

State of Louisiana  
Department of Revenue



Linda Denney

58<sup>th</sup> Annual Report  
2000-01

M. J. "Mike" Foster, Jr.  
Governor

Cynthia Bridges  
Secretary

# Table of Contents

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## Administration

Vision and Mission Statement .....	3
The Secretary's Letter .....	5
Directory .....	6
Organization Chart .....	7
Department Profile .....	8

## Collections

Total Net Collections .....	15
Accrued Revenues .....	16
Comparative Revenues .....	17
Major Revenue Sources .....	19
Corporation Franchise Tax .....	20
Corporation Income Tax .....	21
Individual Income Tax .....	22
Liquors—Alcoholic Beverage Taxes .....	26
Natural Resources—Severance Tax .....	27
Petroleum Products Taxes .....	32
Tobacco Tax .....	34
Sales Tax .....	35

## Summaries

Delinquent Tax Collections .....	40
Field Audit Services Cash Collection Summary .....	41
Monthly Net Cash Collections Record .....	42
15-Year Collection Record .....	44
Electronic Funds Transfers .....	46
Operating Expenses .....	47
Offers of Compromise .....	48

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State of Louisiana · Department of Revenue

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58<sup>th</sup> Annual Report  
2000-01



Marcia Raskin

## *The vision*

of the Department is to be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvement.

## *The mission*

of the Department of Revenue is to administer applicable laws and collect revenues to fund state operations. To this end, the Department has pledged the following commitments as its overall goals in the pursuit of its mission:

Ensure that the experience of doing business with the Department is easy and simple.

Maximize revenue through enhanced education, marketing of our services, and aggressive enforcement efforts for non-compliant customers.



Joy Lonibos

# Secretary's Letter

The Honorable M. J. "Mike" Foster, Jr.  
Governor of Louisiana  
and  
Members of the Louisiana Legislature

I am pleased to present to you the Annual Report of the Louisiana Department of Revenue for the fiscal year ending June 30, 2001. Total net collections were up 10.54 percent from the previous fiscal year to \$6.03 billion.

The Department's goal has been to efficiently administer the state's tax and regulatory statutes to better serve the taxpayers of the State of Louisiana. In our quest for increased efficiency, the Department has placed an increased emphasis on electronic filing. During fiscal year 2000-01, the Department strongly publicized the advantages of electronic filing, which resulted in an increase of 15.8 percent of electronically filed returns over the previous year. To complement this effort, the Department also instituted free filing of the state individual income tax return from its Internet web site. The effort to increase electronic filing has produced benefits in other areas. Over the last three fiscal years, the Department has saved more than \$337,000 by eliminating the unnecessary printing and mailing of pre-addressed individual income tax booklets to taxpayers who utilize alternative methods of filing, such as electronic filing, TeleFile, or on-line filing.

During fiscal year 2000-01, the Department instituted its "CyberShame Program" as a part of its efforts to accelerate collection of delinquent taxes. The CyberShame Program publishes the names of chronic delinquent taxpayers on the Department's Internet web site and is based on the premise that taxpayers will pay their delinquent taxes in order to avoid the embarrassment of having their name, address, and the amount they owe made public. During the first year of the program, the names of more than 450 taxpayers were published and approximately \$1.3 million in delinquent taxes was collected.

The Department also stepped up its community outreach and educational programs during this fiscal year. We increased our participation in the Volunteer Income Tax Assistance Program (VITA), a cooperative program with the Internal Revenue Service to provide free personal income tax filing assistance to taxpayers. The program will be expanded in the coming fiscal year to include additional sites in all regions of the state.

We have also made a special educational effort with regard to use tax. Through a major publicity campaign, we have endeavored to inform taxpayers of their obligation to report and pay use tax on out-of-state purchases made from catalogs or the Internet. As a part of this effort, a use-tax reporting line has been added to the individual income tax return form for the past two years as a convenience for taxpayers.

In the coming year, the Department will continue to work even harder. Our goal is to be an excellent model of how a state service agency should function. I would like to thank you for your past support and cooperation. The Department looks forward to even greater successes in the coming year.

Sincerely



Cynthia Bridges  
Secretary of Revenue



M. J. "Mike" Foster, Jr.  
Governor of Louisiana



Cynthia Bridges  
Secretary



# Department Directory

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*Louisiana Department of Revenue*  
617 North Third Street  
Post Office Box 201  
Baton Rouge, Louisiana 70821-0201  
225•219•7318

*Office of the Secretary*  
Cynthia Bridges, Secretary  
225•219•2700

*Office of the Deputy Secretary*  
Gary Matherne, Deputy Secretary  
225•219•2710

*Office of Management and Finance*  
Stephen Hymel, Undersecretary  
225•219•2710

*Office of Legal Affairs*  
Kimberly Robinson, Assistant Secretary  
225•219•2073

*Office of Tax Administration, Group I*  
Kenneth Comeaux, Assistant Secretary  
225•219•2152

*Office of Tax Administration, Group II*  
Gwendolyn M. Scott, Assistant Secretary  
225•219•2150

*Office of Tax Administration, Group III*  
Clarence Lymon, Assistant Secretary  
225•219•2157

*Office of Charitable Gaming*  
Michael E. Legendre, Director  
8549 United Plaza  
Suite 110  
Baton Rouge, Louisiana 70809-2251  
225•925•1835

*Office of Alcohol and Tobacco Control*  
Murphy J. Painter, Commissioner  
8549 United Plaza  
Suite 220  
Baton Rouge, Louisiana 70809-0206  
225•925•4054

*Louisiana Tax Free Shopping Commission*  
Lisa Ponce de Leon, Executive Director  
2 Canal Street  
Suite 2017  
New Orleans, Louisiana 70130  
504•568•5323

*Louisiana Tax Commission*  
Malcolm B. Price, Jr., Chairman  
Russell R. Gaspard, Member  
Kenneth P. Naquin, Jr., Member  
5420 Corporate Boulevard, Suite 107  
Baton Rouge, Louisiana 70808-2343  
225•925•7830

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## Regional/District Offices

*Alexandria*  
900 Murray Street  
Room B-100  
Alexandria, Louisiana 71301-7661  
318•487•5333

*Baton Rouge*  
8549 United Plaza, Suite 200  
Baton Rouge, Louisiana 70809-2251  
225•922•2300

*Lafayette*  
825 Kaliste Saloom Road  
Brandywine III, Suite 150  
Lafayette, Louisiana 70508-4237  
337•262•5455

*Lake Charles*  
One Lakeshore Drive  
Suite 1550  
Lake Charles, Louisiana 70629-0001  
337•491•2504

*Monroe*  
122 St. John Street, Room 105  
Monroe, Louisiana 71201-7338  
318•362•3151

*New Orleans*  
1555 Poydras Street, Suite 900  
New Orleans, Louisiana 70112-3707  
504•568•5233

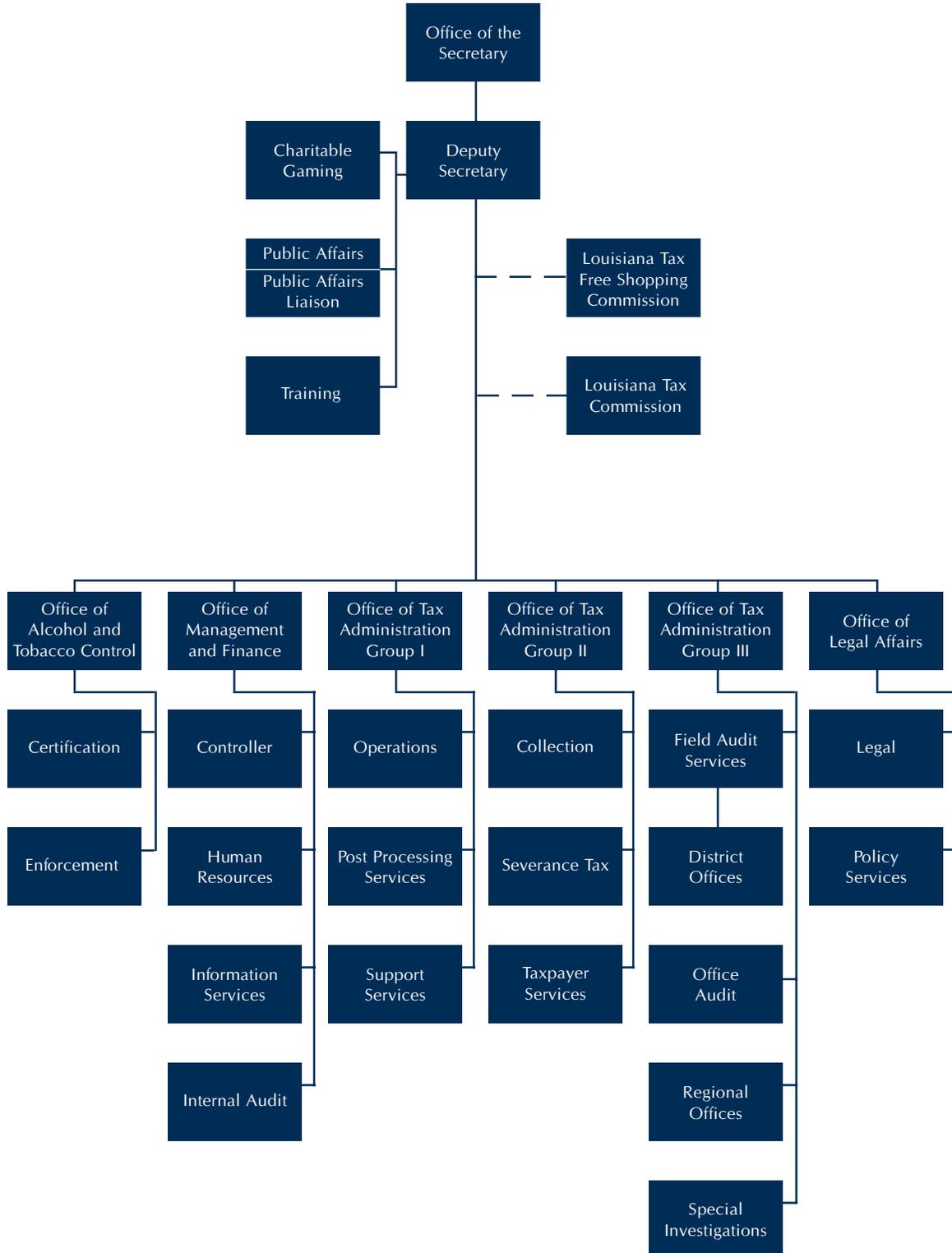
*Shreveport*  
1525 Fairfield Avenue  
Shreveport, Louisiana 71101-4371  
318•676•7505

*Thibodaux*  
1418 Tiger Drive  
Thibodaux, Louisiana 70301-4337  
985•447•0976

*Dallas, Texas*  
4100 Spring Valley Road  
Suite 315-LB#15  
Dallas, Texas 75244-3618  
972•701•9682

*Houston, Texas*  
5177 Richmond Avenue, Suite 325  
Houston, Texas 77056-6704  
713•629•8335

# Organizational Chart



# Department Profile

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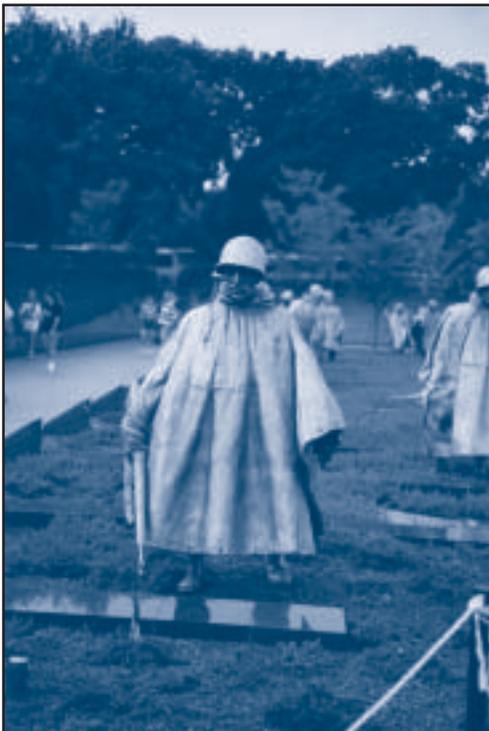
The Department is organized into eight management groups: the Office of the Secretary; the Office of Legal Affairs; the Office of Management and Finance; the Office of Tax Administration, Group I; the Office of Tax Administration, Group II; the Office of Tax Administration, Group III; the Office of Charitable Gaming; and the Office of Alcohol and Tobacco Control.

The Department of Revenue receives funding for three programs: tax collection, alcohol and tobacco control, and charitable gaming.

The **Tax Collection Program** comprises the Department's entire tax collection effort and includes the Office of Management and Finance, the Offices of Tax Administration, Groups I, II, and III, and the Office of Legal Affairs. The Office of Management and Finance handles all accounting and personnel functions, computer services, and internal audit. The Office of Tax Administration, Group I, is responsible for processing all tax returns and remittances and for providing all postal services. The Office of Tax Administration, Group II, is responsible for providing billing and collection of all tax revenues and for providing taxpayers with assistance when inquiring about their accounts. The Office of Tax Administration, Group III is responsible for all audit functions that discover and recover tax revenues that would otherwise go unreported and uncollected. Group III is also responsible for providing taxpayers with full-service offices in all regions of the state. The Office of Legal Affairs is responsible for drafting and reviewing all contracts, rules, regulations, and tax legislation, and representing the Department in tax litigation cases in courts and before the Board of Tax Appeals.

The **Alcohol and Tobacco Control Program** regulates the alcoholic beverage and tobacco industries in the state; licenses alcoholic beverage manufacturers, native wineries, retailers, and wholesalers, as well as retail and wholesale tobacco product dealers; and enforces state alcoholic beverage and tobacco laws.

The **Charitable Gaming Program** is responsible for issuing and renewing annual state licenses required for organizations conducting games of chance, such as charitable raffles and bingo. The office also monitors licenses for compliance with gaming laws



Linda Denney

and regulations and trains gaming organizations in the proper use of the Uniform Accounting System.

### *Office of the Secretary*

The Department's executive management team consists of the Secretary, who heads the agency and is a member of the Governor's cabinet, a Deputy Secretary, an Undersecretary, and five Assistant Secretaries. The Deputy Secretary has responsibility for the Training Division, the Office of Charitable Gaming, the Bureau of Public Affairs, and the Louisiana Tax Free Shopping Commission. The tax collection and enforcement activities of the Department are administered by the Assistant Secretaries. The Undersecretary oversees the Office of Management and Finance, which includes the financial and service activities of the Department.

The **Office of Charitable Gaming** is responsible for regulating the charitable gaming industry, issuing and renewing state licenses for organizations conducting games of chance, and ensuring compliance with all gaming laws and regulations.

The **Public Affairs Bureau** is responsible for administering all internal and external informational programs. Functions include media relations, information dissemination, document development and printing, publications, management of the Speaker's Bureau and Internet web site management.

The **Public Affairs Liaison** serves as the Department's liaison with the legislature, Governor's Office, state and local agencies, other states' revenue departments, and various taxpayer groups and associations. Responsibilities include developing and fostering relationships/partnerships and outreach programs with external groups, such as the Internal Revenue Service, other states' revenue departments, and taxpayer groups/associations for taxpayer assistance, administration, taxpayer education, and tax compliance purposes.

The **Training Division** is the resource base for the training of employees in the Department. The responsibilities of this division include the coordination of training for all employees, development of training initiatives, and the structuring of steering committees to plan, design, and implement

training opportunities within each tax division. The division also coordinates orientation for all new employees, addresses organizational development issues, and works as a resource for special projects within various divisions in the Department.

### *Office of Legal Affairs*

The Office of Legal Affairs is comprised of the Legal Division and the Policy Services Division.

The **Legal Division** is primarily responsible for representing the Department's interest in tax litigation in the courts and before the Board of Tax Appeals. In addition, the division is responsible for litigating bankruptcy cases in the federal bankruptcy courts, civil service appeals before the Civil Service Commission, and employment discrimination cases before the Equal Employment Opportunity Commission. The legal staff also drafts and reviews departmental contracts for such matters as professional services and leases; reviews lien releases; and participates in taxpayer conferences.

The **Policy Services Division** serves as a single source of contact for official policy guidance for the public and the employees. The Policy Services Division is comprised of research tax analysts and attorneys. The staff drafts and issues various policy statements including the promulgation of Rules, Revenue Rulings, Private Letter Rulings, and Revenue Information Bulletins. In addition, the division drafts and monitors legislation.

### *Office of Management and Finance*

The Management Information System Section is responsible for developing, processing, maintaining, and distributing executive information that aids in management decision-making, planning, and forecasting. It also coordinates nontraditional filing (nonpaper) and implements and coordinates interactive voice response applications. The section performs help desk functions for tax preparers and software vendors involved with electronic filing.

The **Controller's Division** is responsible for all fiscal matters of the Department. The division deposits and classifies approximately \$6.0 billion annually to the State Treasury and accounts for more than one million refund checks. In addition, the division prepares the

*The Mail Services  
Section processes more  
than 4.5 million pieces of  
mail each year.*

annual budget request, administers expenditures according to the budget, and monitors the budget. The 2000-01 budget expenditure was \$60,311,935. The division also analyzes financial data and prepares monthly and annual financial reports.

The Purchasing Section procures all goods and services for the agency's personnel and performs all contract/grant/lease management functions.

The **Human Resources Division** provides personnel and payroll services, placement counseling to applicants, classification analysis, pay administration, rule and law interpretation, and compliance monitoring. Special pay options are also coordinated through Human Resources. The staff coordinates employee recruitment, placement, testing, and various benefits including life and health insurances. Processing of personnel requests, disciplinary action assistance, performance planning and review program, the employee assistance program, and grievance procedure guidance are also provided by this division.

The **Information Services Division** is responsible for supporting the Department's use of computer technology. The division's role is to identify, develop, and maintain those technologies that will best serve the public and assist in accomplishing the Department's mission.

The **Internal Audit Division** reviews and evaluates internal controls and operational activities, and has full authority to access all records, property, and employees of the Department in order to fulfill its responsibility. Internal Audit is also responsible for providing objective analysis and constructive recommendations to assist management with their responsibility for monitoring internal controls that do the following:

- Safeguard resources.
- Ensure reliable data and information.
- Promote effective, efficient operations.
- Encourage compliance with laws/regulations and management's plans, policies, and procedures.

## Office of Tax Administration, Group I

The **Operations Division** is responsible for the initial processing of all tax returns, remittances, supporting documentation, and correspondence received by the Department. This includes opening, sorting, and reviewing all returns and accompanying mail, performing archival capture functions, remittance deposit preparation, and data entry into the computer systems. These functions are generally performed using high-speed character recognition and imaging technologies. The division processes four million returns and remittances each year.

The **Post Processing Services Division** performs the post audit function for the sales, excise, individual income, and corporation income and franchise taxes. The division's primary mission is to examine and resolve data input discrepancies and questionable reportings identified through computer system edits and to review and approve refunds.

The **Support Services Division** provides a wide variety of services that support the operation of all other divisions within the Department's Headquarters facility, its regional and district offices, and affiliated agencies. The Mail Services Section processes more than 4.7 million pieces of mail each year. The Forms Distribution Section receives practitioners' requests for tax forms and prepares the forms for shipping. These requests are received through USPS mail, Internet e-mail, telephone, walk-in traffic, or the Department's automated telephone system. This section also answers general information telephone inquiries. The Forms/Supplies Inventory Section monitors and maintains adequate levels of the Department's inventory of forms and office supplies. This includes preparing requisitions for these items, performing annual inventory duties, and determining the value of the Department's forms and office supplies inventory.

Other Support Services Division responsibilities include:

- providing security services that comply with IRS federal tax data storage requirements;
- assisting the Department with record retention and destruction duties;



Marcia Raskin

- serving as the coordinator with the Office of Telecommunications for communication system requests; and,
- serving as the Department's Safety Coordinator.

### *Office of Tax Administration, Group II*

The **Collection Division** is the billing center for the Department and provides a central contact point for taxpayers inquiring about their account. During this fiscal year, the Collection Division reported collections of \$121.9 million as a direct result of billing notices issued by the division.

The **Severance Tax Division** is responsible for the collection of taxes on all natural resources severed from Louisiana lands. Natural resources include oil, gas, liquefied petroleum gas (LPG), natural casinghead gasoline, sand, shell, salt, sulphur, coal, and timber. The Severance Tax Division also administers the natural gas franchise tax and collects the pipeline safety and odorization inspection fee, the hazardous liquids fee, the surface mining fee, the oil spill contingency fee, and the oilfield site restoration fee. More than 56,500 severance tax returns were filed during the 2000-01 fiscal year.

The **Taxpayer Services Division** registers new businesses for all applicable taxes, provides tax assistance and information, maintains the Department's master file databases, registers contracts for nonresident contractors, and certifies resident contractors. The division consists of a central registrations section, a contractor registration section, an administrative support section, and a problem resolution office.

### *Office of Tax Administration, Group III*

The Office of Tax Administration, Group III, is comprised of the following divisions: Field Audit Services, Office Audit, Regional Offices, and Special Investigations.

The **Field Audit Services Division** is the enforcement division primarily responsible for the discovery and generation of tax revenues that would otherwise go unreported and uncollected. Through the audit process, future voluntary compliance is improved by

informing the taxpayer of Louisiana tax laws, rules, and regulations that are applicable to the individual's type of business. Additionally, the presence of an active audit program contributes to a higher level of voluntary tax compliance by serving as a deterrent to would-be tax evaders. The division also provides a state tax audit program in district offices located outside Louisiana and assists in the planning and administration of the Department's regional offices within the state in order to achieve uniform and efficient application of their audit, taxpayer assistance, inspection, collection, cashier service, and excise taxes enforcement. Auditors are located throughout Louisiana, as well as in major metropolitan centers around the country. This division is comprised of several key functions designed to support the enforcement activities. The key functions are: Audit Review, Assignment Control, Audit Selection and Development, Audit Technology and Excise Taxes - Field Audit Group. Audit collections in fiscal year 2000-01 totaled more than \$72.7 million.

The **Office Audit Division** is responsible for receiving, verifying and paying claims for refunds submitted by the taxpayers of the state. This division is responsible for processing refunds related to excise taxes, sales and use taxes, motor vehicle tax, and corporation income and franchise taxes. This division was created with one primary objective in mind, the return of tax overpayments to taxpayers in the most expedient manner.

The **Regional Offices** provide taxpayers with a full-service state tax office in their area. Each office is a center for conducting the Department's business with the taxpayer on a regional basis. These regional offices provide administrative support, cashier services, taxpayer assistance, field inspection and collection, field audits, and excise taxes enforcement.

The **Special Investigations Division** is the Department's primary criminal tax enforcement unit. Its function is to review alleged violations of the tax laws, to investigate those violations, and to recommend criminal prosecutions as warranted. The Special Investigations Division also investigates alleged criminal violations and serious misconduct by Department employees. In carrying out its role to identify willful noncompliance with the state's tax laws, the divi-

sion relies on referrals from other divisions, as well as information from other governmental agencies and the public.

### *Office of Alcohol and Tobacco Control*

The Office of Alcohol and Tobacco Control (ATC) is responsible for overseeing the alcoholic beverage and tobacco industries within the state. Retail dealers selling alcohol or tobacco products must be licensed and are monitored for compliance with Title 26, the Alcohol and Tobacco Control Law. This office monitors wholesale dealers to ensure compliance with Fair Trade regulations and retail dealers to prevent access to alcoholic beverages for persons under age 21 and access to tobacco products for persons under age 18.

The office is comprised of two divisions: the Certification Division and the Enforcement Division.

The **Certification Division** is responsible for licensing alcoholic beverage manufacturers, native wineries, retailers, wholesalers, and wholesale tobacco product dealers. Permits are issued to eligible applicants upon a completed investigation by the Investigative and Enforcement Division. The Certification Division issues approximately 30,000 permits annually. In addition, the Certification Division is responsible for notifying permit holders of renewal dates and collecting permit fees and administrative fines.

The **Enforcement Division** is responsible for investigating permit applications for compliance with permit regulations. Based on these investigations, permits can be issued or denied by the Certification Division. This division is also responsible for administering Title 26, the Alcohol and Tobacco Control Law. Enforcement agents, in conjunction with federal, state, and local law enforcement personnel, conduct random inspections to uncover violations of law (including drug trafficking) at locations where alcoholic beverages and tobacco products are sold. Agents also investigate the current license holder's operations to assure compliance with the laws that govern the alcohol and tobacco industries. Annually, the division conducts more than 15,000 inspections and responds to 10,000 dealer requests. Legislation in 1997 created the Responsible Vendor Program within the Enforcement Division. This section

monitors, certifies, and issues more than 150,000 Responsible Vendor permits statewide to all employees of permitted alcohol beverage outlets. The intent of this program is to educate vendors as to their responsibilities and deter sales of alcohol and tobacco to underage citizens.

### *Offices Associated with the Department*

The **Louisiana Tax Commission** is a three-member board responsible for the ad valorem assessments for a number of public service corporations or companies. The Commission is also responsible for ensuring that all properties are assessed equitably and uniformly.

The **Louisiana Tax Free Shopping Commission** is a five-member commission that administers the sales tax refund program that applies to retail purchases made by international visitors. Louisiana is the first state in the nation to approve tax-free shopping for foreign visitors.



Joy Lomitos



Linda Denney

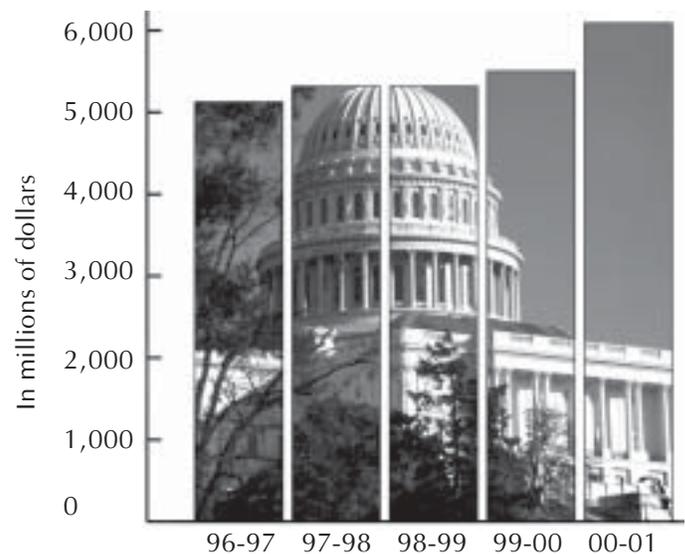
# Collections

## Total Net Collections

Fiscal Year	Total Net Collections	% Change
2000-01	\$6,031,630,391	10.54
1999-00	\$5,456,354,169*	2.68
1998-99	\$5,313,782,227	-0.02
1997-98	\$5,314,744,067	3.73
1996-97	\$5,123,716,242	6.00

Total net collections of the Department of Revenue have risen at an average rate of 4.37% annually for the past five years. Sales and individual income taxes comprise more than 68% of the Department's total collections.

\*This amount was adjusted from the amount listed in last year's annual report to reflect audit adjustments.



# Accrued Revenues

Revenues are accounted for on a modified accrual basis. This means that revenues associated with a particular fiscal year must be accrued to and reported in that year or within 45 days after the end of that fiscal year.

The following table lists taxes, cash collections, amounts accrued to fiscal years 1999-00 and 2000-01, and total net collections for fiscal year 2000-01,

which appear in the Comparative Revenues statement on the facing page.

For the purposes of this report, all totals are net collections (including accruals) unless otherwise indicated. Care should be taken to note whether a figure is a cash collection amount that was actually collected during the 12-month fiscal year, or a net amount after adjustments for the beginning and end-of-the-year accruals.

State Revenues	Cash Collections	Less Revenues Accrued to FY 1999-00	Plus Revenues Accrued to FY 2000-01	Total Net Collections FY 2000-01
Automobile Rental Tax	\$ 4,700,488.69	\$ 387,554.08	\$ 455,282.52	\$ 4,768,217.13
Contractor Fee, Nonresident	14,173.00	2,271.80	1,420.00	13,321.20
Corporation Franchise Tax	247,666,486.99	2,963,370.03	3,843,098.82	248,546,215.78
Electrical Cooperative Fee	28,284.00	5,701.00	11,158.00	33,741.00
Gift Tax	4,679,039.89	177,670.18	68,593.41	4,569,963.12
Hazardous Waste Disposal Tax	4,578,717.58	818,339.58	1,056,925.45	4,817,303.45
Income Taxes				
Corporation	284,805,448.67	(5,895,156.50)	2,355,447.66	293,056,052.83
Fiduciary	13,198,995.60	404,333.36	179,327.06	12,973,989.30
Individual	1,724,880,617.79	112,141,681.87	137,521,507.36	1,750,260,443.28
Inheritance and Estate Transfer Tax	81,065,168.46	7,953,663.76	5,248,707.53	78,360,212.23
Liquor - Alcoholic Beverage Tax				
High Alcoholic Content (Liquor/Wine)	16,184,932.49	1,441,275.84	1,103,063.05	15,846,719.70
Out-of-state Shippers	20,497.11	5,989.12	2,668.41	17,176.40
Low Alcoholic Content (Beer)	37,096,901.89	3,699,710.60	3,125,381.38	36,522,572.67
Retail Alcoholic Beverage	5,115.57	0.00	0.00	5,115.57
Marijuana and Controlled Dangerous Substance Tax	17,763.16	178.00	5,631.90	23,217.06
Minerals, Oil, and Gas Fees				
Hazardous Liquid Pipeline Fee	90,108.78	0.00	0.00	90,108.78
Master Meter Safety Inspection Fee	12,958.64	0.00	0.00	12,958.64
Pipeline Safety Inspection Fee	481,371.28	0.00	0.00	481,371.28
Surface Mining	312,456.92	0.00	0.00	312,456.92
Oil Spill Contingency Fee	492,277.98	126,892.36	0.00	365,385.62
Oilfield Site Rest Fee - Gas	2,318,454.54	(14,018.12)	72,506.80	2,404,979.46
Oilfield Site Rest Fee - Oil	859,753.27	(1,394.19)	30,755.03	891,902.49
Natural Resources - Severance Tax	463,900,992.59	57,157,175.72	38,260,117.39	445,003,934.26
Occupational License Tax	0.00	0.00	339.04	339.04
Petroleum Products				
Gasoline Tax	424,403,454.72	37,782,830.00	37,222,609.40	423,843,234.12
Inspection Fee - Gasoline	820,292.92	61,845.56	71,604.89	830,052.25
Special Fuels Tax	114,774,057.19	9,385,577.65	9,579,390.68	114,967,870.22
Public Utilities & Carriers				
Inspection and Supervision Fee	5,131,923.50	365,640.40	530,839.29	5,297,122.39
Natural Gas Franchise Tax	6,748,616.46	1,815,784.10	1,505,542.24	6,438,374.60
Transportation and Communication Utilities Tax	2,442,487.96	92,986.46	277,964.81	2,627,466.31
Sales Tax, Louisiana General	2,372,155,315.39	180,526,267.54	203,558,758.82	2,395,187,806.67
Soft Drink Tax	(3,292.99)	0.00	0.00	(3,292.99)
Telecommunications Tax for the Deaf	1,494,616.41	361,226.12	24,460.74	1,157,851.03
Tobacco Tax	91,943,702.40	5,589,278.68	10,228,109.35	96,582,533.07
Tobacco Permit	38,117.29	143.57	200.00	38,173.72
Unclaimed Property	0.05	0.00	0.00	0.05
<b>Subtotals -State Revenues</b>	<b>\$5,907,360,296.19</b>	<b>\$417,356,818.57</b>	<b>\$456,341,411.03</b>	<b>\$5,946,344,886.65</b>
<b>Other Taxes</b>				
Beer Tax - Parishes and Municipalities	5,274,779.92	0.00	0.00	5,274,779.92
Hotel/Motel Room Occupancy Tax				
Louisiana Stadium & Exposition District	34,099,916.45	0.00	0.00	34,099,916.45
New Orleans Exhibition Hall Authority	14,950,306.96	0.00	0.00	14,950,306.96
Louisiana Tourism Promotion District Tax	18,446,596.14	1,404,870.73	1,622,463.05	18,664,188.46
New Orleans Exhibition Hall Authority Flat Room				
Occupancy Fee and Food and Beverage Tax	10,227,769.01	0.00	0.00	10,227,769.01
Service Contractor Tax	1,879,149.94	0.00	0.00	1,879,149.94
Tour Tax	188,353.62	0.00	0.00	188,353.62
Local Catalog Sales Tax	1,038.00	0.00	0.00	1,038.00
<b>Subtotals - Other Taxes</b>	<b>\$ 85,067,910.04</b>	<b>\$ 1,404,870.73</b>	<b>\$ 1,622,463.05</b>	<b>\$ 85,285,502.36</b>
<b>Grand Totals</b>	<b>\$5,992,428,206.23</b>	<b>\$418,761,689.30</b>	<b>\$457,963,874.08</b>	<b>\$6,031,630,391.01</b>

# Comparative Revenues

State Revenues	Total Net Collections FY 1999-00	Total Net Collections FY 2000-01	% Change
Automobile Rental Tax	\$ 4,531,344.41	\$ 4,768,217.13	5.23
Contractor Fee, Nonresident	30,073.19	13,321.20	(55.70)
Corporation Franchise Tax	269,382,461.17	248,546,215.78	(7.73)
Electrical Cooperative Fee	32,429.00	33,741.00	4.05
Gift Tax	5,136,841.64*	4,569,963.12	(11.04)
Hazardous Waste Disposal Tax	3,666,547.66	4,817,303.45	31.39
<b>Income</b>			
Corporation	222,007,595.54	293,056,052.83	32.00
Fiduciary	12,669,706.47	12,973,989.30	2.40
Individual	1,582,130,560.82*	1,750,260,443.28	10.63
Inheritance and Estate Transfer Tax	90,439,131.50	78,360,212.23	(13.36)
<b>Liquors - Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	16,432,907.73	15,846,719.70	(3.57)
Out-of-State Shippers	25,946.41	17,176.40	(33.80)
Low Alcoholic Content (Beer)	38,489,739.69	36,522,572.67	(5.11)
Retail Alcoholic Beverage	247.40	5,115.57	1,967.73
Marijuana and Controlled Dangerous Substance Tax	4,400.50	23,217.06	427.60
<b>Minerals, Oil, and Gas Fees</b>			
Hazardous Liquid Pipeline Fee	600.00	90,108.78	14,918.13
Master Meter Safety Inspection Fee	18,661.78	12,958.64	(30.56)
Pipeline Safety Inspection Fee	572,410.23	481,371.28	(15.90)
Surface Mining and Reclamation Fee	247,115.04	312,456.92	26.44
Oil Spill Contingency Fee	752,675.43	365,385.62	(51.46)
Oilfield Site Restoration Fee - Gas	729,675.78	2,404,979.46	229.60
Oilfield Site Restoration Fee - Oil	278,806.54	891,902.49	219.90
Natural Resources - General Severance	405,504,202.80	445,003,934.26	9.74
Occupational License	0.00	339.04	0.00
<b>Petroleum Products</b>			
Gasoline Tax	434,415,105.62	423,843,234.12	(2.43)
Inspection Fee - Gasoline	715,637.83	830,052.25	15.99
Special Fuels Tax	115,505,615.71	114,967,870.22	(0.47)
<b>Public Utilities</b>			
Inspection and Supervision Fee	4,762,061.10	5,297,122.39	11.24
Natural Gas Franchise Tax	10,015,085.27	6,438,374.60	(35.71)
<b>Transportation &amp; Communication Utilities Tax</b>			
Sales Taxes, Louisiana General	2,057,581,238.12*	2,395,187,806.67	16.41
Soft Drink	(3.63)	(3,292.99)	(90,715.98)
Telecommunications Tax for the Deaf	1,448,579.23	1,157,851.03	(20.07)
Tobacco Tax	89,643,730.30	96,582,533.07	7.74
Tobacco Permit	32,012.98	38,173.72	19.24
Unclaimed Property	13,060,187.02	0.05	(100.00)
<b>Subtotals - State Revenues</b>	<b>\$5,382,547,513.46*</b>	<b>\$5,946,344,888.65</b>	<b>10.47</b>
<b>Other Taxes</b>			
Beer Tax- Parish and Municipalities	3,523,320.78	5,274,779.92	49.71
Louisiana Tourism Promotion District Sales Tax	16,106,865.38	18,664,188.46	15.88
<b>Hotel/Motel Room Occupancy Tax</b>			
Louisiana Stadium and Exposition District	30,242,907.27	34,099,916.45	12.75
New Orleans Exhibition Hall Authority	13,324,207.57	14,950,306.96	12.20
<b>New Orleans Exhibition Hall Authority Flat Room</b>			
Occupancy Fee and Food and Beverage Tax	8,728,898.65	10,227,769.01	17.17
Service Contractor Tax	1,722,419.92	1,879,149.94	9.10
Tour Tax	157,699.44	188,353.62	19.44
Parish Consumer/Catalog Use Tax	337.00	1,038.00	208.01
<b>Subtotals - Other Taxes</b>	<b>73,806,656.01</b>	<b>85,285,502.36</b>	<b>15.55</b>
<b>Totals</b>	<b>\$5,456,354,169.47*</b>	<b>\$6,031,630,391.01</b>	<b>10.54</b>



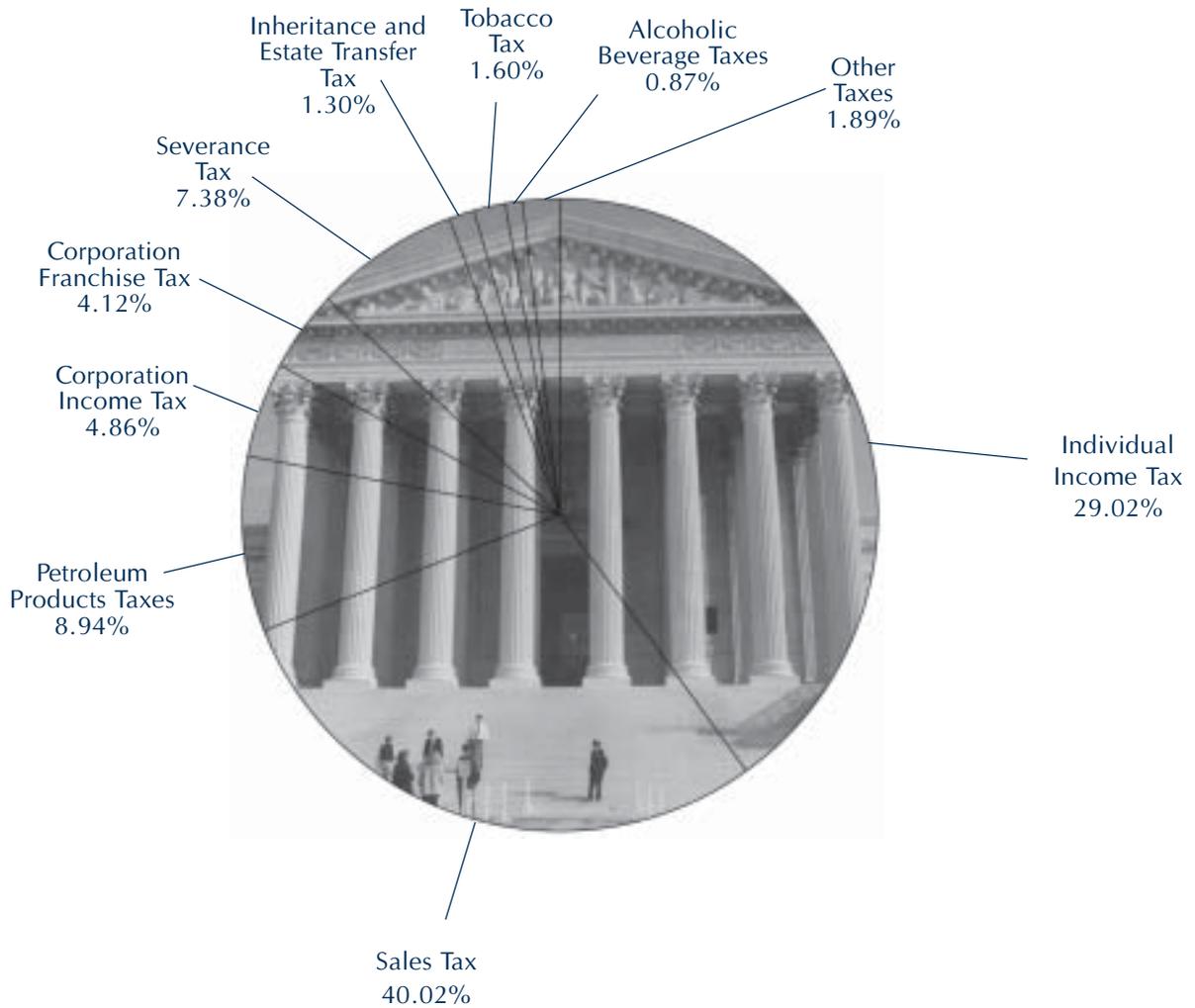
Jeannie Rasmussen

\*These amounts were adjusted from the amounts published in last year's Annual Report to reflect audit adjustments.



Marcia Raskin

## Major Revenue Sources



# Collections

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## Corporation Franchise Tax

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Fiscal Year	Amount Collected	% Change
2000-01	\$248,546,216	-7.73
1999-00	\$269,382,461	-9.14
1998-99	\$296,489,547	18.04
1997-98	\$251,170,074	2.95
1996-97	\$243,971,558	4.48

The corporation franchise tax is levied on any corporation doing business or qualified to do business in Louisiana, unless specifically exempt by statute.

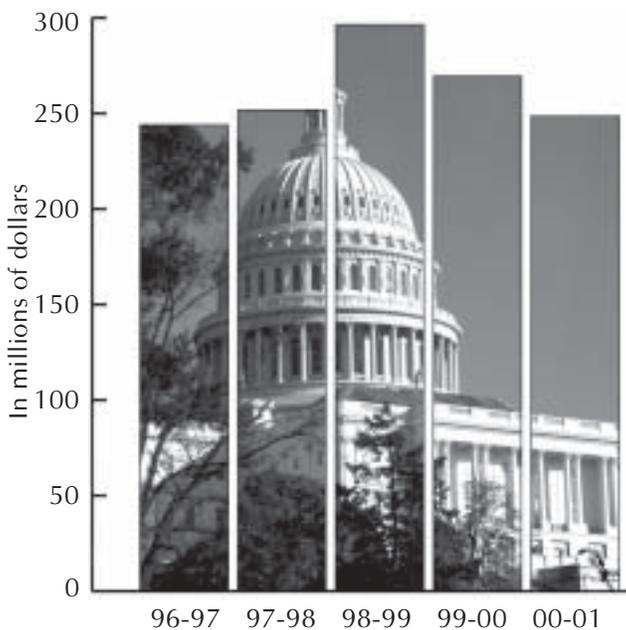
The total taxable base consists of the corporation's capital stock, surplus, undivided profits, and borrowed capital. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

The corporation franchise tax rate is as follows:

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

There is a minimum \$10 corporation franchise tax.

Corporation franchise tax collections represents 4.12% of the Department's total tax collections.



## Corporation Income Tax

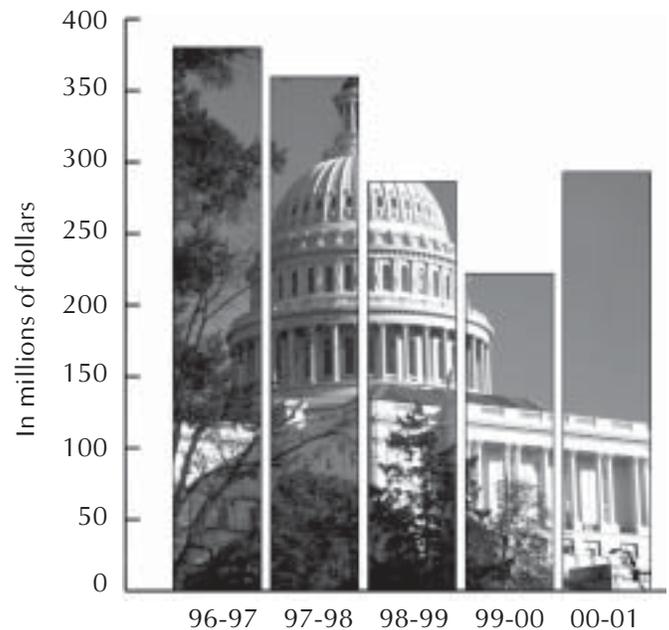
Fiscal Year	Amount Collected	% Change
2000-01	\$293,056,053	32.00
1999-00	\$222,007,596	-22.46
1998-99	\$286,322,372	-20.36
1997-98	\$359,509,580	-5.43
1996-97	\$380,155,303	16.06

The corporation income tax is levied on net taxable income of domestic and foreign corporations that derive income from Louisiana sources. All corporations deriving income from Louisiana sources are liable for Louisiana corporation income tax, unless specifically exempted by statute.

The corporation income tax rates are as follows:

- 4% on the first \$25,000 of net taxable income;
- 5% on the next \$25,000;
- 6% on the next \$50,000;
- 7% on the next \$100,000;
- 8% on amounts over \$200,000.

Corporation income tax amounts to 4.86% of the Department's total tax collection.



# Collections

## Individual Income Tax

Fiscal Year	Amount Collected	% Change
2000-01	\$1,750,260,443	10.63
1999-00	\$1,582,130,561*	3.91
1998-99	\$1,522,540,583	4.94
1997-98	\$1,450,813,683	15.14
1996-97	\$1,260,048,144	8.14

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 less federal excess itemized deductions. 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, as married filing separately, or as head of household:

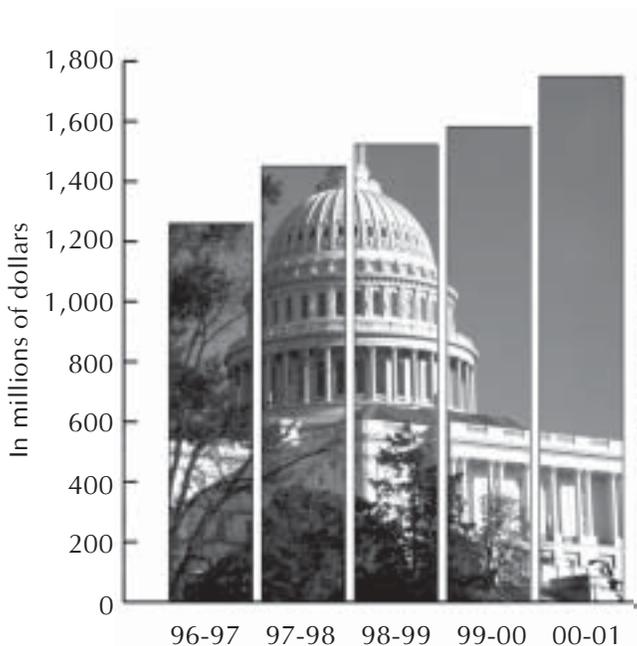
- 2% of the first \$10,000 of taxable income;
- 4% of the next \$40,000;
- 6% of the taxable income over \$50,000.

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

- 2% of the first \$20,000 of taxable income;
- 4% of the next \$80,000;
- 6% of the taxable income over \$100,000.

Individual income tax amounts to 29.02% of the Department's total collections.

\*This amount was adjusted from the amount listed in last year's annual report to reflect audit adjustments.



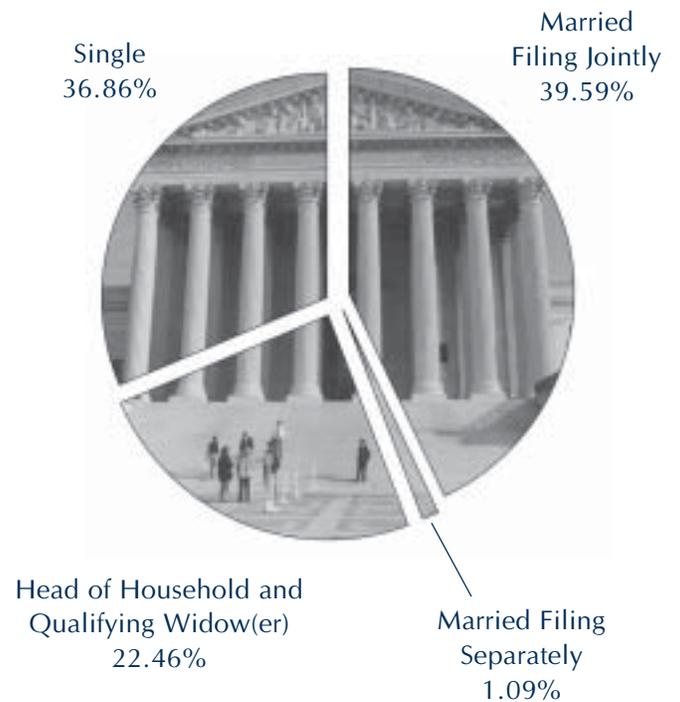
## Individual Income Tax

### Louisiana Income Tax After Credits for 2000 Tax Year

Brackets of Louisiana Income Tax After Credits	Number of Returns Filed	Total Adjusted Louisiana Tax (Line 16)
\$0-.99	335,613	\$ 0
1-9.99	29,639	147,659
10-19.99	28,541	429,048
20-39.99	53,186	1,572,876
40-59.99	48,547	2,408,908
60-99.99	86,985	6,826,213
100-199.99	142,093	20,563,094
200-299.99	105,097	25,776,241
300-399.99	89,100	30,686,047
400-599.99	145,310	71,123,421
600-999.99	211,595	164,336,378
1,000-1,599.99	196,416	245,704,999
1,600-2,199.99	110,090	202,156,428
2,200-3,999.99	90,365	245,871,962
4,000-5,999.99	16,916	80,256,913
6,000-9,999.99	11,927	89,040,049
\$10,000 & over	4,275	269,349,957
<b>Totals</b>	<b>1,705,695</b>	<b>\$1,456,250,193</b>

### Individual Income Tax Returns by Filing Status for 2000 Tax Year

Filing Status	Number of Returns	% of Total
Single	628,661	36.86
Married Filing Jointly	675,248	39.59
Married Filing Separately	18,680	1.09
Head of Household and Qualifying Widow(er)	383,106	22.46
<b>Total Returns Filed</b>	<b>1,705,695</b>	<b>100.00</b>



# Individual Income Tax

## Number of Returns by Income Brackets for 2000 Tax Year

Federal Adjusted Gross Income Brackets ( $\geq$ - $<$ )	Total Federal Adjusted Gross Income (Line 7)	Number of Returns Filed
Less than \$0	\$ 0	0
0	0	23,417
0-6,000	738,703,400	227,158
6,000-8,000	606,817,303	86,715
8,000-10,000	793,919,309	88,061
10,000-12,000	961,526,106	87,532
12,000-15,000	1,635,235,890	121,484
15,000-20,000	2,860,406,905	164,426
20,000-25,000	2,888,922,442	128,980
25,000-30,000	2,856,998,710	104,224
30,000-35,000	2,846,562,094	87,770
35,000-40,000	2,815,352,063	75,192
40,000-45,000	2,767,978,223	65,235
45,000-50,000	2,703,197,174	56,974
50,000-60,000	5,280,118,894	96,367
60,000-70,000	4,760,154,545	73,511
70,000-80,000	4,018,246,995	53,782
80,000-90,000	3,239,286,275	38,238
90,000-100,000	2,555,886,801	26,983
100,000-150,000	6,580,952,805	55,354
150,000-250,000	4,618,895,739	24,609
250,000-500,000	4,239,113,472	12,506
500,000-1,000,000	3,063,958,570	4,463
Over \$1,000,000	8,933,577,094	2,714
<b>Total</b>	<b>\$71,765,810,809</b>	<b>1,705,695</b>

## Louisiana Refund Checkoffs for 2000 Tax Year

Donation	Number of Taxpayers Contributing	Total Amount Donated	% of Total Donations	Average Donation
Wildlife Habitat	871	\$ 10,637	34.99	\$12.21
LA Senior Citizens Trust	543	5,396	17.75	9.94
Breast Cancer	679	6,291	20.69	9.26
Children's Trust Fund	703	8,076	26.57	11.49
<b>Total</b>	<b>2,796</b>	<b>\$30,400</b>	<b>100.00</b>	<b>\$10.87</b>



Linda Denney

## Number of Returns by ZIP Code Areas for 2000 Tax Year

ZIP Code Area	Number of Returns Filed	Louisiana Tax Table Income	Average Louisiana Tax Table Income	Total Adjusted Louisiana Tax	Average Adjusted Louisiana Tax
700 Kenner, Metairie, Westwego, Harvey, Litcher, Marrero	237,730	\$ 7,404,714,452	\$31,148	\$ 216,000,698	\$909
701 New Orleans	177,849	5,159,304,407	29,009	158,176,949	889
703 Houma, Morgan City, Raceland, Thibodaux	97,754	2,932,421,878	29,998	82,510,760	844
704 Bogalusa, Covington, Hammond, Mandeville, Slidell	124,570	4,097,415,755	32,892	118,285,249	950
705 Crowley, Jennings, Lafayette, Opelousas	214,718	6,429,333,623	29,943	185,998,634	866
706 Cameron, DeRidder, Lake Charles, Sulphur, Westlake	91,790	2,796,261,526	30,464	79,174,817	863
707 Baker, Denham Springs, Gonzales, Plaquemine, Zachary	118,935	3,733,701,793	31,393	102,501,269	862
708 Baton Rouge	130,234	4,491,883,374	34,490	142,433,006	1,094
710 Coushatta, Mansfield	61,355	1,633,197,289	26,619	41,419,072	675
711 Bossier City, Shreveport	105,379	3,136,088,538	29,760	92,924,596	882
712 Monroe, Ruston, Winnsboro	112,276	3,087,766,242	27,502	81,808,213	729
713 Alexandria, Bunkie, Ferriday, Vidalia	69,893	1,846,837,829	26,424	49,249,807	705
714 Fort Polk, Leesville, Many, Natchitoches, Zwolle	56,699	1,414,362,425	24,945	34,925,110	616
Out-of-State	106,513	2,149,794,869	20,183	62,842,013	590
<b>Totals</b>	<b>1,705,695</b>	<b>\$50,313,084,000</b>	<b>\$29,497</b>	<b>\$1,448,250,193</b>	<b>\$849</b>

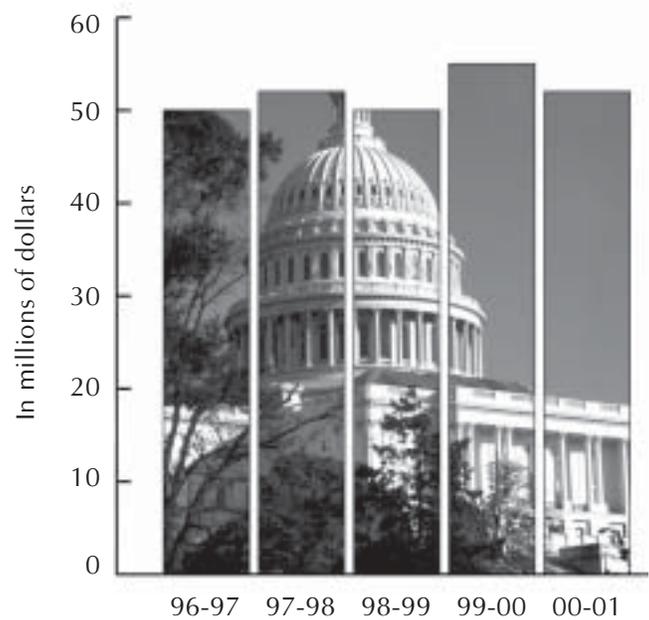
# Collections

## Liquors-Alcoholic Beverage Taxes

Louisiana levies a tax on beer of \$10 per 31-gallon barrel. Other alcoholic beverage tax rates are: 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.

In fiscal year 2000-01, alcoholic beverage taxes collections decreased from \$54.95 million to \$52.39 million, a decrease of 4.66%.



Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2000-01	\$36,522,573	\$15,863,896	\$52,386,469	-4.66
1999-00	\$38,489,740	\$16,458,854	\$54,948,594	9.57
1998-99	\$36,478,327	\$13,670,443	\$50,148,770	-4.12
1997-98	\$36,172,622	\$16,130,010	\$52,302,632	4.55
1996-97	\$34,405,876	\$15,622,715	\$50,028,591	-5.50

Fiscal Year	Amount Collected	% Change
2000-01	\$445,003,934	9.74
1999-00	\$405,504,203	55.22
1998-99	\$261,252,818	-25.80
1997-98	\$352,109,046	-16.05
1996-97	\$419,422,939	20.15

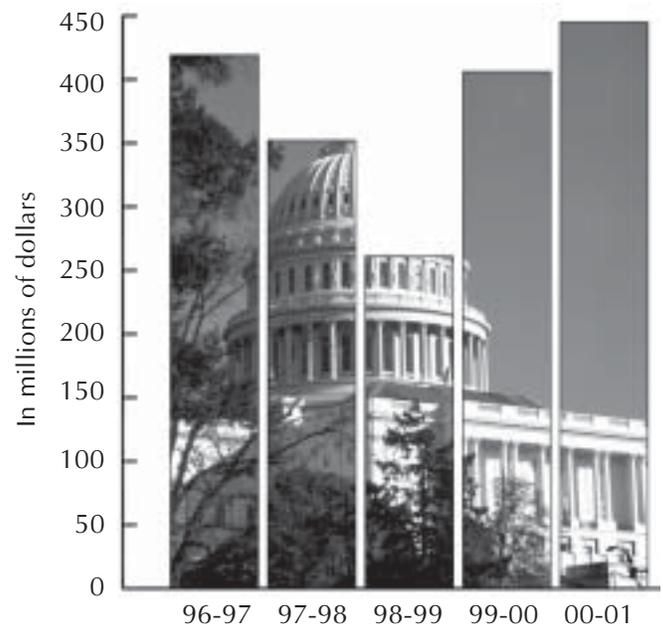
## Collections

### Natural Resources-Severance Tax

General severance tax is collected on all natural resources severed from Louisiana soil and water. Most notable of these are oil and gas. This tax amounts to 7.38% of the Department's total collections.

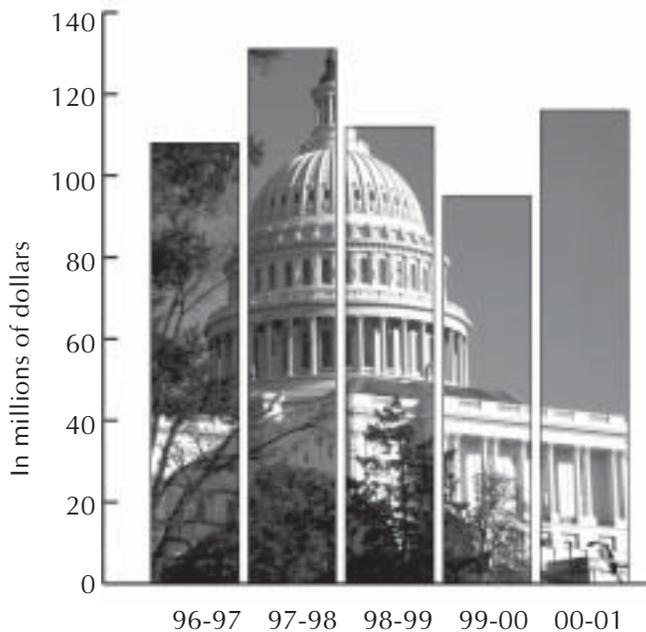
Collections increased 9.74% in the fiscal year 2000-01 from \$405.50 million to \$445.00 million. Oil/Condensate collections increased 26.82% for this year. The main reason is the average price per barrel of oil increased by 26% from \$23.68 to \$29.77. There was very little change in the production, .5%. The natural gas severance tax collections increased 23%. This is due to the tax rate increase from 7.8 cents per MCF to 9.7 cents per MCF, an increase of 24%. There was a 4% increase in natural gas production. The collections of timber/pulpwood decreased by 18%. There was also a 7% decrease in mineral collections.

Except for the annual statutory adjustment of the gas tax rate, tax rates for the various natural resources remained constant in fiscal year 2000-01 and are listed on page 29.



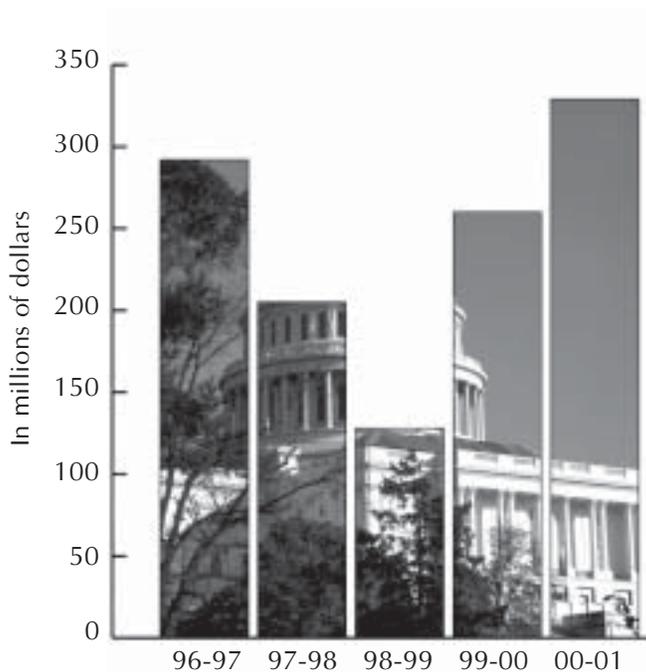
# Collections

## Natural Resources-Severance Tax



Natural Gas Production and Cash Collections

Fiscal Year	Amount Collected	Production (in MCFs)
2000-01	\$116,064,670	1,276,685,808
1999-00	\$94,711,200	1,232,514,510
1998-99	\$112,202,564	1,237,109,092
1997-98	\$130,843,643	1,335,222,487
1996-97	\$107,538,957	1,426,297,426



Oil/Condensate Production and Cash Collections

Fiscal Year	Amount Collected	Production (in barrels)
2000-01	\$329,222,844	92,632,258
1999-00	\$259,602,946	92,209,528
1998-99	\$128,110,921	87,161,288
1997-98	\$205,450,183	101,382,602
1996-97	\$292,189,147	113,733,832

# Collections

## Natural Resources-Severance Tax

1. Timber
  - a. Trees and timber - 2.25% of current stumpage value as determined by the Louisiana Forestry Commission.
  - b. Pulpwood - 5% of current stumpage value as determined by the Louisiana Forestry Commission.
  - c. Forest products grown on reforested lands - 6% of value. This tax is in lieu of all other taxes.
2. Gas
 

	<b>Per MCF at 15.025 psia</b>
a. Full rate	
(1) 7/1/91 to 6/30/92	.09
(2) 7/1/92 to 6/30/93	.07
(3) 7/1/93 to 6/30/94	.075
(4) 7/1/94 to 6/30/95	.087
(5) 7/1/95 to 6/30/96	.07
(6) 7/1/96 to 6/30/97	.077
(7) 7/1/97 to 6/30/98	.101
(8) 7/1/98 to 6/30/99	.093
(9) 7/1/99 to 6/30/00	.078
(10) 7/1/00 to 6/30/01	.097
b. Incapable oil-well gas rate	.03
c. Incapable gas-well gas rate	.013
d. Reduced rate	.04
e. Special rate	.03
f. Contract rate	.07
3. Oil/condensate/similar natural resources
 

	<b>Per barrel of 42 gallons</b>
a. Full rate	12.50% of value
b. Incapable oil rate	6.25% of value
c. Stripper oil rate	*3.125% of value
d. Reclaimed oil rate	3.125% of value
e. Approved mining and horizontal drilling projects rate	**3.125% of value

\*Stripper oil is totally exempt if the price of oil is less than \$20 per barrel.  
 \*\*Applies only to the working interest owner's share of production and will revert to the full rate of 12.5% of value when the cumulative value of hydrocarbon production is equal to 2½ times the total private investment in the project.
4. Sulphur - one dollar and three cents (\$1.03) per long ton of 2,240 pounds
5. Salt - six cents (\$.06) per ton
6. Coal - ten cents (\$.10) per ton
7. Ores - ten cents (\$.10) per ton
8. Marble - twenty cents (\$.20) per ton
9. Stone - three cents (\$.03) per ton
10. Sand - six cents (\$.06) per ton
11. Shells - six cents (\$.06) per ton
12. Salt content in brine, when used in the manufacture of other products and not marketed as salt - one-half cent (\$.005) per ton
13. Lignite - twelve cents (\$.12) per ton

### Net Collections by Resource %

Resource	1999-00	2000-01	Change
Oil/Condensate	\$259,602,946	\$329,222,844	26.82
Gas	94,711,200	116,064,670	22.55
Timber/Pulpwood	20,817,645	16,989,918	-18.39
Minerals	1,569,201	1,457,384	-7.13
<b>Totals</b>	<b>\$376,700,992</b>	<b>\$463,734,816</b>	<b>23.10</b>



Kathy Raiguer

# Natural Resources Severance Tax

## Cash Collections by Parish FY 2000-01

Parish	Oil/ Condensate	Gas	Timber/ Pulpwood	Minerals	Total Tax Collected
Acadia	\$ 7,616,130.95	\$1,123,915.72	\$ 126,917.70	\$ 3,889.05	\$ 8,870,853.42
Allen	2,105,365.37	287,418.90	933,921.62	7,858.10	3,334,563.99
Ascension	304,122.94	4,655.03	18,868.23	1,794.10	329,440.30
Assumption	2,056,497.00	1,062,091.39	1,691.58	33,884.99	3,154,164.96
Avoyelles	618,154.93	32,384.88	46,491.60	6.24	697,037.65
Beauregard	3,619,825.61	423,247.21	1,068,949.60	4.43	5,112,026.85
Bienville	994,093.94	8,413,302.72	963,738.78	450.25	10,371,585.69
Bossier	2,382,177.00	4,314,150.31	442,311.66	6,546.42	7,145,185.39
Caddo	3,209,246.63	1,341,551.46	300,342.72	217.81	4,851,358.62
Calcasieu	11,627,757.49	2,246,724.89	244,994.21	9,638.73	14,129,115.32
Caldwell	3,785.62	232,132.13	453,746.40	.00	689,664.15
Cameron	13,053,423.74	6,718,788.05	562.78	377.57	19,773,152.14
Catahoula	888,508.29	1,318.28	322,689.80	1,262.51	1,213,778.88
Claiborne	6,942,607.24	2,616,224.07	535,878.14	1,412.16	10,096,121.61
Concordia	1,541,482.60	137,725.30	31,325.61	.00	1,710,533.51
Desoto	801,024.60	3,651,948.78	511,520.87	344,865.12	5,309,359.37
East Baton Rouge	11,090,621.79	3,086,046.01	70,419.59	12,091.45	14,259,178.84
East Carroll	959.82	.00	23,518.81	.00	24,478.63
East Feliciana	848,128.48	7,598.29	198,420.86	5,763.08	1,059,910.71
Evangeline	2,217,839.56	488,816.68	267,379.36	.00	2,974,035.60
Franklin	411,502.81	216,461.87	50,509.46	.00	678,474.14
Grant	804,594.14	1,402.53	257,933.25	748.54	1,064,678.46
Iberia	21,729,635.72	2,406,474.91	203.92	258,284.22	24,394,598.77
Iberville	5,477,924.52	303,540.89	112,658.99	136.37	5,894,260.77
Jackson	64,140.93	1,024,527.94	590,963.30	92.12	1,679,724.29
Jefferson	10,516,122.29	1,502,123.16	2,392.57	79,008.00	12,099,646.02
Jefferson Davis	9,103,209.08	5,325,784.11	77,036.03	40,706.45	14,546,735.67
Lafayette	4,378,880.29	2,703,832.82	3,381.86	4,522.49	7,090,617.46
Lafourche	23,311,902.01	3,563,247.88	1,203.95	2,440.03	26,878,793.87
LaSalle	8,018,378.66	113,060.61	571,874.55	2,523.45	8,705,837.27
Lincoln	1,032,191.35	1,404,729.42	237,994.07	363.54	2,675,278.38
Livingston	829,843.27	154,154.11	669,486.49	16,309.61	1,669,793.48
Madison	2.05	5,353.03	73,575.61	.00	78,930.69

Parish	Oil/ Condensate	Gas	Timber/ Pulpwood	Minerals	Total Tax Collected
Morehouse	\$ 11,230.88	\$ 14,581.39	\$ 224,999.77	\$ .00	\$ 250,812.04
Natchitoches	195,821.84	213,049.40	659,755.89	.00	1,068,627.13
Orleans	4,184.73	43,686.24	62.45	2,787.00	50,720.42
Ouachita	614,424.31	540,378.36	218,287.73	23,092.59	1,396,182.99
Plaquemines	63,053,550.25	10,639,127.17	1,857.15	5,093.27	73,699,627.84
Pointe Coupe	2,324,233.04	6,582,818.18	53,919.77	.00	8,960,970.99
Rapides	4,549,461.60	579,787.94	772,758.02	15,851.12	5,917,858.68
Red River	48,941.56	97,939.74	78,879.09	110,793.72	336,554.11
Richland	313,250.80	874.75	27,182.22	.00	341,307.77
Sabine	98,798.76	182,299.54	730,340.64	62.44	1,011,501.38
St. Bernard	5,745,179.81	414,550.78	46.50	19,355.89	6,179,132.98
St. Charles	3,828,913.86	610,048.61	518.32	24,422.07	4,463,902.86
St. Helena	1,173,011.07	2,517.32	338,743.71	109,417.62	1,623,689.72
St. James	428,800.44	90,553.18	4,983.34	12,659.22	536,996.18
St. John	180,006.13	6,023.70	209.57	22.35	186,261.75
St. Landry	1,356,415.66	272,757.44	67,443.43	.00	1,696,616.53
St. Martin	5,586,747.89	635,639.17	5,987.32	34,738.28	6,263,112.66
St. Mary	18,213,252.20	7,048,745.47	2,170.78	90,464.18	25,354,632.63
St. Tammany	1,313.57	44,656.64	243,925.84	77,570.99	367,467.04
Tangipahoa	7,066.05	91,000.00	407,358.66	9,400.41	514,825.12
Tensas	407,951.37	24,648.84	33,446.19	.00	466,046.40
Terrebonne	29,276,144.64	11,313,236.43	314.81	.00	40,589,695.88
Union	779,448.88	310,886.44	750,587.13	.00	1,840,922.45
Vermillion	19,903,681.70	16,153,630.78	4,578.99	.00	36,061,891.47
Vernon	9,903,967.27	946,451.34	1,210,814.21	16,749.03	12,077,981.85
Washington	1,639.23	9,808.79	566,165.15	28,690.02	606,303.19
Webster	2,746,292.61	4,220,606.26	532,078.80	20,025.73	7,519,003.40
West Baton Rouge	39,236.81	2,905.87	14,552.21	.00	56,694.89
West Carroll	.00	.00	13,643.80	.00	13,643.80
West Feliciana	72,781.11	1,826.11	108,931.83	16,273.92	199,812.97
Winn	757,015.40	54,901.17	702,470.33	4,716.98	1,519,103.88
<b>State Totals</b>	<b>\$329,222,844.19</b>	<b>\$116,064,670.43</b>	<b>\$16,989,917.62</b>	<b>\$1,457,383.66</b>	<b>\$463,734,815.90</b>

# Collections

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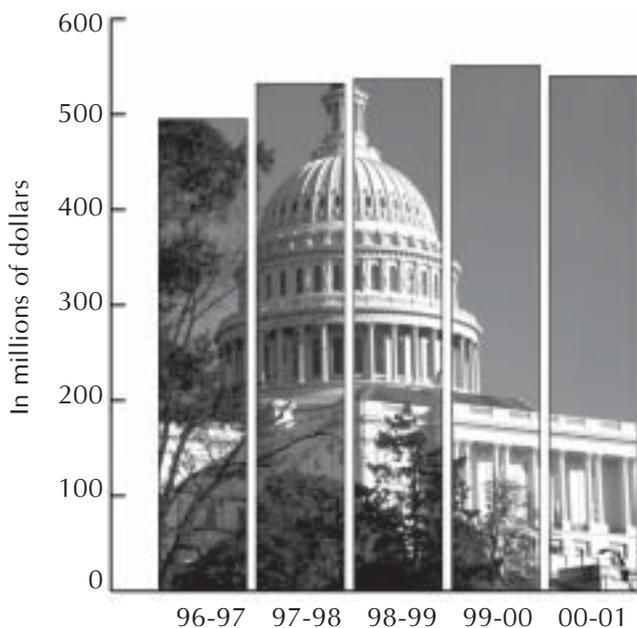
## Petroleum Products Taxes

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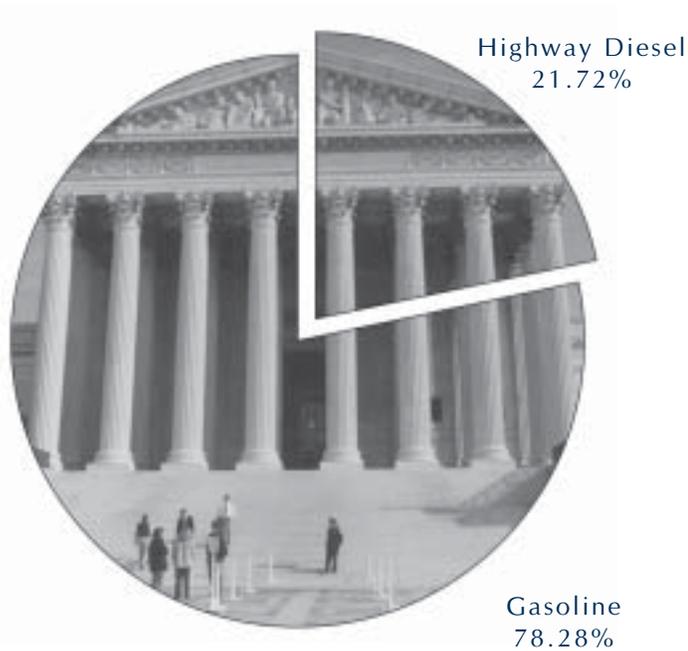
Fiscal Year	Amount Collected	% Change
2000-01	\$539,641,157	-2.00
1999-00	\$550,636,359	2.46
1998-99	\$537,421,038	1.06
1997-98	\$531,806,479	7.36
1996-97	\$495,371,680	-1.47

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.

The petroleum products taxes and inspection fee totaled \$539.64 million in fiscal year 2000-01, a decrease of 2.00% from the \$550.64 million collected the previous year. Petroleum products taxes comprise 8.94% of the Department's total collections.



## Petroleum Products Taxes



Consumption of Motor Fuels	1999-00	2000-01	% Change
<b>Gross Gallons Taxed:</b>			
Gasoline	2,282,072,725	2,292,115,745	.44
Highway Diesel	630,995,771	619,052,918	-1.89
Gasohol	10,252,013	0	-100.00
<b>Totals</b>	<b>2,923,320,509</b>	<b>2,911,168,663</b>	<b>-.41</b>
<b>Gallons Refunded</b>	<b>182,544,439</b>	<b>176,403,934</b>	<b>-3.36</b>
<b>Net Gallons Taxed:</b>			
Gasoline	2,138,260,468	2,140,800,225	.11
Highway Diesel	592,263,589	593,964,504	.28
Gasohol	10,252,013	0	100.00
<b>Totals</b>	<b>2,740,776,070</b>	<b>2,734,764,729</b>	<b>-.22</b>

Fiscal Year	Gasoline Tax	% Change
2000-01	\$423,843,234	-2.43
1999-00	\$434,415,106	1.66
1998-99	\$427,310,162	.85
1997-98	\$423,714,228	6.58
1996-97	\$397,546,659	-1.90

Fiscal Year	Special Fuels	% Change
2000-01	\$114,967,870	-.47
1999-00	\$115,505,616	5.70
1998-99	\$109,273,611	1.91
1997-98	\$107,229,885	10.48
1996-97	\$97,057,424	0.32

Fiscal Year	Inspection Fee	% Change
2000-01	\$830,052	15.99
1999-00	\$715,638	-14.53
1998-99	\$837,265	-2.91
1997-98	\$862,367	12.35
1996-97	\$767,597	1.68

# Collections

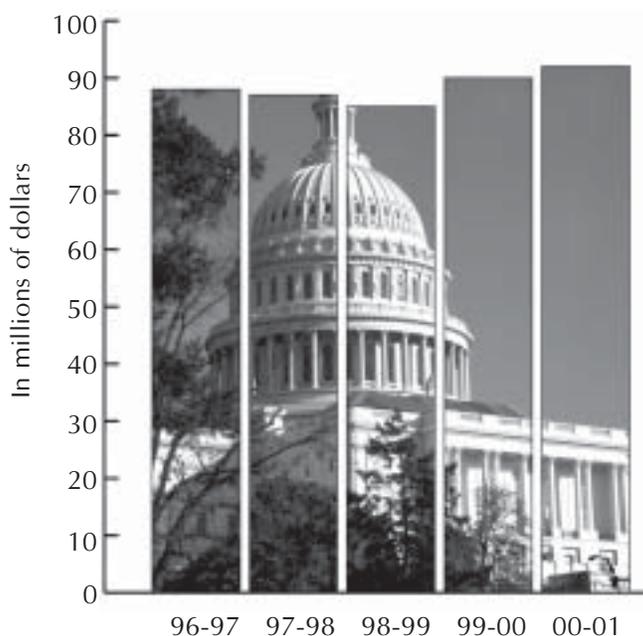
## Tobacco Tax

Fiscal Year	Amount Collected	% Change
2000-01	\$96,582,533	7.74
1999-00	\$89,643,730	4.92
1998-99	\$85,440,744	-2.02
1997-98	\$87,198,107	-1.20
1996-97	\$88,256,491	0.36

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

The tobacco tax collection figure for fiscal year 2000-01 is based on a tax rate of 24¢ per pack of 20 cigarettes. Act 32 of the 2000 Regular Session of the Louisiana Legislature changed the rate to 24¢ per pack of 20 cigarettes, effective July 1, 2000. The act also introduced a tax rate on smokeless tobacco of 20% of the manufacturer's invoice price as invoiced to the Louisiana tobacco dealer. Effective July 1, 2000, tax rates on tobacco products are as follows: 24¢ per pack of 20 cigarettes; cigars (up to \$120 per thousand), 8% of invoice price; cigars (over \$120 per thousand), 20% of invoice price; smokeless tobacco, 20% of the invoice price; and smoking tobacco, 33% of invoice price to wholesaler.

Tobacco tax collections increased from \$89.64 million to \$96.58 million in fiscal year 2000-01, an increase of 7.74%.



# Collections

## Sales Tax

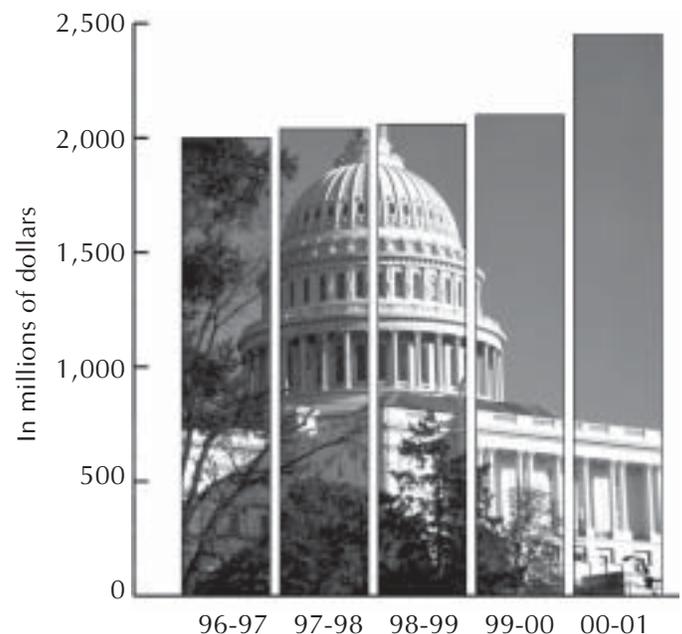
Fiscal Year	Amount Collected	% Change
2000-01	\$2,413,851,995	16.40
1999-00	\$2,073,688,104*	0.78*
1998-99	\$2,057,543,652	1.01
1997-98	\$2,037,046,687	1.87
1996-97	\$1,999,576,694	2.69

The 4% state sales tax rate is comprised 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, many of these exemptions have been temporarily suspended from the levy of portions of the sales tax since 1986. Some of the transactions affected include sales of natural gas, food for preparation and consumption in the home, electricity, water utility services, and newspapers. Each suspension has been for one to two-year periods, and each has been renewed before it was scheduled to expire. Thus, for all periods since July 1, 1986, certain traditionally exempt transactions have been subject to a state sales tax of 1%, 2%, 3%, or 4%. The suspension rate grew to 4% in July 1993 and was reduced to 3% beginning July 1997. On July 1, 2000, the rate rose to 4% again. These fluctuations in the rate and application of suspended exemptions should be taken into consideration when making a comparison of the sales tax collections in some business categories and parishes, as shown on the following pages.

Sales tax net collections accounted for 40.02% of total tax collections in fiscal year 2000-01. For the 13<sup>th</sup> year, sales tax collections were the largest single source of tax revenue.

\*This amount was adjusted from the amount listed in last year's annual report to reflect audit adjustments.



# Sales Tax

Net Cash Collections by Commodity Group	1999-00	2000-01
<b>Food Group</b>		
Grocery Stores	\$ 123,237,792	\$ 141,774,175
Fruit Stores and Vegetable Markets	2,775,658	2,629,329
Meat and Seafood Markets	11,519,880	12,619,061
Restaurants and Cafes	88,762,375	93,340,380
Saloons, Bars, Nightclubs, and Packaged Liquor	30,464,623	33,766,324
Dairy Products and Egg and Poultry Dealers	7,764,797	8,341,228
Bakeries	9,604,575	8,366,444
Chain Stores-Food Group	33,720,086	37,518,239
Foods not Indexed by Name	45,363,923	54,892,571
<b>Total Food Group</b>	<b>\$ 353,213,709</b>	<b>\$ 393,247,751</b>
<b>Apparel Group</b>		
Men's and Boys' Clothing	\$ 3,546,252	\$ 3,228,011
Women's Clothing	13,252,356	12,185,211
Millinery and Accessory Specialty Stores	2,185,482	2,281,363
Shoe Stores	11,438,182	11,326,373
Salvage Clothing	271,899	275,442
Children's Clothing	1,524,300	1,672,903
Chain Stores-Apparel Group	2,496,742	2,028,142
Apparel not Indexed by Name	25,026,330	28,710,589
<b>Total Apparel Group</b>	<b>\$ 59,741,543</b>	<b>\$ 61,708,034</b>
<b>General Merchandise Group</b>		
Department Stores-Dry Goods	\$ 172,475,014	\$ 196,914,287
Country and Farm Stores	88,982	97,057
Variety Stores	46,967,600	48,649,857
Drug Stores	32,376,518	35,373,716
Jewelry, Leather Goods, and Sporting Goods Stores	22,112,965	23,300,117
Feed and Seed Stores	3,508,065	3,452,501
Hardware Stores	19,599,313	20,457,338
Farm Implement Dealers	7,352,897	7,006,806
Chain Stores-General Merchandise Group	34,479,099	27,217,499
General Merchandise not Indexed by Name	132,221,386	147,022,807
<b>Total General Merchandise Group</b>	<b>\$ 471,181,839</b>	<b>\$ 509,491,985</b>
<b>Automotive Group</b>		
Motor Vehicle Dealers-New and Used Cars	\$ 23,253,476	\$ 24,924,457
Automotive Parts, Accessories, Tires, etc.	34,048,462	33,923,745
Service Stations	13,231,034	13,761,363
Garages and Repair Shops	23,803,371	25,153,999
Diesel Fuel and Fuel Oil	474,695	4,029,155
Marine Supplies	2,455,185	3,016,236
Motor Boats, Small Crafts, and Accessories	5,844,021	5,849,786
Aircraft Sales and Services	1,013,127	1,337,536
Chain Stores-Automotive Group	9,386,570	10,358,382
Automotive not Indexed by Name	4,373,648	4,730,328
<b>Total Automotive Group</b>	<b>\$ 117,883,589</b>	<b>\$ 127,084,987</b>
<b>Furniture, Home Furnishings, and Equipment Group</b>		
Furniture Stores	\$ 19,288,306	\$ 20,089,535
Electrical and Gas Household Appliances	35,368,748	36,499,648
Liquefied Petroleum Gas (Butane) Dealers	7,316,218	10,069,981
Store and Office Furniture and Equipment	34,392,933	33,320,492
Hotel, Restaurant, and Institutional Supplies	2,292,098	2,477,880
Awnings, Venetian Blinds, Upholstery, etc.	11,056,574	16,218,428
Dental and Medical Supplies	14,648,363	14,425,431
Safes and Locks (Gun and Locksmith)	426,608	430,204
Chain Stores-Furniture Group	60	373
Furniture and Home Furnishings not Indexed by Name	10,066,380	10,981,056
<b>Total Furniture, Home Furnishings, and Equipment Group</b>	<b>\$ 134,856,288</b>	<b>\$ 144,513,028</b>

Net Cash Collections by Commodity Group	1999-00	2000-01
<b>Lumber, Building, and Contractor Group</b>		
Building and Construction Contractors	\$ 8,252,531	\$ 10,233,360
Lumber, Building Material, Paint, and Wallpaper Stores	93,461,561	89,802,721
Electrical, Elevators, Plumbing, and Heating Materials	44,704,881	52,634,445
Oil Well Equipment	21,479,707	33,530,349
Electrical and Plumbing Contractors	6,849,281	7,866,369
Painting, Paperhanging, and Decorating Contractors	1,625,381	1,360,827
Roofing and Sheet-Metal Contractors	1,924,951	1,577,443
Heavy Equipment, Trucks, Bulldozers, Draglines, etc.	25,622,965	28,499,871
Lumber, Building, and Contractors not Indexed by Name	20,455,672	24,176,862
<b>Total Lumber, Building, and Contractor Group</b>	<b>\$ 224,376,930</b>	<b>\$249,682,247</b>
<b>Miscellaneous Service Group</b>		
Hotels, Rooming Houses, and Tourist Courts	\$ 45,613,544	\$ 41,337,456
Leasing or Renting Tangible Personal Property	77,842,532	89,791,533
Bowling Alleys and Billiard Halls	351,327	342,256
Laundries, Tailoring, Cleaners, etc.	6,073,224	6,009,130
Newspapers and Printing	12,852,470	13,213,986
Cotton Gins and Cotton Compresses	3,092	3,466
Warehouses and Storage Plants	1,042,631	1,151,710
Shoe Repair Shops and Shoeshine Parlors	158,307	137,734
Machine Shops, Foundries, and Welding	12,688,422	14,456,243
Miscellaneous Service Groups not Indexed by Name	64,760,973	71,113,050
<b>Total Miscellaneous Service Group</b>	<b>\$ 221,386,522</b>	<b>\$237,556,564</b>
<b>Manufacturing Group</b>		
Beverage Bottlers	\$ 8,703,997	\$ 7,944,055
Sugar Refineries	265,549	210,626
Crude Petroleum, Natural Gas, and Production	21,473,726	28,960,926
Petroleum Refineries	14,842,276	27,628,453
Sawmills, Sash and Door Manufacturers	1,031,110	585,546
Sand and Gravel Quarries, Pits, and Dredges	3,060,177	2,961,145
Rice Mills	666,753	169,441
Cotton-Seed Oil Mills and Fertilizer Plants	142,170	165,487
Ice Manufacturers	663,208	512,109
Manufacturers not Indexed by Name	149,384,293	170,346,372
<b>Total Manufacturing Group</b>	<b>\$ 200,233,259</b>	<b>\$239,484,160</b>
<b>Utilities Group</b>		
Railroads	\$ 10,765	\$ 20,520
Trucking, Motor Freight Lines, and Bus Lines	11,426	11,778
Pullman and Tank Car Companies	22,534	2,255
Trucking, Motor Freight Lines, etc.	240,556	348,327
Fire Protection Equipment	1,735,452	1,381,712
Pipelines	1,095,254	2,610,476
Gas, Light, Power, and Waterworks Companies	111,879,172	212,295,034
Telephone and Telegraph Companies	59,991,554	76,388,567
Utilities not Indexed by Name	35,807,904	65,562,967
<b>Total Utilities Group</b>	<b>\$ 210,794,617</b>	<b>\$358,621,636</b>
<b>Miscellaneous Group</b>		
Book Stores and Stationery Shops	\$ 7,974,758	\$ 9,467,962
Itinerant Vendors	319,690	304,067
Piano, Musical Instruments, and Record Shops	4,259,711	4,974,211
Iron, Sheet Metal, etc.	628,967	706,881
Photo Studios, etc.	4,061,643	5,063,954
Cigar Stores and Newsstands	17,802,044	20,594,540
Florists and Nurseries	4,642,303	5,240,240
Funeral Parlors	2,214,110	3,327,496
Bait Stands, Fishing Baits, and Supplies	579,257	1,208,362
Common Carriers	1,053,783	2,128,413
Miscellaneous not Indexed by Name	36,483,542	39,445,477
<b>Total Miscellaneous Group</b>	<b>\$ 80,019,808</b>	<b>\$92,461,603</b>
<b>Grand Totals</b>	<b>\$2,073,688,104</b>	<b>\$2,413,851,995</b>

# Sales Tax

Net Cash Collections by Parish*	1999-00	2000-01
Acadia	\$ 6,419,364	\$ 6,941,022
Allen	1,936,985	1,987,897
Ascension	34,000,973	41,093,206
Assumption	2,142,933	2,243,792
Avoyelles	2,351,553	2,445,829
Beauregard	7,490,862	9,908,019
Bienville	663,444	1,185,715
Bossier	15,617,012	17,379,608
Caddo	88,600,696	98,040,927
Calcasieu	51,666,509	56,799,234
Caldwell	584,195	752,856
Cameron	564,110	649,814
Catahoula	1,238,961	1,439,905
Claiborne	2,074,959	2,431,496
Concordia	2,249,140	2,330,122
DeSoto	4,311,011	4,789,279
East Baton Rouge	156,765,581	167,071,423
East Carroll	1,146,780	1,158,801
East Feliciana	1,041,139	1,130,626
Evangeline	2,375,445	(1,067,036)
Franklin	1,991,103	2,210,968
Grant	519,903	544,723
Iberia	13,812,315	14,366,419
Iberville	16,959,005	27,358,796
Jackson	3,127,419	4,302,210
Jefferson	209,703,039	211,393,007
Jefferson Davis	4,486,829	4,601,195
Lafayette	71,595,539	83,254,355
Lafourche	13,552,665	13,030,658
LaSalle	1,196,706	1,677,156
Lincoln	6,760,251	7,810,448
Livingston	7,508,765	8,061,504

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

Net Cash Collections by Parish	1999-00	2000-01
Madison	\$ 1,001,240	\$ 1,098,415
Morehouse	4,568,650	5,403,550
Natchitoches	6,362,843	6,382,533
Orleans	251,449,757	370,046,616
Ouachita	37,293,055	36,798,659
Plaquemines	6,245,912	5,902,360
Pointe Coupee	2,289,868	4,143,595
Rapides	41,958,935	56,477,979
Red River	630,600	560,390
Richland	1,740,862	1,831,911
Sabine	2,703,953	2,596,215
St. Bernard	9,688,956	10,515,212
St. Charles	18,499,063	21,365,232
St. Helena	290,094	272,083
St. James	839,711	2,995,139
St. John the Baptist	10,354,550	11,425,048
St. Landry	8,064,759	10,321,696
St. Martin	4,786,643	5,458,223
St. Mary	11,104,032	12,390,963
St. Tammany	27,386,228	27,902,522
Tangipahoa	17,234,874	15,197,918
Tensas	652,638	481,157
Terrebonne	23,428,018	26,800,187
Union	3,330,708	3,635,864
Vermilion	7,239,988	7,407,098
Vernon	2,192,742	2,366,854
Washington	6,158,395	7,974,016
Webster	4,909,623	5,320,809
West Baton Rouge	6,929,137	6,925,275
West Carroll	1,288,498	1,474,561
West Feliciana	1,936,582	1,916,181
Winn	1,850,836	769,238
Out-of-State	814,821,163	942,370,522
<b>Totals</b>	<b>\$2,073,688,104</b>	<b>\$2,413,851,995</b>

# Delinquent Taxes Collected

Delinquent taxes are any taxes not filed and paid by the statutory due date. Some delinquent taxes can be as old as 10 years because of statutory prescription.

## Delinquent Taxes Collected

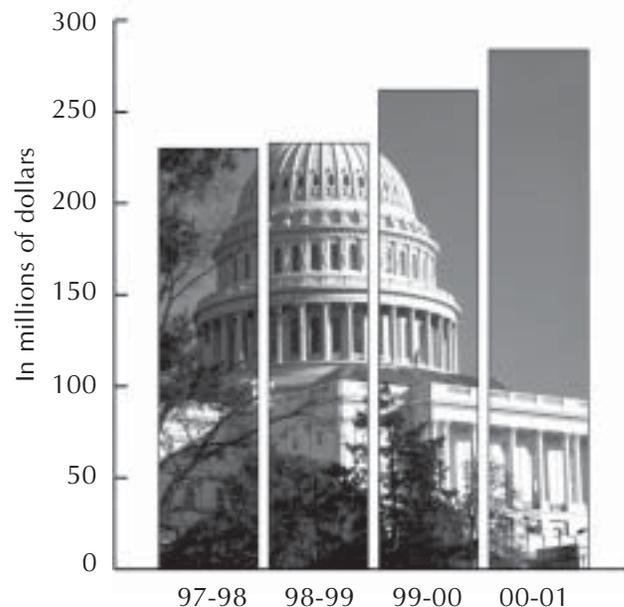
	1997-98	1998-99	1999-00	2000-01
Audit Review Division	\$ 84,226,442	\$ 78,454,177	\$103,596,371	\$ 93,212,179
Collection Division	90,254,405	100,744,532	95,675,466	121,932,355
Out-of-State Collections by				
Contracted Collection Agencies	360,362	12,591	0	1,062,169
Regional Offices				
Alexandria	3,559,798	3,445,866	3,559,584	4,356,334
Baton Rouge	8,061,190	7,642,614	10,518,684	11,602,689
Lafayette	3,961,328	5,187,793	6,466,209	7,478,289
Lake Charles	3,400,135	3,892,316	3,816,792	4,938,114
Monroe	3,322,212	3,734,000	4,014,335	4,706,789
New Orleans	24,140,812	22,646,337	26,126,556	24,357,221
Shreveport	3,774,729	3,459,373	3,897,642	4,613,704
Thibodaux	4,467,672	4,002,842	4,647,799	6,731,349
Subtotal for Regions	\$ 54,687,876	\$ 54,011,141	\$ 63,047,601	\$ 68,784,489
<b>Total Delinquent Taxes Collected</b>	<b>\$229,529,085</b>	<b>\$233,222,441</b>	<b>\$262,319,438</b>	<b>\$284,991,192</b>

## Accounts Receivable

Accounts receivable is the result of a revolving account where some liabilities are satisfied while other liabilities are being generated.

**Total accounts receivable as of June 30, 2001:**  
**\$289,161,668**

Delinquent Taxes Collected



# Summaries

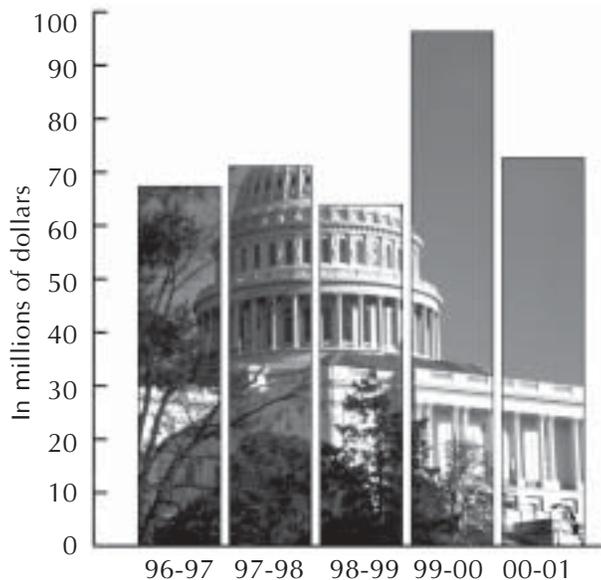
## Field Audit Services Cash Collection Summary

Fiscal Year	Amount Collected	% Change
2000-01	\$72,707,711	-24.51
1999-00	\$96,312,279	50.65*
1998-99	\$63,931,942	-10.12
1997-98	\$71,132,849	5.74
1996-97	\$67,272,493	-0.02

The field audit program of the Department is responsible for in-state and out-of-state audit activity. Field personnel are located in each of the cities listed on the accompanying tables.

Auditors are assigned to out-of-state locations as a cost-effective means of auditing corporations that conduct business in the state, but maintain business records in headquarters outside of the state. The permanent placement of out-of-state auditors has resulted in substantial savings to the Department.

In fiscal year 2000-01, the field audit program collected \$72.71 million.



\*This large increase was mainly the result of a judgement in a court case.

In-State Audit Activity	Collections
Alexandria	\$ 2,140,256
Baton Rouge	7,405,498
Lafayette	4,748,317
Lake Charles	1,271,161
Monroe	3,818,913
New Orleans	5,963,834
Shreveport	3,723,019
Thibodaux	1,587,096
Other	172,830
<b>Total</b>	<b>\$30,830,924</b>

Out-of-State Audit Activity	Collections
Dallas	\$6,174,983
Houston	19,799,133
Other Out-of-State Locations	15,902,671
<b>Total</b>	<b>\$41,876,787</b>

Audit Collections by Tax	Collections
Corporation Franchise Tax	\$23,612,195
Corporation Income Tax	15,720,814
Excise Taxes	10,500
Sales Tax	24,387,823
Severance Tax	8,902,319
Withholding Tax	38,244
Other	35,816
<b>Total</b>	<b>\$72,707,711</b>

# Summaries

## Monthly Net Cash Collections Record

<b>Taxes</b>	<b>July 2000</b>	<b>August 2000</b>
Corporation Franchise Tax	\$ 4,017,224.56	\$ 6,200,000.00
Gift Tax	77,344.79	164,720.85
Hazardous Waste Disposal Tax	1,056,894.75	3,422.93
<b>Income</b>		
Corporation	2,462,169.89	(5,875,607.77)
Fiduciary	346,088.39	72,472.06
Individual	105,511,853.92	111,430,796.16
Inheritance and Estate Transfer Tax	13,598,868.95	5,154,420.13
<b>Liquor - Alcoholic Beverages</b>		
*High Alcoholic Content (Liquor/Wine)	1,336,072.34	1,007,571.29
Low Alcoholic Content (Beer)	3,339,215.67	2,805,115.31
Natural Resources - General Severance Tax	52,231,234.25	37,946,475.14
<b>Petroleum Products</b>		
Gasoline Tax	34,913,084.89	32,885,892.56
Inspection Fee - Gasoline	43,587.39	77,141.51
Special Fuels Tax	9,171,272.76	10,715,664.95
<b>Public Utilities</b>		
Inspection and Supervision Fee	221,922.29	77,651.55
Natural Gas Franchise Tax	1,492,993.29	362,143.17
Trans. and Communication Utilities Tax	83,296.67	158,718.31
Sales Tax	186,643,257.20	180,400,257.27
Tobacco Tax	14,208,846.38	5,873,025.11
Other Taxes	9,401,904.68	7,074,373.37
<b>Total Cash Collections</b>	<b>\$440,157,133.06</b>	<b>\$396,534,253.90</b>

\*Includes Out-of-State Shippers

<b>Taxes</b>	<b>January 2001</b>	<b>February 2001</b>
Corporation Franchise Tax	\$ 7,364,102.54	\$ 9,808,527.45
Gift Tax	67,414.25	86,975.24
Hazardous Waste Disposal Tax	1,130,032.59	39,443.74
Corporation	4,909,495.01	(6,037,995.09)
Fiduciary	507,074.91	214,365.11
Individual	205,289,794.54	98,522,881.22
Inheritance and Estate Transfer Tax	5,804,413.58	5,560,704.92
<b>Liquor - Alcoholic Beverages</b>		
*High Alcoholic Content (Liquor/Wine)	2,049,465.57	989,338.02
Low Alcoholic Content (Beer)	2,893,765.74	2,599,043.76
Natural Resources - General Severance Tax	43,481,808.43	34,592,381.37
<b>Petroleum Products</b>		
Gasoline	35,407,544.98	34,224,825.23
Inspection Fee - Gasoline	75,068.03	64,080.51
Special Fuels Tax	9,746,548.00	8,863,223.50
<b>Public Utilities &amp; Carriers</b>		
Inspection and Supervision Fee	759,728.98	130,010.44
Natural Gas Franchise Tax	2,006,794.26	(619,036.21)
Trans. and Communication Utilities Tax	247,344.48	307,914.44
Sales Tax	258,334,131.02	196,379,668.43
Tobacco Tax	8,424,072.08	7,070,829.21
Other Taxes	9,186,941.84	7,580,393.41
<b>Total Cash Collections</b>	<b>\$597,685,540.83</b>	<b>\$400,377,574.70</b>

\*Includes Out-of-State Shippers

September 2000	October 2000	November 2000	December 2000
\$ 10,368,009.34	\$ 7,796,911.82	\$ 11,422,151.71	\$ 8,739,449.85
38,898.16	220,728.23	38,048.20	41,754.37
47,093.16	1,121,748.17	81,500.63	77,082.99
53,122,556.11	7,993,044.52	2,667,976.05	47,498,953.31
78,533.45	163,693.65	224,324.46	21,241.17
123,658,317.13	148,376,295.32	107,646,806.07	99,586,063.06
5,796,571.45	6,264,631.70	7,518,010.40	10,333,409.06
1,274,880.84	1,110,940.65	1,386,249.94	1,647,595.57
3,631,842.80	2,955,020.93	2,806,379.98	2,958,990.53
38,915,074.62	43,806,576.49	30,520,181.80	42,469,684.57
39,608,897.20	37,614,122.86	35,394,102.08	34,377,265.43
74,261.08	79,329.74	69,694.37	59,641.96
6,846,235.31	10,153,970.44	10,227,175.84	9,432,303.52
572,668.26	526,324.30	91,269.02	547,930.72
0.00	1,661,786.29	92,589.59	390,392.40
146,695.03	222,320.33	284,312.50	200,483.45
197,302,359.57	197,700,776.62	185,878,720.69	199,095,532.75
4,459,311.08	5,391,454.80	5,625,064.02	6,416,790.64
6,732,765.36	5,789,723.03	7,084,823.94	8,246,409.62
\$492,674,969.95	\$478,949,399.89	\$409,059,381.29	\$472,140,974.97

March 2001	April 2001	May 2001	June 2001
\$ 15,075,247.38	\$161,995,045.99	\$ 395,028.06	\$ 4,484,788.29
346,877.57	3,293,267.34	188,997.37	114,013.52
(74,513.42)	1,072,456.14	22,427.77	1,128.13
14,484,061.20	149,533,888.60	592,542.09	13,454,364.75
1,189,852.99	3,691,893.64	6,623,378.98	66,076.79
74,858,475.31	237,733,563.67	266,965,315.65	145,300,455.74
4,600,423.97	4,733,548.46	6,468,365.13	5,231,800.71
1,380,028.60	1,263,279.65	1,182,548.54	1,577,458.59
2,882,123.87	2,989,588.86	3,117,731.06	4,118,083.38
40,119,996.27	32,538,464.82	31,433,383.09	35,676,772.90
31,684,579.52	37,695,338.24	34,095,794.02	36,502,007.71
64,942.52	67,941.64	74,128.56	70,475.61
9,198,165.61	8,489,357.78	11,659,967.08	10,269,067.40
712,681.30	404,111.15	261,080.15	826,530.62
23,357.14	1,159,253.58	632,004.87	(453,661.92)
242,893.56	27,119.31	568,590.26	(47,200.38)
208,877,752.41	196,641,245.59	202,371,387.20	209,497,126.32
9,364,940.40	7,811,789.78	9,932,074.88	7,403,621.30
6,262,074.64	9,263,485.01	10,757,213.11	8,512,331.29
\$421,293,960.84	\$860,404,639.25	\$587,341,957.87	\$482,605,240.75

# Summaries

## 15-Year Collection Record

In Millions of Dollars	86-87	87-88	88-89	89-90	90-91	91-92
Corporation Franchise Tax	\$ 236.03	\$ 232.19	\$ 260.00	\$ 256.85	\$ 244.01	\$ 262.40
Gift Tax	2.49	1.98	2.67	4.38	2.82	2.21
Hazardous Waste Disposal Tax	3.01	2.97	8.64	7.08	5.48	4.65
Income Taxes						
Corporation	195.43	219.89	344.58	343.98	326.66	231.21
Fiduciary	10.03	3.34	2.69	3.81	2.80	2.61
Individual	444.91	575.69	676.84	737.16	800.58	867.48
Inheritance and Estate Transfer Tax	37.64	39.57	34.07	46.80	39.36	43.95
Liquors-Alcoholic Beverage Taxes						
High Alcoholic Content (Liquor/Wine)	16.85	16.32	16.30	15.91	15.83	15.94
Low Alcoholic Content (Beer)	34.48	33.33	37.93	26.64	26.58	45.65
Natural Resources - Severance Tax	441.40	466.34	401.41	427.79	578.14	484.20
Other Taxes and Fees	18.67	26.36	35.35	37.69	41.72	52.40
Petroleum Products Taxes						
Gasoline	302.87	309.07	316.71	333.59	373.23	377.41
Special Fuels	54.58	56.89	58.51	65.69	70.61	73.92
Public Utilities						
Inspection and Supervision Fee	4.30	3.04	2.99	3.26	3.50	3.48
Natural Gas Franchise Tax	9.21	9.45	8.99	7.59	6.12	16.86
Transportation & Communication Utilities Tax	23.11	25.71	25.40	27.92	5.66	4.96
Sales Taxes	1,058.22	1,161.50	1,428.26	1,403.46	1,494.88	1,473.16
Soft Drinks Tax	10.62	10.10	11.00	11.16	11.64	12.72
Tobacco Tax	78.78	74.71	72.78	68.22	84.20	86.78
Unclaimed Property	12.87	9.35	11.55	10.52	7.86	9.26
<b>Totals</b>	<b>\$2,995.50</b>	<b>\$3,277.80</b>	<b>\$3,756.67</b>	<b>\$3,839.50</b>	<b>\$4,141.68</b>	<b>\$4,071.25</b>

92-93	93-94	94-95	95-96	96-97	97-98	98-99	99-00	00-01
\$ 263.43	\$ 257.64	\$ 267.80	\$ 233.52	\$ 243.97	\$ 251.17	\$ 296.49	\$ 269.38	\$ 248.55
6.96	4.01	3.27	3.50	3.83	5.27	9.25	5.14	4.57
27.93	5.25	7.49	4.79	5.53	4.41	4.31	3.67	4.82
245.27	219.19	283.08	327.54	380.16	359.51	286.32	222.01	293.06
3.81	3.28	3.85	4.82	13.15	8.76	13.11	12.67	12.97
930.09	977.51	1,061.61	1,160.36	1,260.05	1,450.81	1,522.54	1,582.13	1,750.26
43.54	48.57	57.97	54.80	73.90	84.51	86.73	90.44	78.36
15.72	15.49	16.20	16.01	15.62	16.13	13.67	16.43	15.85
33.12	34.54	37.59	36.93	34.41	36.17	36.48	38.49	36.52
437.48	364.41	377.74	349.07	419.42	352.11	261.25	405.50	445.00
56.82	50.86	55.23	56.11	62.80	66.66	73.93	67.11*	78.06
394.43	387.63	394.67	405.26	397.55	423.72	427.31	434.42	423.84
77.57	79.28	94.26	96.75	97.06	107.23	109.27	115.51	114.97
3.45	3.61	3.95	3.92	4.27	4.12	4.15	4.76	5.30
6.80	7.41	7.45	7.59	6.31	7.61	7.69	10.02	6.44
13.41	7.56	5.89	6.76	2.63	2.67	6.14	2.28	2.63
1,545.00	1,716.47	1,788.67	1,958.88	1,999.58	2,037.05	2,057.54	2,073.69*	2,413.85
11.99	13.21	6.80	7.60	4.74	-0.01	0.00	0.00	0.00
84.79	81.90	88.85	87.94	88.25	87.20	85.44	89.64	96.58
11.27	9.07	9.71	11.44	10.49	9.64	12.16	13.06	0.00
<b>\$4,212.88</b>	<b>\$4,286.89</b>	<b>\$4,572.08</b>	<b>\$4,833.58</b>	<b>\$5,123.72</b>	<b>\$5,314.74</b>	<b>\$5,313.78</b>	<b>\$5,456.35*</b>	<b>\$6,031.63</b>

\*These amounts were adjusted from the amounts published in last year's annual report to reflect audit adjustments.

# Summaries

## Electronic Funds Transfers for FY 2000-01

The Electronic Funds Transfer Program was authorized under Louisiana Revised Statute 47:1519, which was effective June 8, 1992. This statute allows the Department to require electronic funds transfer payments for taxpayers whose average payments are \$20,000 or more. The program was phased in over several years using gradually lower average payment levels until the present \$20,000 level authorized in the statute was reached.



Jeannie Rasmussen

### Taxpayers Registered for Electronic Funds Transfer (EFT)

Tax	Number
Alcoholic Beverage Taxes	10
Beer Tax	39
Gasoline Tax	136
Hazardous Waste Tax	4
Inspection and Supervision Fee	14
Sales Tax	2,563
Special Fuels Tax	109
Tobacco Tax	6
Transportation and Communication	
Utilities Tax	4
Automobile Rental Tax	32
Withholding Tax	17,088
Severance Tax	309
Corporation Income and Franchise Taxes	2,990
<b>Total</b>	<b>23,304</b>

### Comparison of EFT Tax Deposits to Total Deposits (In Millions)

Tax	EFT Deposits	Manual Deposits	Total Deposits	Ratio of EFT Deposits to Total Deposits
Sales Tax	\$1,657	\$ 869	\$2,526	66%
Withholding Tax	856	492	1,348	64%
Corporation Income and Franchise Taxes	350	432	782	45%
Gasoline Tax	441	18	459	96%
Severance Tax	422	76	498	85%
Other Taxes	229	131	360	64%
<b>Totals</b>	<b>\$3,955</b>	<b>\$2,018</b>	<b>\$5,973</b>	<b>66%</b>

# Summaries

## Operating Expenses

### Tax Collection Program

Category	1999-00	2000-01	% Change
Salaries and Related Benefits	\$ 39,209,153	\$ 38,452,317	-1.9
Travel	889,073	824,936	-7.2
Operating Services	12,330,837	13,392,108	8.6
Operating Supplies	477,915	482,472	1.0
Professional Services	1,007,119	641,239	-36.3
Interagency Transfers	851,324	891,847	4.8
Capital Outlay	2,795,157	2,311,196	-17.3
<b>Total</b>	<b>\$ 57,560,578</b>	<b>\$ 56,996,115</b>	<b>-1.0</b>
Tax Reengineering	5,902,799	3,315,820	-43.8
<b>Total Expenditures</b>	<b>63,463,377</b>	<b>\$ 60,311,935</b>	<b>-5.0</b>
<b>Total Net Tax Collections</b>	<b>\$5,456,354,169*</b>	<b>\$6,031,630,391</b>	<b>10.54</b>
Allocated Operating costs per \$100 of tax collected*	\$1.04**	\$1.00**	-3.8

\*This amount was adjusted from the amount listed in last year's annual report to reflect audit adjustments.

\*\*To more accurately reflect the true operating costs of the Tax Collection Program for the purposes of this calculation, the total expenditures listed above were adjusted to spread the cost of major acquisitions over their depreciable lifespans and to exclude nonrecurring extraordinary expenses.

### Alcohol and Tobacco Control Program

Category	1999-00	2000-01	% Change
Salaries and Related Benefits	\$3,000,282	\$2,871,672	-4.3
Travel	126,813	56,554	-55.4
Operating Services	445,088	433,334	-2.6
Operating Supplies	90,410	42,468	-53.0
Professional Services	12,750	62,597	391.0
Interagency Transfers	109,338	106,316	-2.8
Capital Outlay	493,814	83,236	-83.1
<b>Total Expenditures</b>	<b>\$4,278,495</b>	<b>\$3,656,177</b>	<b>-14.5</b>
<b>Total Net Revenues</b>	<b>\$3,917,275</b>	<b>\$3,785,406</b>	<b>-3.4%</b>

### Charitable Gaming Program

Category	1999-00	2000-01	% Change
Salaries and Related Benefits	\$582,996	\$703,402	20.7
Travel	11,811	39,470	234.2
Operating Services	105,071	564,785	437.5
Operating Supplies	20,115	17,415	-13.4
Professional Services	101,107	122,327	21.0
Interagency Transfers	0	0	0.0
Capital Outlay	114,201	96,545	-15.5
<b>Total Expenditures</b>	<b>\$935,301</b>	<b>\$1,543,944</b>	<b>65.1</b>
<b>Total Net Revenues</b>	<b>\$1,041,962</b>	<b>\$948,026</b>	<b>-9.0</b>

# Offers of Compromise

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

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

The settlement must be approved by two Assistant Secretaries in the Department of Revenue and the Board of Tax Appeals. The complete record of all compromises is a public record that is maintained by the Department of Revenue.

The law requires that a listing of all settlements entered into during the fiscal year be included in the Department of Revenue's Annual Report. In fiscal year 2000-01, eight settlements were made.

The compromises made were as follows:

## Offers of Compromise FY 2000-01

Name	Type of Tax	Total Tax, Interest, and Penalty	Amount Abated	Amount Paid in Compromise
Betts, David	Sales Taxes	\$55,313.12	\$37,219.30	\$18,093.82
Brown, Jr. William E. & Judith B.	Individual Income Tax	\$5,275.15	\$2,078.50	\$3,196.65
Diesel Systems of Ouachita, Inc.	Sales, Withholding, & Corporate Income Taxes	\$125,431.26	\$78,005.26	\$47,426.00
51 Oil Corporation	Corporate Income/Franchise Taxes	\$137,557.19	\$56,139.19	\$81,418.00
Finch, Guy M.	Individual Income Tax	\$12,483.03	\$9,681.12	\$2,801.91
Harris, Jr. George J. & Cassondra D.	Individual Income Tax	\$4,435.46	\$1,402.00	\$3,033.46
K E & H, Inc.	Corporate Income Tax	\$18,661.59	\$8,500.58	\$10,161.01
Schuetz, Louis H. & Kathy E.	Sales Taxes	\$23,914.53	\$22,659.67	\$1,254.86