
| **Inheritance & Estate Transfer Tax** | 261,154.84 | 212,408.49 | 138,406.44 | 266,662.37 | 135,730.24 | 279,799.38 |
| **Liquor – Alcoholic Beverage Taxes** | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 1,917,773.39 | 1,335,396.44 | 1,458,721.37 | 1,405,075.03 | 1,446,507.91 | 838,032.24 |
| Low Alcoholic Content (Beer) | 2,743,476.95 | 2,793,918.13 | 2,458,153.54 | 3,185,828.74 | 3,087,895.46 | 3,705,102.99 |
| Out-of-State Shippers | 4,599.46 | 1,021.61 | 1,775.60 | 2,318.08 | 1,314.99 | 2,699.78 |
| **Natural Resources – Severance Tax** | 70,696,124.90 | 70,056,499.25 | 74,369,849.24 | 64,909,833.04 | 85,972,659.77 | 76,351,834.32 |
| **Petroleum Products** | | | | | | |
| Gasoline & Inspection Fees | 49,276,346.87 | 86,044,292.24 | 34,883,415.23 | 42,884,163.90 | 35,597,137.91 | 38,663,013.36 |
| Special Fuels & Inspection Fees | 17,357,564.06 | (32,612,465.62) | 12,510,064.94 | 10,891,288.60 | 13,413,009.02 | 11,065,388.63 |
| **Public Utilities and Carriers** | | | | | | |
| Inspection and Supervision Fee | 466,110.86 | 208,056.56 | 743,458.09 | 234,176.47 | 913,532.41 | 1,211,369.90 |
| Natural Gas Franchise Tax | 6,442,321.59 | 403,486.82 | 0.00 | 1,524,126.82 | (1,782.32) | 973,157.00 |
| Transportation & Communication Utilities Tax | 613,955.49 | 439,702.30 | 242,532.24 | 267,776.68 | 584,149.44 | 540,928.39 |
| **Sales Tax** | 295,702,021.73 | 190,843,250.04 | 224,714,503.23 | 228,160,148.48 | 229,930,910.36 | 242,839,241.52 |
| **Tobacco Tax** | 11,106,745.47 | 9,981,473.81 | 13,710,933.74 | 11,061,519.99 | 12,542,199.06 | 13,442,011.17 |
| **Total State Taxes** | 890,759,156.46 | 475,324,473.87 | 575,266,082.05 | 895,605,635.37 | 941,251,418.26 | 904,301,063.50 |
| **Other Taxes** | 1,401,389.47 | 1,370,055.55 | 1,673,446.51 | 927,075.92 | 1,589,245.16 | 1,334,238.05 |
| Hotel/Motel Room Occupancy Tax | | | | | | |
| LA Stadium and Exposition District | 1,833,673.60 | 2,236,264.93 | 1,675,514.37 | 2,572,115.08 | 2,182,718.73 | 2,875,581.91 |
| New Orleans Exhibition Hall Authority | 1,053,316.39 | 1,386,436.57 | 1,023,412.19 | 1,649,792.28 | 1,330,229.95 | 1,795,535.58 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 922,778.79 | 905,053.36 | 491,478.95 | 818,893.76 | 603,335.60 | 817,963.63 |
| Service Contractor Tax | 84,219.13 | 36,069.92 | 36,535.54 | 21,164.87 | 20,975.70 | 175,967.70 |
| Tour Tax | 268.69 | 2,901.27 | 3,500.73 | 3,621.01 | 0.00 | 6,116.82 |
| **TOTAL CASH COLLECTIONS** | **$ 896,054,802.53** | **$ 481,261,255.47** | **$ 580,169,970.34** | **$ 901,598,298.29** | **$ 946,977,923.40** | **$ 911,306,467.19** |

# TAX COLLECTIONS cash collection after accrual adjustments

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| State Revenues | Cash Collections | Less 2005-06 Accruals | Plus 2006-07 Accruals | Total Net Collections |
|---|---|---|---|---|
| **Automobile Rental Tax** | $ 5,192,717.93 | $ 422,134.99 | $ 626,983.65 | $ 5,397,566.59 |
| **Contractor's Fee** | 39,935.30 | 2,190.00 | 2,860.00 | 40,605.30 |
| **Corporation Franchise Tax** | 284,390,805.05 | (11,447,855.32) | 3,763,118.67 | 299,601,779.04 |
| **Electrical Co-op Fee** | 12,127.00 | 12,127.00 | 14,782.80 | 14,782.80 |
| **Gift Tax** | 5,600,204.18 | 520,842.00 | 289,977.00 | 5,369,339.18 |
| **Hazardous Waste Disposal Tax** | 4,962,730.08 | 976,729.12 | 1,080,948.69 | 5,066,949.65 |
| **Income Taxes** | | | | |
| Corporation | 721,271,385.80 | (19,667,436.85) | 11,289,356.01 | 752,228,178.66 |
| Fiduciary | 42,722,257.97 | 758,970.14 | 967,490.64 | 42,930,778.47 |
| Individual, Declaration, & Withholding | 3,116,247,671.60 | 184,780,092.77 | 283,616,625.92 | 3,215,084,204.75 |
| **Inheritance Tax** | 5,068,944.17 | (97,960.94) | 192,931.93 | 5,359,837.04 |
| **Liquors – Alcoholic Beverage Taxes** | | | | |
| High Alcoholic Content (Liquor/Wine) | 16,991,276.51 | 1,423,986.14 | 2,236,796.67 | 17,804,087.04 |
| Low Alcoholic Content (Beer) | 36,481,337.51 | 3,523,547.20 | 3,117,542.39 | 36,075,332.70 |
| Out-of-State Shippers | 28,026.26 | 5,370.58 | 36,502.49 | 59,158.17 |
| Retail Alcoholic Beverage Tax | 0.00 | 0.00 | 83.44 | 83.44 |
| **Marijuana & Controlled Dangerous Substance Tax** | 63,686.43 | 427.76 | 100.00 | 63,358.67 |
| **Minerals, Oil, and Gas** | | | | |
| Pipeline Safety Inspection Fee | 1,011.78 | 0.00 | 0.00 | 1,011.78 |
| Surface Mining & Reclamation Fee | 299,603.39 | 0.00 | 0.00 | 299,603.39 |
| Oil Spill Contingency Fee | 0.00 | 0.00 | 168,692.00 | 168,692.00 |
| Oilfield Site Restoration – Gas | 3,405,234.91 | 160,528.88 | 61,165.45 | 3,305,871.48 |
| Oilfield Site Restoration – Oil | 663,005.32 | 71,179.88 | 25,825.16 | 617,650.60 |
| **Natural Resources – Severance Tax** | 898,347,095.13 | 67,976,365.14 | 79,611,536.52 | 909,982,266.51 |
| **Petroleum Products** | | | | |
| Gasoline Tax | 471,989,220.25 | 39,208,250.60 | 29,651,046.81 | 462,432,016.46 |
| Gasoline Inspection Fee | 3,058,106.26 | 210,164.20 | 608,171.60 | 3,456,113.66 |
| Special Fuels Tax | 146,064,408.17 | 9,802,062.64 | 8,334,124.21 | 144,596,469.74 |
| Special Fuels Inspection Fee | 1,776,989.65 | 124,926.87 | 514,512.32 | 2,166,575.10 |
| **Public Utilities** | | | | |
| Inspection and Supervision Fee | 5,797,354.89 | 227,822.64 | 441,967.29 | 6,011,499.54 |
| Natural Gas Franchise Tax | 12,456,791.64 | 1,103,826.26 | 1,349,945.10 | 12,702,910.48 |
| Transportation and Communication Utilities Tax | 3,932,059.31 | 351,320.57 | 583,763.27 | 4,164,502.01 |
| **Sales Tax** | 2,801,969,579.08 | 228,400,042.04 | 279,932,441.53 | 2,853,501,978.57 |
| **Soft Drink Tax** | 0.00 | 0.00 | 0.00 | 0.00 |
| **Telecommunication Tax** | 1,305,212.44 | 256,824.19 | 38,002.89 | 1,086,391.14 |
| **Tobacco** | 143,950,646.17 | 11,565,641.85 | 13,344,797.88 | 145,729,802.20 |
| **Tobacco Permit** | 50.00 | 0.00 | 0.00 | 50.00 |
| **SUBTOTALS – STATE REVENUES** | **$ 8,734,089,474.18** | **$ 520,672,120.35** | **$ 721,902,092.33** | **$ 8,935,319,446.16** |
| **Other Taxes** | | | | |
| Beer Taxes – Parish and Municipalities | 5,305,524.61 | 0.00 | 0.00 | 5,305,524.61 |
| Louisiana Tourism and Promotion District | 23,037,895.29 | 1,867,519.25 | 2,474,327.80 | 23,644,703.84 |
| Hotel/Motel Room Occupancy Tax | | | | |
| Louisiana Stadium and Exposition District | 24,741,861.96 | 0.00 | 0.00 | 24,741,861.96 |
| New Orleans Exhibition Hall Authority | 14,965,922.84 | 0.00 | 0.00 | 14,965,922.84 |
| New Orleans Exhibition Hall Authority Taxes | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 8,385,148.10 | 0.00 | 0.00 | 8,385,148.10 |
| Service Contractor Tax | 462,262.93 | 0.00 | 0.00 | 462,262.93 |
| Tour Tax | 29,747.96 | 0.00 | 0.00 | 29,747.96 |
| Consumer Use Tax – Local | 127,970.23 | 49,390.50 | 9,004.48 | 87,584.21 |
| Consumer Use Tax – Excise | 108.69 | 0.00 | 0.00 | 108.69 |
| Catalog Sales Tax – Local | 137,870.00 | 10,418.00 | 17,081.00 | 144,533.00 |
| **SUBTOTAL – OTHER TAXES** | **$ 77,194,312.61** | **$ 1,927,327.75** | **$ 2,500,413.28** | **$ 77,767,398.14** |
| **GRAND TOTALS** | **$ 8,811,283,786.79** | **$ 522,599,448.10** | **$ 724,402,505.61** | **$ 9,013,086,844.30** |

## FIVE-YEAR COMPARISON of TOTAL COLLECTIONS

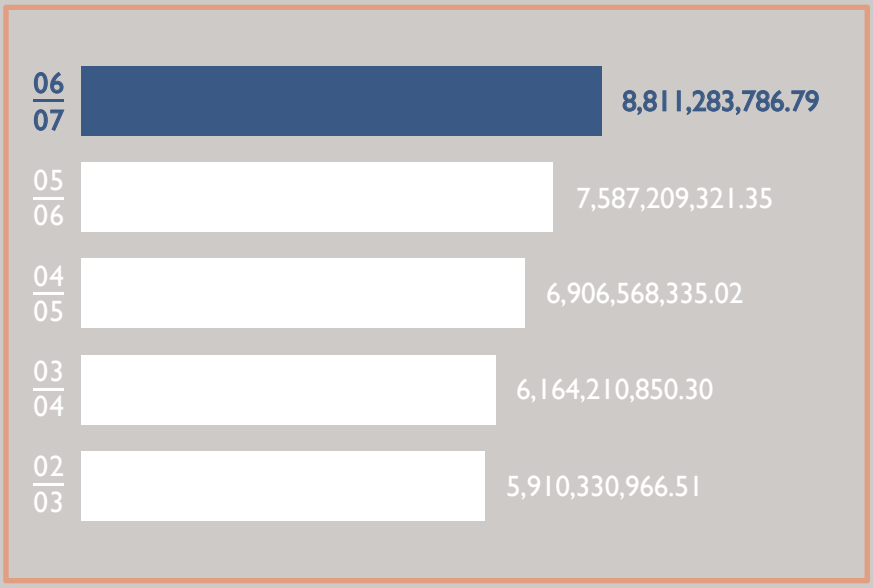
| Tax Collections | FY 2002-03 | FY 2003-04 | FY 2004-05 | FY 2005-06 | FY 2006-07 |
|---|---|---|---|---|---|
| **Major State Taxes** | | | | | |
| **Corporation** | | | | | |
| Franchise Tax | $ 187,447,317.26 | $ 260,339,632.62 | $ 289,941,898.86 | $ 261,166,429.03 | $ 284,390,805.05 |
| Income Tax | 198,715,818.42 | 181,843,782.70 | 374,580,259.04 | 504,849,971.90 | 721,271,385.80 |
| **Individual, Declaration, & Withholding Tax** | 1,862,674,655.11 | 2,187,001,965.41 | 2,380,284,221.88 | 2,453,612,365.09 | 3,116,247,671.60 |
| **Natural Resources – Severance Tax** | 430,927,943.61 | 527,115,401.81 | 680,302,265.58 | 719,258,708.42 | 898,347,095.13 |
| **Petroleum Products** | | | | | |
| Gasoline Tax | 440,838,750.42 | 438,758,492.89 | 447,581,840.05 | 459,700,612.37 | 471,989,220.25 |
| Inspection Fees (Gas/Special Fuels) | 824,987.41 | 5,227,800.46 | 4,834,396.81 | 3,044,406.26 | 4,835,095.91 |
| Special Fuels Tax | 117,697,599.09 | 122,010,473.28 | 129,443,316.56 | 142,740,534.05 | 146,064,408.17 |
| **Sales Tax** | 2,276,134,966.80 | 2,165,955,436.94 | 2,337,997,706.32 | 2,731,163,312.28 | 2,801,969,579.08 |
| **Miscellaneous State Taxes and Fees** | 310,522,307.98 | 279,147,040.45 | 233,135,094.65 | 243,729,107.00 | 288,974,213.19 |
| **Other Taxes** | 84,546,620.41 | 89,491,698.53 | 99,037,884.75 | 67,943,874.79 | 77,194,312.61 |
| **TOTAL** | **$ 5,910,330,966.51** | **$ 6,164,210,850.30** | **$ 6,906,568,335.02** | **$ 7,587,209,321.35** | **$ 8,811,283,786.79** |

TAX COLLECTIONS cash collections

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

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

FIVE-YEAR COMPARISON of TOTAL COLLECTIONS



# TAX COLLECTIONS cash collection after accrual adjustments

## TWO-YEAR COMPARISON

| State Revenues | Total Net Collections FY 2005-06 | Total Net Collections FY 2006-07 | % Change |
|---|---|---|---|
| **Automobile Rental Tax** | $ 6,072,510.24 | $ 5,397,566.59 | -11.11% |
| **Contractor's Fee** | 30,523.17 | 40,605.30 | 33.03% |
| **Corporation Franchise Tax** | 262,391,703.68 | 299,601,779.04 | 14.18% |
| **Electrical Co-op Fee** | 36,188.50 | 14,782.80 | -59.15% |
| **Gift Tax** | 2,714,017.73 | 5,369,339.18 | 97.84% |
| **Hazardous Waste Disposal Tax** | 4,526,248.23 | 5,066,949.65 | 11.95% |
| **Income Taxes** | | | |
| Corporation | 506,174,209.74 | 752,228,178.66 | 48.61% |
| Fiduciary | 10,796,506.74 | 42,930,778.47 | 297.64% |
| Individual, Declaration, & Withholding | 2,495,939,313.94 | 3,215,084,204.75 | 28.81% |
| **Inheritance Tax** | 8,571,652.80 | 5,359,837.04 | -37.47% |
| **Liquors – Alcoholic Beverage Taxes** | | | |
| High Alcoholic Content (Liquor/Wine) | 16,625,689.96 | 17,804,087.04 | 7.09% |
| Low Alcoholic Content (Beer) | 36,508,004.34 | 36,075,332.70 | -1.19% |
| Out-of-State Shippers | 39,526.17 | 59,158.17 | 49.67% |
| Retail Alcoholic Beverage Tax | 0.00 | 83.44 | 0.00% |
| **Marijuana & Controlled Dangerous Substance Tax** | 32,477.42 | 63,358.67 | 95.09% |
| **Minerals, Oil, And Gas** | | | |
| Pipeline Safety Inspection Fee | 0.00 | 1,011.78 | 0.00% |
| Surface Mining & Reclamation Fee | 307,623.49 | 299,603.39 | -2.61% |
| Oil Spill Contingency Fee | 0.00 | 168,692.00 | 0.00% |
| Oilfield Site Restoration – Gas | 3,455,294.39 | 3,305,871.48 | -4.32% |
| Oilfield Site Restoration – Oil | 1,369,987.09 | 617,650.60 | -54.92% |
| **Natural Resources – Severance Tax** | 723,920,648.56 | 909,982,266.51 | 25.70% |
| **Petroleum Products** | | | |
| Gasoline Tax | 460,414,126.75 | 462,432,016.46 | 0.44% |
| Gasoline Inspection Fee | 3,006,617.25 | 3,456,113.66 | 14.95% |
| Special Fuels Tax | 141,045,443.41 | 144,596,469.74 | 2.52% |
| Special Fuels Inspection Fee | 1,510,489.83 | 2,166,575.10 | 43.44% |
| **Public Utilities** | | | |
| Inspection and Supervision Fee | 5,330,260.39 | 6,011,499.54 | 12.78% |
| Natural Gas Franchise Tax | 4,449,960.20 | 12,702,910.48 | 185.46% |
| Transportation & Communication Utilities Tax | 3,636,885.34 | 4,164,502.01 | 14.51% |
| **Sales Tax** | 2,735,795,248.44 | 2,853,501,978.57 | 4.30% |
| **Soft Drink Tax** | (242,827.00) | 0.00 | -100.00% |
| **Telecommunication Tax** | 971,912.88 | 1,086,391.14 | 11.78% |
| **Tobacco** | 137,750,587.66 | 145,729,802.20 | 5.79% |
| **Tobacco Permit** | 6,742.00 | 50.00 | -99.26% |
| **SUBTOTALS – STATE REVENUES** | **$ 7,573,187,573.34** | **$ 8,935,319,446.16** | **17.99%** |
| **Other Taxes** | | | |
| Beer Taxes – Parish and Municipalities | 4,918,811.14 | 5,305,524.61 | 7.86% |
| Louisiana Tourism and Promotion District | 18,266,585.25 | 23,644,703.84 | 29.44% |
| Hotel/Motel Room Occupancy Tax | | | |
| Louisiana Stadium and Exposition District | 22,970,048.21 | 24,741,861.96 | 7.71% |
| New Orleans Exhibition Hall Authority | 13,713,938.79 | 14,965,922.84 | 9.13% |
| New Orleans Exhibition Hall Authority Taxes | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 7,178,961.16 | 8,385,148.10 | 16.80% |
| Service Contractor Tax | 582,508.66 | 462,262.93 | -20.64% |
| Tour Tax | 38,628.31 | 29,747.96 | -22.99% |
| Consumer Use Tax – Local | 155,047.37 | 87,584.21 | -43.51% |
| Consumer Use Tax – Excise | 355.44 | 108.69 | -69.42% |
| Catalog Sales Tax – Local | 96,579.00 | 144,533.00 | 49.65% |
| **SUBTOTAL – OTHER TAXES** | **$ 67,921,463.33** | **$ 77,767,398.14** | **14.50%** |
| **GRAND TOTALS** | **$ 7,641,109,036.67** | **$ 9,013,086,844.30** | **17.96%** |

# 15-YEAR CASH tax collection record

| Tax | FY 93 | FY 94 | FY 95 | FY 96 | FY 97 | FY 98 | FY 99 |
|---|---|---|---|---|---|---|---|
| **Corporation Franchise** | $ 261.60 | $ 260.66 | $ 266.97 | $ 231.28 | $ 244.30 | $ 255.69 | $ 296.04 |
| **Gift Tax** | 6.92 | 4.02 | 3.26 | 3.49 | 3.86 | 5.25 | 9.23 |
| **Hazardous Waste Disposal Tax** | 25.06 | 8.83 | 6.72 | 5.18 | 5.20 | 4.45 | 4.23 |
| **Income Taxes** | | | | | | | |
| Corporation | 242.05 | 231.53 | 287.27 | 320.10 | 389.47 | 364.60 | 286.94 |
| Fiduciary | 4.00 | 3.15 | 3.78 | 4.78 | 13.62 | 8.09 | 13.24 |
| Individual, Declaration, & Withholding | 920.46 | 973.41 | 1,051.52 | 1,151.07 | 1,263.77 | 1,443.14 | 1,516.81 |
| **Inheritance & Estate Transfer Tax** | 43.91 | 47.43 | 56.82 | 55.18 | 70.86 | 85.23 | 86.68 |
| **Liquor – Alcoholic Beverage Taxes** | | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 15.68 | 15.58 | 16.11 | 16.03 | 15.74 | 16.01 | 13.86 |
| Low Alcoholic Content (Beer) | 33.04 | 33.45 | 37.94 | 36.99 | 34.70 | 36.04 | 36.45 |
| Out-of-State Shippers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 |
| **Natural Resources – Severance Tax** | 444.87 | 367.17 | 380.62 | 351.66 | 418.19 | 355.91 | 261.92 |
| **Petroleum Products** | | | | | | | |
| Gasoline & Inspection Fees | 382.85 | 399.37 | 394.01 | 427.98 | 382.81 | 421.98 | 423.31 |
| Special Fuels & Inspection Fees | 76.94 | 82.30 | 90.96 | 96.52 | 97.34 | 106.68 | 109.14 |
| **Public Utilities and Carriers** | | | | | | | |
| Inspection and Supervision Fee | 3.36 | 3.95 | 4.08 | 3.91 | 4.12 | 4.18 | 4.14 |
| Natural Gas Franchise Tax | 6.99 | 7.57 | 6.74 | 7.54 | 7.17 | 7.88 | 7.32 |
| Transportation & Communication Utilities Tax | 13.39 | 7.54 | 5.98 | 5.79 | 3.00 | 3.78 | 5.68 |
| **Sales Tax** | 1,195.46 | 1,291.30 | 1,335.68 | 1,445.67 | 1,810.86 | 2,021.28 | 2,040.67 |
| **Tobacco Tax** | 84.19 | 83.63 | 86.29 | 87.99 | 87.97 | 86.80 | 85.57 |
| **Total State Taxes** | 3,760.77 | 3,820.89 | 4,034.75 | 4,251.16 | 4,852.98 | 5,226.99 | 5,201.24 |
| **Other Taxes** | 366.48 | 453.86 | 486.90 | 537.71 | 216.38 | 41.85 | 52.05 |
| Hotel/Motel Room Occupancy Tax | | | | | | | |
| LA Stadium and Exposition District | 18.98 | 19.87 | 21.84 | 22.30 | 25.62 | 25.65 | 28.23 |
| New Orleans Exhibition Hall Authority | 8.22 | 8.67 | 9.46 | 9.63 | 11.24 | 11.10 | 12.31 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 7.54 | 7.61 | 7.85 | 7.84 | 8.29 | 8.30 | 8.83 |
| Service Contractor Tax | 0.00 | 0.00 | 0.04 | 0.72 | 1.20 | 1.34 | 1.44 |
| Tour Tax | 0.00 | 0.00 | 0.01 | 0.05 | 0.19 | 0.19 | 0.18 |
| **TOTAL CASH COLLECTIONS** | **$ 4,161.99** | **$ 4,310.90** | **$ 4,560.85** | **$ 4,829.41** | **$ 5,115.90** | **$ 5,315.42** | **$ 5,304.28** |

# 15-YEAR CASH tax collection record

| Tax | FY 00 | FY 01 | FY 02 | FY 03 | FY 04 | FY 05 | FY 06 | FY 07 |
|---|---|---|---|---|---|---|---|---|
| **Corporation Franchise** | $ 269.73 | $ 247.67 | $ 262.08 | $ 187.45 | $ 182.77 | $ 289.94 | $ 261.17 | $ 284.39 |
| **Gift Tax** | 5.11 | 4.68 | 4.32 | 5.45 | 3.86 | 3.52 | 2.26 | 5.60 |
| **Hazardous Waste Disposal Tax** | 3.92 | 4.58 | 4.32 | 4.40 | 4.86 | 5.17 | 5.17 | 4.96 |
| **Income Taxes** | | | | | | | | |
| Corporation | 222.57 | 284.81 | 270.03 | 198.13 | 232.62 | 374.58 | 504.85 | 721.27 |
| Fiduciary | 12.53 | 13.20 | 9.35 | 4.81 | 4.44 | 13.08 | 10.55 | 42.72 |
| Individual, Declaration, & Withholding | 1,584.20 | 1,724.88 | 1,774.20 | 1,865.60 | 2,191.54 | 2,380.28 | 2,453.61 | 3,116.25 |
| **Inheritance & Estate Transfer Tax** | 91.29 | 81.10 | 65.19 | 53.23 | 43.95 | 27.88 | 10.87 | 5.07 |
| **Liquor – Alcoholic Beverage Taxes** | | | | | | | | |
| High Alcoholic Content (Liquor/Wine) | 16.10 | 16.18 | 16.13 | 16.09 | 16.85 | 17.08 | 16.80 | 16.99 |
| Low Alcoholic Content (Beer) | 38.11 | 37.10 | 35.13 | 36.42 | 36.10 | 36.57 | 36.42 | 36.48 |
| Out-of-State Shippers | 0.02 | 0.02 | 0.02 | 0.02 | 0.03 | 0.04 | 0.04 | 0.03 |
| **Natural Resources – Severance Tax** | 376.67 | 463.90 | 493.21 | 437.71 | 514.49 | 664.56 | 719.26 | 898.35 |
| **Petroleum Products** | | | | | | | | |
| Gasoline & Inspection Fees | 432.33 | 425.22 | 435.97 | 448.70 | 440.28 | 450.74 | 462.75 | 475.03 |
| Special Fuels & Inspection Fees | 115.45 | 114.77 | 116.12 | 116.49 | 123.06 | 132.15 | 144.23 | 147.84 |
| **Public Utilities and Carriers** | | | | | | | | |
| Inspection and Supervision Fee | 4.79 | 5.13 | 5.19 | 5.09 | 5.58 | 0.00 | 5.38 | 5.80 |
| Natural Gas Franchise Tax | 9.93 | 6.75 | 5.31 | 14.77 | 3.31 | 7.99 | 4.04 | 12.50 |
| Transportation & Communication Utilities Tax | 3.01 | 2.44 | 2.85 | (0.87) | 8.58 | 3.09 | 3.60 | 3.93 |
| **Sales Tax** | 2,099.41 | 2,372.16 | 2,418.17 | 2,284.06 | 2,166.22 | 2,305.30 | 2,731.16 | 2,801.97 |
| **Tobacco Tax** | 90.30 | 91.94 | 113.99 | 125.43 | 144.57 | 153.59 | 134.81 | 143.00 |
| **Total State Taxes** | 5,375.47 | 5,896.53 | 6,031.58 | 5,802.98 | 6,123.11 | 6,865.56 | 7,506.97 | 8,722.18 |
| **Other Taxes** | 41.47 | 34.55 | 37.35 | 40.15 | 28.86 | 34.04 | 36.30 | 40.48 |
| Hotel/Motel Room Occupancy Tax | | | | | | | | |
| LA Stadium and Exposition District | 30.24 | 34.10 | 32.73 | 30.58 | 30.74 | 35.48 | 22.97 | 24.74 |
| New Orleans Exhibition Hall Authority | 13.32 | 14.95 | 14.51 | 19.34 | 20.23 | 24.27 | 13.17 | 14.97 |
| New Orleans Exhibition Hall Authority Taxes | | | | | | | | |
| Flat Room Occupancy Tax & Food & Beverage Taxes | 8.73 | 10.23 | 10.19 | 11.86 | 12.73 | 13.70 | 7.18 | 8.39 |
| Service Contractor Tax | 1.70 | 1.88 | 1.61 | 1.43 | 1.36 | 1.90 | 0.58 | 0.49 |
| Tour Tax | 0.16 | 0.19 | 0.17 | 0.14 | 0.13 | 0.12 | 0.04 | 0.03 |
| **TOTAL CASH COLLECTIONS** | **$ 5,471.09** | **$ 5,992.43** | **$ 6,128.14** | **$ 5,906.48** | **$ 6,217.16** | **$ 6,975.07** | **$ 7,587.21** | **$ 8,811.28** |

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

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| Tax/Fee Type | Calculated Collections Before Refunds | Amount Refunded | Calculated Collections* |
|---|---|---|---|
| **Automobile Rental Tax** | $ 5,196,481.35 | $ (3,763.42) | $ 5,192,717.93 |
| **Contractors Fee, Nonresident** | 39,935.30 | 0.00 | 39,935.30 |
| **Corporation Franchise Tax** | 284,390,805.05 | 0.00 | 284,390,805.05 |
| **Electric Co-op Fee** | 12,127.00 | 0.00 | 12,127.00 |
| **Gift Tax** | 5,622,904.18 | (22,700.00) | 5,600,204.18 |
| **Hazardous Waste Site Cleanup Fund** | 4,993,493.89 | (26,597.81) | 4,966,896.08 |
| **Income Taxes** | | | |
| Corporation Income Tax | 947,817,214.84 | (225,972,483.43) | 721,844,731.41 |
| Declaration Individual | 445,620,947.91 | (375,535.78) | 445,245,412.13 |
| Fiduciary | 43,192,429.59 | (380,216.62) | 42,812,212.97 |
| Individual | 751,263,768.85 | 0.00 | 751,263,768.85 |
| Withholding, Individual | 2,307,719,193.77 | (384,506,123.69) | 1,923,213,070.08 |
| **Inheritance Tax** | 6,211,025.26 | (1,134,773.15) | 5,076,252.11 |
| **Liquors – Alcoholic Beverages** | | | |
| High Alcoholic Content (Liquor/Wine) | 17,030,480.20 | (39,203.69) | 16,991,276.51 |
| Low Alcoholic Content (Beer) | 36,525,670.94 | (44,333.43) | 36,481,337.51 |
| Out-of-State Shippers | 28,976.26 | (950.00) | 28,026.26 |
| Parish & Municipal Beer Tax | 5,305,524.61 | 0.00 | 5,305,524.61 |
| Retail Alcoholic Beverage | 0.00 | 0.00 | 0.00 |
| **Marijuana & Controlled Dangerous Substance** | 63,686.43 | 0.00 | 63,686.43 |
| **Minerals, Oil, and Gas** | | | |
| Oilfield Site Restoration – Gas | 3,536,483.11 | (131,248.20) | 3,405,234.91 |
| Oilfield Site Restoration – Oil | 709,797.52 | (46,792.20) | 663,005.32 |
| Pipeline Safety Inspection Fee | 1,011.78 | 0.00 | 1,011.78 |
| Surface Mining Reclamation | 299,603.39 | 0.00 | 299,603.39 |
| **Natural Resources – Severance Tax** | 909,388,479.29 | (11,025,931.73) | 898,362,547.56 |
| **Petroleum Products** | 0.00 | 0.00 | 0.00 |
| Gasoline & Inspection Fees | 486,355,856.75 | (11,308,530.24) | 475,047,326.51 |
| Special Fuels & Inspection Fees | 155,441,397.94 | (7,596,945.60) | 147,844,452.34 |
| Motor Fuels | 6,492,161.76 | (6,492,161.76) | 0.00 |
| **Public Utilities – Carriers** | | | |
| Inspection & Supervision Fees | 6,066,152.62 | (268,769.33) | 5,797,383.29 |
| Natural Gas Franchise Tax | 12,456,791.64 | 0.00 | 12,456,791.64 |
| Transportation & Communication | 4,382,752.03 | (450,692.72) | 3,932,059.31 |
| **Catalog Sales** | 137,870.00 | 0.00 | 137,870.00 |
| **Consumer Use Tax** | 127,970.23 | 0.00 | 127,970.23 |
| **Sales Tax** | 2,931,385,598.00 | (105,163,854.36) | 2,826,221,743.64 |
| **Soft Drinks** | 0.00 | 0.00 | 0.00 |
| **Telecommunication Tax** | 1,305,212.44 | 0.00 | 1,305,212.44 |
| **Consumer Use – Excise** | 108.69 | 0.00 | 108.69 |
| **Tobacco** | 144,068,819.81 | (116,233.66) | 143,952,586.15 |
| **Tobacco Permit Fee** | 50.00 | 0.00 | 50.00 |
| **TOTALS** | **$ 9,523,190,782.88** | **$ (755,107,840.82)** | **$ 8,768,082,942.06** |

*This amount does not include adjustments for returned checks.

# COMPARISON OF ALL STATES' taxes (by source)

## FOR FISCAL YEAR 2006 – Percent of tax collected

| | Sales & Use | Individual Income | Corporate Income | Motor Fuels | Licenses | All Other |
|---|---|---|---|---|---|---|
| Alabama | 26.0% | 32.4% | 6.6% | 6.6% | 5.7% | 22.7% |
| Alaska | 0.0% | 0.0% | 33.1% | 1.7% | 5.0% | 60.2% |
| Arizona | 44.3% | 27.8% | 7.6% | 6.6% | 3.1% | 10.7% |
| Arkansas | 39.8% | 28.9% | 5.3% | 6.6% | 4.1% | 15.3% |
| California | 28.9% | 46.0% | 9.3% | 3.0% | 6.8% | 6.0% |
| Colorado | 24.7% | 50.0% | 5.4% | 6.9% | 3.9% | 9.1% |
| Connecticut | 25.1% | 47.6% | 5.2% | 3.6% | 3.1% | 15.5% |
| Delaware | 0.0% | 35.6% | 10.3% | 4.2% | 34.0% | 15.9% |
| Florida | 55.9% | 0.0% | 6.5% | 6.1% | 5.1% | 26.5% |
| Georgia | 34.1% | 47.2% | 5.2% | 5.3% | 3.2% | 5.1% |
| Hawaii | 47.9% | 31.5% | 3.0% | 1.8% | 3.0% | 12.8% |
| Idaho | 34.3% | 38.9% | 6.3% | 7.3% | 8.0% | 5.2% |
| Illinois | 27.6% | 30.7% | 8.5% | 5.1% | 8.8% | 19.3% |
| Indiana | 39.1% | 32.2% | 7.7% | 6.2% | 3.4% | 11.4% |
| Iowa | 29.4% | 39.4% | 4.7% | 7.2% | 9.8% | 9.5% |
| Kansas | 33.9% | 38.3% | 6.1% | 6.9% | 4.6% | 10.2% |
| Kentucky | 27.6% | 29.3% | 10.1% | 5.4% | 5.4% | 22.2% |
| **LOUISIANA** | 35.5% | 25.9% | 5.2% | 6.7% | 5.7% | 20.9% |
| Maine | 29.0% | 38.1% | 5.2% | 6.4% | 6.2% | 15.1% |
| Maryland | 23.2% | 42.3% | 5.8% | 5.3% | 4.8% | 18.6% |
| Massachusetts | 20.7% | 54.1% | 9.6% | 3.5% | 3.4% | 8.8% |
| Michigan | 34.1% | 26.3% | 8.0% | 4.5% | 5.8% | 21.5% |
| Minnesota | 25.6% | 39.6% | 6.2% | 3.7% | 5.7% | 19.2% |
| Mississippi | 50.9% | 20.9% | 5.3% | 7.4% | 6.0% | 9.5% |
| Missouri | 30.5% | 44.1% | 3.4% | 7.3% | 6.2% | 8.6% |
| Montana | 0.0% | 36.2% | 7.2% | 9.7% | 11.4% | 35.4% |
| Nebraska | 35.6% | 39.0% | 6.6% | 7.7% | 5.2% | 5.9% |
| Nevada | 51.4% | 0.0% | 0.0% | 5.1% | 12.5% | 31.0% |
| New Hampshire | 0.0% | 3.9% | 26.1% | 6.2% | 9.6% | 54.2% |
| New Jersey | 27.6% | 36.6% | 10.1% | 2.1% | 6.0% | 17.7% |
| New Mexico | 34.1% | 22.0% | 7.4% | 4.7% | 4.5% | 27.3% |
| New York | 20.6% | 56.5% | 7.4% | 1.0% | 2.4% | 12.1% |
| North Carolina | 24.4% | 46.0% | 6.3% | 7.3% | 6.0% | 10.1% |
| North Dakota | 26.4% | 17.0% | 7.4% | 8.2% | 8.5% | 32.5% |
| Ohio | 31.4% | 40.0% | 4.5% | 7.3% | 8.7% | 8.2% |
| Oklahoma | 23.1% | 34.1% | 3.0% | 5.7% | 11.2% | 22.9% |
| Oregon | 0.0% | 71.4% | 5.8% | 5.5% | 10.9% | 6.5% |
| Pennsylvania | 28.9% | 31.1% | 7.3% | 7.2% | 9.2% | 16.3% |
| Rhode Island | 31.2% | 37.2% | 6.2% | 4.9% | 3.6% | 17.0% |
| South Carolina | 41.1% | 35.1% | 3.8% | 6.6% | 5.6% | 7.8% |
| South Dakota | 57.5% | 0.0% | 5.2% | 10.6% | 13.1% | 13.6% |
| Tennessee | 60.6% | 1.8% | 8.7% | 8.0% | 11.1% | 9.9% |
| Texas | 49.9% | 0.0% | 0.0% | 8.2% | 13.8% | 28.1% |
| Utah | 34.6% | 41.7% | 6.4% | 6.6% | 3.5% | 7.2% |
| Vermont | 13.5% | 22.5% | 3.6% | 3.6% | 4.1% | 52.7% |
| Virginia | 19.0% | 52.8% | 5.0% | 5.4% | 3.7% | 14.1% |
| Washington | 61.2% | 0.0% | 0.0% | 6.3% | 4.9% | 27.6% |
| West Virginia | 24.7% | 28.5% | 11.7% | 7.0% | 4.1% | 24.0% |
| Wisconsin | 29.9% | 42.8% | 5.9% | 7.1% | 5.9% | 8.5% |
| Wyoming | 29.4% | 0.0% | 0.0% | 3.2% | 5.3% | 62.0% |
| **ALL STATES** | **32.1%** | **34.6%** | **6.7%** | **5.1%** | **6.4%** | **15.2%** |

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

# ALL STATES' TOTAL tax collections (per capita)

## FOR FISCAL YEAR 2006

| Rank | State | Per Capita Total State Tax Collection |
|---|---|---|
| 1 | Wyoming | $ 4,121 |
| 2 | Vermont | 3,857 |
| 3 | Hawaii | 3,826 |
| 4 | Alaska | 3,708 |
| 5 | Connecticut | 3,461 |
| 6 | Minnesota | 3,354 |
| 7 | Delaware | 3,352 |
| 8 | California | 3,054 |
| 9 | Massachusetts | 3,013 |
| 10 | New Jersey | 2,848 |
| 11 | New York | 2,825 |
| 12 | Maine | 2,717 |
| 13 | New Mexico | 2,615 |
| 14 | Maryland | 2,591 |
| 15 | Rhode Island | 2,568 |
| 16 | Washington | 2,566 |
| 17 | North Dakota | 2,551 |
| 18 | West Virginia | 2,507 |
| 19 | Wisconsin | 2,483 |
| 20 | Arkansas | 2,476 |
| 21 | Nevada | 2,466 |
| 22 | Kentucky | 2,366 |
| 23 | Michigan | 2,349 |
| 24 | Pennsylvania | 2,335 |
| 25 | North Carolina | 2,326 |
| 26 | Kansas | 2,270 |
| 27 | Montana | 2,251 |
| **28** | **LOUISIANA** | **2,251** |
| 29 | Virginia | 2,249 |
| 30 | Nebraska | 2,240 |
| 31 | Illinois | 2,192 |
| 32 | Oklahoma | 2,175 |
| 33 | Indiana | 2,158 |
| 34 | Ohio | 2,146 |
| 35 | Idaho | 2,143 |
| 36 | Utah | 2,141 |
| 37 | Mississippi | 2,058 |
| 38 | Florida | 2,056 |
| 39 | Iowa | 2,052 |
| 40 | Oregon | 2,051 |
| 41 | Arizona | 1,900 |
| 42 | Alabama | 1,855 |
| 43 | Georgia | 1,819 |
| 44 | South Carolina | 1,796 |
| 45 | Colorado | 1,793 |
| 46 | Tennessee | 1,764 |
| 47 | Missouri | 1,742 |
| 48 | New Hampshire | 1,582 |
| 49 | Texas | 1,557 |
| 50 | South Dakota | 1,512 |
| – | **US AVERAGE** | **$ 2,359** |

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

# TOTAL STATE taxes except severance tax (per capita)

## FOR FISCAL YEAR 2006

| Rank | State | Per Capita Total State Tax Collection |
|---|---|---|
| 1 | Vermont | $ 3,857 |
| 2 | Hawaii | 3,826 |
| 3 | Connecticut | 3,461 |
| 4 | Delaware | 3,352 |
| 5 | Minnesota | 3,349 |
| 6 | California | 3,054 |
| 7 | Massachusetts | 3,013 |
| 8 | New Jersey | 2,848 |
| 9 | New York | 2,825 |
| 10 | Maine | 2,717 |
| 11 | Maryland | 2,591 |
| 12 | Rhode Island | 2,568 |
| 13 | Washington | 2,558 |
| 14 | Wisconsin | 2,482 |
| 15 | Arkansas | 2,468 |
| 16 | Nevada | 2,448 |
| 17 | Michigan | 2,340 |
| 18 | Pennsylvania | 2,335 |
| 19 | North Carolina | 2,326 |
| 20 | West Virginia | 2,322 |
| 21 | Kentucky | 2,299 |
| 22 | Virginia | 2,249 |
| 23 | Nebraska | 2,238 |
| 24 | Kansas | 2,216 |
| 25 | Illinois | 2,192 |
| 26 | Indiana | 2,158 |
| 27 | Ohio | 2,146 |
| 28 | New Mexico | 2,142 |
| 29 | Idaho | 2,141 |
| 30 | Utah | 2,102 |
| 31 | Wyoming | 2,095 |
| **32** | **LOUISIANA** | **2,084** |
| 33 | Florida | 2,053 |
| 34 | Iowa | 2,052 |
| 35 | Oregon | 2,048 |
| 36 | Mississippi | 2,027 |
| 37 | North Dakota | 2,006 |
| 38 | Montana | 1,989 |
| 39 | Arizona | 1,893 |
| 40 | Oklahoma | 1,853 |
| 41 | Georgia | 1,819 |
| 42 | Alabama | 1,815 |
| 43 | Alaska | 1,805 |
| 44 | South Carolina | 1,796 |
| 45 | Tennessee | 1,763 |
| 46 | Colorado | 1,748 |
| 47 | Missouri | 1,742 |
| 48 | New Hampshire | 1,582 |
| 49 | South Dakota | 1,506 |
| 50 | Texas | 1,420 |
| – | **US AVERAGE** | **$ 2,314** |

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

# PARISH comparison of various & per capita tax collections

| Parish | Population Estimates July 1, 2006 | Gross Sales Tax Due FYE 07 | Sale Tax (Per Cap) FYE 07 | Distribution of Local Property Taxes for year 2005* 2006 | Property Taxes (Per Cap) 2006 | LA Adjusted Individual Income Tax FYE 07 | LA Adj. Inc. Tax (Per Cap) FYE 07 |
|---|---|---|---|---|---|---|---|
| Acadia | 60,457 | $ 18,657,809 | $ 309 | $ 14,593,136.00 | $ 241 | $ 24,228,257 | $ 401 |
| Allen | 25,447 | 2,938,915 | 115 | 10,875,290.74 | 427 | 7,098,559 | 279 |
| Ascension | 97,335 | 57,107,897 | 587 | 59,880,527.58 | 615 | 66,264,731 | 681 |
| Assumption | 23,472 | 2,879,845 | 123 | 10,513,770.68 | 448 | 8,961,761 | 382 |
| Avoyelles | 42,663 | 4,445,945 | 104 | 4,679,643.92 | 110 | 13,078,459 | 307 |
| Beauregard | 35,130 | 8,118,124 | 231 | 16,694,121.31 | 475 | 14,473,518 | 412 |
| Bienville | 15,168 | 4,747,274 | 313 | 18,791,898.81 | 1,239 | 5,273,402 | 348 |
| Bossier | 107,270 | 32,794,970 | 306 | 58,105,049.58 | 542 | 54,345,014 | 507 |
| Caddo | 253,118 | 153,015,659 | 605 | 167,538,816.05 | 662 | 128,566,047 | 508 |
| Calcasieu | 184,524 | 105,917,291 | 574 | 134,085,983.19 | 727 | 115,458,242 | 626 |
| Caldwell | 10,615 | 1,313,116 | 124 | 4,328,575.85 | 408 | 3,769,709 | 355 |
| Cameron | 7,792 | 1,249,812 | 160 | 24,323,674.93 | 3,122 | 2,498,689 | 321 |
| Catahoula | 10,567 | 1,681,707 | 159 | 2,756,003.73 | 261 | 3,290,915 | 311 |
| Claiborne | 16,210 | 2,421,278 | 149 | 7,408,376.66 | 457 | 4,883,020 | 301 |
| Concordia | 19,460 | 3,498,466 | 179 | 10,174,679.18 | 523 | 4,957,763 | 255 |
| DeSoto | 26,390 | 6,913,360 | 262 | 23,451,166.54 | 889 | 10,364,081 | 393 |
| East Baton Rouge | 429,073 | 252,762,134 | 589 | 287,505,363.00 | 670 | 265,883,818 | 620 |
| East Carroll | 8,699 | 2,516,644 | 289 | 2,909,463.27 | 334 | 2,024,214 | 233 |
| East Feliciana | 20,922 | 1,644,090 | 79 | 3,902,632.14 | 187 | 9,123,301 | 436 |
| Evangeline | 35,911 | 3,224,047 | 90 | 8,790,239.85 | 245 | 11,029,541 | 307 |
| Franklin | 20,455 | 2,766,578 | 135 | 4,090,033.12 | 200 | 5,720,265 | 280 |
| Grant | 19,879 | 744,211 | 37 | 4,935,692.14 | 248 | 6,733,838 | 339 |
| Iberia | 75,509 | 24,912,207 | 330 | 24,497,006.94 | 324 | 37,331,050 | 494 |
| Iberville | 32,974 | 38,588,138 | 1,170 | 28,924,965.82 | 877 | 13,967,070 | 424 |
| Jackson | 15,202 | 4,446,237 | 292 | 13,291,417.58 | 874 | 5,390,138 | 355 |
| Jefferson | 431,361 | 306,353,792 | 710 | 226,017,428.37 | 524 | 322,800,771 | 748 |
| Jefferson Davis | 31,418 | 9,322,856 | 297 | 13,968,650.38 | 445 | 13,330,359 | 424 |
| Lafayette | 203,091 | 162,892,307 | 802 | 91,844,580.51 | 452 | 5,869,404 | 29 |
| Lafourche | 93,554 | 19,376,671 | 207 | 56,683,137.13 | 606 | 156,781,818 | 1,676 |
| LaSalle | 14,093 | 2,951,101 | 209 | 7,561,299.99 | 537 | 51,421,740 | 3,649 |
| Lincoln | 41,857 | 11,387,241 | 272 | 23,074,238.43 | 551 | 19,280,848 | 461 |
| Livingston | 114,805 | 15,718,786 | 137 | 32,080,403.98 | 279 | 57,844,255 | 504 |
| Madison | 12,328 | 1,275,516 | 103 | 4,703,744.68 | 382 | 2,374,104 | 193 |
| Morehouse | 29,761 | 8,020,828 | 270 | 9,768,447.00 | 328 | 8,199,011 | 275 |
| Natchitoches | 38,719 | 6,857,722 | 177 | 16,209,573.88 | 419 | 13,251,541 | 342 |

# PARISH comparison of various & per capita tax collections

| Parish | Population Estimates July 1, 2006 | Gross Sales Tax Due FYE 07 | Sale Tax (Per Cap) FYE 07 | Distribution of Local Property Taxes for year 2005* 2006 | Property Taxes (Per Cap) 2006 | LA Adjusted Individual Income Tax FYE 07 | LA Adj. Inc. Tax (Per Cap) FYE 07 |
|---|---|---|---|---|---|---|---|
| Orleans** | 223,388 | $296,586,446 | $ 1,328 | $ 323,424,895.77 | $ 1,448 | $ 187,161,091 | $ 838 |
| Ouachita | 149,259 | 95,727,433 | 641 | 65,204,553.06 | 437 | 71,575,082 | 480 |
| Plaquemines | 22,512 | 8,495,184 | 377 | 36,538,723.58 | 1,623 | 14,813,746 | 658 |
| Pointe Coupee | 22,648 | 3,229,708 | 143 | 14,365,404.44 | 634 | 10,866,529 | 480 |
| Rapides | 130,201 | 64,804,846 | 498 | 56,227,999.60 | 432 | 64,962,682 | 499 |
| Red River | 9,438 | 655,243 | 69 | 3,615,230.64 | 383 | 2,801,255 | 297 |
| Richland | 20,554 | 2,829,988 | 138 | 6,003,002.18 | 292 | 6,697,312 | 326 |
| Sabine | 23,934 | 3,646,613 | 152 | 7,456,525.52 | 312 | 8,314,812 | 347 |
| St. Bernard | 15,514 | 16,788,503 | 1,082 | 24,594,324.78 | 1,585 | 7,740,184 | 499 |
| St. Charles | 52,761 | 49,151,428 | 932 | 99,772,809.49 | 1,891 | 40,314,164 | 764 |
| St. Helena | 10,759 | 703,765 | 65 | 4,328,874.98 | 402 | 1,864,374 | 173 |
| St. James | 21,721 | 6,157,436 | 283 | 34,100,317.47 | 1,570 | 11,342,976 | 522 |
| St. John the Baptist | 48,537 | 24,377,402 | 502 | 30,357,870.13 | 625 | 36,718,052 | 756 |
| St. Landry | 91,528 | 14,333,680 | 157 | 24,581,519.66 | 269 | 20,944,796 | 229 |
| St. Martin | 51,341 | 7,002,200 | 136 | 17,024,011.11 | 332 | 28,024,234 | 546 |
| St. Mary | 51,867 | 27,133,591 | 523 | 32,398,698.05 | 625 | 209,144,859 | 4,032 |
| St. Tammany | 230,605 | 80,009,182 | 347 | 164,598,499.70 | 714 | 23,928,988 | 104 |
| Tangipahoa | 113,137 | 29,870,964 | 264 | 27,552,438.21 | 244 | 50,616,154 | 447 |
| Tensas | 6,138 | 544,820 | 89 | 3,603,588.70 | 587 | 1,619,646 | 264 |
| Terrebonne | 109,348 | 45,271,502 | 414 | 50,531,424.16 | 462 | 69,595,202 | 636 |
| Union | 22,964 | 5,330,353 | 232 | 5,610,976.17 | 244 | 7,496,253 | 326 |
| Vermilion | 56,021 | 19,647,733 | 351 | 22,566,622.08 | 403 | 26,847,412 | 479 |
| Vernon | 46,748 | 3,937,705 | 84 | 11,778,081.02 | 252 | 12,202,600 | 261 |
| Washington | 44,750 | 10,910,843 | 244 | 15,090,882.05 | 337 | 14,017,691 | 313 |
| Webster | 41,301 | 7,282,778 | 176 | 15,902,246.23 | 385 | 16,052,192 | 389 |
| West Baton Rouge | 22,463 | 21,284,614 | 948 | 18,864,423.51 | 840 | 11,691,729 | 520 |
| West Carroll | 11,732 | 1,086,297 | 93 | 2,803,792.73 | 239 | 2,959,319 | 252 |
| West Feliciana | 15,535 | 2,579,048 | 166 | 19,931,327.80 | 1,283 | 7,146,724 | 460 |
| Winn | 15,835 | 2,184,942 | 138 | 5,623,586.27 | 355 | 4,393,699 | 277 |
| **LOUISIANA'S ESTIMATED POPULATION: 4,287,768** | | | | | | | |

** Orleans Parish does not include Homestead Exemption

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

Source: Louisiana Tax Commission

# LOCAL DEDICATIONS state hotel/motel tax collections

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| Fund | Total |
|---|---|
| Acadia Parish Visitor Enterprise Fund | $ 124,994.28 |
| Alexandria/Pineville Exhibition Hall Fund | 185,749.25 |
| Allen Parish Capital Improvement Fund | 235,196.41 |
| Ascension Parish Visitor Enterprise Fund | 398,753.92 |
| Avoyelles Parish Enterprise Fund | 51,440.20 |
| Beauregard Parish Community Improvement Fund | 61,236.72 |
| Bossier City Civic Center | 1,301,273.42 |
| Bienville Parish Tour & Economic Development | 25,313.60 |
| Calcasieu River East | 721,531.48 |
| Calcasieu River West Wards – Community Center Fund | 899,778.68 |
| Calcasieu Visitor Enterprise East Ward Fund | (193,761.51) |
| Caldwell Parish Economic Development Fund | 2,393.92 |
| Cameron Parish Tourism Development Fund | 23,324.49 |
| Claiborne/Homer Economic Development Fund | 20,271.10 |
| Concordia Parish Economic Development Fund | 110,424.75 |
| DeSoto Parish Visitor Enterprise Fund | 39,746.65 |
| East Baton Rouge Parish Community Improvement | 2,259,180.29 |
| East Baton Rouge Parish Riverside Centroplex Fund | 1,095,702.46 |
| East Baton Rouge Parish Enhancement Fund | 1,129,590.13 |
| East Baton Rouge Parish Baker Economic Development Fund | (10,138.63) |
| East Carrol Parish Visitor Enterprise Fund | 4,161.71 |
| East Feliciana Parish Tourist Commission Fund | 14,019.98 |
| Evangeline Visitor Enterprise Fund | 47,158.08 |
| Franklin Parish Visitor Enterprise Fund | 31,522.81 |
| Houma/Terrebonne Tourist Fund | 431,771.68 |
| Iberia Parish | 381,671.39 |
| Iberville Enterprise Fund | 40,702.64 |
| Jackson Parish Economic Development & Tourism Fund | 36,116.94 |
| Jefferson Davis Parish Visitor Enterprise Fund | 21,986.17 |
| Lafayette Parish Visitor Enterprise Fund | 2,720,216.19 |
| Lafourche Parish Association for Retard Citizens | 173,429.12 |
| Lafourche Parish Enterprise Fund | 171,870.33 |
| Lake Charles Civic Center (Ward 3) Fund | 496,090.44 |
| LaSalle Parish Economic Development Fund | 23,890.46 |
| Lincoln Parish Enterprise Fund | 173,397.96 |
| Lincoln Parish Municipalities Fund | 170,797.00 |
| Livingston Parish Tourism Improvement Fund | 206,759.09 |
| Madison/Richland Parish Visitor Enterprise Fund | 52,537.21 |
| Morehouse Parish Enterprise Fund | 35,384.00 |
| Morehouse Parish/Bastrop Municipalities Fund | 34,853.26 |
| Natchitoches Convention Facility | 0.00 |
| Natchitoches Parish Convention Facilities Fund | 0.00 |
| Natchitoches Historical District | 224,248.58 |
| Natchitoches Parish Visitor Enterprise Fund | 75,504.54 |
| New Orleans Metropolitan Convention Visit Bureau | 5,166,728.34 |

# LOCAL DEDICATIONS state hotel/motel tax collections

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| Fund | Total |
|---|---|
| New Orleans Sports Franchise Fund | $ 3,326,522.87 |
| New Orleans Tour & Economic Development Fund | 2,000,000.00 |
| Ouachita Parish Visitor Fund | 1,063,295.92 |
| Pineville Economic Development Fund | 166,114.94 |
| Plaquemines Parish Visitor Enterprise Fund | 80,590.58 |
| Pointe Coupee Parish Visitor Enterprise Fund | 22,354.14 |
| Rapides Parish Coliseum Fund | 55,380.70 |
| Rapides Parish Economic Development Fund | 276,858.25 |
| Rapides Alexandria/Pineville Tour Tax | 166,114.94 |
| Red River Visitor Enterprise Fund | 17,927.30 |
| Richland Visitor Fund | 88,536.00 |
| Sabine Parish Tourism Improvement Fund | 162,463.21 |
| Shreveport/Bossier City Visitor Fund | 444,217.06 |
| Shreveport Riverfront & Convention Center | 1,608,855.76 |
| St. Bernard Parish Enterprise Act 85 | 38,506.02 |
| St. Charles Parish Visitor Enterprise | 156,862.97 |
| St. Charles River Parish Convention Tour Fund | 52,815.84 |
| St. Helena Parish Tourist Commission Fund | 0.00 |
| St. James Parish Enterprise Fund | 0.00 |
| St. James Parish River Convention Tour Fund | 0.00 |
| St. John the Baptist Convention Facility | 288,801.16 |
| St. John the Baptist River Parish Convention Tour Fund | 97,239.43 |
| St. Landry Parish Historical Development Fund | 133,617.97 |
| St. Landry Parish City Hall/Market | 135,652.73 |
| St. Martin Parish Enterprise Fund | 151,989.37 |
| St. Mary Parish Visitor Enterprise Fund | 525,089.32 |
| St. Tammany Parish Tourist Commission Fund | 1,289,413.15 |
| Tangipahoa Parish Tourist Commission Fund | 410,830.58 |
| Tangipahoa Parish Economic Development Fund | 138,326.83 |
| Tensas Parish Visitor Enterprise Fund | 855.81 |
| Terrebonne Visitor Enterprise Fund | 425,295.16 |
| Union Parish Visitor Enterprise Fund | 37,461.22 |
| Vermilion Parish Visitor Enterprise Fund | 92,854.27 |
| Vernon Parish Community Improvement Fund | 127,679.67 |
| Washington Parish Convention Facility | 0.00 |
| Washington Parish Infrastructure | 0.00 |
| Washington Parish Tourism Commission Fund | 48,114.65 |
| Washington Parish Economic Development & Tour | 16,200.24 |
| Webster Parish Convention & Visitor Bureau | 172,870.46 |
| West Baton Rouge Parish Visitor Enterprise | 550,838.94 |
| West Carrol Parish Visitor Enterprise | 10,642.58 |
| West Feliciana – St. Francisville Economic Fund | 106,665.26 |
| Winn Parish Tourism Fund | 29,591.09 |
| **SUM OF ALL FUNDS** | **$ 33,734,265.92** |

# VARIOUS fund distributions

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| Fund | Distribution Amount |
|---|---|
| **DEDICATION OF STATE TAXES COLLECTED** | |
| Agriculture Petroleum Products Fund | $ 5,497,762 |
| Aviation Fuels | 9,700,000 |
| Ernest Morial Convention Center | 2,000,000 |
| Gasoline/Special Fuels Timed Account | 121,487,228 |
| Metropolitan/Parish Districts/Fund | 24,503,466 |
| Military Assistance Fund | 202,783 |
| Motor Fuels Inspection Fund | 5,497,762 |
| Sports Facility Assistance Fund | 1,039,594 |
| Telephone Company Property Assessment Fund | 23,884,673 |
| Tobacco Tax Healthcare Fund | 146,743,070 |
| Transportation Trust Fund | 485,449,202 |
| **TOTAL** | **$ 826,005,540** |
| **COOPERATIVE ENDEAVORS (Tax Incremental Financing)** | |
| TIF – Algiers Economic Development | $ 1,302,944 |
| TIF – Garrett Road Economic Development District | 2,791,547 |
| TIF – Ruston Cooperative Endeavor | 2,423,388 |
| TIF – Tower Drive Economic Development District | 1,291,323 |
| **TOTAL** | **$ 7,809,203** |
| **DISTRIBUTION OF LOUISIANA TOURISM TAX** | |
| LA Economic Development Fund | $ 10,282,903 |
| LA Economic Marketing Fund | 1,886,083 |
| LA Tourism Promotion District | 23,644,704 |
| **TOTAL** | **$ 35,813,689** |
| **DISTRIBUTION OF LOCAL TAXES COLLECTED BY LDR** | |
| Auto Rental Excise Tax | $ 5,397,567 |
| Consumer Use Tax | 398,023 |
| Parish & Municipal Beer | 5,305,525 |
| Superdome | 19,990,413 |
| **TOTAL** | **$ 31,091,528** |
| **DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION** | |
| Garnishment Program | $ 4,241,342 |
| Income Tax Donations | 63,449 |
| START Contributions | 13,603 |
| Wildlife Habitat | 43,504 |
| **TOTAL** | **$ 4,361,899** |
| **SPECIAL TAXING DISTRICTS** | |
| LA Stadium and Expo District – Orleans/Jefferson | $ 24,741,862 |
| E Morial Exhibition Authority Room Rentals – Orleans only | 14,965,923 |
| E Morial Exhibition Occupancy and Food/Beverage Tax – Orleans only | 8,385,148 |
| E Morial Exhibition Service Contractor & Tour Tax – Orleans only | 599,308 |
| **TOTAL** | **$ 48,692,241** |

# 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 | 0.53% | 1.70% |
| Arkansas | 0.24% | 0.77% |
| Florida | 0.89% | 2.25% |
| Georgia | 0.48% | 1.51% |
| Mississippi | 0.43% | 0.35% |
| Texas | 0.20% | 0.20% |

Source: Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison, 2005, source for tax rates and taxable income

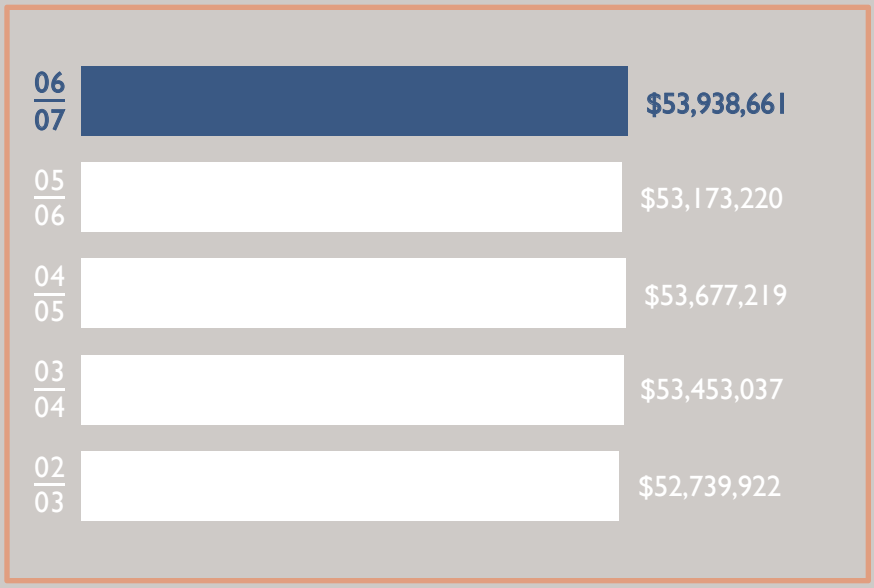
# ALCOHOLIC beverage tax (cash collection after accrual adjustments)

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 |
|---|---|---|---|---|
| **2006-07** | **$ 36,075,416** | **$ 17,863,245** | **$ 53,938,661** | **1.44%** |
| 2005-06 | 36,508,004 | 16,665,216 | 53,173,220 | -1.01% |
| 2004-05 | 36,443,767 | 17,233,452 | 53,677,219 | 0.42% |
| 2003-04 | 36,583,568 | 16,869,469 | 53,453,037 | 1.35% |
| 2002-03 | 36,430,945 | 16,308,977 | 52,739,922 | 2.64% |

# ALCOHOLIC beverage tax (cash collection after accrual adjustments)




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

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

## FISCAL YEAR 2007

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

Note: Tax Rate of $10 per barrel

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

## FISCAL YEAR 2006

| Period | Cash Collections | # of Barrels |
|---|---|---|
| 1st Quarter | $ 8,857,706 | 885,771 |
| 2nd Quarter | 9,290,091 | 929,009 |
| 3rd Quarter | 8,415,998 | 841,600 |
| 4th Quarter | 9,861,153 | 986,115 |
| **TOTAL** | **$ 36,424,948** | **3,642,495** |

Note: Tax Rate of $10 per barrel

# ALCOHOLIC beverage tax (liters sold by category)

## LITERS SOLD
Fiscal Year 2007

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

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

# ALCOHOLIC beverage tax (liters sold by category)

## LITERS SOLD
Fiscal Year 2006

| Period | Liquor | Sparkling Wine | High Alcoholic Content Wine | Low Alcoholic Content Wine |
|---|---|---|---|---|
| 1st Quarter | 5,772,247 | 247,470 | 404,282 | 5,249,138 |
| 2nd Quarter | 5,984,089 | 235,618 | 328,326 | 5,310,741 |
| 3rd Quarter | 6,510,769 | 473,003 | 404,105 | 5,563,096 |
| 4th Quarter | 6,096,814 | 257,278 | 394,018 | 5,528,985 |
| **TOTAL** | **24,363,919** | **1,213,369** | **1,530,731** | **21,651,960** |
| **TAX PER LITER** | **$ 0.66** | **$ 0.42** | **$ 0.06** | **$ 0.03** |
| **GROSS TAX DUE*** | **$ 16,080,186** | **$ 509,615** | **$ 91,844** | **$ 649,559** |

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

# ALCOHOLIC beverage licenses

## AS of SEPTEMBER 2007

| License Type | Count |
|---|---|
| AG.B – Class A General Beer | 213 |
| AG.BL – Class A General Beer and Liquor | 2,767 |
| AG.C – Caterer Attached to A Class A General | 16 |
| AG.L – Class A General Liquor | 15 |
| AR.B – Class A Restaurant Beer | 751 |
| AR.BL – Class A Restaurant Beer and Liquor | 2,255 |
| AR.BW – Class A Restaurant Beer and Light Wine | 107 |
| AR.L – Class A Restaurant Liquor | 16 |
| AR.MB – Class A Restaurant Microbrewer | 3 |
| AR.W – Class A Restaurant Light Wine | 1 |
| AR-C – A Restaurant - Caterer Attached | 128 |
| B.B – Class B Beer | 1,057 |
| B.BL – Class B Beer and Liquor | 3,443 |
| B.C – Class B Caterer | 4 |
| B.L – Class B Liquor | 16 |
| C.BL – Class C Beer and Liquor | 1 |
| C.L – Class C Liquor | 1 |
| C-SA – Stand Alone Caterer | 50 |
| DC.L – Distribution Center Liquor Permit | 1 |
| M.B – Beer Manufacturer Permit | 3 |
| M.L – Liquor Manufacturer Permit | 1 |
| M.WP – Wine Producer Permit | 7 |
| OS.H – Out-of-state Man/Sup - High Alcohol Content | 417 |
| OS.L – Out-of-state Man/Sup - Low Alcohol Content | 13 |
| S.IN – Solicitor - In-State | 574 |
| S.OOS – Solicitor - Out-of-state | 77 |
| T.C. – Tobacco Retail Certificate | 6,117 |
| T.P – Tobacco Retail Dealer Permit | 180 |
| T.T – Retail Tobacconist | 18 |
| T.VO – Retail Vending Machine Operator | 113 |
| T.WD – Tobacco Wholesale Dealer Permit | 74 |
| T.WT – Wholesale Dealer Permit - Tobacconist | 16 |
| W.B - Malt Beverage Wholesale Permit | 40 |
| W.L - Liquor Wholesale Permit | 34 |
| **TOTALS** | **18,493** |

Source: ATC Website

# CORPORATION income tax (comparison of LA & selected states)

All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

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

- Four percent on the first $25,000 of net income
- Five percent on the next $25,000
- Six percent on the next $50,000
- Seven percent on the next $100,000
- Eight percent on the excess over $200,000

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

**Comparison of Louisiana and Selected States, Corporate Tax Comparison**
**Comparison of corporate tax bases, minimum tax, and computation of taxable net income, tax laws effective July 1, 2005**

[1] The Louisiana income tax is imposed only upon that part of the net income of a corporation that is derived from sources within Louisiana. Corporations that do business outside of Louisiana must complete Form CIFT-620A, which provides schedules for the apportionment and allocation of net income. All corporations and entities taxed as corporations for federal income tax purposes deriving income from Louisiana sources, whether or not they have any net income, must file an income tax return.

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

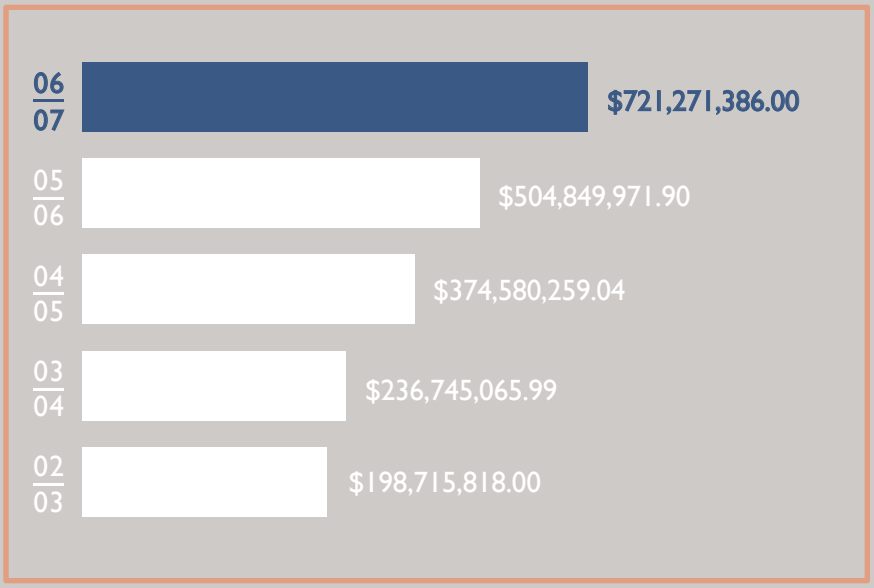
[2] **Multistate Tax Compact**
**Article IV. Division of Income**
1. As used in this Article, unless the context otherwise requires
   (a) "Business income" means income arising from transactions and activity in the regular course of the taxpayer's trade or business and includes income from tangible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

Source: 2006 Multistate Corporate Tax Guide, Volume 1
Multistate Tax Commission website

# CORPORATION income tax (based on cash collections)

| Fiscal Year | Amount Collected | % Change |
|---|---|---|
| **2006-07** | **$ 721,271,386.00** | **42.87%** |
| 2005-06 | 504,849,971.90 | 34.78% |
| 2004-05 | 374,580,259.04 | 61.03% |
| 2003-04 | 236,745,065.99 | 19.14% |
| 2002-03 | 198,715,818.00 | -24.85% |

# 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.

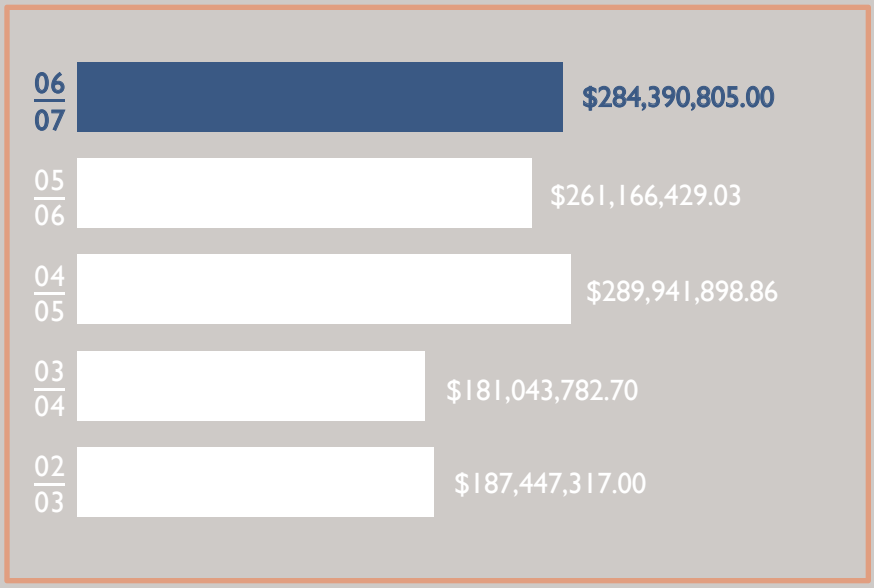
| Fiscal Year | Amount Collected | % Change |
|---|---|---|
| **2006-07** | **$ 284,390,805.00** | **8.89%** |
| 2005-06 | 261,166,429.03 | -9.92% |
| 2004-05 | 289,941,898.86 | 58.64% |
| 2003-04 | 181,043,782.70 | -3.42% |
| 2002-03 | 187,447,317.00 | -28.00% |

# 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 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, 2007

| Period | Corporation Income Tax | Corporation Franchise Tax |
|---|---|---|
| 1st Quarter | $ 181,921,698 | $ 16,974,820 |
| 2nd Quarter | 147,412,749 | 55,754,910 |
| 3rd Quarter | 78,823,645 | 36,944,712 |
| 4th Quarter | 313,113,294 | 174,716,363 |
| **TOTAL** | **$ 721,271,386** | **$ 284,390,805** |

# 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 | 21,780 | 21.22% | $ (32,628,297,558) | $ 0 | 0.00% |
| 0 | 61,081 | 59.50% | 0 | 0 | 0.00% |
| 1 - 24,999 | 11,669 | 11.37% | 80,111,318 | 3,206,363 | 0.63% |
| 25,000 - 49,999 | 2,584 | 2.52% | 94,177,364 | 4,068,340 | 0.80% |
| 50,000 - 99,999 | 2,037 | 1.98% | 144,720,337 | 7,168,690 | 1.41% |
| 100,000 - 499,999 | 2,291 | 2.23% | 504,563,302 | 32,596,097 | 6.41% |
| 500,000 - 999,999 | 503 | 0.49% | 34,9274,112 | 26,064,731 | 5.13% |
| 1,000,000 - 1,999,999 | 303 | 0.30% | 426,454,237 | 32,988,220 | 6.49% |
| 2,000,000 - 9,999,999 | 308 | 0.30% | 1,227,910,837 | 97,082,553 | 19.10% |
| 10,000,000 & Over | 98 | 0.10% | 3,817,126,827 | 305,004,836 | 60.02% |
| **TOTALS** | **102,654** | **100.00%** | **$ (25,983,959,224)** | **$ 508,179,830** | **100.00%** |

Note: 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 | 9,820 | 9.57% | $ (2,517,462,943) | $ 185,081 | 0.06% |
| 0 | 26,301 | 25.62% | 0 | 242,764 | 0.07% |
| 1 - 24,999 | 20,965 | 20.42% | 180,066,096 | 335,225 | 0.10% |
| 25,000 - 99,999 | 16,698 | 16.27% | 923,929,200 | 1,341,046 | 0.41% |
| 100,000 - 499,999 | 17,474 | 17.02% | 4,083,953,143 | 6,439,412 | 1.96% |
| 500,000 - 999,999 | 4,419 | 4.30% | 3,111,952,939 | 6,931,714 | 2.11% |
| 1,000,000 - 9,999,999 | 5,695 | 5.55% | 16,266,269,672 | 42,281,413 | 12.89% |
| 10,000,000 - 49,999,999 | 942 | 0.92% | 19,936,019,021 | 52,665,310 | 16.06% |
| 50,000,000 - 99,999,999 | 161 | 0.16% | 11,245,520,217 | 30,435,722 | 9.28% |
| 100,000,000 - 499,999,999 | 150 | 0.15% | 30,277,844,989 | 79,290,034 | 24.18% |
| 500,000,000 - 999,999,999 | 18 | 0.02% | 12,629,931,868 | 37,881,690 | 11.55% |
| 1,000,000,000 & Over | 11 | 0.01% | 26,466,678,329 | 69,864,162 | 21.31% |
| **TOTAL** | **102,654** | **100.00%** | **$ 122,604,702,531** | **$ 327,893,573** | **100.00%** |

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

## NONREFUNDABLE CREDITS CLAIMED ON RETURNS
Processed During Fiscal Year 2007

| Credit | Amount Claimed Against Corporation Income Tax | Amount Claimed Against Corporation Franchise Tax |
|---|---|---|
| Angel Investor Tax Credit | $ 0 | $ 0 |
| Atchafalaya Trace | 0 | 0 |
| Basic Skills Training | 0 | 0 |
| Biomedical/University Research | 0 | 0 |
| Bone Marrow Donor | 0 | 0 |
| Brownfields Investor Credit | 0 | 0 |
| Contributions to Educational Institutions | 4,366 | 0 |
| Debt Issuance Costs | 0 | 0 |
| Dedicated Research Investments | 0 | 0 |
| Digital Interactive Media | 0 | 0 |
| Donations of Materials, Equipment, Advisors, Instructors | 0 | 0 |
| Donations to Public Schools | 0 | 0 |
| Donations to Qualified Playgrounds | 0 | 0 |
| Eligible Reentrants | 920 | 0 |
| Employee & Dependent Health Insurance | 995,137 | 0 |
| Employment of Nonviolent Offenders | 0 | 0 |
| Employment of the Previously Unemployed | 0 | 750 |
| Enterprise Zone | 598,979 | 1,370,261 |
| Historic Rehabilitation | 897,771 | 145,665 |
| Insurance Company Premium Tax | 124,651,982 | 20 |
| LA Capital Companies | 0 | 0 |
| LA Community Development Financial Institutions Act Credit | 0 | 0 |
| Manufacturing Establishments | 0 | 632,556 |
| Motion Picture Employment | 900,000 | 2,950,003 |
| Motion Picture Investment | 18,858,042 | 4,690,740 |
| Neighborhood Assistance | 0 | 0 |
| New Jobs Credit | 155,388 | 4,032 |
| New Markets Credit | 0 | 0 |
| Other Nonrefundable | 5,020,151 | 0 |
| Quality Jobs | 306,588 | 98,186 |
| Recycling Credit | 0 | 575,786 |
| Research and Development | 67,546 | 11,423,306 |
| Tax Equalization | 1,749,169 | 0 |
| Technology Commercialization | 0 | 0 |
| Utility Refund | 0 | 0 |
| Vehicle Alternative Fuels | 32,768 | 45,591 |
| **TOTAL** | **$154,238,807** | **$ 21,936,896** |

## REFUNDABLE CREDITS CLAIMED ON RETURNS
Processed During Fiscal Year 2007

| Credit | Amount Claimed |
|---|---|
| Ad Valorem for Offshore Vessels | $ 5,870,145 |
| Inventory Tax Credit | 121,591,698 |
| Other Refundable | 2,242,171 |
| Telephone Company Property Tax | 26,122,354 |
| **TOTAL** | **$ 155,826,368** |

# GIFT & INHERITANCE tax (based on cash collections)

### Gift tax

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

## GIFT TAX

| Fiscal Year | Amount Collected | % Change |
|---|---|---|
| **2006-07** | **$ 5,600,204** | **147.41%** |
| 2005-06 | 2,263,490 | -35.70% |
| 2004-05 | 3,520,040 | -8.75% |
| 2003-04 | 3,857,596 | -29.17% |
| 2002-03 | 5,446,377 | 26.15% |

## GIFT TAX
For Fiscal Years Ending 6/30/2006 & 2007

| Period | FYE 2006 | FYE 2007 | % Change |
|---|---|---|---|
| 1st Quarter | $ 204,205 | $ 1,236,839 | 505.69% |
| 2nd Quarter | 168,634 | 564,171 | 234.55% |
| 3rd Quarter | 201,199 | 223,155 | 10.91% |
| 4th Quarter | 1,689,453 | 3,576,039 | 111.67% |
| **TOTAL** | **$ 2,263,491** | **$ 5,600,204** | **147.41%** |

# GIFT & INHERITANCE tax (cash collections by quarter)

### Inheritance tax

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

## INHERITANCE TAX

| Fiscal Year | Amount Collected | % Change |
|---|---|---|
| **2006-07** | **$ 5,068,944** | **-53.44%** |
| 2005-06 | 10,886,215 | -61.01% |
| 2004-05 | 27,922,396 | -36.46% |
| 2003-04 | 43,947,859 | -17.44% |
| 2002-03 | 53,234,590 | -18.34% |

## INHERITANCE TAX
For Fiscal Years Ending 6/30/2006 & 2007

| Period | FYE 2006 | FYE 2007 | % Change |
|---|---|---|---|
| 1st Quarter | $ 4,365,640 | $ 905,481 | -79.26% |
| 2nd Quarter | 1,723,428 | 2,869,301 | 66.49% |
| 3rd Quarter | 1,324,444 | 611,970 | -53.49% |
| 4th Quarter | 3,472,702 | 682,192 | -80.69% |
| **TOTAL** | **$ 10,886,214** | **$ 5,068,944** | **-53.44%** |

# INDIVIDUAL income tax (comparison of LA & selected states)

## INDIVIDUAL INCOME TAXES: BASIC RATES, EXEMPTIONS & STANDARD DEDUCTIONS as of January 1, 2006

| State | | Tax Rates Range | Taxable Income Brackets | | Personal Exemptions | | Dependents | Standard Deductions | | Federal Income Tax Deduction |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Up To | Over | Single | Married/ Jointly | | Single | Married/ Jointly | |
| **LOUISIANA** | **Single** | **2% - 6%** | **$ 12,500** | **$ 25,000** | **$ 4,500[1]** | **$ 9,000[1]** | **$ 1,000** | **See Note[1]** | | **Yes** |
| | **Married/Jointly** | **2% - 6%** | **$ 25,000** | **$ 50,000** | | | | | | |
| Alabama | Single | 2% - 5% | $ 500 | $ 3,000 | $ 1,500 | $ 3,000 | $ 300 | 20% of AGI, maximum $2,000 | 20% of AGI, maximum $4,000 | Yes |
| | Married/Jointly | 2% - 5% | $ 1,000 | $ 6,000 | | | | | | |
| Arkansas | | 1% - 7% | $ 3,599 | $ 30,100 | $ 22 tax credit | $ 44 tax credit | $ 22 tax credit per dependent | $ 2,000 | $ 4,000 | No |
| Florida | | No State Individual Income Tax | | | | | | | | |
| Georgia | Single | 1% - 6% | $ 750 | $ 7,000 | $ 2,700 | $ 5,400 | $ 3,000 | $ 2,300 | $ 3,000 | No |
| | Married/Jointly | 1% - 6% | $ 1,000 | $ 10,000 | | | | | | |
| Mississippi | | 3% - 5% | $ 5,000 | $ 10,000 | $ 6,000 | $12,000 | $ 1,500 | $ 2,300 | $ 4,600 | No |
| Texas | | No State Individual Income Tax | | | | | | | | |

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

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

# INDIVIDUAL income tax (donations per returns processed)

## DURING FISCAL YEAR ENDING JUNE 30, 2007

| Fund | Number of Donations | Donation Amount | Average Donation |
|---|---|---|---|
| Military Family Assistance Fund | 2,995 | $ 88,638 | $ 29.60 |
| Wildlife Trust Fund | 1,197 | 18,743 | 15.66 |
| LA Cancer Trust Fund | 916 | 13,267 | 14.48 |
| LA Animal Welfare Fund | 773 | 10,423 | 13.48 |
| LA Housing Trust Fund | 392 | 4,949 | 12.63 |
| Community Health Care Fund | 486 | 7,029 | 14.46 |
| **TOTAL** | **6,759** | **$ 143,049** | **$ 16.72** |

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

## PER CAPITA INCOME

| State | 2002 | 2003* | 2004* | 2005* | 2006* | 2005-2006 % Change | Rank 2005 | Rank 2006 |
|---|---|---|---|---|---|---|---|---|
| **LOUISIANA** | **$ 25,194** | **$ 25,805** | **$ 27,082** | **$ 24,582** | **$ 30,952** | **25.91%** | **7** | **5** |
| Alabama | 25,409 | 26,341 | 28,054 | 29,623 | 31,295 | 5.64% | 4 | 4 |
| Arkansas | 23,363 | 24,380 | 25,783 | 26,641 | 27,935 | 4.86% | 5 | 6 |
| Florida | 29,709 | 30,341 | 32,577 | 34,099 | 35,798 | 4.98% | 1 | 1 |
| Georgia | 28,544 | 28,766 | 29,737 | 31,191 | 31,891 | 2.24% | 3 | 3 |
| Mississippi | 22,321 | 23,028 | 23,943 | 24,925 | 26,535 | 6.46% | 6 | 7 |
| Texas | 28,846 | 29,398 | 30,761 | 32,604 | 34,257 | 5.07% | 2 | 2 |
| **United States** | **30,810** | **36,463** | **33,090** | **34,495** | **36,276** | **5.16%** | – | – |

## PER CAPITA DISPOSABLE PERSONAL INCOME

| State | 2002 | 2003* | 2004* | 2005* | 2006* | 2005-2006 % Change | Rank 2005 | Rank 2006 |
|---|---|---|---|---|---|---|---|---|
| **LOUISIANA** | **$ 22,825** | **$ 23,637** | **$ 24,920** | **$ 22,529** | **$ 28,553** | **26.74%** | **7** | **3** |
| Alabama | 22,929 | 23,983 | 25,632 | 26,851 | 28,185 | 4.97% | 4 | 4 |
| Arkansas | 21,029 | 22,189 | 23,508 | 24,072 | 25,112 | 4.32% | 5 | 6 |
| Florida | 26,584 | 27,548 | 29,413 | 30,416 | 31,635 | 4.01% | 1 | 1 |
| Georgia | 25,226 | 25,683 | 26,622 | 27,704 | 28,109 | 1.46% | 3 | 5 |
| Mississippi | 20,424 | 21,244 | 22,243 | 22,985 | 24,360 | 5.98% | 6 | 7 |
| Texas | 26,146 | 26,920 | 28,282 | 29,738 | 31,012 | 4.28% | 2 | 2 |
| **United States** | **27,162** | **28,024** | **29,519** | **30,441** | **31,735** | **4.25%** | – | – |

## DISPOSABLE PERSONAL INCOME
as percent of personal income

| State | 2002 | 2003* | 2004* | 2005* | 2006* |
|---|---|---|---|---|---|
| **LOUISIANA** | **90.6%** | **91.6%** | **92.0%** | **91.6%** | **92.25%** |
| Alabama | 90.2% | 91.0% | 91.4% | 90.6% | 90.06% |
| Arkansas | 90.0% | 91.0% | 91.2% | 90.4% | 89.89% |
| Florida | 89.5% | 90.8% | 90.3% | 89.2% | 88.37% |
| Georgia | 88.4% | 89.3% | 89.5% | 88.8% | 88.14% |
| Mississippi | 91.5% | 92.3% | 92.9% | 92.2% | 91.80% |
| Texas | 90.6% | 91.6% | 91.9% | 91.2% | 90.53% |
| **United States** | **88.2%** | **89.1%** | **89.2%** | **88.2%** | **88.25%** |

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

*Revised from prior Louisiana Department of Revenue Annual Report

# INDIVIDUAL income tax per capita comparison

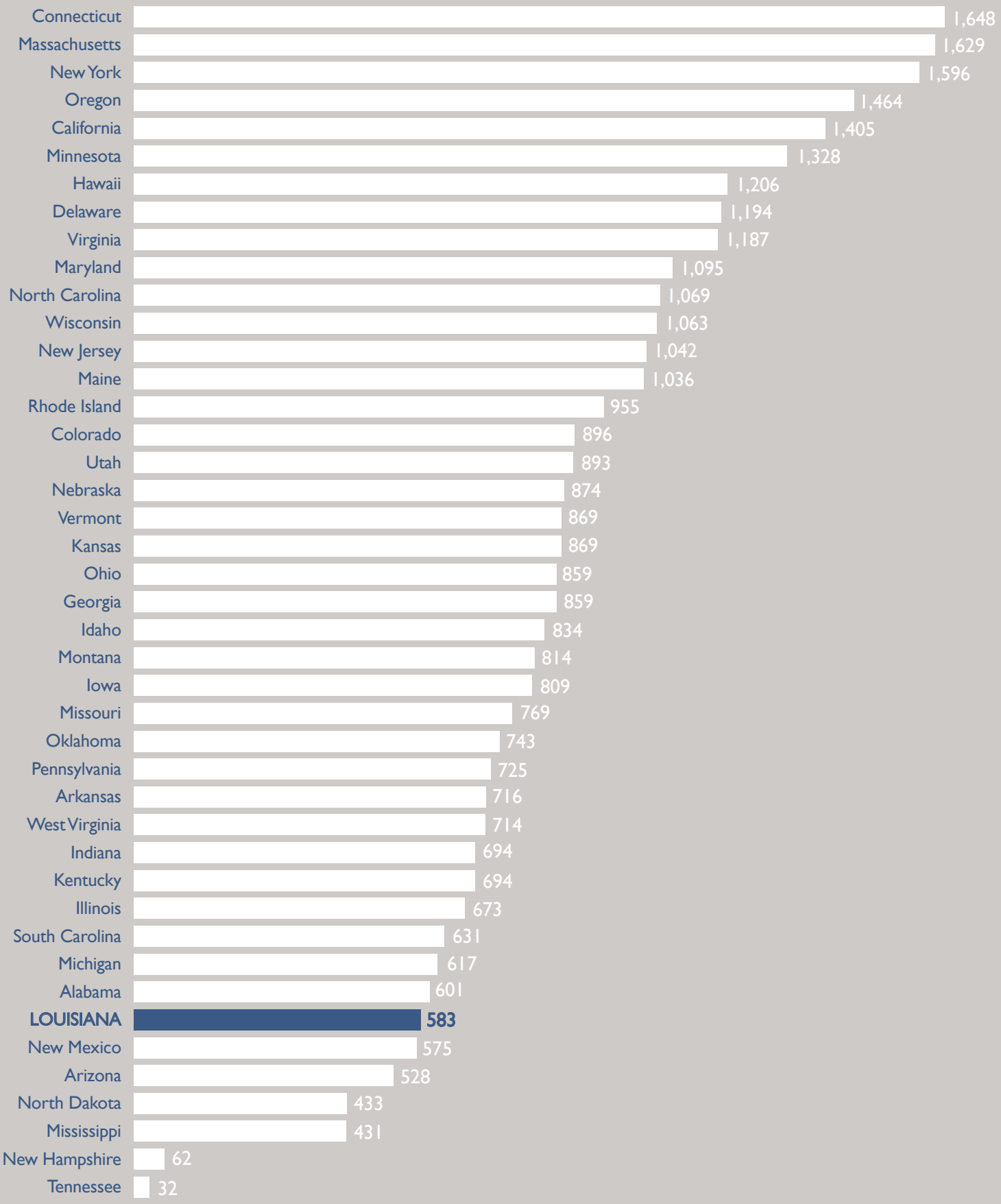
## FOR FISCAL YEAR 2006

| State | Rank | Per Capita |
|---|---|---|
| Connecticut | 1 | $ 1,648 |
| Massachusetts | 2 | 1,629 |
| New York | 3 | 1,596 |
| Oregon | 4 | 1,464 |
| California | 5 | 1,405 |
| Minnesota | 6 | 1,328 |
| Hawaii | 7 | 1,206 |
| Delaware | 8 | 1,194 |
| Virginia | 9 | 1,187 |
| Maryland | 10 | 1,095 |
| North Carolina | 11 | 1,069 |
| Wisconsin | 12 | 1,063 |
| New Jersey | 13 | 1,042 |
| Maine | 14 | 1,036 |
| Rhode Island | 15 | 955 |
| Colorado | 16 | 896 |
| Utah | 17 | 893 |
| Nebraska | 18 | 874 |
| Vermont | 19 | 869 |
| Kansas | 20 | 869 |
| Ohio | 21 | 859 |
| Georgia | 22 | 859 |
| Idaho | 23 | 834 |
| Montana | 24 | 814 |
| Iowa | 25 | 809 |
| Missouri | 26 | 769 |
| Oklahoma | 27 | 743 |
| Pennsylvania | 28 | 725 |
| Arkansas | 29 | 716 |
| West Virginia | 30 | 714 |
| Indiana | 31 | 694 |
| Kentucky | 32 | 694 |
| Illinois | 33 | 673 |
| South Carolina | 34 | 631 |
| Michigan | 35 | 617 |
| Alabama | 36 | 601 |
| **LOUISIANA** | **37** | **583** |
| New Mexico | 38 | 575 |
| Arizona | 39 | 528 |
| North Dakota | 40 | 433 |
| Mississippi | 41 | 431 |
| New Hampshire | 42 | 62 |
| Tennessee | 43 | 32 |

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

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

# INDIVIDUAL income tax per capita comparison




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

# INDIVIDUAL INCOME TAX (cash collection after accrual adjustments)

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

The Louisiana individual income tax rates are as follows:

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

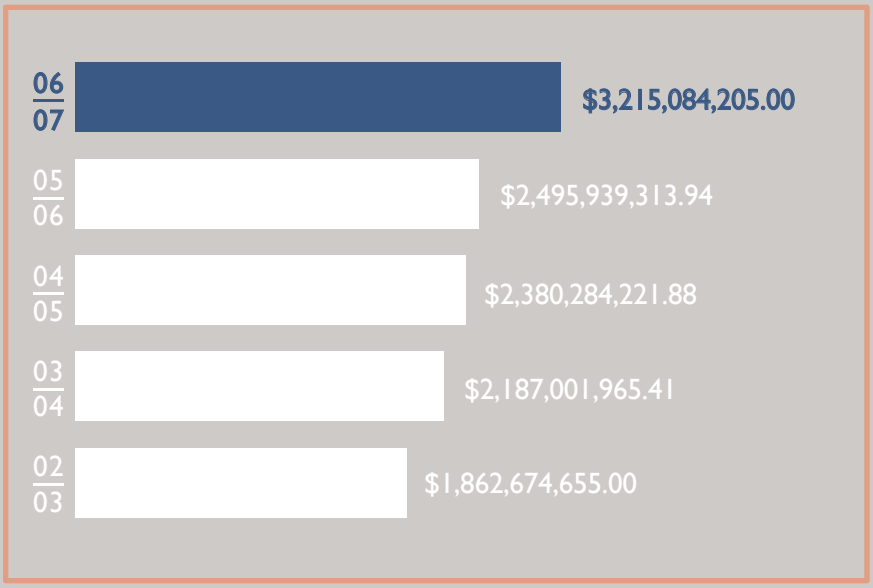
- 2% of the first $12,500 of taxable income;
- 4% of the next $12,500;
- 6% of the taxable income over $25,000.

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

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

| Fiscal Year | Amount Collected | % Change |
|---|---|---|
| **2006-07** | **$ 3,215,084,205.00** | **28.81%** |
| 2005-06 | 2,495,939,313.94 | 4.86% |
| 2004-05 | 2,380,284,221.88 | 8.61% |
| 2003-04 | 2,187,001,965.41 | 17.41% |
| 2002-03 | 1,862,674,655.00 | 4.67% |

# INDIVIDUAL INCOME TAX (cash collection after accrual adjustments)



# INDIVIDUAL income tax (payments & credits reported on returns)

## PROCESSED DURING FISCAL YEAR 2007

| Payments/Credit Reported | Amount* | % of Total |
|---|---|---|
| Withholding Reported | $ 2,098,471,406.00 | 70.1% |
| Credits Carried Forward | 44,017,688.00 | 1.5% |
| Declaration Payments | 334,072,443.00 | 11.2% |
| Payments with Extensions | 62,269,697.00 | 2.1% |
| Payments Made with Return | 453,554,871.00 | 15.2% |
| **TOTAL** | **$ 2,992,386,106.00** | **100.00%** |

* 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 $2,992,386,106.00**

# INDIVIDUAL income tax (refundable credits claimed on returns)

## PROCESSED DURING FISCAL YEAR 2007

| Refundable Credits | Amount Claimed |
|---|---|
| Ad Valorem on Natural Gas Storage Facilities Credit | $ 982 |
| Ad Valorem on OCS Vessels Credit | 668,295 |
| Inventory Tax Credit | 6,329,328 |
| Other Refundable Credits | 39,454,765 |
| Quality Jobs Program Rebate | 32,315 |
| Refundable Child Credit | 2,544,871 |
| **TOTAL** | **$ 49,030,556** |

# INDIVIDUAL income tax (nonrefundable credits claimed on returns)

## PROCESSED DURING FISCAL YEAR 2007

| Nonrefundable Credits | Amount Claimed |
|---|---|
| Angel Investors Credit | $ 201,410 |
| Atchafalaya Trace Heritage Zone Credit | 1,802 |
| Bone Marrow Donor Expense Credit | 123,944 |
| Brownfields Investor | 9,114 |
| Child Care Credit | 3,987,665 |
| Commercial Fishing Credit | 12,374 |
| Contributions to Educational Institutions | 1,107,189 |
| Credit for Certain Disabilities | 2,761,600 |
| Credit for Certain Federal Tax Credits | 490,819 |
| Credit for Liabilities Paid to other States | 45,456,214 |
| Credit for Purchase of Bulletproof Vest | 2,755 |
| Debt Issuance Cost Credit | 155 |
| Disabled Dependents Credit | 18,505 |
| Donations of Materials, Equipment, Advisors, Instructors | 7,351 |
| Education Credit | 10,940,650 |
| Employing the Previously Unemployed | 23,188 |
| Enterprise Zone | 3,306,205 |
| Family Responsibility Credit | 26,409 |

## PROCESSED DURING FISCAL YEAR 2007

| Nonrefundable Credits | Amount Claimed |
|---|---|
| Insurance Premium Tax Credit | 30,399 |
| LA Capital Company | 347,576 |
| Law Enforcement Degree | 42,343 |
| LCDFI Credit | 1,326,452 |
| Manufacturing Establishments | 247,136 |
| Motion Picture Employment of Resident | 1,032,542 |
| Motion Picture Investor Credit | 77,564,435 |
| Nonviolent Offenders Employment Credit | 14,000 |
| Organ Donation Credit | 22,490 |
| Other | 1,544,468 |
| Playground Donation Credit | 5,303 |
| Quality Jobs Credit | 833,638 |
| Recycling Credit | 25 |
| Rehabilitation of Historic Structures | 1,863,633 |
| Research and Development Credit | 2,128,971 |
| Small Town Doctors/Dentists | 871,146 |
| Vehicle Alternative Fuel Credit | 14,372 |
| **TOTAL** | **$ 156,366,278** |

# INDIVIDUAL income tax by parish (data from returns processed)

## DURING FISCAL YEAR 2007

Includes both Resident and Nonresident Returns

| L* | Location | Returns | Federal AGI | Federal Tax | Total Non-refundable Credits | LA Adjusted Tax ** | Parish % of Total LA Adj. Tax | Avg. LA Adj. Tax Liability | Parish Rank |
|---|---|---|---|---|---|---|---|---|---|
| 1 | Acadia | 21,896 | $ 867,009,046 | $ 84,292,152 | $ 520,711 | $ 24,228,257 | 0.91% | $ 1,107 | 34 |
| 2 | Allen | 7,554 | 272,898,738 | 22,456,180 | 142,371 | 7,098,559 | 0.26% | 940 | 48 |
| 3 | Ascension | 39,039 | 2,253,311,816 | 253,489,971 | 8,389,500 | 66,264,731 | 2.50% | 1,697 | 4 |
| 4 | Assumption | 8,176 | 351,935,440 | 34,791,247 | 342,081 | 8,961,761 | 0.33% | 1,096 | 36 |
| 5 | Avoyelles | 15,078 | 513,999,665 | 43,030,987 | 296,879 | 13,078,459 | 0.49% | 867 | 56 |
| 6 | Beauregard | 12,531 | 547,103,578 | 51,785,545 | 259,511 | 14,473,518 | 0.54% | 1,155 | 28 |
| 7 | Bienville | 5,427 | 204,670,398 | 18,373,688 | 105,899 | 5,273,402 | 0.19% | 972 | 44 |
| 8 | Bossier | 41,191 | 1,995,714,287 | 216,937,879 | 2,334,335 | 54,345,014 | 2.05% | 1,319 | 14 |
| 9 | Caddo | 100,878 | 4,759,172,604 | 576,995,088 | 18,605,248 | 128,566,047 | 4.85% | 1,274 | 18 |
| 10 | Calcasieu | 78,503 | 3,905,526,629 | 459,161,291 | 7,708,603 | 115,458,242 | 4.36% | 1,471 | 11 |
| 11 | Caldwell | 3,820 | 145,277,367 | 12,354,543 | 163,746 | 3,769,709 | 0.14% | 987 | 43 |
| 12 | Cameron | 1,907 | 81,428,620 | 10,974,772 | 32,609 | 2,498,689 | 0.09% | 1,310 | 15 |
| 13 | Catahoula | 3,622 | 131,965,809 | 11,492,391 | 237,266 | 3,290,915 | 0.12% | 909 | 52 |
| 14 | Claiborne | 4,873 | 192,140,207 | 18,108,013 | 422,803 | 4,883,020 | 0.18% | 1,002 | 39 |
| 15 | Concordia | 6,141 | 223,317,034 | 20,850,227 | 1,166,326 | 4,957,763 | 0.18% | 807 | 62 |
| 16 | DeSoto | 10,360 | 387,459,713 | 34,439,061 | 221,040 | 10,364,081 | 0.39% | 1,000 | 40 |
| 17 | East Baton Rouge | 171,126 | 9,043,899,441 | 1,176,104,380 | 25,039,742 | 265,883,818 | 10.04% | 1,554 | 7 |
| 18 | East Carroll | 2,169 | 75,946,541 | 9,082,752 | 86,086 | 2,024,214 | 0.07% | 933 | 49 |
| 19 | East Feliciana | 8,125 | 337,697,969 | 31,307,642 | 315,410 | 9,123,301 | 0.34% | 1,123 | 32 |
| 20 | Evangeline | 11,645 | 416,877,215 | 35,753,445 | 249,059 | 11,029,541 | 0.41% | 947 | 47 |
| 21 | Franklin | 6,810 | 231,499,985 | 19,101,650 | 253,545 | 5,720,265 | 0.21% | 840 | 58 |
| 22 | Grant | 6,932 | 268,696,095 | 22,025,190 | 233,217 | 6,733,838 | 0.25% | 971 | 45 |
| 23 | Iberia | 29,459 | 1,294,872,165 | 145,106,982 | 1,508,831 | 37,331,050 | 1.41% | 1,267 | 21 |
| 24 | Iberville | 12,309 | 496,736,481 | 48,382,847 | 343,801 | 13,967,070 | 0.52% | 1,135 | 29 |
| 25 | Jackson | 5,174 | 206,804,148 | 18,390,483 | 100,731 | 5,390,138 | 0.20% | 1,042 | 38 |
| 26 | Jefferson | 215,990 | 10,714,816,547 | 1,364,291,889 | 15,075,307 | 322,800,771 | 12.19% | 1,495 | 9 |
| 27 | Jefferson Davis | 11,745 | 474,298,612 | 46,095,558 | 187,751 | 13,330,359 | 0.50% | 1,135 | 30 |
| 28 | Lafayette | 87,787 | 4,984,740,870 | 687,166,738 | 8,136,234 | 156,781,818 | 5.92% | 1,786 | 2 |
| 29 | Lafourche | 35,406 | 1,773,029,886 | 216,714,800 | 4,917,025 | 51,421,740 | 1.94% | 1,452 | 12 |
| 30 | LaSalle | 4,903 | 211,728,024 | 20,121,086 | 144,439 | 5,869,404 | 0.22% | 1,197 | 25 |
| 31 | Lincoln | 14,869 | 686,979,861 | 76,390,070 | 836,032 | 19,280,848 | 0.72% | 1,297 | 17 |
| 32 | Livingston | 43,311 | 1,991,532,407 | 187,273,842 | 1,184,956 | 57,844,255 | 2.18% | 1,336 | 13 |
| 33 | Madison | 2,905 | 100,715,233 | 9,202,533 | 387,922 | 2,374,104 | 0.08% | 817 | 60 |
| 34 | Morehouse | 10,154 | 349,739,845 | 28,604,410 | 1,167,573 | 8,199,011 | 0.30% | 807 | 61 |
| 35 | Natchitoches | 13,369 | 511,753,369 | 48,076,848 | 669,380 | 13,251,541 | 0.50% | 991 | 42 |

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

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

# INDIVIDUAL income tax by parish (data from returns processed)

## DURING FISCAL YEAR 2007

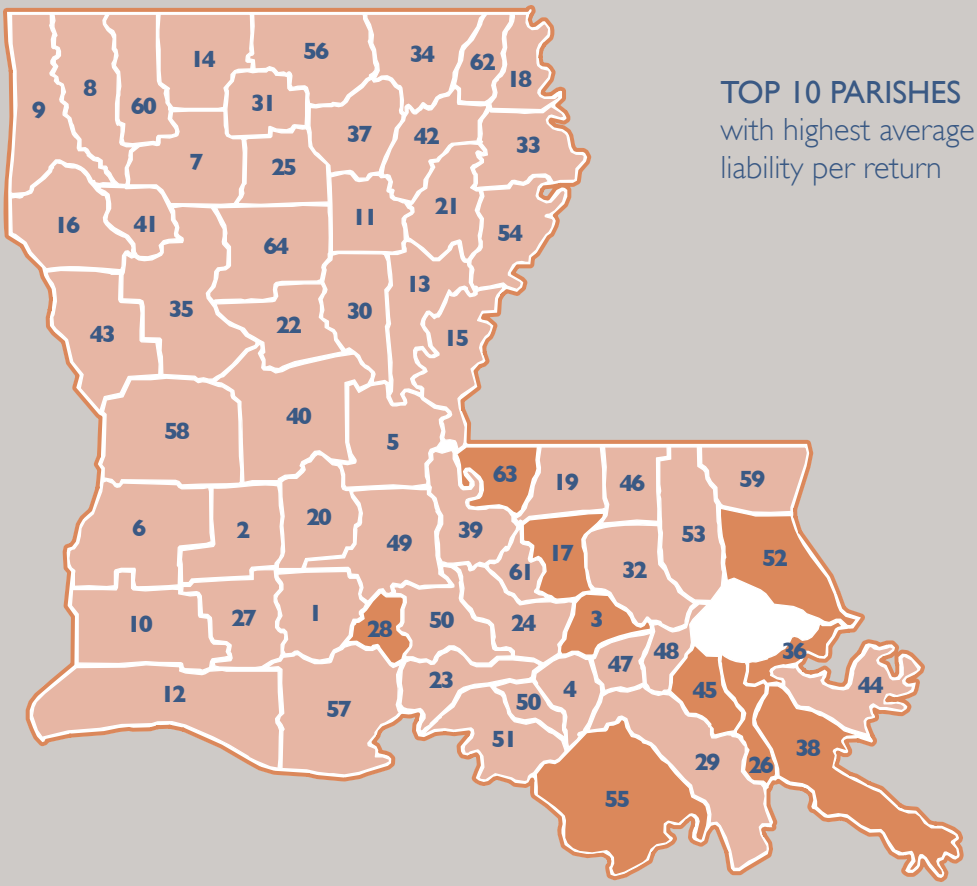
Includes both Resident and Nonresident Returns

| L* | Location | Returns | Federal AGI | Federal Tax | Total Non-refundable Credits | LA Adjusted Tax ** | Parish % of Total LA Adj. Tax | Avg. LA Adj. Tax Liability | Parish Rank |
|---|---|---|---|---|---|---|---|---|---|
| 36 | Orleans | 110,921 | $ 5,910,610,520 | $ 882,556,613 | $ 13,667,264 | $ 187,161,091 | 7.07% | $ 1,687 | 6 |
| 37 | Ouachita | 56,725 | 2,525,614,902 | 281,876,485 | 3,881,877 | 71,575,082 | 2.70% | 1,262 | 22 |
| 38 | Plaquemines | 9,924 | 484,862,539 | 57,770,070 | 212,397 | 14,813,746 | 0.55% | 1,493 | 10 |
| 39 | Pointe Coupee | 8,298 | 377,118,929 | 40,743,126 | 365,968 | 10,866,529 | 0.41% | 1,310 | 16 |
| 40 | Rapides | 51,221 | 2,296,188,263 | 252,546,962 | 2,466,441 | 64,962,682 | 2.45% | 1,268 | 20 |
| 41 | Red River | 3,143 | 108,125,842 | 8,774,902 | 49,681 | 2,801,255 | 0.10% | 891 | 53 |
| 42 | Richland | 7,529 | 263,915,114 | 23,548,280 | 256,471 | 6,697,312 | 0.25% | 890 | 55 |
| 43 | Sabine | 7,849 | 319,225,711 | 29,122,755 | 212,823 | 8,314,812 | 0.31% | 1,059 | 37 |
| 44 | St. Bernard | 10,150 | 230,365,104 | 28,210,712 | 226,201 | 7,740,184 | 0.29% | 763 | 63 |
| 45 | St. Charles | 23,827 | 1,277,036,179 | 144,864,372 | 1,164,198 | 40,314,164 | 1.52% | 1,692 | 5 |
| 46 | St. Helena | 2,233 | 78,145,643 | 6,752,576 | 205,584 | 1,864,374 | 0.07% | 835 | 59 |
| 47 | St. James | 9,586 | 393,435,091 | 35,896,052 | 142,263 | 11,342,976 | 0.42% | 1,183 | 27 |
| 48 | St. John the Baptist | 20,107 | 813,092,132 | 77,384,875 | 536,253 | 23,928,988 | 0.90% | 1,190 | 26 |
| 49 | St. Landry | 33,368 | 1,337,821,393 | 134,670,308 | 1,433,277 | 36,718,052 | 1.38% | 1,100 | 35 |
| 50 | St. Martin | 18,453 | 749,631,570 | 75,194,780 | 898,270 | 20,944,796 | 0.79% | 1,135 | 31 |
| 51 | St. Mary | 21,989 | 973,786,489 | 111,094,698 | 555,453 | 28,024,234 | 1.05% | 1,274 | 19 |
| 52 | St. Tammany | 106,549 | 6,599,541,564 | 899,207,587 | 10,830,680 | 209,144,859 | 7.90% | 1,963 | 1 |
| 53 | Tangipahoa | 45,123 | 1,821,943,571 | 184,030,092 | 1,647,301 | 50,616,154 | 1.91% | 1,122 | 33 |
| 54 | Tensas | 1,766 | 61,824,443 | 5,923,869 | 91,572 | 1,619,646 | 0.06% | 917 | 51 |
| 55 | Terrebonne | 45,832 | 2,289,761,980 | 279,535,647 | 2,002,951 | 69,595,202 | 2.63% | 1,518 | 8 |
| 56 | Union | 8,131 | 312,910,006 | 28,444,828 | 1,004,235 | 7,496,253 | 0.28% | 922 | 50 |
| 57 | Vermillion | 22,012 | 940,085,529 | 100,042,106 | 765,092 | 26,847,412 | 1.01% | 1,220 | 24 |
| 58 | Vernon | 14,139 | 549,530,235 | 47,396,427 | 305,040 | 12,202,600 | 0.46% | 863 | 57 |
| 59 | Washington | 15,734 | 557,320,007 | 46,629,567 | 590,131 | 14,017,691 | 0.52% | 891 | 54 |
| 60 | Webster | 16,071 | 627,364,675 | 59,746,095 | 954,421 | 16,052,192 | 0.60% | 999 | 41 |
| 61 | West Baton Rouge | 9,553 | 404,310,949 | 38,219,545 | 154,480 | 11,691,729 | 0.44% | 1,224 | 23 |
| 62 | West Carroll | 3,970 | 134,997,729 | 10,147,600 | 395,230 | 2,959,319 | 0.11% | 745 | 64 |
| 63 | West Feliciana | 4,031 | 239,122,147 | 30,192,060 | 596,783 | 7,146,724 | 0.27% | 1,773 | 3 |
| 64 | Winn | 4,592 | 170,706,225 | 14,215,888 | 163,417 | 4,393,699 | 0.16% | 957 | 46 |
| **TOTAL ATTRIBUTED TO A PARISH** | | **1,748,010** | **$ 83,853,690,126** | **$ 9,993,465,057** | **$ 147,561,723** | **$ 2,447,723,010** | **92.50%** | **$ 1,400** | – |
| **OUT-OF-STATE** | | **179,754** | **$ 65,975,834,080** | **$ 10,995,534,486** | **$ 8,733,934** | **$ 194,904,755** | **7.36%** | **$ 1,084** | – |
| **UNIDENTIFIED** | | **3,183** | **$ 769,354,235** | **$ 123,086,625** | **$ 70,621** | **$ 3,347,670** | **0.12%** | **$ 1,052** | – |
| **TOTAL** | | **1,935,539** | **$ 150,769,584,666** | **$ 21,126,302,056** | **$ 156,529,695** | **$ 2,650,369,134** | **100.00%** | **$ 1,370** | – |

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

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

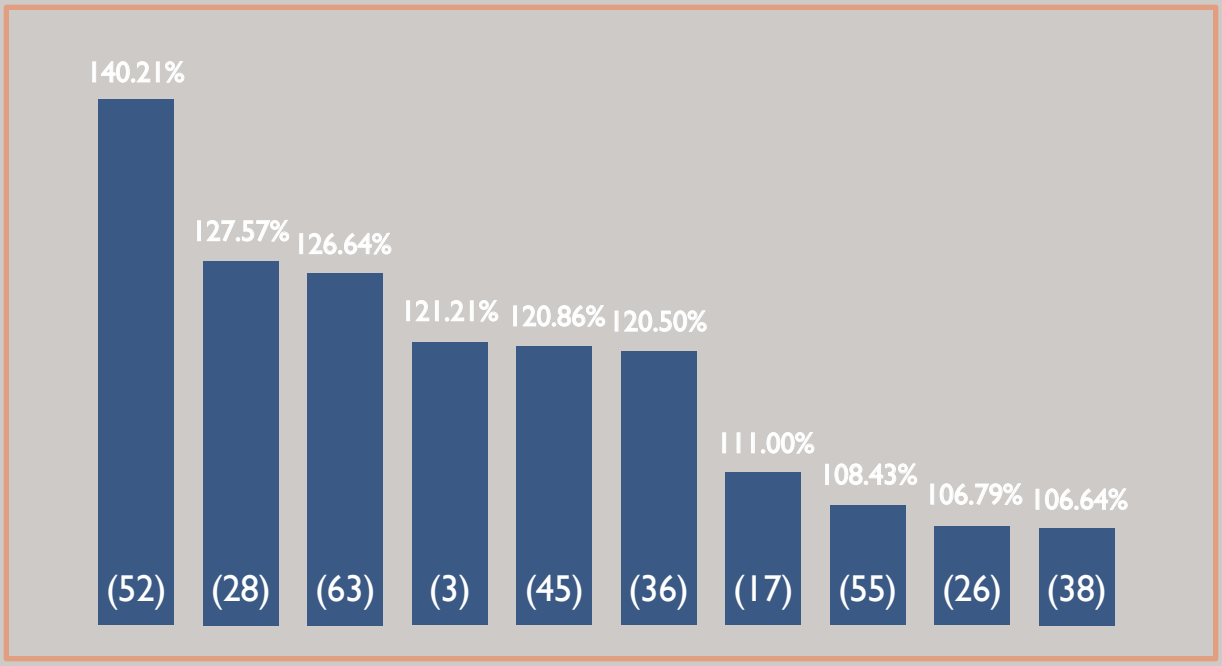
# INDIVIDUAL income tax by parish (data from returns processed)




TOP 10 PARISHES
with highest average tax liability per return

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

FOR FISCAL YEAR 2007



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

## FOR FISCAL YEAR 2007

| L* | Top 10 Parishes | Avg. LA Adjusted Tax | Rank | Top 10 as a Percent of Parish Average |
|---|---|---|---|---|
| 52 | St. Tammany | $ 1,963 | 1 | 140.21% |
| 28 | Lafayette | 1,786 | 2 | 127.57% |
| 63 | West Feliciana | 1,773 | 3 | 126.64% |
| 3 | Ascension | 1,697 | 4 | 121.21% |
| 45 | St. Charles | 1,692 | 5 | 120.86% |
| 36 | Orleans | 1,687 | 6 | 120.50% |
| 17 | East Baton Rouge | 1,554 | 7 | 111.00% |
| 55 | Terrebonne | 1,518 | 8 | 108.43% |
| 26 | Jefferson | 1,495 | 9 | 106.79% |
| 38 | Plaquemines | 1,493 | 10 | 106.64% |
| | **PARISH AVERAGE** | **$ 1,400** | – | – |

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

# INDIVIDUAL income tax (by adjusted gross income bracket)

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| Federal AGI Range | # of Returns | Federal AGI | Adjusted LA Tax* |
|---|---|---|---|
| Less than 0 | 8,489 | $ (434,253,875) | $ 156,734 |
| 0 | 91,391 | 0 | 866,990 |
| 1 - 25,000 | 785,245 | 10,233,027,021 | 110,039,043 |
| 25,001 - 50,000 | 445,197 | 16,021,205,536 | 355,021,171 |
| 50,001 - 75,000 | 247,248 | 15,212,898,270 | 394,310,036 |
| 75,001 - 100,000 | 147,899 | 12,764,814,043 | 375,040,772 |
| > 100,000 | 205,478 | 96,801,187,446 | 1,410,540,689 |
| **TOTALS** | **1,930,947** | **$ 150,598,878,441** | **$ 2,645,975,435** |

* 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, 2006

| State | Gasoline Total Tax Rate | Gasoline Point of Taxation | Diesel Total Tax Rate | Gasoline Point of Taxation |
|---|---|---|---|---|
| **LOUISIANA** | **20¢ per Gallon** | **Terminal (Eff. 7/1/06)** | **20¢ per Gallon** | **Terminal (Eff. 7/1/06)** |
| Alabama | 18¢ per Gallon | Distributor | 19¢ per Gallon | Distributor |
| Arkansas | 21.5¢ per Gallon | Distributor | 22.5¢ per Gallon | Distributor |
| Florida | 15.3¢ per Gallon | Terminal | 28.4¢ per Gallon | Terminal |
| Georgia | 15.2¢ per Gallon | Distributor | 16.3¢ per Gallon | Distributor |
| Mississippi | 18.4¢ per Gallon | Distributor | 18.4¢ 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 ENDING JUNE 30, 2006

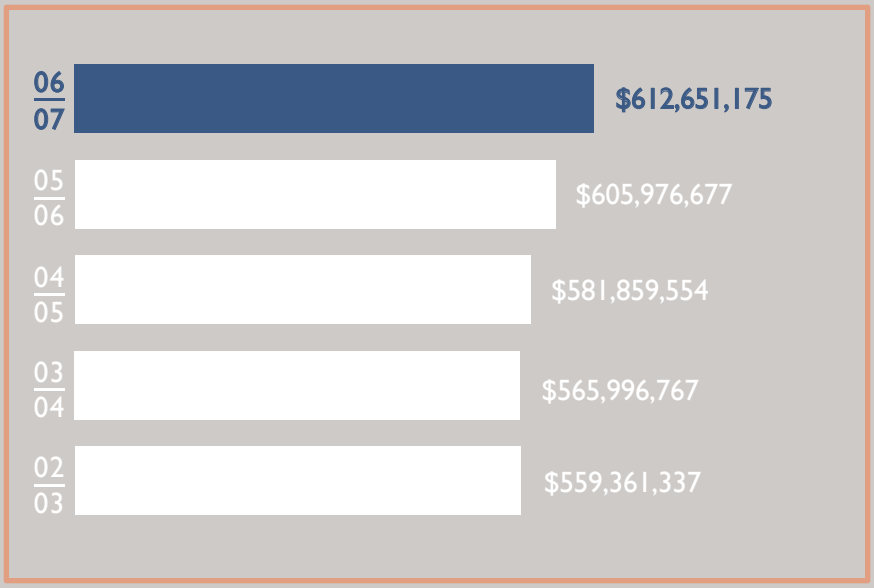
| Period | Gasoline Gallons | Special Fuels Gallons and IFTA |
|---|---|---|
| 1st Quarter | 617,944,028 | 200,779,045 |
| 2nd Quarter | 749,587,017 | 216,479,119 |
| 3rd Quarter | 573,028,537 | 173,503,887 |
| 4th Quarter | 498,961,617 | 162,605,498 |
| **TOTAL** | **2,439,521,199** | **753,367,549** |

# 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 |
|---|---|---|
| **2006-07** | **$ 612,651,175** | **1.10%** |
| 2005-06 | 605,976,677 | 4.14% |
| 2004-05 | 581,859,554 | 2.80% |
| 2003-04 | 565,996,767 | 1.19% |
| 2002-03 | 559,361,337 | -.07% |

# PETROLEUM product taxes (cash collection after accrual adjustments)



# PETROLEUM product taxes

| Resource | 05-06 | 06-07 | % Change |
|---|---|---|---|
| **Gross Gallons Taxed:** | | | |
| Gasoline* | $ 2,421,743,707 | $ 2,573,811,795 | 6.28% |
| Highway Diesel | 868,371,976 | 901,900,719 | 3.86% |
| **TOTALS** | **$ 3,290,115,683** | **$ 3,475,712,514** | **5.64%** |
| **GALLONS REFUNDED** | **$ 261,070,677** | **$ 282,823,766** | **8.33%** |
| **Net Gallons Taxed:** | | | |
| Gasoline* | 2,291,260,112 | 2,439,521,199 | 6.47% |
| Highway Diesel | 737,784,894 | 753,367,549 | 2.11% |
| **TOTALS** | **$ 3,029,045,006** | **$ 3,192,888,748** | **5.41%** |

* Includes gasohol

# PETROLEUM product taxes (cash collection after accrual adjustments)

| Fiscal Year | Gasoline Tax | % Change |
|---|---|---|
| **2006-07** | **$ 462,432,016** | **0.44%** |
| 2005-06 | 460,414,127 | 2.87% |
| 2004-05 | 447,581,840 | 2.01% |
| 2003-04 | 438,758,493 | -0.47% |
| 2002-03 | 440,838,750 | -0.35% |

| Fiscal Year | Special Fuels & IFTA | % Change |
|---|---|---|
| **2006-07** | **$ 144,596,470** | **2.52%** |
| 2005-06 | 141,045,443 | 8.96% |
| 2004-05 | 129,443,317 | 6.09% |
| 2003-04 | 122,010,473 | 3.66% |
| 2002-03 | 117,697,599 | 1.04% |

| Fiscal Year | Inspection Fee* | % Change |
|---|---|---|
| **2006-07** | **$ 5,622,689** | **24.48%** |
| 2005-06 | 4,517,107 | -6.56% |
| 2004-05 | 4,834,397 | -7.53% |
| 2003-04 | 5,227,800 | 533.68% |
| 2002-03 | 824,987 | -6.58% |

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

# SALES tax (comparison of LA & selected states)

Comparison of state sales tax rates, filing period, reproduction of returns, option of local sales taxes, localities assessing tax, tax laws effective July 1, 2005

| Item | LOUISIANA | Alabama | Arkansas | Florida | Georgia | Mississippi | Texas |
|---|---|---|---|---|---|---|---|
| Tax Rate – General Sales and Use Tax | **4%** | 4% | 5.125% | 6% | 4% | 7% | 6.25% |
| State has approved local sales tax | **Yes** | Yes | Yes | Yes | Yes | Yes | Yes |
| State has approved local use tax | **Yes** | Yes | Yes | Yes | Yes | No | Yes |
| Filing Period | **Monthly**<br>**Tax Liability > $500/mth**<br>**Quarterly**<br>**Tax Liability ≤ 500/mth**<br>**Annually**<br>**State and local sales taxes due any department, agency, board, commission, or other entity of the State of Louisiana if less than $500** | Monthly<br>Monthly Tax Liability ≥ $200/mth<br>Quarterly<br>Tax Liability < $200/mth<br>Annually<br>Tax liability ≤ $10 for preceding yr | Monthly<br>Monthly Tax Liability ≥ $100/mth<br>Quarterly<br>Tax Liability=$26 to $99/mth<br>Annually<br>Tax Liability < $26/mth | Monthly<br>Annual Tax Liability > $1,000/yr<br>Quarterly<br>Tax Liability = $500 to $1,000/yr<br>Semi-annually<br>Tax Liability = $101 to $499/yr<br>Annually<br>Tax Liability = $0 to $100/yr | Monthly<br>Monthly Tax Liability ≥ $200/mth<br>Quarterly<br>Tax Liability < $600/qtr<br>Annually<br>Tax liability ≤ $600/yr | Monthly<br>Annual Tax Liability ≥ $3,600/yr<br>Quarterly<br>Tax Liability = $300 to $3,599/yr<br>Annually<br>Tax Liability = $0 to $299/yr | Monthly<br>Tax Liability > $24,000/qtr<br>Quarterly<br>Tax Liability ≤ $24,000/qtr<br>Annually<br>Tax Liability < $16,000/yr |
| Does state accept reproductions of the returns? | **No** | No | Yes | No | No | No | Yes |
| Percent or range of rates for local sales tax | **1% - 7%** | 1% - 5% | .25% - 3% | .5% - 1.5% | 1% - 4% | .25% - 3% | .125% - 2% |
| Localities assessing tax | **City, parish, school board, police jury, and special districts** | City, county | City, county | County | City (Atlanta), county | City, county | City, county, special purpose districts |

Source: 2005 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.

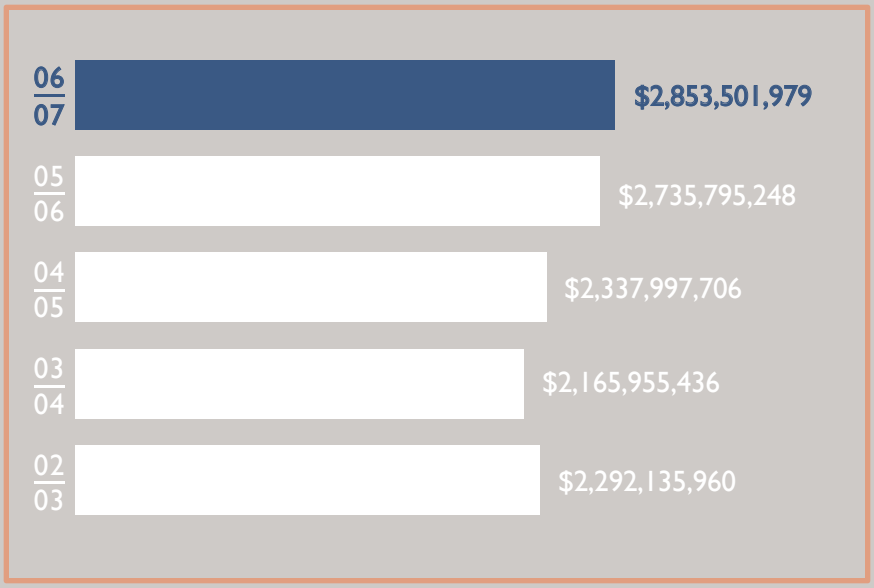
Although many exemptions are provided by statute, most exemptions have been temporarily suspended since 1986.

## FIVE-YEAR TAX COLLECTION COMPARISON

| Fiscal Year | Amount Collected | % Change |
|---|---|---|
| **2006-07** | **$ 2,853,501,979** | **4.30%** |
| 2005-06 | 2,735,795,248 | 17.01% |
| 2004-05 | 2,337,997,706 | 7.94% |
| 2003-04 | 2,165,955,436 | -5.50% |
| 2002-03 | 2,292,135,960 | -4.64% |

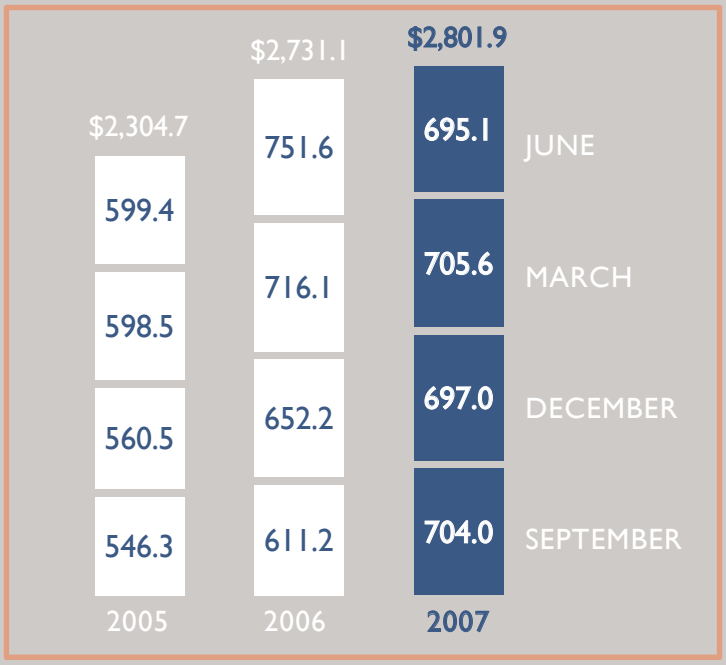
# SALES tax collections (cash collection after accrual adjustments)

## FIVE-YEAR TAX COLLECTION COMPARISON



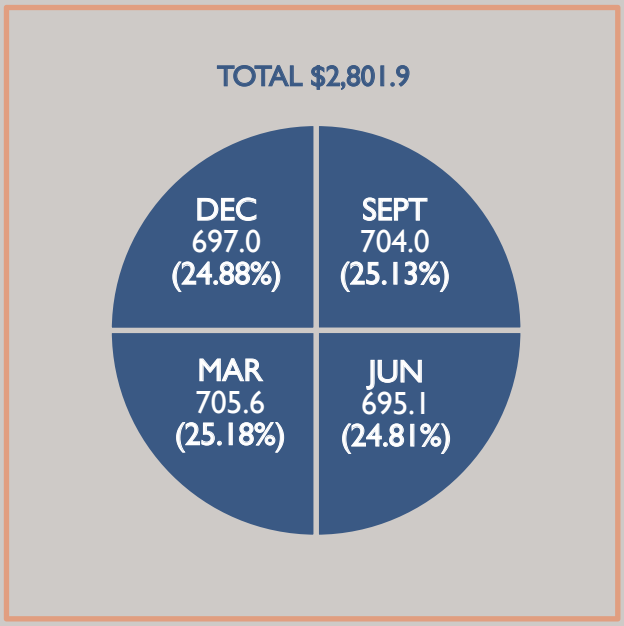
# SALES tax quarterly collections (based on cash collections)

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




# SALES tax quarterly collections (based on cash collections)

FY 2007 • BY QUARTER
In Millions of Dollars



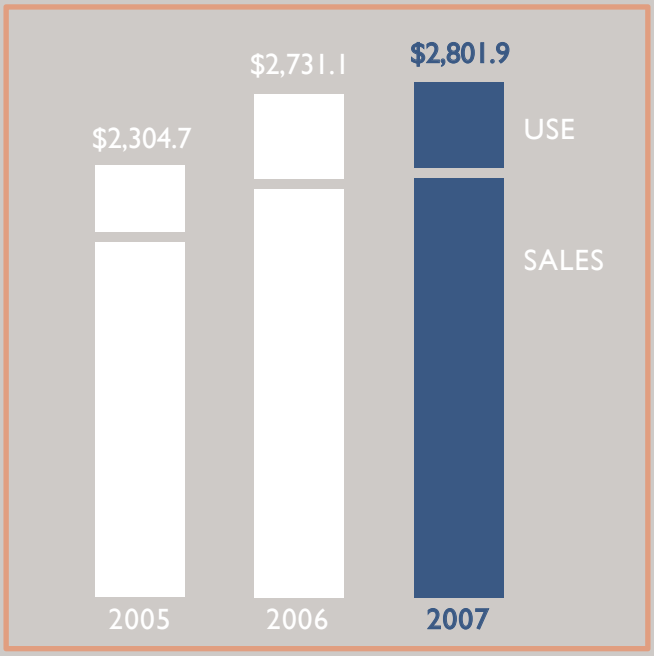
# STATE SALES & USE taxes (based on cash collections)

## THREE-YEAR COMPARISON

| Fiscal Year | Sales of TPP & Services | Business Use | Consumer Use | General Fund Amount | % Change |
|---|---|---|---|---|---|
| **2007** | **$ 2,329,569,530** | **$ 472,272,079** | **$ 127,970** | **$ 2,801,969,579** | **2.59%** |
| 2006 | $ 2,263,760,469 | $ 467,247,796 | $ 155,047 | $ 2,731,163,312 | 18.50% |
| 2005 | $ 1,935,742,031 | $ 369,003,381 | $ 29,322 | $ 2,304,774,734 | 6.41% |

# STATE SALES & USE taxes (based on cash collections)

THREE-YEAR COMPARISON
Fiscal Years 2005 to 2007 (In Millions of Dollars)



# SALES tax (gross sales tax by amount due)

## FISCAL YEAR ENDING JUNE 30, 2007

| Amount of Tax Due | Tax Due by Bracket | % of Tax Due | # of Returns | % of Returns |
|---|---|---|---|---|
| No Tax Due - 24.99 | $ 507,146 | 0.02% | 51,012 | 7.98% |
| 25.00 - 49.99 | 969,603 | 0.03% | 29,429 | 4.61% |
| 50.00 - 99.99 | 2,627,527 | 0.09% | 40,287 | 6.30% |
| 100.00 - 149.99 | 3,290,389 | 0.11% | 30,232 | 4.73% |
| 150.00 - 199.99 | 3,788,868 | 0.13% | 24,962 | 3.91% |
| 200.00 - 249.99 | 4,273,996 | 0.14% | 21,795 | 3.41% |
| 250.00 - 499.99 | 25,303,913 | 0.84% | 79,527 | 12.45% |
| 500.00 - 999.99 | 59,487,564 | 1.96% | 93,482 | 14.63% |
| 1,000.00 - 1499.99 | 61,646,430 | 2.03% | 56,926 | 8.91% |
| 1,500.00 - 1,999.99 | 59,360,096 | 1.96% | 38,669 | 6.05% |
| 2,000.00 - 2499.99 | 53,624,183 | 1.77% | 27,177 | 4.25% |
| 2,500.00 - 2,999.99 | 49,607,560 | 1.64% | 20,357 | 3.19% |
| 3,000.00 - 3,999.99 | 87,101,790 | 2.87% | 28,455 | 4.45% |
| 4,000.00 - 4,999.99 | 73,340,963 | 2.42% | 18,517 | 2.90% |
| 5,000.00 - 9,999.99 | 239,391,624 | 7.90% | 38,629 | 6.05% |
| 10,000.00 - 24,999.99 | 314,762,269 | 10.39% | 23,237 | 3.64% |
| 25,000.00 - 49,999.99 | 249,024,560 | 8.22% | 8,105 | 1.27% |
| 50,000.00 - 99,999.99 | 256,972,435 | 8.48% | 4,074 | 0.64% |
| 100,000.00 & Over | 1,484,844,138 | 49.01% | 4,146 | 0.65% |
| **TOTAL** | **$ 3,029,925,054** | **100.00%** | **639,018** | **100.00%** |

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

## FISCAL YEAR ENDING JUNE 30, 2007

| Range of Gross Sales | Total Gross Sales | % of Gross Sales | # of Returns | % of Returns |
|---|---|---|---|---|
| 0 - 499 | $ 6,431,866 | 0.00% | 73,359 | 11.48% |
| 500- 999 | 12,814,089 | 0.00% | 18,933 | 2.96% |
| 1,000 - 1,999 | 34,340,870 | 0.01% | 25,761 | 4.03% |
| 2,000 - 2,999 | 43,657,895 | 0.01% | 19,583 | 3.06% |
| 3,000 - 3,999 | 51,507,989 | 0.02% | 16,417 | 2.57% |
| 4,000 - 4,999 | 57,918,908 | 0.02% | 14,338 | 2.24% |
| 5,000 - 9,999 | 367,967,997 | 0.12% | 55,859 | 8.74% |
| 10,000 - 24,999 | 1,448,352,831 | 0.49% | 98,039 | 15.34% |
| 25,000 - 49,999 | 2,693,461,480 | 0.91% | 85,156 | 13.33% |
| 50,000 - 99,999 | 4,698,188,783 | 1.58% | 76,306 | 11.94% |
| 100,000 - 249,999 | 9,880,062,692 | 3.33% | 72,671 | 11.37% |
| 250,000 - 499,000 | 10,417,894,616 | 3.51% | 34,199 | 5.35% |
| 500,000 - 999,999 | 12,739,374,078 | 4.29% | 20,877 | 3.27% |
| 1,000,000 & Over | 254,360,260,277 | 85.70% | 27,520 | 4.31% |
| **TOTALS** | **$ 296,812,234,371** | **100.00%** | **639,018** | **100.00%** |

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

| L* | Parish | FYE 6/06 | FYE 6/07 | Percent Change | FYE 2006 Per Capita | FYE 06 PC Rank | FYE 2007 Per Capita | FYE 07 PC Rank |
|---|---|---|---|---|---|---|---|---|
| 1 | Acadia | $ 17,543,061 | $ 18,657,809 | 6.35% | $ 295 | 23 | $ 309 | 22 |
| 2 | Allen | 3,380,563 | 2,938,915 | -13.06% | 134 | 49 | 115 | 54 |
| 3 | Ascension | 57,872,548 | 57,107,897 | -1.32% | 639 | 7 | 587 | 11 |
| 4 | Assumption | 2,705,368 | 2,879,845 | 6.45% | 117 | 53 | 123 | 53 |
| 5 | Avoyelles | 4,537,325 | 4,445,945 | -2.01% | 108 | 55 | 104 | 55 |
| 6 | Beauregard | 10,185,192 | 8,118,124 | -20.29% | 295 | 22 | 231 | 34 |
| 7 | Bienville | 4,220,583 | 4,747,274 | 12.48% | 278 | 26 | 313 | 21 |
| 8 | Bossier | 31,780,716 | 32,794,970 | 3.19% | 301 | 21 | 306 | 23 |
| 9 | Caddo | 150,984,823 | 153,015,659 | 1.35% | 601 | 11 | 605 | 9 |
| 10 | Calcasieu | 112,464,129 | 105,917,291 | -5.82% | 607 | 10 | 574 | 12 |
| 11 | Caldwell | 1,327,749 | 1,313,116 | -1.10% | 126 | 52 | 124 | 52 |
| 12 | Cameron | 1,107,462 | 1,249,812 | 12.85% | 116 | 54 | 160 | 41 |
| 13 | Catahoula | 1,604,193 | 1,681,707 | 4.83% | 154 | 43 | 159 | 42 |
| 14 | Claiborne | 2,495,959 | 2,421,278 | -2.99% | 153 | 44 | 149 | 45 |
| 15 | Concordia | 3,468,083 | 3,498,466 | 0.88% | 180 | 39 | 180 | 37 |
| 16 | DeSoto | 7,348,711 | 6,913,360 | -5.92% | 279 | 25 | 262 | 31 |
| 17 | East Baton Rouge | 254,382,344 | 252,762,134 | -0.64% | 618 | 9 | 589 | 10 |
| 18 | East Carroll | 2,143,250 | 2,516,644 | 17.42% | 245 | 31 | 289 | 26 |
| 19 | East Feliciana | 1,698,114 | 1,644,090 | -3.18% | 82 | 61 | 79 | 61 |
| 20 | Evangeline | 3,048,539 | 3,224,047 | 5.76% | 86 | 59 | 90 | 58 |
| 21 | Franklin | 2,862,337 | 2,766,578 | -3.35% | 140 | 46 | 135 | 51 |
| 22 | Grant | 796,978 | 744,211 | -6.62% | 41 | 64 | 37 | 64 |
| 23 | Iberia | 24,282,309 | 24,912,207 | 2.59% | 326 | 20 | 330 | 20 |
| 24 | Iberville | 42,401,780 | 38,588,138 | -8.99% | 1,309 | 1 | 1,170 | 2 |
| 25 | Jackson | 5,846,080 | 4,446,237 | -23.94% | 386 | 15 | 292 | 25 |
| 26 | Jefferson | 292,782,983 | 306,353,792 | 4.64% | 647 | 6 | 710 | 7 |
| 27 | Jefferson Davis | 7,447,425 | 9,322,856 | 25.18% | 238 | 32 | 297 | 24 |
| 28 | Lafayette | 149,946,341 | 162,892,307 | 8.63% | 760 | 3 | 802 | 6 |
| 29 | Lafourche | 18,495,511 | 19,376,671 | 4.76% | 201 | 34 | 207 | 36 |
| 30 | LaSalle | 2,673,102 | 2,951,101 | 10.40% | 190 | 38 | 209 | 35 |
| 31 | Lincoln | 11,143,047 | 11,387,241 | 2.19% | 265 | 29 | 272 | 28 |
| 32 | Livingston | 14,547,498 | 15,718,786 | 8.05% | 133 | 50 | 137 | 49 |
| 33 | Madison | 1,305,181 | 1,275,516 | -2.27% | 105 | 56 | 103 | 56 |
| 34 | Morehouse | 8,489,238 | 8,020,828 | -5.52% | 283 | 24 | 270 | 29 |
| 35 | Natchitoches | 7,526,578 | 6,857,722 | -8.89% | 195 | 36 | 177 | 38 |
| 36 | Orleans | 295,181,687 | 296,586,446 | 0.48% | 649 | 5 | 1,328 | 1 |
| 37 | Ouachita | 96,278,398 | 95,727,433 | -0.57% | 649 | 4 | 641 | 8 |
| 38 | Plaquemines | 7,691,260 | 8,495,184 | 10.45% | 265 | 28 | 377 | 17 |
| 39 | Pointe Coupee | 3,360,816 | 3,229,708 | -3.90% | 150 | 45 | 143 | 46 |

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

These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

** Population based on U.S. Census Bureau estimate for July 1, 2006 - base April 1, 2000

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

| L* | Parish | FYE 6/06 | FYE 6/07 | Percent Change | FYE 2006 Per Capita | FYE 06 PC Rank | FYE 2007 Per Capita | FYE 07 PC Rank |
|---|---|---|---|---|---|---|---|---|
| 40 | Rapides | 71,149,014 | 64,804,846 | -8.92% | $ 554 | 12 | $ 498 | 15 |
| 41 | Red River | 675,879 | 655,243 | -3.05% | 71 | 62 | 69 | 62 |
| 42 | Richland | 2,583,812 | 2,829,988 | 9.53% | 126 | 51 | 138 | 48 |
| 43 | Sabine | 3,889,955 | 3,646,613 | -6.26% | 164 | 41 | 152 | 44 |
| 44 | St. Bernard | 12,536,488 | 16,788,503 | 33.92% | 192 | 37 | 1,082 | 3 |
| 45 | St. Charles | 54,683,716 | 49,151,428 | -10.12% | 1,080 | 2 | 932 | 5 |
| 46 | St. Helena | 645,645 | 703,765 | 9.00% | 63 | 63 | 65 | 63 |
| 47 | St. James | 6,955,788 | 6,157,436 | -11.48% | 329 | 19 | 283 | 27 |
| 48 | St. John the Baptist | 25,494,178 | 24,377,402 | -4.38% | 550 | 13 | 502 | 14 |
| 49 | St. Landry | 14,197,530 | 14,333,680 | 0.96% | 158 | 42 | 157 | 43 |
| 50 | St. Martin | 7,047,498 | 7,002,200 | -0.64% | 140 | 47 | 136 | 50 |
| 51 | St. Mary | 22,757,243 | 27,133,591 | 19.23% | 443 | 14 | 523 | 13 |
| 52 | St. Tammany | 80,999,797 | 80,009,182 | -1.22% | 368 | 17 | 347 | 19 |
| 53 | Tangipahoa | 29,151,713 | 29,870,964 | 2.47% | 274 | 27 | 264 | 30 |
| 54 | Tensas | 638,881 | 544,820 | -14.72% | 104 | 57 | 89 | 59 |
| 55 | Terrebonne | 40,807,656 | 45,271,502 | 10.94% | 380 | 16 | 414 | 16 |
| 56 | Union | 5,192,708 | 5,330,353 | 2.65% | 227 | 33 | 232 | 33 |
| 57 | Vermillion | 19,230,530 | 19,647,733 | 2.17% | 348 | 18 | 351 | 18 |
| 58 | Vernon | 4,076,632 | 3,937,705 | -3.41% | 84 | 60 | 84 | 60 |
| 59 | Washington | 11,743,736 | 10,910,843 | -7.09% | 263 | 30 | 244 | 32 |
| 60 | Webster | 8,292,371 | 7,282,778 | -12.17% | 201 | 35 | 176 | 39 |
| 61 | West Baton Rouge | 13,521,038 | 21,284,614 | 57.42% | 625 | 8 | 948 | 4 |
| 62 | West Carroll | 1,074,586 | 1,086,297 | 1.09% | 91 | 58 | 93 | 57 |
| 63 | West Feliciana | 2,597,906 | 2,579,048 | -0.73% | 171 | 40 | 166 | 40 |
| 64 | Winn | 2,142,147 | 2,184,942 | 2.00% | 134 | 48 | 138 | 47 |
| | **TOTAL PARISHES** | **$ 2,109,443,708** | **$2,135,026,817** | **1.21%** | – | – | – | – |
| | **TOTAL OUT OF STATE** | **$ 880,025,935** | **$ 894,898,237** | **1.69%** | – | – | – | – |
| | **TOTAL** | **$ 2,989,469,643** | **$3,029,925,054** | **1.35%** | – | – | – | – |

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

These are unaudited figures and reflect the filing location where the tax was reported, which is not necessarily the same parish where the tax was collected.

** Population based on U.S. Census Bureau estimate for July 1, 2006 - base April 1, 2000

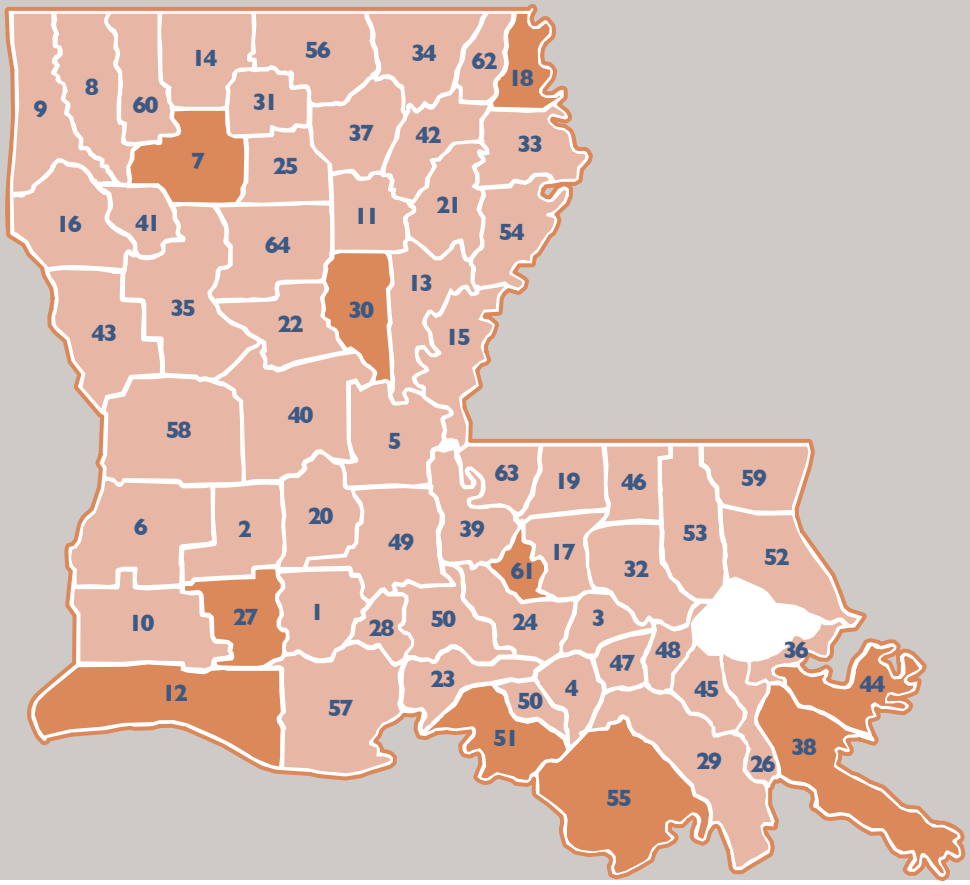
# SALES & USE Tax (parishes with more than a 10% increase)

This map shows the Fiscal Year 2007 Gross sales and use tax due percentage change over Fiscal Year 2006, by parish.

| L* | Parish | Percent Change | Rank |
|---|---|---|---|
| 61 | West Baton Rouge | 57.42% | 1 |
| 44 | St. Bernard | 33.92% | 2 |
| 27 | Jefferson Davis | 25.18% | 3 |
| 51 | St. Mary | 19.23% | 4 |
| 18 | East Carroll | 17.42% | 5 |
| 12 | Cameron | 12.85% | 6 |
| 7 | Bienville | 12.48% | 7 |
| 55 | Terrebonne | 10.94% | 8 |
| 38 | Plaquemines | 10.45% | 9 |
| 30 | LaSalle | 10.40% | 10 |

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

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

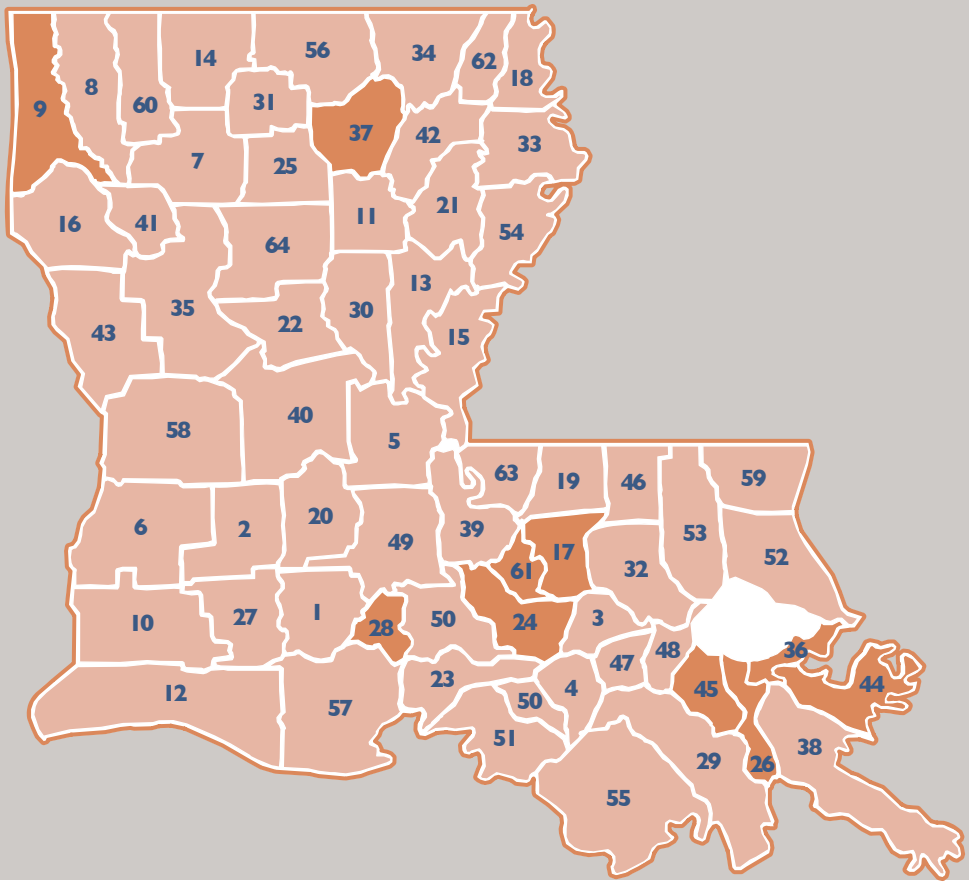


# SALES & USE tax (top 10 parishes)

| L* | Parish | FYE 2006 Per Capita | Rank |
|---|---|---|---|
| 36 | Orleans | $ 1,328 | 1 |
| 24 | Iberville | 1,170 | 2 |
| 44 | St. Bernard | 1,082 | 3 |
| 61 | West Baton Rouge | 948 | 4 |
| 45 | St. Charles | 932 | 5 |
| 28 | Lafayette | 802 | 6 |
| 26 | Jefferson | 710 | 7 |
| 37 | Ouachita | 641 | 8 |
| 9 | Caddo | 605 | 9 |
| 17 | East Baton Rouge | 589 | 10 |

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

# SALES & USE tax (top 10 parishes)



## FISCAL YEAR ENDING JUNE 30, 2007

| 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 | $ 1,119,245,369 | $ 12,883,921 | $ 8,616,267 | $ 1,140,745,557 | $ 674,300,339 | $ 18,657,809 |
| Allen | 146,566,527 | 20,262,320 | 1,422,796 | 168,251,643 | 94,778,760 | 2,938,915 |
| Ascension | 3,148,847,134 | 695,982,471 | 88,468,676 | 3,933,298,281 | 2,505,600,859 | 57,107,897 |
| Assumption | 181,509,744 | 1,518,925 | 2,915,492 | 185,944,161 | 113,948,025 | 2,879,845 |
| Avoyelles | 503,674,276 | 3,005,412 | 3,248,662 | 509,928,350 | 398,779,719 | 4,445,945 |
| Beauregard | 525,133,061 | 78,814,825 | 6,724,831 | 610,672,717 | 407,719,624 | 8,118,124 |
| Bienville | 325,500,727 | 4,676,388 | 35,471,569 | 365,648,684 | 246,966,840 | 4,747,274 |
| Bossier | 2,833,319,393 | 42,288,653 | 26,164,150 | 2,901,772,196 | 2,081,897,935 | 32,794,970 |
| Caddo | 13,098,653,334 | 411,523,718 | 100,985,062 | 13,611,162,114 | 9,785,770,633 | 153,015,659 |
| Calcasieu | 9,450,478,474 | 796,576,579 | 158,988,491 | 10,406,043,544 | 7,758,111,268 | 105,917,291 |
| Caldwell | 102,753,319 | 344,801 | 6,007,239 | 109,105,359 | 76,277,448 | 1,313,116 |
| Cameron | 75,559,947 | 1,207,684 | 34,529,913 | 111,297,544 | 80,052,254 | 1,249,812 |
| Catahoula | 116,195,443 | 931,981 | 409,251 | 117,536,675 | 75,493,990 | 1,681,707 |
| Claiborne | 264,686,494 | 1,662,535 | 6,039,499 | 272,388,528 | 211,856,577 | 2,421,278 |
| Concordia | 238,233,722 | 1,512,920 | 667,964 | 240,414,606 | 152,952,963 | 3,498,466 |
| DeSoto | 205,537,051 | 118,110,958 | 2,112,622 | 325,760,631 | 152,926,642 | 6,913,360 |
| East Baton Rouge | 13,605,572,049 | 581,932,163 | 955,373,776 | 15,142,877,988 | 8,823,824,648 | 252,762,134 |
| East Carroll | 213,627,784 | 13,302,898 | 11,984,806 | 238,915,488 | 175,999,401 | 2,516,644 |
| East Feliciana | 154,005,429 | 982,133 | 1,141,646 | 156,129,208 | 115,026,949 | 1,644,090 |
| Evangeline | 232,570,892 | 13,542,265 | 721,558 | 246,834,715 | 166,233,537 | 3,224,047 |
| Franklin | 242,741,990 | 981,212 | 14,698,503 | 258,421,705 | 189,257,248 | 2,766,578 |
| Grant | 139,127,262 | 801,093 | 16,126 | 139,944,481 | 121,339,215 | 744,211 |
| Iberia | 2,612,932,776 | 46,346,071 | 122,014,279 | 2,781,293,126 | 2,158,487,942 | 24,912,207 |
| Iberville | 3,322,900,849 | 825,275,973 | 19,322,606 | 4,167,499,428 | 3,202,795,966 | 38,588,138 |
| Jackson | 242,212,089 | 87,803,006 | 7,069,449 | 337,084,544 | 225,928,620 | 4,446,237 |
| Jefferson | 18,228,544,460 | 284,448,837 | 466,001,237 | 18,978,994,534 | 11,320,149,744 | 306,353,792 |
| Jefferson Davis | 675,963,092 | 4,035,182 | 37,644,160 | 717,642,434 | 484,571,037 | 9,322,856 |
| Lafayette | 9,784,185,144 | 414,138,366 | 972,688,470 | 11,171,011,980 | 7,098,704,314 | 162,892,307 |
| Lafourche | 2,290,043,741 | 30,653,667 | 130,147,637 | 2,450,845,045 | 1,966,428,276 | 19,376,671 |
| LaSalle | 260,159,486 | 11,247,725 | 2,228,671 | 273,635,882 | 199,858,368 | 2,951,101 |
| Lincoln | 1,283,403,702 | 17,929,355 | 14,556,080 | 1,315,889,137 | 1,031,208,106 | 11,387,241 |
| Livingston | 1,418,156,022 | 11,553,325 | 3,887,775 | 1,433,597,122 | 1,040,627,475 | 15,718,786 |
| Madison | 130,073,728 | 184,283 | 1,500,958 | 131,758,969 | 99,871,065 | 1,275,516 |
| Morehouse | 403,516,578 | 42,056,644 | 2,641,536 | 448,214,758 | 247,694,069 | 8,020,828 |

# SALES & USE tax (return data)

## FISCAL YEAR ENDING JUNE 30, 2007

| 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 | $ 422,264,582 | $ 7,085,899 | $ 3,086,281 | $ 432,436,762 | $ 260,993,716 | $ 6,857,722 |
| Orleans | 11,138,769,722 | 1,519,477,927 | 1,814,734,788 | 14,472,982,437 | 7,058,321,283 | 296,586,446 |
| Ouachita | 4,584,109,619 | 111,470,400 | 78,474,981 | 4,774,055,000 | 2,380,869,174 | 95,727,433 |
| Plaquemines | 630,554,523 | 56,264,712 | 59,480,451 | 746,299,686 | 533,920,094 | 8,495,184 |
| Pointe Coupee | 331,514,768 | 3,899,213 | 5,322,169 | 340,736,150 | 259,993,442 | 3,229,708 |
| Rapides | 4,607,616,112 | 302,189,466 | 236,217,957 | 5,146,023,535 | 3,525,902,382 | 64,804,846 |
| Red River | 60,085,273 | 767,154 | 210,085 | 61,062,512 | 44,681,437 | 655,243 |
| Richland | 275,200,754 | 1,044,364 | 1,323,310 | 277,568,428 | 206,818,737 | 2,829,988 |
| Sabine | 393,623,024 | 9,610,685 | 5,423,700 | 408,657,409 | 317,492,079 | 3,646,613 |
| St. Bernard | 3,224,752,702 | 189,033,140 | 2,814,135 | 3,416,599,977 | 2,996,887,412 | 16,788,503 |
| St. Charles | 10,343,013,494 | 565,442,530 | 35,942,034 | 10,944,398,058 | 9,715,612,359 | 49,151,428 |
| St. Helena | 77,734,530 | 2,322,782 | 1,374,984 | 81,432,296 | 63,838,166 | 703,765 |
| St. James | 545,986,442 | 119,473,279 | 3,692,866 | 669,152,587 | 515,216,694 | 6,157,436 |
| St. John the Baptist | 5,961,223,873 | 213,237,903 | 27,158,081 | 6,201,619,857 | 5,592,184,813 | 24,377,402 |
| St. Landry | 1,332,538,829 | 14,600,085 | 97,493,271 | 1,444,632,185 | 1,086,290,192 | 14,333,680 |
| St. Martin | 589,225,243 | 5,042,158 | 17,899,580 | 612,166,981 | 437,111,969 | 7,002,200 |
| St. Mary | 2,310,601,921 | 47,460,799 | 233,576,039 | 2,591,638,759 | 1,913,298,981 | 27,133,591 |
| St. Tammany | 4,111,229,109 | 55,531,743 | 44,327,148 | 4,211,088,000 | 2,210,858,461 | 80,009,182 |
| Tangipahoa | 2,435,209,983 | 160,264,730 | 9,035,458 | 2,604,510,171 | 1,857,736,078 | 29,870,964 |
| Tensas | 41,336,288 | 18,663 | 91,275 | 41,446,226 | 27,825,732 | 544,820 |
| Terrebonne | 4,164,842,355 | 69,329,659 | 646,415,813 | 4,880,587,827 | 3,748,800,275 | 45,271,502 |
| Union | 224,591,496 | 8,295,650 | 857,819 | 233,744,965 | 100,486,141 | 5,330,353 |
| Vermilion | 1,652,369,763 | 10,501,771 | 74,696,610 | 1,737,568,144 | 1,246,374,830 | 19,647,733 |
| Vernon | 264,927,229 | 4,578,894 | 2,841,656 | 272,347,779 | 173,905,159 | 3,937,705 |
| Washington | 829,162,104 | 56,099,632 | 2,966,487 | 888,228,223 | 615,457,159 | 10,910,843 |
| Webster | 1,219,673,511 | 33,034,406 | 6,179,660 | 1,258,887,577 | 1,076,818,138 | 7,282,778 |
| West Baton Rouge | 2,126,385,864 | 291,815,802 | 2,719,812 | 2,420,921,478 | 1,888,806,136 | 21,284,614 |
| West Carroll | 91,221,774 | 793,089 | 234,715 | 92,249,578 | 65,092,143 | 1,086,297 |
| West Feliciana | 351,800,350 | 19,893,301 | 2,177,911 | 373,871,562 | 309,395,371 | 2,579,048 |
| Winn | 302,111,555 | 2,604,415 | 909,139 | 305,625,109 | 251,001,569 | 2,184,942 |
| Out-of-State | 144,592,926,491 | 3,347,099,431 | 3,023,990,445 | 150,964,016,367 | 128,591,560,445 | 894,898,237 |
| **TOTAL** | **$296,812,234,371** | **$ 11,806,801,971** | **$ 9,688,080,417** | **$ 318,307,116,759** | **$242,558,990,417** | **$ 3,029,925,054** |

# 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** | **37.3¢** | **Per MCF** |
| Alabama | 8.00% | Gross Value at point of production | 8.00% | Gross value at point of production |
| Arkansas | 5.00% | Value for wells producing more than 10 bbs./day | 0.003 | Per MCF |
| Florida | 8% | Gross Value | 44.7¢ | Per MCF |
| Georgia | No Severance Tax on oil and gas production | | | |
| Mississippi | 6% | Value at point of production | 6% | Value at point of production |
| Texas | 4.6% Market value of Oil 4.6¢ per barrel (whichever is greater) (Production Tax) | Tax on the Production of Oil | 7.50% | Market value of gas produced and saved in the state |

Sources: Mississippi State Institutions of Higher Learning, "A Summary Comparison of State Taxes in Selected Southeastern States." January 2007
Florida Senate website
Florida Department of Revenue
RIA Checkpoint – Thompson/RIA (www.checkpoint.riag.com)

# SEVERANCE oil (15 major oil producing states)

AS of SEPTEMBER 2006

| Annual Production (Million Barrels) | | | | |
|---|---|---|---|---|
| Rank | State | 2002 | 2004 | 2006 |
| 1 | Texas | 412 | 392.9 | 397.2 |
| 2 | Alaska | 359.3 | 332.5 | 270.5 |
| 3 | California | 17.7 | 22.1 | 223.4 |
| **4** | **LOUISIANA** | **93.5** | **83.4** | **73.9** |
| 5 | Oklahoma | 66.6 | 62.5 | 62.8 |
| 6 | New Mexico | 67 | 64.2 | 59.8 |
| 7 | Wyoming | 54.7 | 51.6 | 52.9 |
| 8 | North Dakota | 31 | 31.2 | 39.9 |
| 9 | Montana | 16.9 | 24.7 | 36.3 |
| 10 | Kansas | 32.7 | 33.9 | 73.9 |
| 11 | Colorado | 17.7 | 22.1 | 23.4 |
| 12 | Utah | 13.7 | 14.6 | 17.9 |
| 13 | Mississippi | 18 | 17.2 | 17.4 |
| 14 | Michigan | 7.2 | 6.4 | 5.1 |
| 15 | South Dakota | 1.2 | 1.4 | 1.4 |

Source for 2006: LMOGA

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

**Severance tax rates on timber and minerals**

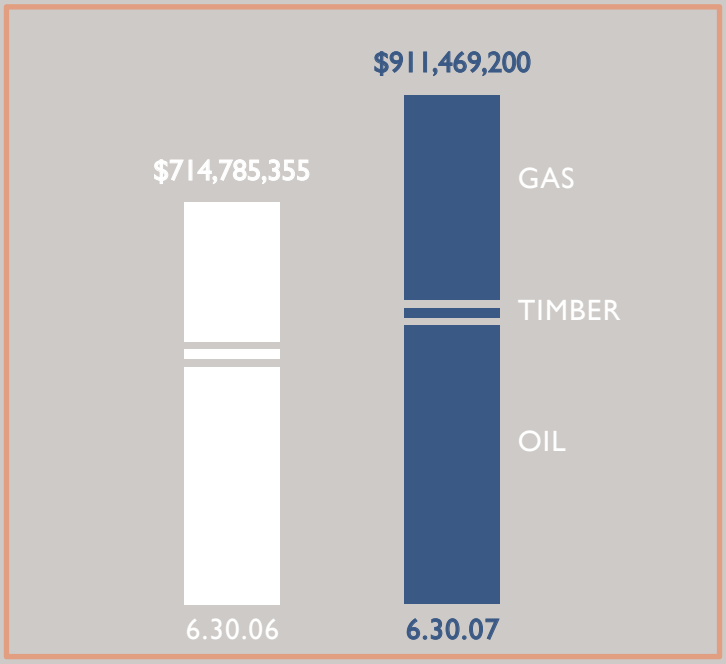
1. Timber
   a. Trees and timber – 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission
   b. Pulpwood – 5 percent of current stumpage value as determined by the Louisiana Forestry Commission
   c. Forest products grown on reforested lands – 6 percent of value. This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

| Year | Oil | Timber | Gas | Total | % Change |
|---|---|---|---|---|---|
| **6/30/2007** | **$ 516,118,959** | **$ 17,272,952** | **$ 378,077,289** | **$ 911,469,200** | **27.52%** |
| 6/30/2006 | $ 439,167,068 | $ 18,181,456 | $ 257,436,831 | $ 714,785,355 | – |

Note: Amounts represent tax reported on tax returns.

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

FISCAL YEARS 2006 and 2007



## FOR FISCAL YEAR 2007

| Parish | Oil/Condensate | Gas | Timber/Pulpwood | Minerals | Total Tax Reported* |
|---|---|---|---|---|---|
| Acadia | $ 8,911,923.86 | $ 3,791,558.80 | $ 41,419.39 | $ 3,853.44 | $ 12,748,755.49 |
| Allen | 2,955,299.39 | 3,863,199.72 | 630,532.61 | 34,428.88 | 7,483,460.60 |
| Ascension | 499,057.51 | 7,310.39 | 40,670.08 | – | 547,037.97 |
| Assumption | 3,378,075.43 | 2,411,485.67 | 803.83 | 34,432.02 | 5,824,796.95 |
| Avoyelles | 605,911.82 | 1,333.88 | 95,787.79 | 12,574.00 | 715,607.49 |
| Beauregard | 6,568,315.70 | 540,524.13 | 931,952.58 | 201.03 | 8,040,993.44 |
| Bienville | 2,202,066.84 | 19,944,584.56 | 1,011,889.71 | – | 23,158,541.12 |
| Bossier | 6,281,835.18 | 37,855,581.55 | 374,493.86 | 254.44 | 44,512,165.03 |
| Caddo | 6,015,228.13 | 16,092,655.75 | 250,590.13 | 10,535.81 | 22,369,009.83 |
| Calcasieu | 22,512,764.63 | 8,594,047.65 | 167,553.13 | 19,353.58 | 31,293,718.99 |
| Caldwell | (10.99) | 476,436.63 | 310,406.22 | – | 786,831.87 |
| Cameron | 24,996,908.56 | 20,161,208.67 | 924.64 | 397.87 | 45,159,439.74 |
| Catahoula | 1,217,884.42 | 14,484.34 | 158,589.62 | – | 1,390,958.39 |
| Claiborne | 10,455,623.49 | 4,365,149.14 | 525,107.62 | 636.42 | 15,346,516.67 |
| Concordia | 2,889,493.65 | 335,138.63 | 45,880.12 | – | 3,270,512.40 |
| DeSoto | 4,202,178.53 | 23,365,393.93 | 567,892.26 | 381,168.71 | 28,516,633.43 |
| East Baton Rouge | 7,774,318.08 | 2,580,527.32 | 87,029.35 | 20,434.24 | 10,462,308.99 |
| East Carroll | 1,418.08 | 63,083.25 | 16,634.47 | – | 81,135.79 |
| East Feliciana | (282,367.57) | 38,205.13 | 239,209.46 | 14,239.69 | 9,286.70 |
| Evangeline | 8,338,143.56 | 2,064,845.16 | 280,769.98 | – | 10,683,758.70 |
| Franklin | 85,800.24 | 273,123.37 | 35,440.12 | – | 394,363.73 |
| Grant | 489,049.54 | 565,330.95 | 327,808.22 | – | 1,382,188.71 |
| Iberia | 17,170,603.32 | 7,224,105.17 | 548.06 | 157,863.64 | 24,553,120.20 |
| Iberville | 4,787,284.50 | 724,377.52 | 51,029.94 | – | 5,562,691.96 |
| Jackson | 494,259.21 | 30,863,063.54 | 775,418.53 | 61.45 | 32,132,802.73 |
| Jefferson | 9,261,696.68 | 5,418,201.91 | 36,771.70 | 136,799.58 | 14,853,469.87 |
| Jefferson Davis | 14,256,418.67 | 8,217,569.55 | 29,391.17 | 25,692.45 | 22,529,071.85 |
| Lafayette | 5,103,075.73 | 4,103,480.80 | 3,423.93 | – | 9,209,980.47 |
| Lafourche | 55,939,494.09 | 8,387,956.63 | 3,206.43 | 4,316.38 | 64,334,973.52 |
| LaSalle | 12,774,850.15 | 109,031.01 | 390,974.51 | 4,866.92 | 13,279,722.60 |
| Lincoln | 3,934,756.14 | 8,170,393.21 | 396,792.62 | 439.33 | 12,502,381.30 |
| Livingston | 924,393.03 | 248,946.18 | 508,651.58 | 61,143.57 | 1,743,134.35 |
| Madison | 101,301.45 | 354.66 | 71,365.26 | – | 173,021.38 |

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

# SEVERANCE tax (collections by parish)

## FOR FISCAL YEAR 2007

| Parish | Oil/Condensate | Gas | Timber/Pulpwood | Minerals | Total Tax Reported* |
|---|---|---|---|---|---|
| Morehouse | $ (50.09) | $ 14,168.33 | $ 208,624.81 | $ 13,959.94 | $ 236,702.99 |
| Natchitoches | 152,281.00 | 89,231.85 | 736,541.36 | – | 978,054.21 |
| Orleans | (5,541.64) | 46,064.21 | 3,936.73 | – | 44,459.31 |
| Ouachita | 331,471.08 | 1,156,472.38 | 260,144.83 | 6,618.85 | 1,754,707.14 |
| Plaquemines | 135,267,079.95 | 27,880,306.53 | 83.29 | 9,876.85 | 163,157,346.62 |
| Pointe Coupee | 4,653,916.26 | 17,108,171.94 | 59,201.09 | – | 21,821,289.30 |
| Rapides | 2,481,568.88 | 638,356.57 | 612,724.61 | 32,024.92 | 3,764,674.99 |
| Red River | 149,386.37 | 596,310.32 | 242,286.45 | 77,592.23 | 1,065,575.36 |
| Richland | 368,811.65 | 39,553.74 | 17,187.49 | – | 425,552.88 |
| Sabine | 261,010.54 | 616,723.59 | 1,128,220.88 | – | 2,005,955.02 |
| St. Bernard | 1,801,469.11 | 8,870,420.47 | 166.07 | 21,546.96 | 10,693,602.61 |
| St. Charles | 3,213,033.21 | 745,222.62 | 5,630.56 | 58,979.15 | 4,022,865.54 |
| St. Helena | 1,995,145.01 | 53,163.99 | 432,657.42 | 63,887.40 | 2,544,853.81 |
| St. James | 559,304.47 | 1,095,753.19 | 14,722.06 | 18,200.12 | 1,687,979.83 |
| St. John the Baptist | 269,763.58 | 1,588.45 | 760.97 | – | 272,113.00 |
| St. Landry | 2,448,886.34 | 617,228.22 | 61,372.87 | – | 3,127,487.42 |
| St. Martin | 10,208,388.56 | 1,465,860.84 | 50,099.08 | 45,808.96 | 11,770,157.44 |
| St. Mary | 27,470,294.50 | 12,003,467.31 | 437.67 | 147,292.29 | 39,621,491.76 |
| St. Tammany | (215.17) | 0.72 | 281,389.15 | 67,172.86 | 348,347.56 |
| Tangipahoa | 366.82 | 98.07 | 320,266.32 | 23,514.50 | 344,245.71 |
| Tensas | 746,938.80 | 202,727.09 | 64,339.25 | – | 1,014,005.14 |
| Terrebonne | 40,888,664.56 | 34,957,450.27 | 656.73 | 855.24 | 75,847,626.80 |
| Union | 549,768.30 | 474,416.64 | 812,728.12 | – | 1,836,913.06 |
| Vermillion | 28,812,311.70 | 33,839,007.24 | 6,984.06 | – | 62,658,303.00 |
| Vernon | 2,049,681.06 | 513,075.03 | 1,261,128.17 | 23,664.52 | 3,847,548.79 |
| Washington | 19,398.00 | 54,254.04 | 616,149.45 | 52,528.03 | 742,329.51 |
| Webster | 5,491,182.91 | 13,954,537.56 | 435,632.11 | 31,677.64 | 19,913,030.22 |
| West Baton Rouge | 237,138.28 | 106,267.46 | 19,391.52 | 151.86 | 362,949.13 |
| West Carrol | – | 258.96 | 8,659.33 | – | 8,918.30 |
| West Feliciana | 49,487.01 | 682.95 | 102,210.04 | 4,090.14 | 156,470.14 |
| Winn | 800,966.74 | 63,760.03 | 1,099,660.67 | 7,224.31 | 1,971,611.75 |
| **TOTALS** | **$ 516,118,958.84** | **$ 378,077,289.41** | **$ 17,272,952.08** | **$ 1,630,360.22** | **$ 913,099,560.60** |

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

# SEVERANCE tax (taxable barrels reported by parish)

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| L* | Parish | Oil Bbls | Rank |
|---|---|---|---|
| 38 | Plaquemines | 17,539,868.11 | 1 |
| 29 | Lafourche | 6,632,151.29 | 2 |
| 55 | Terrebonne | 4,326,645.26 | 3 |
| 57 | Vermillion | 3,516,000.09 | 4 |
| 51 | St. Mary | 3,281,519.62 | 5 |
| 30 | LaSalle | 2,587,756.33 | 6 |
| 23 | Iberia | 2,144,890.33 | 7 |
| 10 | Calcasieu | 2,123,237.69 | 8 |
| 9 | Caddo | 1,892,152.75 | 9 |
| 14 | Claiborne | 1,723,279.62 | 10 |
| 27 | Jefferson Davis | 1,712,342.30 | 11 |
| 26 | Jefferson | 1,394,244.81 | 12 |
| 1 | Acadia | 1,255,878.10 | 13 |
| 20 | Evangeline | 1,169,110.72 | 14 |
| 28 | Lafayette | 1,095,767.65 | 15 |
| 17 | East Baton Rouge | 989,624.45 | 16 |
| 8 | Bossier | 935,003.99 | 17 |
| 6 | Beauregard | 860,284.31 | 18 |
| 12 | Cameron | 820,799.91 | 19 |
| 60 | Webster | 817,658.49 | 20 |
| 50 | St. Martin | 805,928.24 | 21 |
| 39 | Pointe Coupee | 579,362.50 | 22 |
| 24 | Iberville | 533,297.98 | 23 |
| 31 | Lincoln | 521,784.96 | 24 |
| 16 | DeSoto | 519,138.94 | 25 |
| 15 | Concordia | 446,086.42 | 26 |
| 4 | Assumption | 441,305.93 | 27 |
| 64 | Winn | 392,691.83 | 28 |
| 45 | St. Charles | 364,043.22 | 29 |
| 49 | St. Landry | 358,019.99 | 30 |
| 2 | Allen | 349,715.90 | 31 |
| 44 | St. Bernard | 246,052.68 | 32 |
| 46 | St. Helena | 238,622.56 | 33 |
| 58 | Vernon | 226,789.84 | 34 |
| 13 | Catahoula | 222,690.93 | 35 |
| 7 | Bienville | 184,493.32 | 36 |
| 54 | Tensas | 172,648.72 | 37 |
| 5 | Avoyelles | 116,454.54 | 38 |
| 32 | Livingston | 115,626.15 | 39 |
| 56 | Union | 82,185.16 | 40 |
| 43 | Sabine | 71,888.47 | 41 |
| 22 | Grant | 70,520.96 | 42 |
| 25 | Jackson | 67,129.40 | 43 |
| 47 | St. James | 66,513.49 | 44 |
| 3 | Ascension | 56,789.44 | 45 |

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| L* | Parish | Oil Bbls | Rank |
|---|---|---|---|
| 42 | Richland | 56,366.67 | 46 |
| 37 | Ouachita | 43,513.92 | 47 |
| 61 | West Baton Rouge | 40,698.10 | 48 |
| 35 | Natchitoches | 29,661.83 | 49 |
| 48 | St. John the Baptist | 28,361.23 | 50 |
| 41 | Red River | 26,350.04 | 51 |
| 21 | Franklin | 13,139.87 | 52 |
| 33 | Madison | 11,224.30 | 53 |
| 63 | West Feliciana | 10,123.72 | 54 |
| 59 | Washington | 3,754.33 | 55 |
| 18 | East Carroll | 295.19 | 56 |
| 53 | Tangipahoa | 168.52 | 57 |
| 11 | Caldwell | 0.00 | 58 |
| 34 | Morehouse | 0.00 | 59 |
| 52 | St. Tammany | 0.00 | 60 |
| 62 | West Carroll | 0.00 | 61 |
| 63 | Orleans | -435.64 | 62 |
| 19 | East Feliciana | -32,663.58 | 63 |
| 40 | Rapides | -5,870,521.25 | 64 |
| | **STATE TOTALS** | **58,428,034.64** | – |

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

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

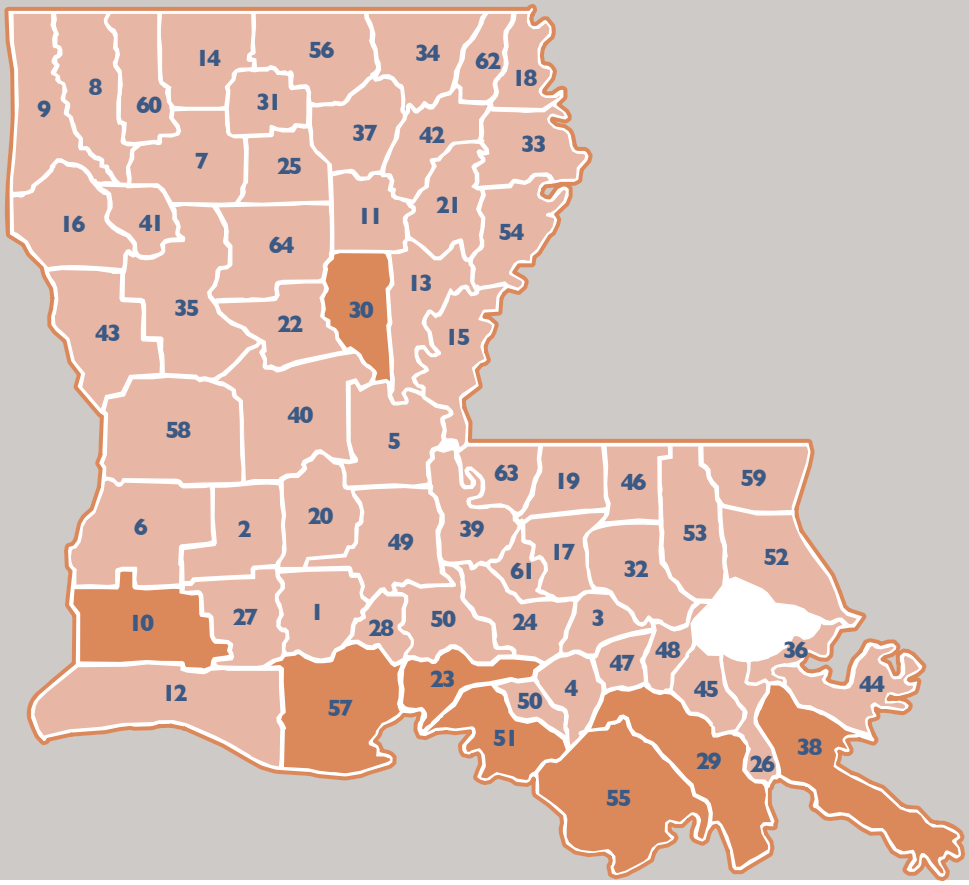
# SEVERANCE tax (parishes reporting over 2 million barrels)

FOR FISCAL YEAR ENDING JUNE 30, 2007

| L* | Parish | Oil Bbls | Rank |
|---|---|---|---|
| 38 | Plaquemines | 17,539,868.11 | 1 |
| 29 | Lafourche | 6,632,151.29 | 2 |
| 55 | Terrebonne | 4,326,645.26 | 3 |
| 57 | Vermillion | 3,516,000.09 | 4 |
| 51 | St. Mary | 3,281,519.62 | 5 |
| 30 | LaSalle | 2,587,756.33 | 6 |
| 23 | Iberia | 2,144,890.33 | 7 |
| 10 | Calcasieu | 2,123,237.69 | 8 |

* 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, 2007

| L* | Parish | Gas Mcfs | Rank |
|---|---|---|---|
| 8 | Bossier | 122,506,251.00 | 1 |
| 55 | Terrebonne | 122,006,613.00 | 2 |
| 57 | Vermillion | 92,979,950.00 | 3 |
| 25 | Jackson | 91,445,510.00 | 4 |
| 16 | DeSoto | 82,523,457.00 | 5 |
| 38 | Plaquemines | 75,668,925.00 | 6 |
| 7 | Bienville | 75,204,802.00 | 7 |
| 12 | Cameron | 60,671,355.00 | 8 |
| 9 | Caddo | 53,766,795.00 | 9 |
| 60 | Webster | 52,922,762.00 | 10 |
| 39 | Pointe Coupee | 48,984,924.00 | 11 |
| 51 | St. Mary | 29,447,785.00 | 12 |
| 31 | Lincoln | 27,340,210.00 | 13 |
| 29 | Lafourche | 24,990,013.00 | 14 |
| 44 | St. Bernard | 23,872,822.00 | 15 |
| 10 | Calcasieu | 23,745,006.00 | 16 |
| 27 | Jefferson Davis | 22,464,849.00 | 17 |
| 14 | Claiborne | 21,208,932.00 | 18 |
| 23 | Iberia | 20,279,915.00 | 19 |
| 26 | Jefferson | 15,786,203.00 | 20 |
| 28 | Lafayette | 11,479,133.00 | 21 |
| 1 | Acadia | 11,219,753.00 | 22 |
| 2 | Allen | 10,965,166.00 | 23 |
| 17 | East Baton Rouge | 7,332,313.00 | 24 |
| 4 | Assumption | 6,789,592.00 | 25 |
| 20 | Evangeline | 6,653,798.00 | 26 |
| 56 | Union | 6,338,050.00 | 27 |
| 50 | St. Martin | 5,609,886.00 | 28 |
| 37 | Ouachita | 4,287,232.00 | 29 |
| 43 | Sabine | 3,363,390.00 | 30 |
| 47 | St. James | 3,253,365.00 | 31 |
| 45 | St. Charles | 2,401,555.00 | 32 |
| 58 | Vernon | 2,179,778.00 | 33 |
| 24 | Iberville | 2,152,777.00 | 34 |
| 41 | Red River | 2,118,956.00 | 35 |
| 49 | St. Landry | 2,049,544.00 | 36 |
| 11 | Caldwell | 1,861,434.00 | 37 |
| 6 | Beauregard | 1,772,943.00 | 38 |
| 40 | Rapides | 1,766,887.00 | 39 |
| 22 | Grant | 1,556,970.00 | 40 |
| 54 | Tensas | 879,801.00 | 41 |
| 34 | Morehouse | 837,601.00 | 42 |
| 21 | Franklin | 775,092.00 | 43 |
| 32 | Livingston | 729,599.00 | 44 |
| 15 | Concordia | 664,665.00 | 45 |

## FOR FISCAL YEAR ENDING JUNE 30, 2007

| L* | Parish | Gas Mcfs | Rank |
|---|---|---|---|
| 30 | LaSalle | 603,614.00 | 46 |
| 35 | Natchitoches | 542,095.00 | 47 |
| 64 | Winn | 509,452.00 | 48 |
| 61 | West Baton Rouge | 300,523.00 | 49 |
| 18 | East Carroll | 251,238.00 | 50 |
| 59 | Washington | 199,895.00 | 51 |
| 46 | St. Helena | 143,746.00 | 52 |
| 36 | Orleans | 131,276.00 | 53 |
| 42 | Richland | 126,041.00 | 54 |
| 19 | East Feliciana | 110,150.00 | 55 |
| 5 | Avoyelles | 101,205.00 | 56 |
| 3 | Ascension | 71,336.00 | 57 |
| 13 | Catahoula | 65,354.00 | 58 |
| 63 | West Feliciana | 37,634.00 | 59 |
| 48 | St. John the Baptist | 25,613.00 | 60 |
| 53 | Tangipahoa | 3,269.00 | 61 |
| 33 | Madison | 904.00 | 62 |
| 62 | West Carroll | 878.00 | 63 |
| 52 | St. Tammany | 0.00 | 64 |
| | **STATE TOTALS** | **1,190,080,582.00** | – |

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

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

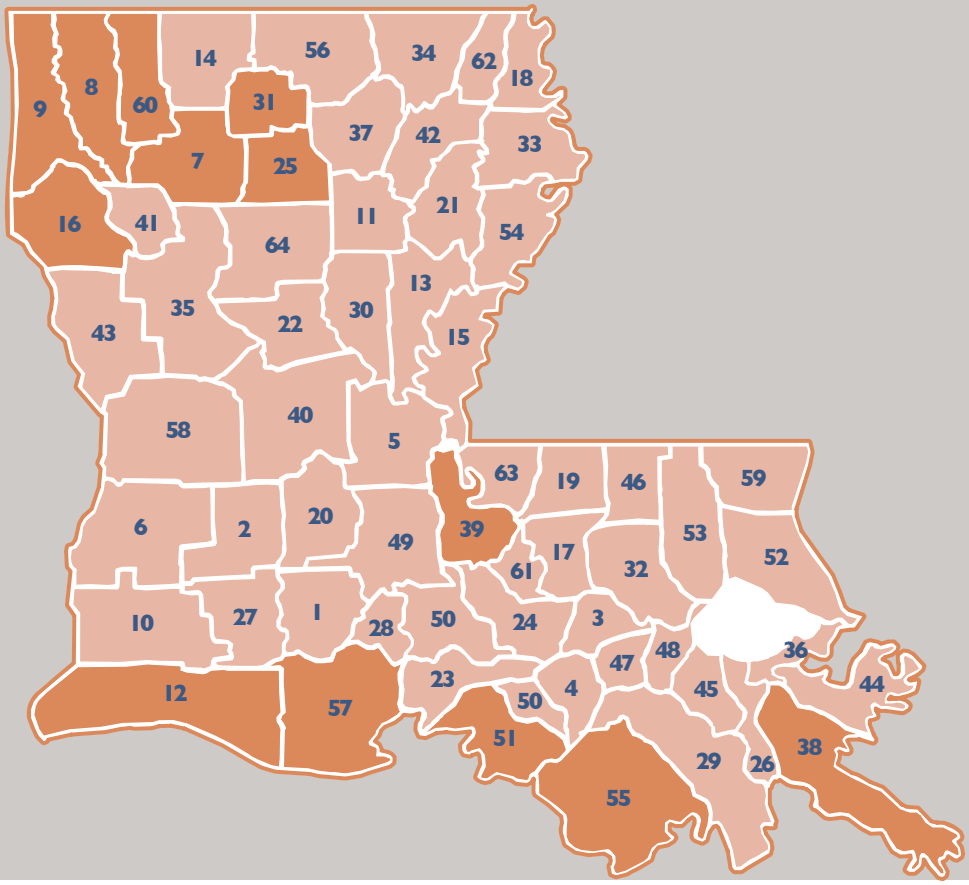
# SEVERANCE natural gas (parishes producing over 25 million MCFs)

FOR FISCAL YEAR ENDING JUNE 30, 2007

| L* | Parish | Gas Mcfs | Rank |
|---|---|---|---|
| 8 | Bossier | 122,506,251.00 | 1 |
| 55 | Terrebonne | 122,006,613.00 | 2 |
| 57 | Vermillion | 92,979,950.00 | 3 |
| 25 | Jackson | 91,445,510.00 | 4 |
| 16 | DeSoto | 82,523,457.00 | 5 |
| 38 | Plaquemines | 75,668,925.00 | 6 |
| 7 | Bienville | 75,204,802.00 | 7 |
| 12 | Cameron | 60,671,355.00 | 8 |
| 9 | Caddo | 53,766,795.00 | 9 |
| 60 | Webster | 52,922,762.00 | 10 |
| 39 | Pointe Coupee | 48,984,924.00 | 11 |
| 51 | St. Mary | 29,447,785.00 | 12 |
| 31 | Lincoln | 27,340,210.00 | 13 |

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

# SEVERANCE natural gas (parishes producing over 25 million MCFs)



## Tobacco tax

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

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

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

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

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

Source: Tax Rates and Tax Burdens in the District of Columbia: A Nationwide Comparison, 2005.
FTA; December 31, 2006

# TOBACCO tax (cash collection after accrual adjustments)

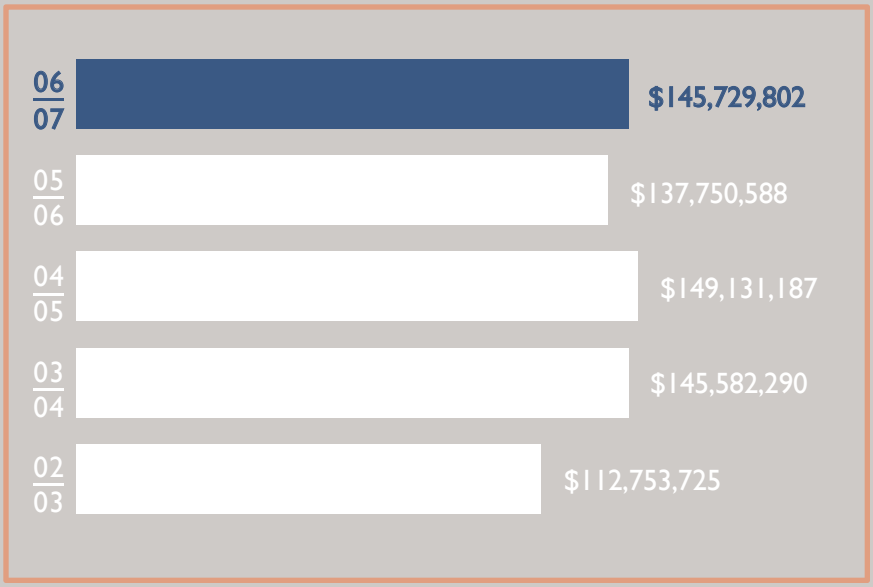
The tobacco tax is collected from the first dealer handling the tobacco product in the state.

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 |
|---|---|---|
| **2006-07** | **$ 145,729,802** | **5.79%** |
| 2005-06 | 137,750,588 | -7.63% |
| 2004-05 | 149,131,187 | 2.44% |
| 2003-04 | 145,582,290 | 29.12% |
| 2002-03 | 112,753,725 | -12.27% |

# TOBACCO tax (cash collection after accrual adjustments)



# TOBACCO tax (stamp sales)

## FISCAL YEAR 2007

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

## FISCAL YEAR 2006

| Period | 36 Fuson | 36 Sheets | 45 Fuson | Gross Tax Due |
|---|---|---|---|---|
| 1st Quarter | 65,790,000 | 496,350 | 36,000 | $ 23,879,286 |
| 2nd Quarter | 92,820,000 | 3,046,800 | 40,000 | 34,530,048 |
| 3rd Quarter | 91,800,000 | 72,000 | 16,000 | 33,081,120 |
| 4th Quarter | 94,800,000 | 919,350 | 24,000 | 34,469,766 |
| **TOTAL** | **345,210,000** | **4,534,500** | **116,000** | **$ 125,960,220** |

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

# TOBACCO tax (tobacco collections)

## FISCAL YEAR 2007

| Period | Gross Tax Due - Stamp Sales | Less: Returns and Discounts | Net Cigarette Tax | Tax Due on Cigars/ Other Tobacco | Total Tax Due Before Adjustments |
|---|---|---|---|---|---|
| 1st Quarter | $ 33,431,976 | $ (1,836,294) | $ 31,612,492 | $ 4,762,785 | $ 36,375,278 |
| 2nd Quarter | 33,548,076 | (1,933,238) | 31,625,663 | 4,201,165 | 35,826,828 |
| 3rd Quarter | 32,225,724 | (1,873,352) | 30,353,299 | 4,450,562 | 34,803,862 |
| 4th Quarter | 34,546,320 | (2,004,515) | 32,542,477 | 4,653,855 | 37,196,331 |
| **TOTAL** | **$ 133,752,096** | **$ (7,647,399)** | **$ 126,133,931** | **$ 8,068,367** | **$ 144,202,299** |

## FISCAL YEAR 2006

| 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 | $ 23,879,286 | $ (1,370,440) | $ 52,861 | $ 3,689,455 | $ 26,251,162 |
| 2nd Quarter | 34,530,048 | (2,033,565) | 32,875 | 4,680,488 | 37,209,846 |
| 3rd Quarter | 33,081,120 | (1,913,365) | 90,938 | 3,596,545 | 34,855,238 |
| 4th Quarter | 34,469,766 | (1,972,513) | 36,009 | 5,276,545 | 37,809,807 |
| **TOTAL** | **$ 125,960,220** | **$ (7,289,883)** | **$ 212,683** | **$ 17,243,033** | **$ 136,126,053** |