

**21**  

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**22**

**Annual Tax  
Collection  
Report**





- 1 Message From the Secretary
- 2 The LDR Mission
- 3 Contact Us
- 4 Tax Types and Fees Administered by LDR

## Summary of Collections

- 6 Tax Cash Collections: *Five-Year Comparison of Major Taxes*
- 7 Tax Collections: *2021-2022 Monthly Cash Collections*
- 8 15-Year Cash Tax Collection Record
- 9 Tax Collections: *Cash Collections After Accrual Adjustments - Two-Year Comparison*
- 10 Tax Collections: *Cash Collections After Accrual Adjustments*
- 11 Tax Collections: *Cash Collections - Five-Year Comparison*
- 12 Summary of Tax Collections & Refunds: *By Tax/Fee Type*
- 13-14 Parish Comparison of Various & Per Capita Tax Collections
- 15 Local Dedications: *Jefferson/Orleans Hotel/Motel Sales Tax Collections*
- 16 Local Dedications: *State Hotel/Motel Sales Tax Collections*
- 17 Various Distributions
- 18 Distribution of Local Taxes Collected: *Automobile Rental Tax*
- 19 Distribution of Local Taxes Collected: *Consumer Use Tax*
- 20-23 Distribution of Local Taxes Collected: *Parish & Municipal Beer Tax*
- 24 Distribution of Local Taxes Collected: *Prepaid 911 Charge*
- 25 Distribution of Local Taxes Collected: *Remote Sellers*
- 26 Donations of Refunds
- 27 Offers in Compromise
- 28-30 Office of Debt Recovery
- 31 Voluntary Disclosure Agreement Program

## Data by Tax Type

- 34-35 Alcoholic Beverage Tax
- 36-43 Corporation Income and Franchise Tax
- 44-53 Individual Income Tax
- 54-55 Petroleum Products Tax
- 56-61 Sales Tax
- 62-68 Severance Tax
- 69-71 Tobacco Tax



# Annual Tax Collection Report: Fiscal Year Ending June 30, 2022

To the Honorable John Bel Edwards, Governor of Louisiana, and Members of the Louisiana Legislature:

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2021, through June 30, 2022.

During the reporting period, the staff and management of the department continued to provide the level of customer service our taxpayers need and have come to expect. In addition to our main mission of collecting the tax revenues that fund state government, we managed a major legislative initiative to provide support to nonprofits and businesses engaged in COVID-19 response and relief efforts; and we responded quickly to provide relief to individual and business taxpayers affected by numerous natural disasters.

In August 2021, charities, faith-based organizations and small business began applying for grants to support pandemic-related relief efforts. The Louisiana Nonprofit and Small Business Assistance Program was available to entities providing food, employment and education assistance programs to communities in our state affected by COVID-19. The program awarded grants to 433 nonprofits and small businesses totaling nearly \$10 million.

When several natural disasters disrupted the lives and businesses of Louisiana residents during the reporting period, the department responded with much-needed tax relief.

We made tax filing and payment extensions available to individuals and businesses statewide after severe winter weather struck the state in February 2021. The relief applied to income, excise, franchise, sales, severance and withholding taxes.

We granted additional filing and payment extensions to taxpayers in Ascension, Calcasieu, East Baton Rouge, Iberville and Lafayette parishes following severe storms and flooding in May 2021.

And when Hurricane Ida struck Louisiana in August 2021, we provided multiple forms of tax relief, including filing extensions in 25 parishes; sales tax refunds for personal property destroyed during the storm; and a waiver of the dyed diesel fuel penalty to help expedite the delivery of much-needed fuel to the state.

The mission of collecting tax revenues to fund public services in Louisiana remains the department's core focus. During the reporting period, the tax collection program generated more than \$12 billion, including:

- \$ 5.8 billion in income and franchise taxes
- \$ 4.3 billion in sales taxes
- \$ 1.1 billion in natural resource severance and petroleum product taxes
- \$ 349 million in liquor and tobacco taxes

The committed professionals of the Louisiana Department of Revenue will continue to build on these and other accomplishments for the benefit of our state.

Yours in public service,



**Kevin J. Richard** | Secretary of Revenue  
Louisiana Department of Revenue

**Kevin  
J. Richard, CPA**



### THE LDR MISSION

To fairly and efficiently collect state tax revenue to fund public services; to regulate charitable gaming and the sale of alcoholic beverages and tobacco; and to support state agencies in the collection of overdue debts.

**BATON ROUGE  
HEADQUARTERS**

Post Office Box 201  
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## Tax Types and Fees Administered by LDR

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### Taxes

Automobile Rental
Corporation Franchise
Hazardous Waste Disposal
Income
Corporate
Fiduciary
Individual
Withholding
Consumable Hemp Products (formerly Industrial Hemp-Derived CBD)
Liquors – Alcoholic Beverage
High Alcoholic Content (Liquor/Wine)
Low Alcoholic Content (Beer)
Parish & Municipal Beer
Out-of-State Shippers (Wines Shipped Direct to Consumers)
Marijuana & Controlled Dangerous Substance
Natural Resources – Severance
Petroleum Products
Natural Gas Franchise
Transportation & Communication Utilities
Sales & Use
Consumer Use - State & Local
Direct Marketer Sales - State & Local
Remote Sellers - State & Local
Telecommunication for the Deaf
Tobacco
Louisiana Tourism & Promotion District
Louisiana Stadium & Exhibition District
New Orleans Exhibition Hall Authority
Flat Room Occupancy
Food & Beverage
Service Contractor
Tour

### Fees

Electric Cooperative
Surface Mining & Reclamation
Oil Spill Contingency
Oilfield Site Restoration – Gas
Oilfield Site Restoration – Oil
Gasoline Inspection
Special Fuels Inspection
Inspection & Supervision
Therapeutic Marijuana
Transportation Network
Prepaid 911 Charge





# **SUMMARY OF COLLECTIONS**



# Tax Cash Collections

## Five-Year Comparison of Major Taxes (In Millions)

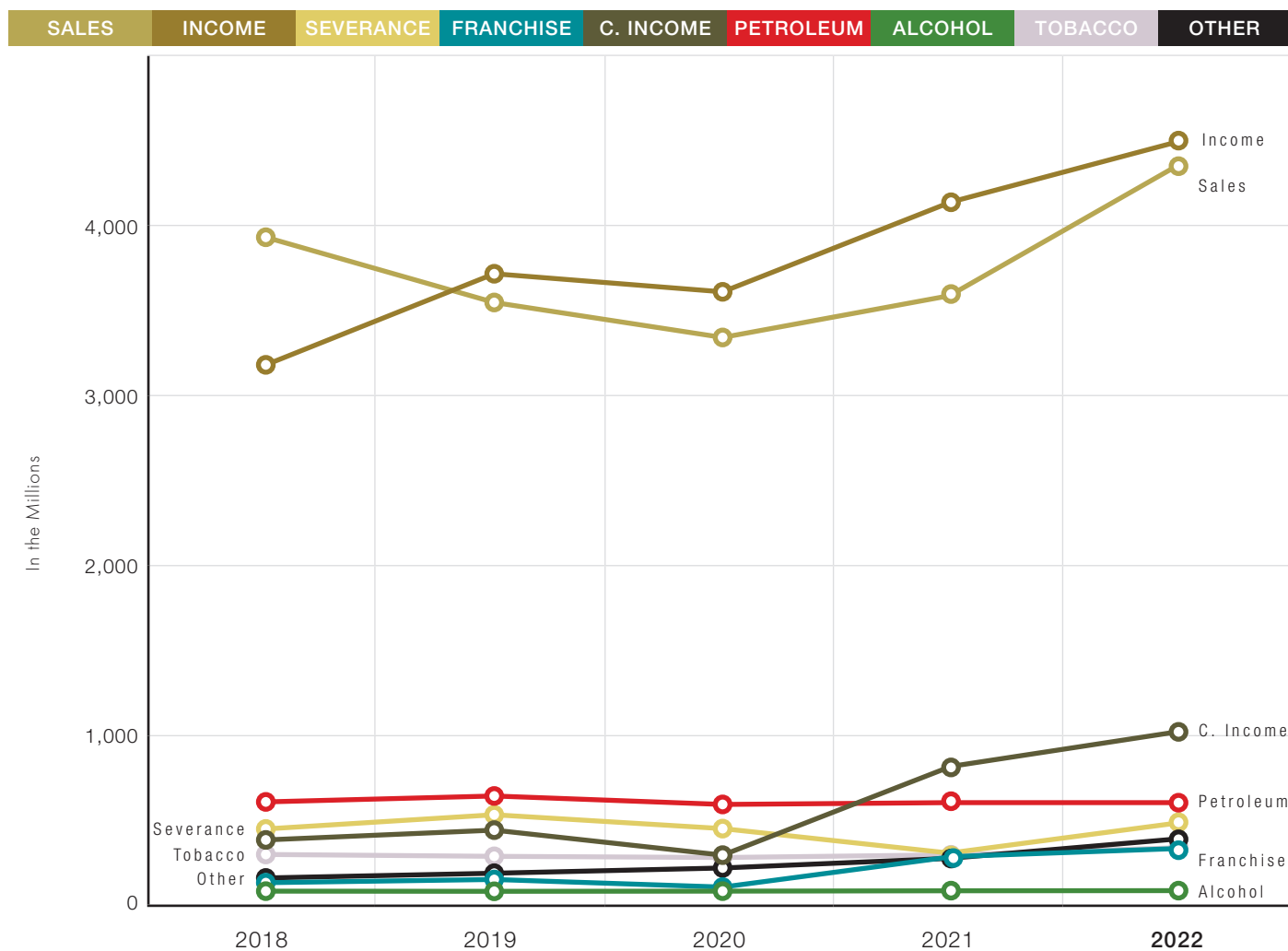
	FY 18	FY 19	FY 20	FY 21	FY 22
Corporation Franchise <sup>1</sup>	\$ 127	\$ 146	\$ 101	\$ 270	\$ 338
Corporation Income <sup>1</sup>	380	438	290	809	1,015
Income (including Fiduciary) <sup>1</sup>	3,191	3,730	3,623	4,153	4,495
Liquor/Alcohol	77	76	77	80	80
Other <sup>2</sup>	155	183	214	259	398
Petroleum Products	605	640	590	609	627
Sales <sup>3,4</sup>	3,946	3,560	3,353	3,610	4,377
Severance	445	529	447	292	479
Tobacco	294	283	276	287	269
<b>TOTALS</b>	<b>\$9,220</b>	<b>\$9,585</b>	<b>\$8,971</b>	<b>\$10,369</b>	<b>\$12,078</b>

<sup>1</sup>Tax incurred a rate decrease during FY 22.

<sup>2</sup>Other includes: Automobile Rental Tax; Consumer Use Tax – Excise; Consumer Use Tax - State & Local<sup>4</sup>; Direct Marketer Sales Tax - State & Local<sup>4</sup>; Electric Cooperative Fee; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Inspection & Supervision Fee; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; Marijuana/Controlled Dangerous Substance Tax; Natural Gas Franchise Tax; New Orleans Exhibition Hall Authority - Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee; Parish & Municipality Beer; Prepaid 911 Charge; Remote Sellers Tax-Local; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Transportation & Communication Utilities Tax; and Transportation Network Fee.

<sup>3</sup>LA Tourism and Promotion Tax and Remote Sellers Tax - State are included.

<sup>4</sup>Tax incurred a rate decrease during FY 19.



# Tax Collections

## 2021 - 2022 Monthly Cash Collections

Tax	Jul 21	Aug 21	Sep 21	Oct 21	Nov 21	Dec 21
<b>Corporation Franchise Tax</b>	\$ (26,934,182)	\$ 6,284,583	\$ 61,420,679	\$ (2,948,683)	\$ 3,022,619	\$ 65,241,082
<b>Hazardous Waste Disposal Tax</b>	445,463	1,255	1,700	688,795	831	670
<b>Income Taxes</b>						
Corporation	(80,802,547)	18,853,748	184,262,037	(8,846,050)	9,067,856	195,723,247
Fiduciary	(3,319,907)	413,644	2,938,395	251,863	(43,525)	973,821
Individual, Declaration & Withholding	211,419,875	345,946,594	455,870,394	296,148,044	447,515,294	384,308,702
<b>Liquors – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	3,544,275	3,353,905	3,016,830	2,776,733	3,534,689	3,811,333
Low Alcoholic Content (Beer)	3,445,702	3,213,938	3,001,324	3,353,548	3,249,658	3,008,821
Out-of-State Shippers	33,594	13,422	20,838	15,560	26,268	29,474
<b>Natural Resources – Severance Tax</b>	32,722,887	24,213,172	49,291,843	28,095,858	29,991,536	39,175,425
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	40,127,123	39,052,887	40,134,513	37,618,362	43,428,856	40,600,061
Special Fuels Tax & Inspection Fee	12,293,353	12,058,635	12,907,023	11,566,624	13,222,301	12,342,766
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	195,486	459,685	1,711,747	218,453	159,600	2,037,578
Natural Gas Franchise Tax	134,033	31,650	0	157,244	0	0
Transportation & Communication Utilities Tax	591,281	438,856	532,963	975,818	475,879	525,396
<b>Sales Tax<sup>1,2</sup></b>	381,880,127	334,673,482	298,620,297	340,681,267	357,736,007	374,537,779
<b>Tobacco Tax</b>	24,952,531	19,342,519	26,095,215	24,154,641	23,586,022	25,545,628
<b>TOTAL STATE TAXES</b>	<b>600,729,094</b>	<b>808,351,975</b>	<b>1,139,825,798</b>	<b>734,908,077</b>	<b>934,973,891</b>	<b>1,147,861,783</b>
<b>Other Taxes<sup>3</sup></b>	19,630,047	21,473,826	21,762,142	17,413,230	23,020,432	30,431,787
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium and Exposition District	2,747,968	2,707,239	2,857,638	1,885,048	3,436,750	3,982,988
New Orleans Exhibition Hall Authority	1,688,269	1,569,353	1,806,215	1,109,907	2,229,898	2,500,079
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	324,210	287,497	349,320	244,231	445,311	394,262
Food and Beverage Tax	1,171,145	981,289	1,028,664	665,444	498,959	1,008,389
Service Contractor Tax	2,878	5,218	10,571	4,595	22,130	12,871
Tour Tax	13,717	13,063	17,854	14,207	1,199	9,216
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 626,307,328</b>	<b>\$ 835,389,460</b>	<b>\$ 1,167,658,202</b>	<b>\$ 756,244,739</b>	<b>\$ 964,628,570</b>	<b>\$ 1,186,201,375</b>

Tax	Jan 22	Feb 22	Mar 22	Apr 22	May 22	Jun 22
<b>Corporation Franchise Tax</b>	\$ 16,003,467	\$ (11,082,314)	\$ 28,421,494	\$ 91,570,225	\$ 60,841,083	\$ 46,339,132
<b>Hazardous Waste Disposal Tax</b>	527,443	331	(418)	569,946	1,203	28,680
<b>Income Taxes</b>						
Corporation Income	48,010,401	(33,246,941)	85,264,483	274,710,675	182,523,249	139,017,396
Fiduciary	2,912,477	(660,982)	10,491	21,021,334	9,871,859	8,792,061
Individual, Declaration & Withholding	546,903,715	318,954,111	123,362,711	507,121,504	456,478,522	357,475,664
<b>Liquors – Alcoholic Beverage Taxes</b>						
High Alcoholic Content (Liquor/Wine)	4,207,743	2,923,544	3,599,986	3,820,650	3,666,584	3,409,801
Low Alcoholic Content (Beer)	3,376,557	2,387,840	2,772,187	3,272,719	3,317,529	3,398,739
Out-of-State Shippers	33,455	17,872	24,289	21,035	113,956	62,780
<b>Natural Resources – Severance Tax</b>	41,117,612	32,952,577	49,194,042	44,795,054	41,544,019	66,500,317
<b>Petroleum Products</b>						
Gasoline Tax & Inspection Fee	42,404,279	35,052,080	35,412,419	40,655,407	40,875,318	41,786,905
Special Fuels Tax & Inspection Fee	14,146,439	11,159,836	11,466,049	12,515,666	12,747,530	13,468,928
<b>Public Utilities &amp; Carriers</b>						
Inspection & Supervision Fee	247,981	154,863	1,669,236	621,905	422,839	2,452,450
Natural Gas Franchise Tax	25,272	9,111	0	25,355	8,540	0
Transportation & Communication Utilities Tax	618,844	587,526	787,757	823,306	222,777	543,219
<b>Sales Tax<sup>1,2</sup></b>	437,755,099	331,216,571	329,249,559	412,540,573	382,314,964	395,336,927
<b>Tobacco</b>	18,728,196	19,422,553	22,597,821	20,528,395	22,459,802	21,811,620
<b>TOTAL STATE TAXES</b>	<b>1,177,018,980</b>	<b>709,848,578</b>	<b>693,832,106</b>	<b>1,434,613,749</b>	<b>1,217,409,774</b>	<b>1,100,424,619</b>
<b>Other Taxes<sup>3</sup></b>	28,205,084	24,730,180	20,864,138	29,475,057	36,683,309	13,163,578
<b>Hotel/Motel Room Occupancy Taxes</b>						
LA Stadium and Exposition District	4,254,725	3,955,858	2,759,174	4,441,195	5,311,718	6,954,544
New Orleans Exhibition Hall Authority	2,642,112	2,426,640	1,631,236	2,879,109	3,482,905	4,645,002
<b>New Orleans Exhibition Hall Authority</b>						
Flat Room Occupancy Tax	361,262	375,383	240,258	373,058	495,387	480,635
Food and Beverage Tax	1,066,836	1,182,170	918,954	1,195,456	1,454,703	1,416,602
Service Contractor Tax	82,833	186,029	100,793	92,881	93,757	189,866
Tour Tax	10,142	16,719	2,571	15,046	31,637	29,798
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 1,213,641,974</b>	<b>\$ 742,721,557</b>	<b>\$ 720,349,230</b>	<b>\$ 1,473,085,551</b>	<b>\$ 1,264,963,190</b>	<b>\$ 1,127,304,644</b>

<sup>1</sup>LA Tourism and Promotion Tax is included.

<sup>2</sup>Remote Sellers Tax - State is included.

<sup>3</sup>Other includes: Automobile Rental Tax; Consumer Use Tax - Excise; Consumer Use Tax - State & Local; Direct Marketer Sales Tax - State & Local; Electric Cooperative Fee; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Marijuana & Controlled Dangerous Substance Tax; Oil Spill Contingency Fee; Oilfield Site Restoration Fee; Parish & Municipality Beer; Prepaid 911 Charge; Remote Sellers Tax - Local; Surface Mining & Reclamation Fee; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; and Transportation Network Fee.

# 15 - Year Cash Tax Collection Record

In Millions

Tax	FY 08	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	
<b>Corporation Franchise Tax<sup>1</sup></b>	\$ 247.69	\$ 195.56	\$ 145.10	\$ 65.91	\$ 77.86	\$ 95.71	\$ 155.71	
<b>Gift Tax<sup>2</sup></b>	3.48	1.97	0.21	0.12	(0.03)	0.04	0.08	
<b>Hazardous Waste Disposal Tax</b>	4.30	3.55	3.09	3.20	3.02	2.99	3.46	
<b>Income Taxes</b>								
Corporation <sup>1</sup>	746.71	586.10	435.30	197.73	238.30	287.85	467.81	
Fiduciary <sup>1</sup>	32.26	25.47	9.50	1.59	11.73	13.18	35.38	
Individual, Declaration & Withholding <sup>1</sup>	3,241.86	3,005.46	2,240.20	2,386.58	2,431.34	2,720.98	2,786.31	
<b>Inheritance Tax<sup>2</sup></b>	7.89	3.28	1.60	0.90	(0.69)	(0.04)	0.06	
<b>Liquors – Alcoholic Beverage Taxes</b>								
High Alcoholic Content Liquor/Wine <sup>3</sup>	19.35	19.39	19.50	20.26	21.44	22.13	22.47	
Low Alcoholic Content (Beer) <sup>3</sup>	36.36	37.30	35.60	35.64	35.69	35.06	34.41	
Out-of-State Shippers <sup>3</sup>	0.07	0.07	0.15	0.13	0.09	0.13	0.14	
<b>Natural Resource – Severance Tax</b>	1,046.65	928.02	773.59	764.11	839.87	842.74	826.33	
<b>Petroleum Products</b>								
Gasoline Tax & Inspection Fee	451.53	458.77	453.80	469.14	445.51	448.08	453.02	
Special Fuels Tax & Inspection Fee	140.18	139.97	138.90	143.16	136.85	137.60	141.10	
<b>Public Utilities &amp; Carriers</b>								
Inspection & Supervision Fee <sup>3</sup>	8.42	8.86	7.20	8.56	7.74	7.87	8.57	
Natural Gas Franchise Tax	5.40	4.72	1.90	2.00	5.29	1.68	0.66	
Transportation & Communication Utilities Tax	4.24	16.32	11.20	11.15	8.96	7.07	7.69	
<b>Sales Tax<sup>3,4</sup></b>	2,883.31	2,800.07	2,465.10	2,670.21	2,652.04	2,649.39	2,678.52	
<b>Tobacco Tax<sup>3</sup></b>	147.37	146.48	137.00	144.60	135.28	138.15	139.91	
<b>TOTAL STATE TAXES</b>	<b>9,027.07</b>	<b>8,381.36</b>	<b>6,878.94</b>	<b>6,924.99</b>	<b>7,050.29</b>	<b>7,410.61</b>	<b>7,761.63</b>	
<b>Other Taxes<sup>5</sup></b>	46.90	43.62	22.76	21.82	25.50	20.34	21.08	
<b>Hotel/Motel Room Occupancy Taxes</b>								
LA Stadium & Exposition District	29.49	27.58	28.90	33.87	37.03	41.71	46.85	
New Orleans Exhibition Hall Authority	18.77	17.07	18.60	21.86	24.04	26.90	30.84	
<b>New Orleans Exhibition Hall Authority</b>								
Flat Room Occupancy Tax & Food & Beverage Tax	10.76	10.55	11.54	12.75	14.30	15.26	16.75	
Service Contractor Tax	1.08	1.25	1.19	1.29	1.21	1.43	2.18	
Tour Tax	0.65	0.06	0.07	0.81	0.13	0.14	0.19	
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 9,134.72</b>	<b>\$ 8,481.49</b>	<b>\$ 6,962.00</b>	<b>\$ 7,017.39</b>	<b>\$ 7,152.50</b>	<b>\$ 7,516.39</b>	<b>\$ 7,879.52</b>	
Tax	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21	FY 22
<b>Corporation Franchise Tax<sup>1</sup></b>	\$ 123.53	\$ 48.46	\$ 91.18	\$ 126.67	\$ 145.99	\$ 101.50	\$ 269.82	\$ 338.18
<b>Gift Tax<sup>2</sup></b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Hazardous Waste Disposal Tax</b>	3.38	3.31	2.84	2.76	2.91	2.66	2.13	2.27
<b>Income Taxes</b>								
Corporation <sup>1</sup>	373.48	145.37	273.50	380.01	437.60	289.70	809.46	1,014.54
Fiduciary <sup>1</sup>	26.00	9.75	10.67	21.97	13.42	(1.08)	34.48	43.16
Individual, Declaration & Withholding <sup>1</sup>	2,890.21	2,856.35	2,928.34	3,169.51	3,716.26	3,623.60	4,118.10	4,451.51
<b>Inheritance Tax<sup>2</sup></b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liquors – Alcoholic Beverage Taxes</b>								
High Alcoholic Content Liquor/Wine <sup>3</sup>	23.64	26.21	36.18	36.68	37.53	38.16	40.59	41.67
Low Alcoholic Content (Beer) <sup>3</sup>	33.46	35.12	41.11	39.61	38.63	38.16	38.58	37.80
Out-of-State Shippers <sup>3</sup>	0.16	0.14	0.27	0.31	0.30	0.36	0.42	0.41
<b>Natural Resources – Severance Tax</b>	735.04	445.15	375.72	444.57	529.14	447.44	291.57	479.59
<b>Petroleum Products</b>								
Gasoline Tax & Inspection Fee	463.03	477.15	486.85	459.92	486.65	448.32	462.32	477.15
Special Fuels Tax & Inspection Fee	145.33	148.14	153.94	145.38	153.62	141.75	146.91	149.90
<b>Public Utilities &amp; Carriers</b>								
Inspection & Supervision Fee <sup>3</sup>	7.95	8.30	8.66	8.49	8.50	9.23	8.16	10.35
Natural Gas Franchise Tax	0.63	0.36	0.60	0.55	0.78	1.57	1.02	0.39
Transportation & Communication Utilities Tax	6.92	11.81	6.12	7.34	7.73	7.57	6.09	7.12
<b>Sales Tax<sup>3,4</sup></b>	2,766.44	2,905.38	3,883.95	3,946.41	3,559.82	3,352.50	3,610.45	4,376.54
<b>Tobacco Tax<sup>3</sup></b>	155.83	244.37	310.04	294.55	282.91	276.33	286.84	269.22
<b>TOTAL STATE TAXES</b>	<b>7,755.03</b>	<b>7,365.37</b>	<b>8,609.97</b>	<b>9,084.73</b>	<b>9,421.79</b>	<b>8,777.77</b>	<b>10,126.94</b>	<b>11,699.80</b>
<b>Other Taxes<sup>5</sup></b>	15.45	18.20	22.27	24.90	47.80	96.48	212.95	286.85
<b>Hotel/Motel Room Occupancy Taxes</b>								
LA Stadium & Exposition District	48.37	49.70	50.72	52.67	54.39	45.58	12.72	45.29
New Orleans Exhibition Hall Authority	31.65	32.89	33.61	35.00	36.37	29.98	6.90	28.61
<b>New Orleans Exhibition Hall Authority</b>								
Flat Room Occupancy Tax & Food & Beverage Tax	18.45	19.33	19.63	20.77	22.28	18.95	8.99	16.96
Service Contractor Tax	1.18	1.88	2.60	2.12	1.97	1.61	0.04	0.80
Tour Tax	0.17	0.28	0.28	0.28	0.32	0.37	0.04	0.18
<b>TOTAL CASH COLLECTIONS</b>	<b>\$ 7,870.30</b>	<b>\$ 7,487.65</b>	<b>\$ 8,739.08</b>	<b>\$ 9,220.47</b>	<b>\$ 9,584.92</b>	<b>\$ 8,970.74</b>	<b>\$ 10,368.58</b>	<b>\$ 12,078.49</b>

<sup>1</sup>Taxes incurred a rate decrease during FY 22.

<sup>2</sup>Gift Tax and Inheritance & Transfer Estate Tax have been repealed and no collections were received after FY 14.

<sup>3</sup>Taxes incurred a rate increase during FY 16.

<sup>4</sup>LA Tourism and Promotion Tax and Remote Sellers Tax - State are included. Also, the tax incurred a rate decrease during FY 19.

<sup>5</sup>See footnote #3 on page 7 for an inclusive list of Other Taxes.

# Tax Collections

Two-Year Comparison

Cash Collections After Accrual Adjustments

State Revenues	Total Net Collections FY 2020-21	Total Net Collections FY 2021-22	Percent Change
<b>Automobile Rental Tax</b>	\$ 6,075,132	\$ 7,656,575	26.03%
<b>Corporation Franchise Tax<sup>1</sup></b>	189,154,074	352,082,885	86.14%
<b>Electric Cooperative Fee</b>	44,078	41,170	-6.60%
<b>Hazardous Waste Disposal Tax</b>	2,007,427	2,363,735	17.75%
<b>Income Taxes</b>			
Corporation <sup>1</sup>	567,462,223	1,056,248,656	86.14%
Fiduciary <sup>1</sup>	19,845,780	46,808,930	135.86%
Individual, Declaration & Withholding <sup>1</sup>	3,778,349,240	4,482,343,667	18.63%
<b>Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax</b>	293,706	559,837	90.61%
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	40,870,208	41,653,288	1.92%
Low Alcoholic Content (Beer)	38,408,782	37,678,063	-1.90%
Out-of-State Shippers	432,327	398,486	-7.83%
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	26,576	0	-100.00%
<b>Minerals, Oil &amp; Gas</b>			
Surface Mining & Reclamation Fee	54,303	50,076	-7.78%
Oil Spill Contingency Fee	2,312,560	1,561,657	-32.47%
Oilfield Site Restoration Fee – Gas	9,462,151	12,230,927	29.26%
Oilfield Site Restoration Fee – Oil	589,154	447,944	-23.97%
<b>Natural Resources – Severance Tax</b>	302,175,570	503,271,817	66.55%
<b>Petroleum Products</b>			
Gasoline Tax	463,510,825	472,881,654	2.02%
Gasoline Inspection Fee	2,967,124	3,050,448	2.81%
Special Fuels Tax	146,416,285	148,284,756	1.28%
Special Fuels Inspection Fee	1,650,544	1,667,390	1.02%
<b>Public Utilities &amp; Carriers</b>			
Inspection & Supervision Fee	8,222,881	10,574,735	28.60%
Natural Gas Franchise Tax	1,026,987	723,549	-29.55%
Transportation & Communication Utilities Tax	6,119,127	7,405,473	21.02%
<b>Sales Tax<sup>2</sup></b>	3,690,121,707	4,372,354,014	18.49%
<b>Telecommunication Tax for the Deaf</b>	2,454,648	3,358,702	36.83%
<b>Tobacco Tax</b>	284,270,442	267,512,259	-5.90%
<b>Other Fees<sup>3</sup></b>	677,778	2,688,919	296.73%
<b>SUBTOTALS – STATE REVENUES</b>	<b>9,565,001,639</b>	<b>11,835,899,612</b>	<b>23.74%</b>
<b>Other Taxes</b>			
Beer Tax – Parish & Municipalities	4,430,250	4,456,742	0.60%
Louisiana Tourism & Promotion District Tax	23,705,205	28,366,156	19.66%
<b>Hotel/Motel Room Occupancy Taxes</b>			
Louisiana Stadium & Exposition District	12,720,693	45,294,845	256.07%
New Orleans Exhibition Hall Authority	6,899,267	28,610,725	314.69%
<b>New Orleans Exhibition Hall Authority</b>			
Flat Room Occupancy Tax	1,874,986	4,370,815	133.11%
Food & Beverage Tax	7,112,455	12,588,611	76.99%
Service Contractor Tax	35,825	804,423	2145.42%
Tour Tax	37,011	175,168	373.29%
Consumer Use Tax – State & Local <sup>4</sup>	12,024	39,699	230.16%
Consumer Use Tax – Excise	8,528	4,310	-49.46%
Direct Marketer Sales Tax – State & Local	17,223,028	14,889,687	-13.55%
Prepaid 911 Charge	11,526,334	10,354,768	-10.16%
Remote Sellers Tax - Local	154,813,835	227,989,264	47.27%
<b>SUBTOTAL – OTHER TAXES</b>	<b>240,399,441</b>	<b>377,945,213</b>	<b>57.22%</b>
<b>GRAND TOTALS</b>	<b>\$9,805,401,080</b>	<b>\$12,213,844,825</b>	<b>24.56%</b>

<sup>1</sup>Taxes incurred a rate decrease during FY 22.

<sup>2</sup>Remote Sellers Tax - State is included.

<sup>3</sup>Includes Therapeutic Marijuana Fee and Transportation Network Fee.

<sup>4</sup>Does not include collections of \$1,144,283 from individual income tax returns received during FY 2020-21 or \$548,660 received during FY 2021-22.

# Tax Collections

## Cash Collections After Accrual Adjustments For Fiscal Year Ending June 30, 2022

State Revenues	Net Cash Collections	Less 2020-21 Accruals	Plus 2021-22 Accruals	Total Net Collections
<b>Automobile Rental Tax</b>	\$ 7,650,903	\$ 685,904	\$ 691,576	\$ 7,656,575
<b>Corporation Franchise Tax</b>	338,179,185	(26,934,182)	(13,030,482)	352,082,885
<b>Electric Cooperative Fee</b>	39,911	2,812	4,071	41,170
<b>Hazardous Waste Disposal Tax</b>	2,265,899	445,463	543,299	2,363,735
<b>Income Taxes</b>				
Corporation	1,014,537,554	(80,802,547)	(39,091,445)	1,056,248,656
Fiduciary	43,161,531	(3,319,907)	327,492	46,808,930
Individual, Declaration & Withholding	4,451,505,130	211,419,875	242,258,412	4,482,343,667
<b>Industrial Hemp-Derived CBD Tax/ Consumable Hemp Products Tax</b>	541,735	37,500	55,602	559,837
<b>Liquors – Alcoholic Beverage Taxes</b>				
High Alcoholic Content (Liquor/Wine)	41,666,073	3,544,275	3,531,490	41,653,288
Low Alcoholic Content (Beer)	37,798,562	3,445,702	3,325,203	37,678,063
Out-of-State Shippers	412,543	33,594	19,537	398,486
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	1,969	1,969	0	0
<b>Minerals, Oil &amp; Gas</b>				
Surface Mining & Reclamation Fee	55,275	5,199	0	50,076
Oil Spill Contingency Fee	1,812,188	286,135	35,604	1,561,657
Oilfield Site Restoration Fee – Gas	12,571,514	40,275	(300,312)	12,230,927
Oilfield Site Restoration Fee – Oil	440,798	7,442	14,588	447,944
<b>Natural Resources – Severance Tax</b>	479,594,342	32,722,887	56,400,362	503,271,817
<b>Petroleum Products</b>				
Gasoline Tax	474,281,741	39,872,783	38,472,696	472,881,654
Gasoline Inspection Fee	2,866,469	254,340	438,319	3,050,448
Special Fuels Tax	148,186,078	12,068,106	12,166,784	148,284,756
Special Fuels Inspection Fee	1,709,072	225,247	183,565	1,667,390
<b>Public Utilities &amp; Carriers</b>				
Inspection & Supervision Fee	10,351,823	195,486	418,398	10,574,735
Natural Gas Franchise Tax	391,205	134,033	466,377	723,549
Transportation & Communication Utilities Tax	7,123,622	591,281	873,132	7,405,473
<b>Sales Tax<sup>1</sup></b>	4,348,339,587	379,597,742	403,612,169	4,372,354,014
<b>Telecommunication Tax for the Deaf</b>	2,515,985	598,142	1,440,859	3,358,702
<b>Tobacco Tax</b>	269,224,943	24,952,531	23,239,847	267,512,259
<b>Other Fees<sup>2</sup></b>	2,627,610	50,580	111,889	2,688,919
<b>SUBTOTALS - STATE REVENUES</b>	<b>\$ 11,699,853,247</b>	<b>\$ 600,162,667</b>	<b>\$ 736,209,032</b>	<b>\$ 11,835,899,612</b>
<b>Other Taxes</b>				
Beer Taxes – Parish & Municipalities	4,428,980	418,885	446,647	4,456,742
Louisiana Tourism & Promotion District Tax	28,203,065	2,282,386	2,445,477	28,366,156
<b>Hotel/Motel Room Occupancy Taxes</b>				
Louisiana Stadium & Exposition District	45,294,845	0	0	45,294,845
New Orleans Exhibition Hall Authority	28,610,725	0	0	28,610,725
<b>New Orleans Exhibition Hall Authority</b>				
Flat Room Occupancy Tax	4,370,815	0	0	4,370,815
Food & Beverage Tax	12,588,611	0	0	12,588,611
Service Contractor Tax	804,423	0	0	804,423
Tour Tax	175,168	0	0	175,168
Consumer Use Tax – State & Local <sup>3</sup>	37,611	(2,088)	0	39,699
Consumer Use Tax – Excise	4,397	1,519	1,432	4,310
Direct Marketer Sales Tax – State & Local	15,779,902	3,563,695	2,673,480	14,889,687
Prepaid 911 Charge	10,354,768	0	0	10,354,768
Remote Sellers Tax - Local	227,989,264	0	0	227,989,264
<b>SUBTOTAL - OTHER TAXES</b>	<b>\$ 378,642,574</b>	<b>\$ 6,264,397</b>	<b>\$ 5,567,036</b>	<b>\$ 377,945,213</b>
<b>GRAND TOTALS</b>	<b>\$ 12,078,495,821</b>	<b>\$ 606,427,064</b>	<b>\$ 741,776,068</b>	<b>\$ 12,213,844,825</b>

<sup>1</sup>Remote Sellers Tax - State is included.

<sup>2</sup>Includes Therapeutic Marijuana Fee and Transportation Network Fee.

<sup>3</sup>Does not include local and state net cash collections of \$552,606 or total net collections of \$548,660 after accrual adjustments from individual income tax returns.

### Five-Year Comparison

Tax Collections	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
<b>Major State Taxes</b>					
<b>Corporation</b>					
Franchise Tax <sup>1</sup>	\$ 126,671,019	\$ 145,989,974	\$ 101,496,306	\$ 269,819,024	\$ 338,179,185
Income Tax <sup>1</sup>	380,013,064	437,595,564	289,702,484	809,457,073	1,014,537,554
<b>Individual, Declaration &amp; Withholding Tax<sup>1</sup></b>	<b>3,169,511,423</b>	<b>3,716,262,030</b>	<b>3,623,602,077</b>	<b>4,118,109,186</b>	<b>4,451,505,130</b>
<b>Natural Resources – Severance Tax</b>	<b>444,569,927</b>	<b>529,143,030</b>	<b>447,438,627</b>	<b>291,569,325</b>	<b>479,594,342</b>
<b>Petroleum Products</b>					
Gasoline Tax	456,836,375	484,094,722	445,258,166	459,606,000	474,281,741
Inspection Fees (Gas/Special Fuels)	4,696,012	3,886,208	4,752,114	4,138,081	4,575,541
Special Fuels Tax	143,762,677	152,286,189	140,059,548	145,480,242	148,186,078
<b>Sales Tax<sup>2,3</sup></b>	<b>3,946,410,500</b>	<b>3,559,824,562</b>	<b>3,352,500,731</b>	<b>3,610,449,188</b>	<b>4,376,542,652</b>
<b>Miscellaneous State Taxes &amp; Fees<sup>4</sup></b>	<b>428,621,260</b>	<b>414,087,081</b>	<b>396,843,315</b>	<b>439,626,319</b>	<b>440,654,089</b>
<b>Other Taxes<sup>5</sup></b>	<b>119,382,948</b>	<b>141,755,966</b>	<b>169,082,802</b>	<b>220,308,229</b>	<b>350,439,509</b>
<b>GRAND TOTALS</b>	<b>\$ 9,220,475,205</b>	<b>\$ 9,584,925,326</b>	<b>\$ 8,970,736,170</b>	<b>\$ 10,368,562,667</b>	<b>\$ 12,078,495,821</b>

<sup>1</sup>Tax incurred a rate decrease during FY 22.

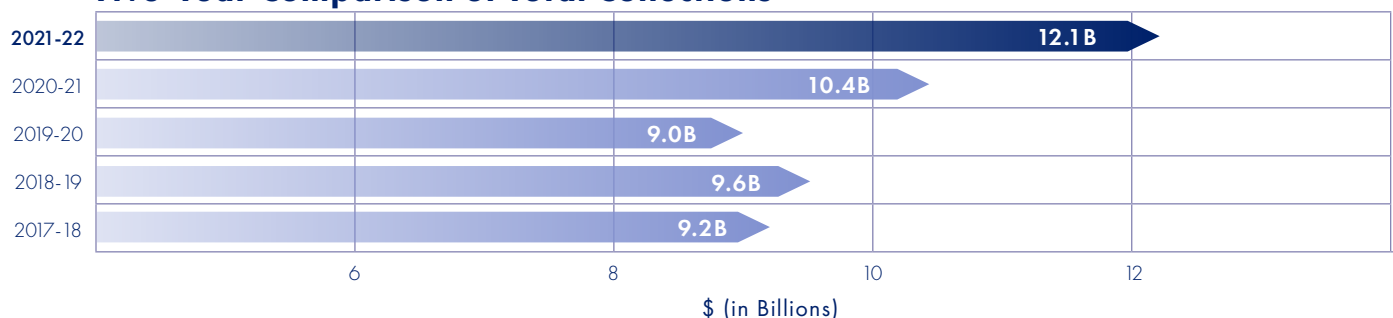
<sup>2</sup>LA Tourism and Promotion Tax and Remote Sellers Tax - State are included.

<sup>3</sup>Tax incurred a rate decrease during FY 19.

<sup>4</sup>Miscellaneous State Taxes and Fees includes: Alcoholic Beverage Taxes; Automobile Rental Tax; Electric Cooperative Fee; Fiduciary Tax; Hazardous Waste Disposal Tax; Industrial Hemp-Derived CBD Tax/Consumable Hemp Products Tax; Marijuana & Controlled Dangerous Substance Tax; Minerals - Oil and Gas Fees; Public Utilities Taxes; Telecommunication Tax for the Deaf; Therapeutic Marijuana Fee; Tobacco Tax; and Transportation Network Fee.

<sup>5</sup>Other Taxes include: Consumer Use - Excise Tax; Consumer Use Tax - State & Local<sup>3</sup>; Direct Marketer Sales Tax - State & Local<sup>3</sup>; Louisiana Stadium & Exposition District Hotel/Motel Room Occupancy Tax; New Orleans Exhibition Hall Authority - Hotel/Motel Room Occupancy Tax, Flat Room Occupancy Tax, Food & Beverage Tax, Service Contractor Tax, and Tour Tax; Parish & Municipalities Beer Tax; Prepaid 911 Charge; and Remote Sellers Tax - Local.

### Five-Year Comparison of Total Collections



# Summary of Tax Collections & Refunds

## By Tax/Fee Type

For Fiscal Year Ending June 30, 2022

Tax/Fee Type	Calculated Collections Before Refunds <sup>1</sup>	Amount Refunded	Calculated Collections
<b>Automobile Rental Tax</b>	\$ 7,714,776	\$ (63,873)	\$ 7,650,903
<b>Consumer Use Tax – Excise</b>	4,397	0	4,397
<b>Consumer Use Tax – State &amp; Local<sup>2</sup></b>	42,997	(5,386)	37,611
<b>Corporation Franchise Tax</b>	515,438,749	(177,259,564)	338,179,185
<b>Direct Marketer Sales Tax – State &amp; Local</b>	33,579,942	(17,800,040)	15,779,902
<b>Electric Cooperative Fee</b>	39,911	0	39,911
<b>Hazardous Waste Disposal Tax</b>	2,282,046	(16,147)	2,265,899
<b>Income Taxes</b>			
Corporation	1,546,316,247	(531,778,693)	1,014,537,554
Declaration, Individual	500,324,574	(3,676,297)	496,648,277
Fiduciary	51,219,829	(8,058,295)	43,161,534
Individual	954,060,448	(623,544)	953,436,904
Withholding, Individual	3,942,555,184	(941,135,238)	3,001,419,946
<b>Industrial Hemp-Derived CBD Tax/ Consumable Hemp Products Tax</b>	543,891	(2,156)	541,735
<b>Liquors – Alcoholic Beverage Taxes</b>			
High Alcoholic Content (Liquor/Wine)	41,710,513	(44,439)	41,666,074
Low Alcoholic Content (State Beer Tax)	37,840,516	(41,954)	37,798,562
Parish & Municipal Beer Tax	4,428,980	0	4,428,980
Out-of-State Shippers	446,582	(34,040)	412,542
<b>Marijuana &amp; Controlled Dangerous Substance Tax</b>	1,969	0	1,969
<b>Minerals, Oil &amp; Gas</b>			
Oil Spill Contingency Fee	2,149,639	(337,451)	1,812,188
Oilfield Site Restoration Fee – Gas	12,823,937	(252,423)	12,571,514
Oilfield Site Restoration Fee – Oil	441,456	(658)	440,798
Surface Mining & Reclamation Fee	55,275	0	55,275
<b>Natural Resources – Severance Tax</b>	508,434,058	(28,839,716)	479,594,342
<b>Petroleum Products</b>			
Gasoline & Inspection Fee	496,815,451	(19,667,241)	477,148,210
Special Fuels & Inspection Fee	150,273,977	(378,827)	149,895,150
<b>Prepaid 911 Charge</b>	10,354,768	0	10,354,768
<b>Public Utilities &amp; Carriers</b>			
Inspection & Supervision Fees	10,501,292	(149,469)	10,351,823
Natural Gas Franchise Tax	399,255	(8,050)	391,205
Transportation & Communication Utilities Tax	7,465,880	(342,258)	7,123,622
<b>Sales Tax<sup>3,4</sup></b>	4,499,776,072	(123,233,420)	4,376,542,652
<b>Telecommunication Tax for the Deaf</b>	2,532,110	(16,125)	2,515,985
<b>Tobacco Tax</b>	269,827,436	(602,493)	269,224,943
<b>Other Fees<sup>5</sup></b>	2,627,610	0	2,627,610
<b>TOTALS</b>	<b>\$13,613,029,767</b>	<b>\$ (1,854,367,797)</b>	<b>\$11,758,661,970</b>

<sup>1</sup>Includes adjustments for returned checks.

<sup>2</sup>Does not include collections of \$552,606 from Individual Income Tax Returns.

<sup>3</sup>LA Tourism and Promotion Tax in the amount of \$28,203,065 is included.

<sup>4</sup>Remote Sellers Tax - State is included.

<sup>5</sup>Includes Therapeutic Marijuana Fee and Transportation Network Fee.



## Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes <sup>1</sup>	Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2021	FYE 22	FYE 22	2021	2021	FYE 22	FYE 22
Acadia	57,288	\$ 16,499,796	\$ 288	\$ 31,586,690	\$ 551	\$ 32,163,533	\$ 561
Allen	22,687	3,713,413	164	18,713,476	825	11,592,609	511
Ascension	128,369	96,588,743	752	170,477,944	1,328	128,333,221	1,000
Assumption	20,689	3,866,021	187	21,067,758	1,018	14,407,242	696
Avoyelles	39,236	7,579,838	193	12,139,044	309	19,232,320	490
Beauregard	36,584	9,914,923	271	36,859,505	1,008	22,101,333	604
Bienville	12,776	3,240,647	254	40,194,035	3,146	6,062,637	475
Bossier	129,144	56,276,459	436	120,262,161	931	85,512,696	662
Caddo	233,092	132,546,728	569	256,705,180	1,101	174,791,465	750
Calcasieu	205,282	149,193,176	727	285,428,404	1,390	171,849,238	837
Caldwell	9,571	1,442,108	151	9,069,383	948	4,492,046	469
Cameron	5,080	11,014,115	2,168	58,106,429	11,438	5,481,060	1,079
Catahoula	8,805	1,949,411	221	4,164,991	473	3,816,257	433
Claiborne	14,038	3,867,517	276	9,862,193	703	5,555,728	396
Concordia	18,376	11,935,363	650	16,400,042	892	6,642,879	361
DeSoto	26,919	7,010,542	260	85,460,810	3,175	19,542,434	726
East Baton Rouge	453,301	249,668,950	551	557,958,520	1,231	401,941,741	887
East Carroll	7,220	1,026,607	142	5,901,417	817	2,366,243	328
East Feliciana	19,338	3,227,824	167	12,361,484	639	12,257,776	634
Evangeline	32,215	4,708,890	146	18,216,353	565	16,625,864	516
Franklin	19,668	3,448,837	175	12,001,270	610	7,954,349	404
Grant	22,236	1,300,315	58	9,935,061	447	10,249,450	461
Iberia	68,975	22,025,506	319	44,655,333	647	38,653,203	560
Iberville	29,824	18,556,106	622	79,742,794	2,674	21,737,815	729
Jackson	14,876	3,634,012	244	20,630,546	1,387	7,384,755	496
Jefferson	433,688	369,136,884	851	443,809,817	1,023	342,538,681	790
Jefferson Davis	32,345	10,411,106	322	27,384,977	847	17,190,656	531
Lafayette	244,205	159,540,107	653	193,334,108	792	226,865,746	929
Lafourche	97,504	45,064,766	462	0	0	69,316,690	711
LaSalle	14,834	4,201,002	283	13,042,008	879	7,358,265	496
Lincoln	48,152	24,664,834	512	39,575,496	822	27,152,540	564
Livingston	145,830	34,341,164	235	68,339,004	469	102,559,648	703
Madison	9,799	4,202,775	429	11,597,383	1,184	3,040,324	310
Morehouse	25,025	6,371,641	255	15,013,992	600	9,877,632	395
Natchitoches	37,026	9,583,981	259	35,093,739	948	20,961,525	566

<sup>1</sup>Exclusive of Homestead Exemption for all parishes for tax year 2021 (2022 in the parish of Orleans)

<sup>2</sup>Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

**Population Source:** U.S. Census Bureau, Population Division Annual Estimates of the Resident Population Estimate Base: July 1, 2021, Release Date: March 2022

**Property Tax Source:** Louisiana Tax Commission, Annual Report 2021

## Parish Comparison of Various & Per Capita Tax Collections

Parish	Population Estimates	Gross Sales Tax Due	Sales Tax (Per Capita)	Distribution of Local Property Taxes <sup>1</sup>	Property Taxes (Per Capita)	LA Income Tax After Credits <sup>2</sup>	LA Income Tax (Per Capita)
	July 1, 2021	FYE 22	FYE 22	2021	2021	FYE 22	FYE 22
Orleans	376,971	\$ 223,867,104	\$ 594	\$ 597,303,470	\$ 1,584	\$ 310,687,067	\$ 824
Ouachita	158,768	77,166,385	486	115,141,950	725	101,943,602	642
Plaquemines	23,303	14,148,991	607	61,153,625	2,624	19,567,372	840
Pointe Coupee	20,356	4,951,315	243	29,817,720	1,465	15,385,422	756
Rapides	128,654	69,509,660	540	110,541,472	859	88,351,594	687
Red River	7,564	2,107,600	279	25,310,591	3,346	4,594,715	607
Richland	19,805	4,264,008	215	19,437,678	981	9,961,772	503
Sabine	22,135	5,429,231	245	23,522,883	1,063	13,272,245	600
St. Bernard	44,258	16,964,111	383	56,004,498	1,265	22,019,652	498
St. Charles	52,282	31,288,126	598	188,933,584	3,614	45,501,631	870
St. Helena	10,912	1,050,784	96	7,892,414	723	5,308,243	486
St. James	19,742	16,882,680	855	71,588,770	3,626	16,187,000	820
St. John the Baptist	42,094	35,838,681	851	97,769,529	2,323	23,455,544	557
St. Landry	82,071	23,776,360	290	39,358,986	480	48,017,581	585
St. Martin	51,540	9,665,570	188	42,375,578	822	31,183,166	605
St. Mary	48,232	30,960,086	642	54,315,445	1,126	28,060,776	582
St. Tammany	269,388	135,841,877	504	340,680,654	1,265	283,239,034	1,051
Tangipahoa	135,217	42,299,829	313	57,834,552	428	78,022,496	577
Tensas	4,043	445,020	110	7,292,335	1,804	1,829,731	453
Terrebonne	108,708	40,962,512	377	92,218,100	848	70,778,926	651
Union	21,091	3,508,754	166	12,236,211	580	10,754,142	510
Vermilion	57,204	17,382,651	304	30,127,810	527	37,012,197	647
Vernon	48,027	7,713,317	161	20,365,718	424	19,749,738	411
Washington	45,133	8,145,121	180	23,878,111	529	17,050,475	378
Webster	36,184	13,850,060	383	27,957,280	773	20,653,218	571
West Baton Rouge	27,792	20,706,748	745	62,397,812	2,245	21,655,544	779
West Carroll	9,594	1,595,393	166	4,769,082	497	4,901,875	511
West Feliciana	15,494	4,199,098	271	35,249,501	2,275	10,563,501	682
Winn	13,488	2,285,656	169	6,658,677	494	7,068,835	524

**LOUISIANA'S ESTIMATED POPULATION: 4,624,047**

<sup>1</sup>Exclusive of Homestead Exemption for all parishes for tax year 2021 (2022 in the parish of Orleans)

<sup>2</sup>Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

**Population Source:** U.S. Census Bureau, Population Division Annual Estimates of the Residents Population Estimate Base: July 1, 2021, Release Date: May 2022

**Property Tax Source:** Louisiana Tax Commission, Annual Report 2021

## Local Dedications

### State Hotel/Motel Sales Tax Collections Jefferson Parish/Orleans Parish

For Fiscal Year Ending June 30, 2022

<b>Tax Dedication</b>	<b>Total</b>
Jefferson Parish - Gretna Tourist Commission Enterprise Account	\$ 157,061
Jefferson Parish - John Alario, Sr. Multipurpose Center West Side of Mississippi	641,762
Jefferson Parish - Kenner City Convention Center	504,805
Jefferson Parish - Lafreniere Park/LaSalle Tract, West Bank Civic Center at Bayou Segnette & Sala Avenue Restoration Project	1,430,855
Jefferson Parish - Municipal Center East Side of Mississippi	898,515
Jefferson Parish - Pontchartrain Center/Laketown Development & Rivertown Museum Theatre Complex	489,663
Jefferson Parish - Town of Grand Isle Tourist Commission Enterprise Account	64,668
Orleans Parish - Ernest N. Morial Convention Center Phase IV Expansion Project Fund	2,000,000
Orleans Parish - New Orleans Metropolitan Convention and Visitors Bureau Fund	13,519,070
Orleans Parish - New Orleans Quality of Life Fund	6,264,879
Orleans Parish - New Orleans Sports Franchise Fund	8,770,135
<b>TOTAL</b>	<b>\$ 34,741,413</b>

# Local Dedications

## State Hotel/Motel Sales Tax Collections

For Fiscal Year Ending June 30, 2022

Tax Dedication	Total	Tax Dedication	Total
Acadia Parish Visitor Enterprise Fund	\$ 161,277	Morehouse Parish Bastrop Municipal Center Fund	39,115
Allen Parish Capital Improvement Fund	302,999	Natchitoches Parish Historic Development Fund	168,630
Ascension Parish Visitor Enterprise Fund	1,832,577	Natchitoches Parish Visitor Enterprise Fund	500,832
Avoyelles Parish Visitor Enterprise Fund	131,023	Ouachita Parish Visitor Enterprise Fund	2,464,796
Beauregard Parish Community Improvement Fund	175,820	Plaquemines Parish Visitor Enterprise Fund	241,868
Bienville Parish Tour & Economic Development Fund	29,868	Point Coupee Parish Visitor Enterprise Fund	117,382
Bossier Parish Civic Center Fund	2,628,716	Rapides Parish Coliseum Fund	99,685
Caddo Shreveport Riverfront & Convention Center Fund	2,817,376	Rapides Parish Economic Development Fund	498,420
Caddo Shreveport-Bossier City Visitor Enterprise Fund	784,740	Rapides City of Pineville Economic Development Fund	299,051
Calcasieu Parish Higher Education Improvement Fund	2,215,336	Rapides Alexandria/Pineville Area Tourism Fund	299,051
Calcasieu East of River Lake Charles Civic Center Fund	2,173,137	Rapides Alexandria/Pineville Exhibition Hall Fund	331,391
Calcasieu West of River Community Center Fund (Ward 4, 5, 6 & 7)	1,527,408	Red River Visitor Enterprise Fund	36,062
Caldwell Parish Economic Development Fund	959	Richland Parish Visitor Enterprise Fund	110,667
Cameron Parish Tourist Development Fund	120,267	Sabine Parish Tourism Improvement Fund	239,657
Claiborne Parish Tourism and Economic Development Fund	0	St. Bernard Parish Enterprise Fund	409,139
Claiborne Parish Town of Homer Economic Development Fund	24,595	St. Charles Parish Visitor Enterprise Fund	489,902
Concordia Parish Economic Development Fund	211,884	St. Charles Parish River Parish Convention, Tourist & Visitors Fund	164,950
DeSoto Parish Visitor Enterprise Fund	241,317	St. James Parish Enterprise Fund	19,976
East Baton Rouge Parish Baker Economic Development Fund	54,178	St. James Parish River Parish Convention, Tourist & Visitors Fund	6,726
East Baton Rouge Parish Riverside Centroplex Fund	1,604,960	St. John the Baptist Parish Convention Facility Fund	270,687
East Baton Rouge Parish Community Improvement Fund	3,309,200	St. John the Baptist River Parish Convention, Tourist & Visitors Fund	91,141
East Baton Rouge Parish Enhancement Fund	1,654,600	St. Landry Parish Tourist Community Fund	365,469
East Carroll Parish Visitor Enterprise Fund	8,310	St. Landry Parish City Hall Market Fund	371,033
East Feliciana Parish Tourist Commission Fund	5,968	St. Martin Parish Enterprise Fund	314,177
Evangeline Parish Visitor Enterprise Fund	57,791	St. Mary Parish Visitor Enterprise Fund	880,858
Franklin Parish Visitor Enterprise Fund	39,823	St. Tammany Parish Tourist Commission Fund	3,390,448
Grant Parish Economic Development Fund	8,907	Tangipahoa Parish Tourist Commission Fund	1,044,034
Iberia Parish Tourist Commission Fund	456,161	Tangipahoa Parish Economic Development Fund	351,526
Iberville Parish Visitor Enterprise Fund	121,540	Tensas Parish Visitor Enterprise Fund	8,187
Jackson Parish Economic Development & Tourism Fund	59,924	Terrebonne Parish Houma Tourist Fund	892,784
Jefferson Davis Parish Visitor Enterprise Fund	171,808	Terrebonne Parish Visitor Enterprise Fund	879,393
Lafayette Parish Visitor Enterprise Fund	4,110,831	Union Parish Visitor Enterprise Fund	44,716
Lafourche Parish Enterprise Fund	434,632	Vermilion Parish Visitor Enterprise Fund	164,726
Lafourche Parish Association for Retarded Citizens T & D Fund	428,113	Vernon Parish Community Improvement Fund	397,699
LaSalle Parish Economic Development Fund	27,044	Washington Parish Tourist Community Fund	82,962
Lincoln Parish Visitor Enterprise Fund	295,598	Washington Parish Economic Development & Tourism Visitor Fund	27,934
Lincoln Parish Municipalities Fund	291,164	Webster Parish Convention & Visitor Bureau Fund	211,310
Livingston Parish Tourism & Economic Development Fund	316,451	West Baton Rouge Parish Visitor Enterprise Fund	830,081
Livingston Parish Tourism Improvement Fund	311,704	West Carroll Parish Visitor Enterprise Fund	25,751
Madison Parish Visitor Enterprise Fund	38,935	West Feliciana Parish St. Francisville Economic Development Fund	205,758
Morehouse Parish Visitor Enterprise Fund	39,711	Winn Parish Tourism Fund	49,375
		<b>TOTAL</b>	<b>\$46,664,001</b>

## Various Distributions

For Fiscal Year Ending June 30, 2022

Fund	Distribution Amount
<b>DEDICATION OF STATE TAXES COLLECTED</b>	
Attakapas Conservation Fund	\$ 0
Aviation Fuels	29,800,000
Community and Family Support System Fund	1,004,934
Early Childhood Education Fund	541,735
Gasoline/Special Fuels Timed Account	121,015,248
Motor Fuels Inspection Fund	4,575,540
Sports Facility Assistance Fund	6,205,244
Telecommunication Tax for the Deaf	1,000,000
Telephone Company Property Assessment Fund	7,283,410
Tobacco Tax Healthcare Fund	33,707,822
Tobacco Tax Regulation Enforcement Fund	691,862
Transportation Network credited to DOTD	1,622,676
Transportation Trust Fund	497,975,257
<b>TOTAL</b>	<b>\$ 705,423,728</b>
<b>COOPERATIVE ENDEAVORS (TAX INCREMENT FINANCING)</b>	
TIF, Algiers Economic Development	\$ 606,002
TIF, Bass Pro Shops	491,858
TIF, Cabela's	623,246
TIF, City of Broussard District	867,524
TIF, Garrett Road Economic Development District	4,164,770
TIF, Rooms to Go	72,686
TIF, Ruston Cooperative Endeavor	4,593,562
TIF, Tower Drive Economic Development District	1,145,629
<b>TOTAL</b>	<b>\$12,565,277</b>
<b>DISTRIBUTION TO LED &amp; LA TOURISM</b>	
LA Economic Development Fund	\$ 12,733,104
LA Economic Marketing Fund	1,707,268
LA Tourism Promotion District	28,203,065
<b>TOTAL</b>	<b>\$42,643,437</b>
<b>DISTRIBUTION OF LOCAL TAXES COLLECTED</b>	
Automobile Rental Tax	\$ 1,529,832
Consumer Use Tax	15,474,498
Parish & Municipal Beer Tax	4,340,414
Prepaid 911 Charge	10,354,765
Remote Sellers Tax - Local	227,989,265
<b>TOTAL</b>	<b>\$259,688,774</b>
<b>DISTRIBUTION OF REFUNDS DESIGNATED FOR CERTAIN DISPOSITION</b>	
Donations of Refunds <sup>1</sup>	\$ 389,903
Garnishment Program	17,553,201
START Contributions	306,835
<b>TOTAL</b>	<b>\$18,249,939</b>
<b>SPECIAL TAXING DISTRICTS</b>	
E Morial Exhibition Authority Room Rentals - Orleans only	\$ 28,610,725
E Morial Exhibition Occupancy and Food/Beverage Tax - Orleans only	16,959,426
E Morial Exhibition Service Contractor Tax & Tour Tax - Orleans only	979,591
LA Stadium and Expo District - Orleans/Jefferson	45,294,845
<b>TOTAL</b>	<b>\$91,844,587</b>

<sup>1</sup>See page 26 for complete list of all Donations of Refunds.

# Distribution of Local Taxes Collected

## Automobile Rental Tax

For Fiscal Year Ending June 30, 2022

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 0	Madison Parish	0
Allen Parish	0	Morehouse Parish	1,088
Ascension Parish	11,935	Natchitoches Parish	2,024
Assumption Parish	0	Orleans Parish	79,150
Avoyelles Parish	1,408	Ouachita Parish	40,146
Beauregard Parish	33	Plaquemines Parish	662
Bienville Parish	0	Pointe Coupee Parish	925
Bossier Parish	13,624	Rapides Parish	38,882
Caddo Parish	71,507	Red River Parish	0
Calcasieu Parish	34,500	Richland Parish	0
Caldwell Parish	0	Sabine Parish	0
Cameron Parish	0	St. Bernard Parish	1,662
Catahoula Parish	0	St. Charles Parish	0
Claiborne Parish	0	St. Helena Parish	21
Concordia Parish	0	St. James Parish	0
DeSoto Parish	0	St. John the Baptist Parish	4,419
East Baton Rouge Parish	144,759	St. Landry Parish	4,855
East Carroll Parish	0	St. Martin Parish	0
East Feliciana Parish	212	St. Mary Parish	1,435
Evangeline Parish	0	St. Tammany Parish	29,468
Franklin Parish	0	Tangipahoa Parish	10,955
Grant Parish	0	Tensas Parish	0
Iberia Parish	5,565	Terrebonne Parish	11,341
Iberville Parish	2,514	Union Parish	0
Jackson Parish	0	Vermilion Parish	0
Jefferson Parish	920,155	Vernon Parish	4,057
Jefferson Davis Parish	1,875	Washington Parish	4,014
Lafayette Parish	68,437	Webster Parish	1,796
Lafourche Parish	3,664	West Baton Rouge Parish	0
LaSalle Parish	0	West Carroll Parish	0
Lincoln Parish	4,854	West Feliciana Parish	0
Livingston Parish	7,890	Winn Parish	0
		<b>TOTAL</b>	<b>\$ 1,529,832</b>

# Distribution of Local Taxes Collected

## Consumer Use Tax

For Fiscal Year Ending June 30, 2022

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 206,261	Madison Parish	35,427
Allen Parish	84,746	Morehouse Parish	80,705
Ascension Parish	428,609	Natchitoches Parish	125,436
Assumption Parish	72,024	Orleans Parish	1,297,424
Avoyelles Parish	133,135	Ouachita Parish	507,805
Beauregard Parish	126,189	Plaquemines Parish	76,994
Bienville Parish	43,249	Pointe Coupee Parish	71,717
Bossier Parish	423,979	Rapides Parish	428,283
Caddo Parish	791,091	Red River Parish	27,602
Calcasieu Parish	677,267	Richland Parish	66,671
Caldwell Parish	32,776	Sabine Parish	79,293
Cameron Parish	23,328	St. Bernard Parish	158,722
Catahoula Parish	30,734	St. Charles Parish	176,510
Claiborne Parish	51,660	St. Helena Parish	33,582
Concordia Parish	63,006	St. James Parish	69,046
DeSoto Parish	92,108	St. John the Baptist Parish	141,629
East Baton Rouge Parish	1,464,827	St. Landry Parish	271,293
East Carroll Parish	21,949	St. Martin Parish	176,401
East Feliciana Parish	62,900	St. Mary Parish	160,997
Evangeline Parish	110,849	St. Tammany Parish	877,592
Franklin Parish	65,701	Tangipahoa Parish	455,592
Grant Parish	74,133	Tensas Parish	13,918
Iberia Parish	229,823	Terrebonne Parish	365,963
Iberville Parish	106,832	Union Parish	73,853
Jackson Parish	51,880	Vermilion Parish	197,800
Jefferson Parish	1,440,232	Vernon Parish	159,545
Jefferson Davis Parish	103,960	Washington Parish	152,479
Lafayette Parish	821,202	Webster Parish	126,396
Lafourche Parish	325,112	West Baton Rouge Parish	89,250
LaSalle Parish	50,038	West Carroll Parish	35,464
Lincoln Parish	155,074	West Feliciana Parish	51,517
Livingston Parish	478,817	Winn Parish	46,101
		<b>TOTAL</b>	<b>\$15,474,498</b>

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2022

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Acadia Parish		\$ 17,656
	Church Point	8,950
	Crowley	19,706
	Estherwood	1,141
	Iota	1,764
	Mermentau	667
	Morse	1,820
	Rayne	13,376
Allen Parish		1,321
	Elizabeth	1,282
	Kinder	7,607
	Oakdale	8,603
	Oberlin	2,506
Ascension Parish		70,915
	Donaldsonville	6,624
	Gonzales	41,597
	Sorrento	3,185
Assumption Parish		20,391
	Napoleonville	1,674
Avoyelles Parish		6,772
	Bunkie	7,300
	Cottonport	3,757
	Evergreen	0
	Hessmer	2,605
	Mansura	3,636
	Marksville	14,851
	Moreauville	2,439
	Plaucheville	1,709
	Simmesport	3,961
Beauregard Parish [no levy]		0
	Deridder	21,050
	Merryville	2,144
Bienville Parish		3,547
	Arcadia	5,207
	Bienville	955
	Gibsland	398
	Ringgold	1,660
Bossier Parish		15,422
	Benton	7,887
	Bossier City	91,389
	Haughton	7,819
	Plain Dealing	2,510

Distribution of Local Taxes Collected		
Parish	Municipality	Total
Caddo Parish		32,312
	Blanchard	67
	Hosston	0
	Oil City	1,233
	Shreveport	197,744
	Vivian	5,264
Calcasieu Parish		68,221
	DeQuincy	4,776
	Iowa	7,722
	Lake Charles	124,801
	Sulphur	33,724
	Vinton	5,266
	Westlake	7,301
Caldwell Parish		7,524
	Columbia	1,356
Cameron Parish		9,791
Catahoula Parish		3,478
	Jonesville	3,960
	Sicily Island	942
Claiborne Parish		3,755
	Athens	292
	Haynesville	2,825
	Homer	6,133
	Lisbon	0
Concordia Parish		5,149
	Clayton	965
	Ferriday	4,486
	Ridgecrest	574
	Vidalia	6,006
DeSoto Parish [no levy]		0
	Keatchie	0
	South Mansfield	3,690
East Baton Rouge Parish		169,844
	Baker	6,671
	Baton Rouge	173,284
	Zachary	16,161
East Carroll Parish		6,264
	Lake Providence	1,243
East Feliciana Parish		6,165
	Clinton	3,983
	Jackson	3,664
	Norwood	481
	Slaughter	1,253



# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2022

Distribution of Local Taxes Collected		
Parish	Municipality	Total
<b>Evangeline Parish</b>		
		3,808
	Basile	1,402
	Chataignier	336
	Mamou	6,110
	Pine Prairie	1,547
	Turkey Creek	701
	Ville Platte	19,231
<b>Franklin Parish</b>		
		5,816
	Baskin	549
	Gilbert	1,271
	Winnsboro	9,040
	Wisner	1,204
<b>Grant Parish</b>		
		6,061
	Colfax	2,692
	Montgomery	596
<b>Iberia Parish</b>		
		11,044
	Delcambre	2,163
	Jeanerette	5,132
	Loureauxville	1,824
	New Iberia	45,031
<b>Iberville Parish</b>		
		14,532
	Grosse Tete	1,204
	Maringouin	1,489
	Plaquemine	12,759
	Rosedale	367
	White Castle	2,237
<b>Jackson Parish</b>		
		2,142
	Chatham	1,100
	East Hodge	0
	Eros	469
	Hodge	0
	Jonesboro	9,874
<b>Jefferson Parish</b>		
		249,886
	Grand Isle	5,088
	Gretna	40,263
	Harahan	13,108
	Jean Lafitte	3,195
	Kenner	60,299
	Westwego	12,092
<b>Jefferson Davis Parish</b>		
		5,925
	Elton	1,456
	Fenton	554

Distribution of Local Taxes Collected		
Parish	Municipality	Total
<b>Jennings</b>		
		16,628
<b>Lake Arthur</b>		
		5,278
<b>Welsh</b>		
		4,991
<b>Lafayette Parish</b>		
		23,830
	Broussard	19,317
	Carencro	18,499
	Duson	5,083
	Lafayette	143,774
	Scott	17,134
	Youngsville	20,609
<b>Lafourche Parish</b>		
		57,114
	Golden Meadow	4,068
	Lockport	2,027
	Thibodaux	35,297
<b>LaSalle Parish</b>		
		3,162
	Jena	6,174
	Olla	1,178
	Tullos	1,199
	Urania	41
<b>Lincoln Parish</b>		
		8,248
	Grambling	4,131
	Ruston	26,389
<b>Livingston Parish</b>		
		19,503
	Albany	4,600
	Denham Springs	62,311
	French Settlement	595
	Livingston	9,735
	Port Vincent	27
	Springfield	7,012
	Walker	18,352
<b>Madison Parish</b>		
		3,744
	Delta	197
	Tallulah	5,312
<b>Morehouse Parish</b>		
		8,752
	Bastrop	19,951
	Bonita	189
	Collinston	24
	Mer Rouge	1,519
<b>Natchitoches Parish</b>		
		10,879
	Campti	1,069
	Clarence	658
	Natchez	18

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2022

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Natchitoches	24,158
	Powhatten	0
Orleans Parish [no levy]		0
	New Orleans	380,220
Ouachita Parish		50,819
	Monroe	52,914
	Richwood	1,119
	Sterlington	1,578
	West Monroe	24,656
Plaquemines Parish [no levy]		0
Pointe Coupee Parish		15,648
	Fordorche	34
	Livonia	3,780
	Morganza	1,451
	New Roads	8,750
Rapides Parish		48,220
	Alexandria	57,340
	Boyce	1,730
	Cheneyville	311
	Glenmora	2,703
	Lecompte	2,138
	McNary	0
	Woodworth	1,330
Red River Parish		2,234
	Coushatta	4,924
Richland Parish		8,969
	Delhi	3,849
	Mangham	1,467
	Rayville	3,817
Sabine Parish		12,510
	Many	9,550
	Zwolle	4,646
St. Bernard Parish		44,719
St. Charles Parish		44,382
St. Helena Parish		1,337
	Greensburg	4,562
	Montpelier	0
St. James Parish		19,224
	Gramercy	3,344
	Lutcher	1,075
St. John the Baptist Parish		35,807
St. Landry Parish		14,614

Distribution of Local Taxes Collected		
Parish	Municipality	Total
	Arnaudville	4,403
	Cankton	499
	Eunice	22,403
	Grand Coteau	1,807
	Krotz Springs	3,219
	Leonville	1,720
	Melville	893
	Opelousas	35,494
	Palmetto	311
	Port Barre	5,854
	Sunset	4,682
	Washington	2,000
St. Martin Parish		22,973
	Breaux Bridge	22,366
	Henderson	377
	Parks	613
	St. Martinville	12,960
St. Mary Parish		25,253
	Baldwin	2,353
	Berwick	1,983
	Franklin	4,316
	Morgan City	20,223
	Patterson	4,137
St. Tammany Parish		18,183
	Abita Springs	6,021
	Covington	58,221
	Folsom	7,897
	Madisonville	3,892
	Mandeville	34,828
	Pearl River	8,035
	Slidell	77,671
	Sun	287
Tangipahoa Parish		2,474
	Amite	13,549
	Hammond	47,195
	Independence	5,794
	Kentwood	8,526
	Ponchatoula	28,819
	Roseland	2,617
	Tangipahoa	12,961
	Tickfaw	6,320

# Distribution of Local Taxes Collected

## Parish & Municipal Beer Tax

For Fiscal Year Ending June 30, 2022

<b>Distribution of Local Taxes Collected</b>		
<b>Parish</b>	<b>Municipality</b>	<b>Total</b>
Tensas Parish		1,740
	Newellton	1,610
	St. Joseph	876
	Waterproof	541
Terrebonne Parish		77,914
	Houma	54,889
Union Parish		12,147
	Bernice	764
	Farmerville	6,458
	Marion	1,239
Vermilion Parish		8,300
	Abbeville	22,046
	Erath	4,453
	Gueydan	2,178
	Kaplan	8,968
	Maurice	3,632
Vernon Parish		8,521
	Leesville	19,286
	New Llano	2,306
Washington Parish		2,295
	Bogalusa	14,259
	Franklinton	14,212
	Varnado	1,522
Webster Parish		18,603
	Cotton Valley	509
	Cullen	1,494
	Dixie Inn	364
	Minden	12,247
	Springhill	5,314
West Baton Rouge Parish		12,158
	Addis	3,270
	Brusly	1,455
	Port Allen	12,988
West Carroll Parish [no levy]		0
West Feliciana Parish		2,060
	St. Francisville	8,779
Winn Parish		6,209
	Winnfield	2,362
<b>Total</b>		<b>\$ 4,340,414</b>

# Distribution of Local Taxes Collected

## Prepaid 911 Charge

For Fiscal Year Ending June 30, 2022

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 138,067	Madison Parish	24,004
Allen Parish	56,760	Morehouse Parish	54,667
Ascension Parish	284,137	Natchitoches Parish	84,471
Assumption Parish	48,565	Orleans Parish	868,325
Avoyelles Parish	89,313	Ouachita Parish	340,739
Beauregard Parish	83,988	Plaquemines Parish	51,656
Bienville Parish	29,113	Pointe Coupee Parish	48,198
Bossier Parish	283,402	Rapides Parish	287,548
Caddo Parish	532,207	Red River Parish	18,570
Calcasieu Parish	452,682	Richland Parish	44,683
Caldwell Parish	21,987	Sabine Parish	53,152
Cameron Parish	15,576	St. Bernard Parish	105,552
Catahoula Parish	20,779	St. Charles Parish	117,947
Claiborne Parish	34,804	St. Helena Parish	22,562
Concordia Parish	42,523	St. James Parish	46,351
DeSoto Parish	61,452	St. John the Baptist Parish	95,097
East Baton Rouge Parish	980,102	St. Landry Parish	182,182
East Carroll Parish	14,946	St. Martin Parish	118,340
East Feliciana Parish	42,310	St. Mary Parish	108,516
Evangeline Parish	74,213	St. Tammany Parish	583,505
Franklin Parish	44,189	Tangipahoa Parish	302,788
Grant Parish	49,701	Tensas Parish	9,477
Iberia Parish	154,835	Terrebonne Parish	245,379
Iberville Parish	71,819	Union Parish	49,474
Jackson Parish	34,885	Vermilion Parish	132,518
Jefferson Parish	963,948	Vernon Parish	107,255
Jefferson Davis Parish	69,732	Washington Parish	102,434
Lafayette Parish	546,770	Webster Parish	85,024
Lafourche Parish	217,677	West Baton Rouge Parish	59,448
LaSalle Parish	33,392	West Carroll Parish	23,914
Lincoln Parish	104,068	West Feliciana Parish	34,441
Livingston Parish	317,604	Winn Parish	31,002
		<b>TOTAL</b>	<b>\$ 10,354,765</b>

# Distribution of Local Taxes Collected

Remote Sellers

For Fiscal Year Ending June 30, 2022

Distribution of Local Taxes Collected	Total	Distribution of Local Taxes Collected	Total
Acadia Parish	\$ 2,224,321	Madison Parish	305,128
Allen Parish	835,628	Morehouse Parish	679,814
Ascension Parish	6,817,600	Natchitoches Parish	1,425,452
Assumption Parish	889,448	Orleans Parish	29,697,748
Avoyelles Parish	1,213,387	Ouachita Parish	7,855,911
Beauregard Parish	1,744,432	Plaquemines Parish	1,224,324
Bienville Parish	361,082	Pointe Coupee Parish	850,914
Bossier Parish	6,593,642	Rapides Parish	5,353,020
Caddo Parish	9,230,715	Red River Parish	366,918
Calcasieu Parish	11,609,147	Richland Parish	659,789
Caldwell Parish	360,920	Sabine Parish	943,764
Cameron Parish	39	St. Bernard Parish	2,189,681
Catahoula Parish	439,612	St. Charles Parish	3,079,053
Claiborne Parish	386,394	St. Helena Parish	396,662
Concordia Parish	583,104	St. James Parish	988,529
DeSoto Parish	1,114,174	St. John the Baptist Parish	1,933,665
East Baton Rouge Parish	26,746,416	St. Landry Parish	3,342,631
East Carroll Parish	256,614	St. Martin Parish	1,669,546
East Feliciana Parish	857,953	St. Mary Parish	1,690,709
Evangeline Parish	1,352,532	St. Tammany Parish	14,495,400
Franklin Parish	613,862	Tangipahoa Parish	5,455,712
Grant Parish	650,192	Tensas Parish	169,760
Iberia Parish	2,147,858	Terrebonne Parish	5,249,493
Iberville Parish	1,361,270	Union Parish	829,706
Jackson Parish	445,074	Vermilion Parish	2,145,803
Jefferson Parish	21,657,037	Vernon Parish	2,045,149
Jefferson Davis Parish	1,399,761	Washington Parish	1,625,249
Lafayette Parish	10,934,137	Webster Parish	1,513,250
Lafourche Parish	4,355,822	West Baton Rouge Parish	1,577,915
LaSalle Parish	497,191	West Carroll Parish	413,613
Lincoln Parish	2,306,540	West Feliciana Parish	638,491
Livingston Parish	6,804,557	Winn Parish	386,005
		<b>TOTAL</b>	<b>\$ 227,989,265</b>

## Donations of Refunds

For Fiscal Year Ending June 30, 2022

<b>Donation of Refunds on Individual Income Tax Returns</b>	<b>Total</b>
American Red Cross	\$ 24,155
Children's Therapeutic Services at the Emerge Center, Inc.	3,458
Coastal Protection & Restoration Fund	47,111
Dreams Come True	0
Friends of Palmetto Island State Park	1,959
Louisiana Association of United Way	8,163
Louisiana Cancer and Lung Trust Fund	25,415
Louisiana Center for the Blind	36
Louisiana Coalition Against Domestic Violence	18,708
Louisiana Food Bank Association	82,364
Louisiana Horse Rescue Association	7,414
Louisiana National Guard Honor Guard for Military Funerals	15,416
Louisiana Pet Overpopulation Advisory Council	8,645
Louisiana State Troopers Charities, Inc.	10,973
Louisiana State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)	0
Make a Wish Foundation	21,495
Military Family Assistance Fund <sup>1</sup>	89,328
Sexual Trauma Awareness and Response (STAR)	0
Wildlife Habitat & Natural Heritage Trust Fund	25,263
<b>TOTAL</b>	<b>\$ 389,903</b>

<sup>1</sup>Includes refunds donated from individual income and corporation income taxes and the donation of vendor's compensation from sales tax.

## Offers in Compromise

Louisiana Revised Statute 47:1578 authorizes the Secretary of Revenue, under certain conditions, to compromise a judgment for taxes and cancel or release a lien, privilege, mortgage, or other encumbrance.

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

For Fiscal Year Ending June 30, 2022

Name	Type of Tax	Tax Period (s)	Amount Abated/ Compromised	Amount Paid in Compromise
Riley Hagan III Childrens Trust	Fiduciary	2007	\$320,846.86	\$124,472.14
Shirley Gaspard	Individual Income	2005 - 2007, 2009	\$4,970.76	\$200.00
Armando Navarro	Individual Income	2016, 2019, 2020	\$5,481.03	\$400.00
Audra Wehbe	Individual Income	2005, 2006, 2008 - 2015, 2017	\$46,675.44	\$1.00
Chad Brown	Individual Income	2013 - 2020	\$11,300.90	\$25.00
Dwight Broussard	Individual Income	2014 - 2018	\$22,187.93	\$500.00
Emeral Pete	Individual Income	2016	\$1,399.86	\$100.00
Gary DeMarcay	Individual Income	2012, 2103, 2015	\$13,536.55	\$435.00
Gregory Veals	Individual Income	2012, 2014 - 2019	\$12,795.40	\$25.00
Jan Bino	Individual Income	2015 - 2016	\$4,806.48	\$100.00
Jimmy Walton	Individual Income	2014 - 2016, 2018, 2019	\$42,937.17	\$500.00
John Thibodeaux	Individual Income	2011 - 2014	\$17,005.65	\$500.00
Kim Rivera Jackson	Individual Income	2006	\$15,591.89	\$6,400.00
Kiristen Lamartiniere	Individual Income	2005, 2006, 2008 - 2010	\$12,639.88	\$1,400.00
Kristin Barnes	Individual Income	2014	\$74,192.78	\$15,000.00
Marcus Jackson	Individual Income	2005, 2007, 2013	\$11,397.98	\$2,000.00
Meen Seo	Individual Income	2010 - 2013	\$40,505.10	\$2,000.00
Murray Gros Jr.	Individual Income	2012	\$3,631.24	\$1,265.00
Oreste Urdarnta	Individual Income	2008 - 2013	\$19,693.58	\$200.00
Ramon Mouton	Individual Income	2017	\$3,049.59	\$270.00
Randy Fink	Individual Income	2017, 2018	\$12,770.35	\$11,000.00
Ricky Kinsel	Individual Income	2001, 2002, 2014 - 2019	\$23,380.62	\$10.00
Ricky Schexnaider	Individual Income	2015, 2016	\$20,491.06	\$250.00
Stephen Villavasso	Individual Income	2012, 2013	\$1,202.83	\$814.00
Susanne Abadie	Individual Income	2017	\$7,237.58	\$250.00
Bayou Interiors & Fabrics Inc.	Sales	07/2009 - 11/2010	\$119,345.00	\$50,000.00
Warner Corners Coffee	Sales	06/2001 - 06/2009	\$25,374.58	\$18,000.00

## Office of Debt Recovery

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The Office of Debt Recovery (ODR) was created to recover all of the state's delinquent debt with a highly effective, efficient, and automated process utilizing tools that are unique to state government.

Goals:

- Active participation from 100% of all mandated agencies
- Fully implement all authorized tools
- Provide the highest level of service in state government

For Fiscal Year 2022

	Total
Number of participating agencies	119
Number of new accounts	206,992
Amount of debt held by new accounts	\$131,832,207
Total number of all active accounts <sup>1</sup>	911,797
Total dollar amount of all active accounts <sup>1</sup>	\$568,331,678
Amount recovered through Tax Offset Program	\$18,655,533
Self-generated revenue	\$9,943,297
Amount of collections <sup>2,3</sup>	\$53,399,026

<sup>1</sup>Active on last day of FY 2022

<sup>2</sup>Total dollar amount collected may differ due to adjustments, NSF checks, proof of previous payments, etc.

<sup>3</sup>Includes ODR self-generated



## For Fiscal Year 2022

Source of Revenues	Total
4th Judicial District Court, Ouachita Parish – Assistant District Attorney	\$ 15,302
12th Judicial District Court, Avoyelles Parish – Misdemeanor Probation	14,176
14th Judicial District Court, Calcasieu Parish – Clerk of Court	604,015
14th Judicial District Court, Calcasieu Parish – Public Defender's Office	19,418
15th Judicial District Court, Acadia Parish – Clerk of Court	106,729
31st Judicial District Court, Jefferson Davis Parish – Clerk of Court	13,776
31st Judicial District Court, Jefferson Davis Parish – Public Defender's Office	4,552
33rd Judicial District Court, Allen Parish – Public Defender's Office	4,708
Ascension Parish – Sales and Use Tax Authority	4,371
Beauregard Parish – Clerk of Court	16,856
Board of Regents – State Payroll	209
Department of Children & Family Services – State Payroll	4,357
Department of Culture, Recreation & Tourism, Office of State Parks – State Payroll	74
Department of Education	87,228
Department of Education, Louisiana Special Education Center – State Payroll	877
Department of Education, Recovery School District – State Payroll	19,838
Department of Education, State Activities – State Payroll	765
Department of Environmental Quality	26,461
Department of Health, Acadiana Area Human Services District	57,775
Department of Health, Florida Parish Human Service District	133
Department of Health, Imperial Calcasieu Human Services Authority	63,663
Department of Health, Imperial Calcasieu Human Services Authority – State Payroll	489
Department of Health, Medical Vendor Administration – State Payroll	1,392
Department of Health, Mental Health Area A – State Payroll	287
Department of Health, Northeast Delta Human Services Authority	13,766
Department of Health, Northwest Louisiana Human Services District	5,656
Department of Health, Office for Citizens With Developmental Disabilities – State Payroll	3,197
Department of Health, Office of Aging & Adult Services – State Payroll	108
Department of Health, Office of Behavioral Health – State Payroll	3,535
Department of Health, Office of Public Health – State Payroll	848
Department of Health, Office of Secretary	39,381
Department of Insurance – State Payroll	121
Department of Public Safety and Corrections, Administration	2,637,254
Department of Public Safety and Corrections, Administration – State Payroll	311
Department of Public Safety and Corrections, Adult Probation and Parole – State Payroll	232
Department of Public Safety and Corrections, David Wade Correctional Center – State Payroll	689
Department of Public Safety and Corrections, Elayn Hunt Correctional Center – State Payroll	3,072
Department of Public Safety and Corrections, Louisiana Correctional Institute for Women – State Payroll	1,358
Department of Public Safety and Corrections, Louisiana State Penitentiary – State Payroll	1,662

# Office of Debt Recovery

## Collection Summary

For Fiscal Year 2022

Source of Revenues	Total
Department of Public Safety and Corrections, Office of Juvenile Justice – State Payroll	3,238
Department of Public Safety and Corrections, Office of Motor Vehicles	46,920,547
Department of Public Safety and Corrections, Raymond Laborde Correctional Center	197
Department of Veterans Affairs, Department of Military Affairs	526
Department of Veterans Affairs, Department of Military Affairs – State Payroll	2,412
Department of Veterans Affairs, Northwest Louisiana War Veterans Home – State Payroll	37
Department of Wildlife & Fisheries, Management and Finance – State Payroll	1,041
Division of Administration, Office of Group Benefits	40,650
Division of Administration, Office of Risk Management	6,790
Division of Administration, Office of Technology Services – State Payroll	410
East Baton Rouge Parish Attorney's Office	75,565
Evangeline Parish – Police Jury	11,800
Governor's Office of Homeland Security & Emergency Preparedness	82,834
Governor's Office of Homeland Security & Emergency Preparedness - State Payroll	571
Houma City Court	21,178
Lafayette Consolidated Government	16,308
Lafayette Parish – Clerk of Court	235,028
Lafayette Parish School Board	6,120
Lafayette Parish School System – Sales Tax Division	19,602
Lafayette – City of – Lafayette Utilities System Fiber	15,384
Lincoln Parish Sales and Use Tax Commission	6,745
Louisiana Community and Technical College System, Central Louisiana Technical Community College	196,608
Louisiana Community and Technical College System, Louisiana Delta Community College	431,860
Louisiana Community and Technical College System, River Parishes Campus	307,214
Louisiana State Board of Certified Public Accountants of Louisiana	4,908
Louisiana State Board of Cosmetology – State Payroll	225
Louisiana State University Health System, Health Care Services Division – Lallie Kemp Medical Center	1,068,611
Louisiana State University Health System, Health Sciences Center at Shreveport	4,034
Louisiana Universities Marine Consortium	113
Louisiana Workforce Commission, Support & Training – State Payroll	4,156
Monroe – City of – Taxation & Revenue	7,300
Natchitoches Parish – Clerk of Court	4,127
Sabine Parish – Clerk of Court	13,774
St. Martin Parish – Clerk of Court	16,934
Tangipahoa Parish School System – Sales and Use Tax	11,487
Union Parish – Sales and Use Tax Commission	12,154
Vermilion Parish – Clerk of Court	20,984
Vernon Parish – Sales Tax Department	7,584
Vidalia – City of	18,715
Zachary – City of	22,614
<b>TOTAL<sup>1</sup></b>	<b>\$53,399,026</b>

<sup>1</sup> Includes ODR self-generated fees

# Voluntary Disclosure Agreement Program

The Voluntary Disclosure Agreement (VDA) program helps coordinate the registration and payment process and provides general responses to tax related questions. Taxpayers meeting all of the following requirements are eligible for consideration of a VDA:

- Have a filing requirement for a qualified tax administered by the Department
- Are not currently registered with the Department for the same tax
- Have not been previously contacted by the Department concerning their filing requirement

Through the VDA program, taxpayers may anonymously enter into agreements and voluntarily pay their taxes with no penalty. After the tax and interest liabilities are paid for the look-back period, delinquent penalties will be waived unless the tax being disclosed has been collected but not remitted. In instances where tax is collected, but not remitted, a request to waive some portion of the penalty will be considered on a case-by-case basis.

Inquiries regarding VDAs, the signing of agreements, making of payments and waiver of penalties typically cross multiple fiscal years. The information below represents the agreements finalized and waiver of penalties during the current fiscal year, the number of accounts associated with those waivers and the amount collected on those accounts.

## For Fiscal Year 2022

Tax Type	Number of Accounts	Amount Collected <sup>1</sup>	Penalties Waived
Sales	80	\$3,420,675	\$604,128
Income <sup>2</sup>	58	\$9,137,318	\$2,093,593
<b>TOTALS</b>	<b>138</b>	<b>\$12,557,993</b>	<b>\$2,697,721</b>

<sup>1</sup> Not all amounts collected during FY 2022.

<sup>2</sup> Includes Corporation Income and Franchise, Fiduciary and Composite Partnership.





# **DATA BY TAX TYPE**



# Alcoholic Beverage Tax

## Cash Collections After Accrual Adjustments

The alcoholic beverage taxes are levied on low alcohol and malt beverages, liquor, and wine, including wine from out-of-state shippers. The taxes levied on beverages of high and low alcoholic content were last amended effective April 1, 2016.

The tax levies prior to April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages – \$10 per 31-gallon barrel; Sparkling Wine - 42¢ per liter; Liquor - 66¢ per liter; Still Wine (alcoholic content 14% and under) – 3¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) – 6¢ per liter; Still Wine (alcoholic content over 24%) - 42¢ per liter.

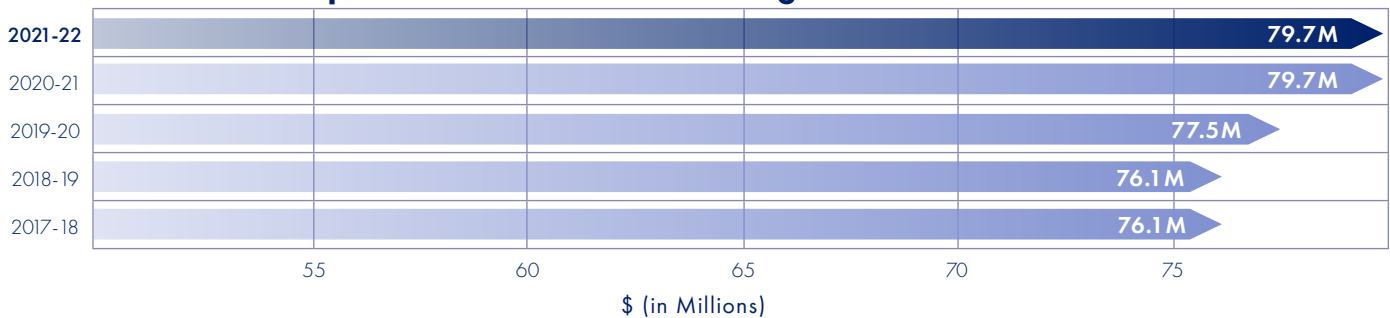
The tax levies after April 1, 2016 are: Low alcoholic content (6% and under) and Malt Beverages - \$12.50 per 31-gallon barrel; Sparkling Wine - 55¢ per liter; Liquor - 80¢ per liter; Still Wine (alcoholic content 14% and under) - 20¢ per liter; Still Wine (alcoholic content over 14%, but not over 24%) - 35¢ per liter; Still Wine (alcoholic content over 24%) - 55¢ per liter.

### Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	Percent Change
2021-22	\$ 37,678,063	\$ 42,051,774	\$ 79,729,837	0.02%
2020-21	\$ 38,408,782	\$ 41,302,535	\$ 79,711,317	2.90%
2019-20	\$ 38,609,065	\$ 38,853,122	\$ 77,462,187	1.82%
2018-19	\$ 38,393,666	\$ 37,683,656	\$ 76,077,322	-0.005% <sup>1</sup>
2017-18	\$ 39,311,381	\$ 36,769,825	\$ 76,081,206	-1.66%

<sup>1</sup>Rounding resulted in doubling percent change, therefore including additional decimal place.

### Five-Year Comparison of Alcoholic Beverage Tax Collections



# Low Alcoholic Beverage Tax

Beer Tax Reported

For Fiscal Year 2022

Period	State Barrels	Net State Tax Due	P&M <sup>1</sup> Barrels	Net P&M <sup>1</sup> Tax Due	Total Tax Due Before Adjustments <sup>2</sup>
1st Quarter	831,311	\$9,846,000	777,715	\$1,143,241	\$10,989,241
2nd Quarter	815,813	9,656,255	760,086	1,117,335	10,773,590
3rd Quarter	726,397	8,572,463	674,816	991,980	9,564,443
4th Quarter	845,306	9,988,436	786,729	1,156,491	11,144,927
<b>TOTALS</b>	<b>3,218,827</b>	<b>\$38,063,154</b>	<b>2,999,346</b>	<b>\$4,409,047</b>	<b>\$42,472,201</b>

For Fiscal Year 2021

Period	State Barrels	Net State Tax Due	P&M <sup>1</sup> Barrels	Net P&M <sup>1</sup> Tax Due	Total Tax Due Before Adjustments <sup>2</sup>
1st Quarter	856,584	\$10,100,066	798,423	\$1,173,682	\$11,273,748
2nd Quarter	852,492	10,028,430	780,584	1,147,459	11,175,889
3rd Quarter	710,986	8,365,378	659,795	969,899	9,335,277
4th Quarter	835,540	9,862,661	777,853	1,143,444	11,006,105
<b>TOTALS</b>	<b>3,255,602</b>	<b>\$38,356,535</b>	<b>3,016,655</b>	<b>\$4,434,484</b>	<b>\$42,791,019</b>

<sup>1</sup> Parish & Municipality

<sup>2</sup> This amount is the net tax due after discounts, but before any refunds and other adjustments.

## High Alcoholic Beverage Tax

Liters Sold by Category

For Fiscal Year 2022

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,936,637	831,105	957,590	7,038,046
2nd Quarter	9,994,503	1,012,979	1,102,914	7,248,936
3rd Quarter	10,582,735	1,147,961	1,178,544	7,275,759
4th Quarter	10,973,473	1,011,537	1,081,561	7,249,408
<b>TOTALS</b>	<b>41,487,348</b>	<b>4,003,582</b>	<b>4,320,609</b>	<b>28,812,149</b>
<b>TAX PER LITER</b>	<b>\$0.80</b>	<b>\$0.55</b>	<b>\$0.35</b>	<b>\$0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$33,189,878</b>	<b>\$2,201,970</b>	<b>\$1,512,213</b>	<b>\$5,762,430</b>

<sup>1</sup> This amount is the gross tax due before discounts, refunds, and other adjustments.

For Fiscal Year 2021

Period	Liquor	Sparkling Wine	High Alcoholic Content Wine	Low Alcoholic Content Wine
1st Quarter	9,433,716	748,127	864,656	7,976,962
2nd Quarter	9,840,015	918,649	1,044,745	8,200,537
3rd Quarter	9,825,431	1,010,867	1,066,816	7,992,279
4th Quarter	10,643,123	898,196	986,550	7,651,276
<b>TOTALS</b>	<b>39,742,285</b>	<b>3,575,839</b>	<b>3,962,767</b>	<b>31,821,054</b>
<b>TAX PER LITER</b>	<b>\$0.80</b>	<b>\$0.55</b>	<b>\$0.35</b>	<b>\$0.20</b>
<b>GROSS TAX DUE<sup>1</sup></b>	<b>\$31,793,828</b>	<b>\$1,966,711</b>	<b>\$1,386,968</b>	<b>\$6,364,211</b>

<sup>1</sup> This amount is the gross tax due before discounts, refunds, and other adjustments.

# Corporation Income Tax

## Cash Collections After Accrual Adjustments

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.

For periods beginning prior to January 1, 2022, 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.

For periods beginning on or after January 1, 2022, corporations are taxed on net income computed at the following rates:

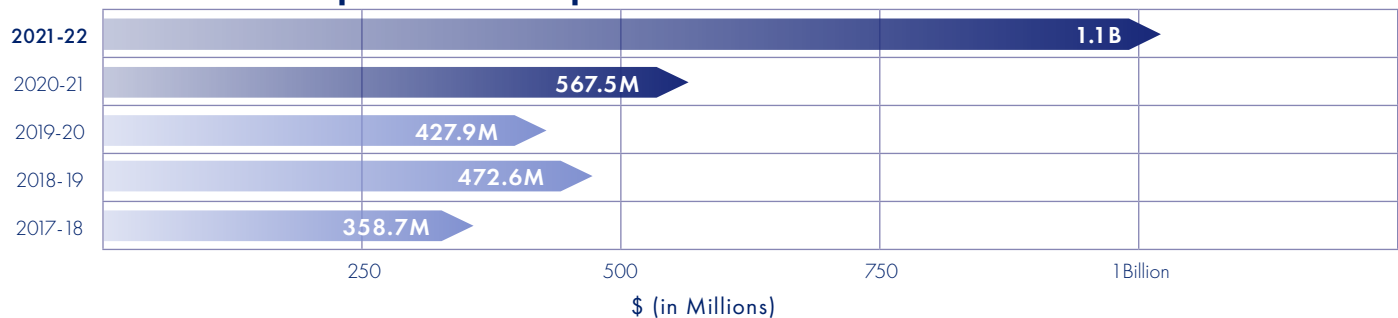
- Three and one half percent on the first \$50,000 of net income;
- Five and one half percent on the next \$100,000;
- Seven and one half percent on the excess over \$150,000.

### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2021-22	\$ 1,056,248,656	86.14% <sup>1</sup>
2020-21	\$ 567,462,223	32.63%
2019-20	\$ 427,855,828	-9.47%
2018-19	\$ 472,605,188	31.76%
2017-18	\$ 358,688,119	20.65%

<sup>1</sup>FY 22 tax rate decreased effective January 1, 2022.

### Five-Year Comparison of Corporation Income Tax Collections





Revised Statute 47:287.732.2 allows Subchapter S Corporations, and other flow-through entities taxed as partnerships for federal income tax purposes, to elect to pay Louisiana income tax at the entity level. Once the election is made, it is effective for the entire taxable year for which it was made as well as all subsequent taxable years until the election is terminated. As of June 30, 2022, 431 elections have been accepted.

For periods beginning prior to January 1, 2022, entities that made the Pass-Through Entity Tax Election are taxed on net income computed at the following rates:

- Two percent of the first \$25,000 of net income;
- Four percent of the next \$75,000;
- Six percent of the taxable income over \$100,000.

For periods beginning on or after January 1, 2022, entities that made the Pass-Through Entity Tax Election are taxed on net income computed at the following rates:

- One and eighty-five one hundredths percent on the first \$25,000 of net income;
- Three and one-half percent on the next \$75,000;
- Four and twenty-five one hundredths percent on the excess over \$100,000.

### Received During Fiscal Year 2022

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability <sup>1</sup>	Percent of Total Liability
less than or equal to 0	23	6.65%	\$ (3,492,829)	\$ 0	0.00%
1 -25,000	16	4.62%	118,168	2,363	0.01%
25,001 - 50,000	17	4.91%	628,212	16,795	0.06%
50,001 - 100,000	26	7.51%	1,644,166	52,767	0.18%
100,001 - 500,000	135	39.02%	30,391,853	1,491,421	5.12%
500,001 - 1,000,000	51	14.74%	30,589,734	1,707,885	5.86%
1,000,001 - 2,000,000	34	9.83%	40,586,262	2,350,175	8.07%
2,000,001 - 5,000,000	25	7.23%	68,538,837	4,049,832	13.91%
> 5,000,000	19	5.49%	324,879,307	19,446,507	66.79%
<b>TOTALS</b>	<b>346</b>	<b>100%</b>	<b>\$ 493,883,710</b>	<b>\$ 29,117,745</b>	<b>100%</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments.

# Corporation Franchise Tax

## Cash Collections After Accrual Adjustments

The corporation franchise tax is levied on any corporation doing business, or qualified to do business in Louisiana, unless specifically exempt by statute. The tax is levied, as of the 2017 franchise tax period, on any corporation or entity taxed as a corporation for federal income tax purposes 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, and undivided profits. The tax is computed on the basis of the portion of the total taxable base employed in Louisiana.

For periods beginning prior to January 1, 2023, 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.
- House Concurrent Resolution No. 66 of the 2020 Regular Legislative Session, Act 15 of the 2020 First Extraordinary Legislative Session, and Act 389 of the 2021 Regular Legislative Session suspended the tax at \$1.50 on the first \$300,000 of taxable base for taxpayers whose taxable base is \$1,000,000 or less for certain franchise taxable periods.

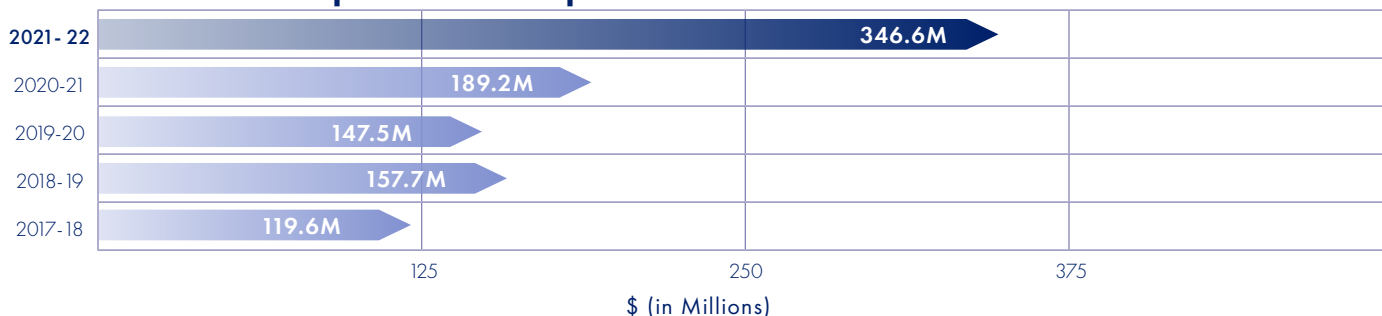
For periods beginning on or after January 1, 2023, the corporation franchise tax rate is \$2.75 per each \$1,000 of taxable base over \$300,000.

### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2021-22	\$ 352,082,885	86.14% <sup>1</sup>
2020-21	\$ 189,154,074	28.20%
2019-20	\$ 147,547,422	-6.41%
2018-19	\$ 157,659,848	31.86%
2017-18	\$ 119,562,704	20.63%

<sup>1</sup>FY 22 tax rate decreased effective January 1, 2022.

### Five-Year Comparison of Corporation Franchise Tax Collections



## Corporation Income Tax

### Liability by Taxable Income Bracket

Received During Fiscal Year 2022

Taxable Income Bracket	Number of Returns	Percent of Total Returns	Taxable Income	Income Tax Liability <sup>1</sup>	Percent of Total Liability
less than 0	20,665	15.79%	\$ (25,432,787,838)	\$ 0	0.00%
0	83,891	64.09%	0	0	0.00%
1 - 25,000	14,011	10.70%	93,542,289	3,707,886	0.37%
25,001 - 50,000	2,864	2.19%	103,067,699	4,377,120	0.44%
50,001 - 100,000	2,605	1.99%	185,200,241	9,035,214	0.90%
100,001 - 500,000	4,075	3.11%	931,955,391	59,325,970	5.91%
500,001 - 1,000,000	1,099	0.84%	787,904,228	57,548,210	5.73%
1,000,001 - 2,000,000	729	0.56%	1,032,265,605	78,372,358	7.81%
2,000,001 - 10,000,000	759	0.58%	3,219,994,778	250,823,367	25.00%
> 10,000,000	198	0.15%	7,494,267,068	540,275,172	53.84%
<b>TOTALS</b>	<b>130,896</b>	<b>100%</b>	<b>\$ (11,584,590,539)</b>	<b>\$ 1,003,465,297</b>	<b>100%</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments.

## Corporation Franchise Tax

### Liability by Taxable Base

Received During Fiscal Year 2022

Taxable Base Range	Number of Returns	Percent of Total Returns	Taxable Base	Franchise Tax Liability <sup>1</sup>	Percent of Total Liability
less than 0	17,129	13.09%	\$ (28,417,647,184)	\$ 385,757	0.07%
0	49,827	38.07%	0	150,086	0.02%
1 - 25,000	17,999	13.75%	146,100,515	34,323	0.01%
25,001 - 100,000	13,877	10.60%	778,385,713	47,677	0.01%
100,001 - 500,000	16,614	12.69%	3,953,842,720	1,403,872	0.24%
500,001 - 1,000,000	4,897	3.74%	3,471,134,634	5,187,911	0.89%
1,000,001 - 10,000,000	8,104	6.19%	25,139,678,453	59,514,823	10.25%
10,000,001 - 50,000,000	1,773	1.35%	38,221,855,219	99,833,321	17.19%
50,000,001 - 100,000,000	310	0.24%	21,567,198,180	55,264,431	9.52%
100,000,001 - 500,000,000	288	0.22%	59,400,946,021	157,098,424	27.06%
500,000,001 - 1,000,000,000	46	0.04%	31,970,725,430	86,285,124	14.86%
> 1,000,000,000	32	0.02%	53,868,946,077	115,431,978	19.88%
<b>TOTALS</b>	<b>130,896</b>	<b>100%</b>	<b>\$ 210,101,165,778</b>	<b>\$ 580,637,727</b>	<b>100%</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments.

# Corporation Income & Franchise Tax

## Nonrefundable Credits Claimed on Returns

Received During Fiscal Year 2022

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 197,579	\$ 883,512
Angel Investor	18,180	44,673
Apprenticeship <sup>2</sup>	Negligible	Negligible
Atchafalaya Trace Heritage Area Zone	0	0
Bone Marrow Donor Expense	0	N/A
Brownfields Investor	0	N/A
Cane River Heritage	0	0
Cash Donations to the Dedicated Research Fund	0	N/A
Certain Refunds Issued by Utilities	0	N/A
Contributions to Educational Institutions	0	N/A
Conversion of Vehicle to Alternative Fuel <sup>1</sup>	268,664	N/A
Debt Issuance Cost	0	0
Digital Interactive Media & Software <sup>1</sup>	0	N/A
Donations of Materials, Equipment, etc.	0	0
Donations to Assist Qualified Playground	0	0
Donations to Public Elementary or Secondary Schools	0	0
Donations to School Tuition Organizations	1,808,880	N/A
Employing 1st Time Nonviolent Offenders	0	N/A
Employing of the Previously Unemployed	0	0
Enterprise Zone	3,102,354	1,593,282
Exemption for Manufacturing Establishments	0	0
Hiring Eligible Re-Entrants	0	N/A
Industrial Tax Equalization	1,256,157	406,323
Insurance Company Premium Tax	77,975,762	N/A
Inventory Tax/Ad Valorem Tax <sup>1</sup>	36,612,735	73,731,155
LA Community Development Financial Institution	0	0
LA Community Economic Development	0	0
Louisiana Basic-Skills Training	0	0
Louisiana Capital Company	0	0
Louisiana Import	0	N/A
Louisiana Work Opportunity	0	0
Motion Picture Infrastructure and Investment	8,669,210	N/A
Neighborhood Assistance	0	N/A
New Jobs <sup>2</sup>	(Negligible)	N/A
New Markets	0	53,460
Ports of Louisiana Import Export Cargo	0	0
Ports of Louisiana Investor	0	0
Purchase of Qualified Recycling Equipment	0	18,611
Rehabilitation of Historic Structures	19,573,968	5,033,195
Research and Development <sup>1</sup>	819,225	1,096,963
Sound Recording	0	N/A
Youth Jobs	0	0
<b>TOTALS</b>	<b>\$ 150,302,714</b>	<b>\$ 82,861,174</b>

<sup>1</sup>Credits are reported as both refundable and nonrefundable due to statutory changes. See next page for refundable amounts.

<sup>2</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

## Corporation Income & Franchise Tax

### Refundable Credits Claimed on Returns

Received During Fiscal Year 2022

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem for Natural Gas	\$ 1,370,996	\$ 2,910,159
Ad Valorem for Offshore Vessels	5,213,879	23,336,446
Ad Valorem Tax Paid by Certain Telephone Companies	6,227,811	8,027,787
Conversion of Vehicle to Alternative Fuel <sup>1</sup>	Negligible	N/A
COVID ATC License <sup>1</sup>	Negligible	N/A
Digital Interactive Media and Software	17,859,864	N/A
Inventory Tax/Ad Valorem Tax	107,115,699	51,116,543
LA Citizens Property Insurance Corp. Assessment	18,028	N/A
Milk Producers	43,200	0
Musical & Theatrical Productions	1,246,968	N/A
Prison Industry Enhancement Contractors	0	0
Research and Development	0	0
Retention and Modernization	2,400,000	492,000
School Readiness Business Supported Child Care	2,725,918	702,582
School Readiness Child Care Provider	253,933	142,197
School Readiness Fees & Grants	339,783	110,625
Technology Commercialization	0	0
<b>TOTAL</b>	<b>\$ 144,816,079</b>	<b>\$ 86,838,339</b>

<sup>1</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

# Corporation Income Tax

## S Corporation Exclusion by Net Income Bracket

### S Corporation Exclusion for Returns Received During Fiscal Year 2022

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	S Corporation Exclusion	Percent of S Corporation Exclusion	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	16,658	12.73%	\$ (1,839,587,927)	\$ (1,749,719,602)	-24.75%	\$ (89,868,325)	\$ 0
0	0	0.00%	0	0	0.00%	0	0
1 - 25,000	11,283	8.62%	115,022,559	114,191,637	1.61%	733,324	29,343
25,001 - 50,000	5,711	4.36%	207,820,267	207,053,686	2.93%	708,400	28,765
50,001 - 100,000	6,156	4.70%	441,193,388	439,647,218	6.22%	1,424,230	62,230
100,001 - 500,000	9,611	7.34%	2,093,562,321	2,084,265,788	29.48%	8,685,396	474,123
500,001 - 1,000,000	1,564	1.19%	1,080,221,668	1,074,563,685	15.20%	5,196,455	354,834
1,000,001 - 2,000,000	733	0.56%	1,022,634,469	1,012,908,869	14.33%	8,611,638	649,596
2,000,001 - 10,000,000	551	0.42%	2,013,039,350	1,996,972,742	28.25%	15,998,104	1,242,658
> 10,000,000	78	0.06%	1,890,535,154	1,890,000,121	26.73%	535,033	39,053
<b>TOTALS</b>	<b>52,345</b>	<b>39.98%</b>	<b>\$ 7,024,441,249</b>	<b>\$ 7,069,884,144</b>	<b>100%</b>	<b>\$ (47,975,745)</b>	<b>\$ 2,880,602</b>

### No S Corporation Exclusion for Returns Received During Fiscal Year 2022

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	20,325	15.53%	\$ (25,340,296,258)	\$ (25,342,917,397)	\$ 0
0 <sup>2</sup>	32,338	24.70%	0	0	0
1 - 25,000	12,067	9.22%	87,876,095	65,679,799	2,599,864
25,001 - 50,000	3,025	2.31%	109,020,154	81,927,969	3,394,439
50,001 - 100,000	2,824	2.16%	201,528,229	151,950,647	7,122,494
100,001 - 500,000	4,600	3.51%	1,052,100,997	799,709,344	48,948,074
500,001 - 1,000,000	1,239	0.95%	883,957,795	679,781,398	48,489,339
1,000,001 - 2,000,000	897	0.69%	1,256,572,711	946,235,238	70,867,958
2,000,001 - 10,000,000	953	0.73%	4,083,583,132	3,025,794,215	234,697,458
> 10,000,000	283	0.22%	10,438,008,857	8,055,225,733	584,465,069
<b>TOTALS</b>	<b>78,551</b>	<b>60.02%</b>	<b>\$ (7,227,648,288)</b>	<b>\$ (11,536,613,054)</b>	<b>\$1,000,584,695</b>
<b>GRAND TOTALS</b>	<b>130,896</b>	<b>100%</b>	<b>\$ (203,207,039)</b>	<b>\$ (11,584,588,799)</b>	<b>\$1,003,465,297</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments. Shareholders utilizing the exclusion pay the income tax on the individual income tax return. LDR does not have the data to calculate the tax paid by the shareholders.

<sup>2</sup>The Net Income Bracket of 0 could contain some S Corporations if their net income is 0.

# Corporation Income Tax

## Net Operating Loss Deduction by Net Income Bracket

### Net Operating Loss (NOL) Available for Use for Returns Received During Fiscal Year 2022

Net Income Bracket	Number of Returns	Percent of Returns	Net Income	NOL Available to Use	NOL Utilized	Estimated NOL Available for Next Year	Percent of Estimated NOL
less than 0	9,319	39.35%	\$ (12,050,731,491)	\$ 71,096,491,756	\$ 0	\$ 71,096,491,756	65.06%
0	2,587	10.92%	0	13,294,190,266	0	13,294,190,266	12.16%
1 - 25,000	5,283	22.30%	40,121,512	1,181,043,702	16,382,677	1,164,661,025	1.07%
25,001 - 50,000	1,449	6.12%	51,956,273	336,392,806	19,593,441	316,799,365	0.29%
50,001 - 100,000	1,363	5.75%	96,724,084	658,193,126	34,399,176	623,793,950	0.57%
100,001 - 500,000	2,201	9.29%	500,427,172	3,539,358,718	169,462,728	3,369,895,990	3.08%
500,001 - 1,000,000	528	2.23%	375,136,113	3,235,725,114	134,957,223	3,100,767,891	2.84%
1,000,001 - 2,000,000	405	1.71%	567,839,301	1,737,071,466	207,399,484	1,529,671,982	1.40%
2,000,001 - 10,000,000	416	1.76%	1,815,928,115	7,066,859,521	694,256,188	6,372,603,333	5.83%
> 10,000,000	134	0.57%	4,662,893,645	9,812,673,452	1,397,938,390	8,414,735,062	7.70%
<b>TOTALS</b>	<b>23,685</b>	<b>100%</b>	<b>\$ (3,939,705,276)</b>	<b>\$ 111,957,999,927</b>	<b>\$ 2,674,389,307</b>	<b>\$ 109,283,610,620</b>	<b>100%</b>

### Net Operating Loss Deducted for Returns Received During Fiscal Year 2022

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	NOL Utilized	Estimated NOL Available for Next Year	Taxable Income	Income Tax Liability <sup>1</sup>
1 - 25,000	4,435	3.39%	\$ 32,576,937	\$ 16,382,677	\$ 1,135,952,456	\$ 14,659,853	\$ 585,073
25,001 - 50,000	1,167	0.89%	41,876,634	19,593,441	300,964,199	20,033,037	819,691
50,001 - 100,000	1,105	0.85%	78,532,527	34,399,176	581,183,809	39,551,134	1,787,302
100,001 - 500,000	1,810	1.38%	413,240,333	169,462,728	3,313,835,938	219,286,490	12,953,131
500,001 - 1,000,000	476	0.36%	339,695,216	134,957,223	2,977,756,254	185,288,039	13,101,179
1,000,001 - 2,000,000	370	0.28%	517,854,437	207,399,484	1,460,476,981	283,010,831	21,064,289
2,000,001 - 10,000,000	391	0.30%	1,716,797,014	694,256,188	6,337,672,481	917,599,407	71,608,075
> 10,000,000	132	0.10%	4,636,083,101	1,397,938,390	8,414,663,548	2,862,905,942	227,490,740
<b>TOTALS</b>	<b>9,886</b>	<b>7.55%</b>	<b>\$ 7,776,656,199</b>	<b>\$ 2,674,389,307</b>	<b>\$ 24,522,505,666</b>	<b>\$ 4,542,334,733</b>	<b>\$ 349,409,480</b>

### No Net Operating Loss Deducted for Returns Received During Fiscal Year 2022

Net Income Bracket	Number of Returns	Percent of Total Returns	Net Income	Taxable Income	Income Tax Liability <sup>1</sup>
less than 0	36,983	28.25%	\$ (27,179,884,185)	\$ (25,432,785,722)	\$ 0
0	32,338	24.71%	0	0	0
1 - 25,000	18,915	14.45%	170,321,717	51,753,270	2,044,134
25,001 - 50,000	7,569	5.78%	274,963,787	62,603,332	2,603,513
50,001 - 100,000	7,875	6.02%	564,189,090	113,823,743	5,397,422
100,001 - 500,000	12,401	9.47%	2,732,422,985	589,108,250	36,469,066
500,001 - 1,000,000	2,327	1.78%	1,624,484,247	499,689,814	35,742,994
1,000,001 - 2,000,000	1,260	0.96%	1,761,352,743	671,836,045	50,453,265
2,000,001 - 10,000,000	1,113	0.85%	4,379,825,468	2,124,192,912	164,332,041
> 10,000,000	229	0.18%	7,692,460,910	5,192,854,824	357,013,382
<b>TOTALS</b>	<b>121,010</b>	<b>92.45%</b>	<b>\$ (7,979,863,238)</b>	<b>\$ (16,126,923,532)</b>	<b>\$ 654,055,817</b>
<b>GRAND TOTAL</b>	<b>130,896</b>	<b>100%</b>	<b>\$ (203,207,039)</b>	<b>\$ (11,584,588,799)</b>	<b>\$ 1,003,465,297</b>

<sup>1</sup>This amount is the tax due on the return before any credits or prepayments.

# Individual Income Tax

## Cash Collections After Accrual Adjustments

Louisiana’s 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 through tax year 2021.

The Louisiana individual income tax rates are:

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

- 2% of the first \$12,500 of taxable income;
- 4% of the next \$37,500;
- 6% of the taxable income over \$50,000.

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

- 2% of the first \$25,000 of taxable income;
- 4% of the next \$75,000;
- 6% of the taxable income over \$100,000.

Effective January 1, 2022, the Louisiana individual income tax rates are:

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

- 1.85% of the first \$12,500 of taxable income;
- 3.50% of the next \$37,500;
- 4.25% of the taxable income over \$50,000.

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

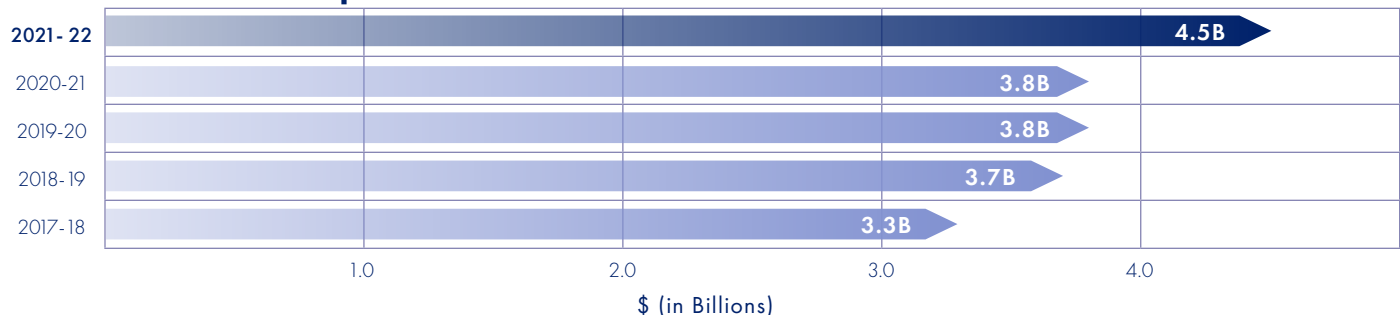
- 1.85% of the first \$25,000 of taxable income;
- 3.50% of the next \$75,000;
- 4.25% of the taxable income over \$100,000.

## Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2021-22	\$ 4,482,343,667	18.63% <sup>1</sup>
2020-21	\$ 3,778,349,240	-0.51%
2019-20	\$ 3,797,787,489	2.14%
2018-19	\$ 3,718,127,354	13.80%
2017-18	\$ 3,267,344,469	9.02%

<sup>1</sup>FY 22 tax rate decreased effective January 1, 2022.

## Five-Year Comparison of Individual Tax Collections





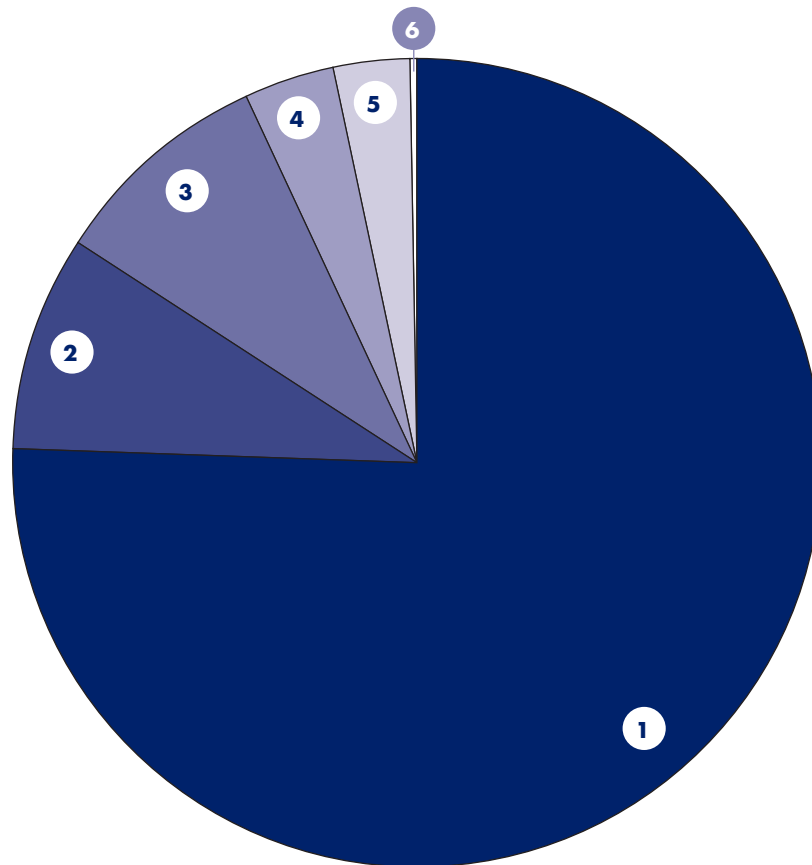
# Individual Income Tax

## Payments and Credits Reported on Returns

Received During Fiscal Year 2022

Payments/Credit Reported	Amount	Percent of Total
<b>1</b> Withholding Reported	\$3,506,180,376	75.78%
<b>2</b> Payments Made with Return <sup>1</sup>	415,339,502	8.98%
<b>3</b> Declaration Payments	395,981,060	8.56%
<b>4</b> Payments with Extensions	167,207,553	3.61%
<b>5</b> Credits Carried Forward	137,779,016	2.98%
<b>6</b> Payments Made with Composite Partnership Returns	4,024,991	0.09%
<b>TOTAL</b>	<b>\$4,626,512,498</b>	<b>100%</b>

<sup>1</sup>Payments made with return (PMR) represents gross payments before refunds and includes income tax and consumer use tax.



## Individual Income Tax

### Refundable Credits Claimed on Returns Received During Fiscal Year 2022

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 0
Ad Valorem Tax on Offshore Vessels	4,480,701
Ad Valorem Tax Paid by Certain Telephone Companies	0
Amts Paid-Military Hunting & Fishing License <sup>2</sup>	Negligible
Child Care Expenses <sup>3</sup>	23,313,821
Conversion of Vehicle to Alternative Fuel <sup>1,2</sup>	Negligible
Covid-19 ATC License <sup>2</sup>	Negligible
Digital Interactive Media & Software <sup>1</sup>	2,297,237
Earned Income Tax	70,062,302
Inventory Tax/Ad Valorem Tax <sup>1</sup>	20,559,796
LA Citizens Property Insurance Corporation Assessment	75,872
Milk Producers	820,800

Refundable Credits	Amount Claimed
Musical & Theatrical Productions	0
Prison Industry Enhancement Contractors	0
Rehabilitation of Residential or Mixed-Use Property	221,590
Research & Development <sup>1</sup>	0
Retention & Modernization	0
School Readiness Business-Supported Child Care	248,364
School Readiness Child Care <sup>3</sup>	1,151,838
School Readiness Child Care Provider	5,215,097
School Readiness Directors & Staff	16,764,005
School Readiness Fees & Grants	1,748,223
Technology Commercialization	0
<b>TOTAL</b>	<b>\$ 146,959,646</b>

<sup>1</sup>Credits are both refundable and nonrefundable due to statutory language. See below for nonrefundable amounts.

<sup>2</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

<sup>3</sup>Credits are both refundable and nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

## Individual Income Tax

### Nonrefundable Credits Claimed on Returns Received During Fiscal Year 2022

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home	\$ 0
Ad Valorem Tax on Natural Gas	0
Angel Investor	2,464,406
Apprenticeship	(10,819)
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	0
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Disabilities	26,085
Certain Refunds Issued by Utilities	0
Child Care Expenses	9,357,835
Contributions to Educational Institutions	23,186
Conversion of Vehicle to Alternative Fuel	521,184
Debt Issuance Costs	0
Digital Interactive Media & Software <sup>1</sup>	Negligible
Donations of Materials, Equipment, etc.	0
Donations to Assist Qualified Playgrounds <sup>1</sup>	Negligible
Donation to School Tuition Organization	9,335,500
Education <sup>1</sup>	Negligible
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Employment-Related Expense-Disabled Dependents <sup>1</sup>	Negligible
Enterprise Zones	2,064,354
Exemption for Manufacturing Establishments	0

Nonrefundable Credits	Amount Claimed
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	402,369
Insurance Premium Tax	0
Inventory Tax/ Ad Valorem Tax	7,566,382
LA Community Development Financial Institution	0
LA Community Economic Development	0
Living Organ Donation <sup>1</sup>	Negligible
Louisiana Basic-Skills Training	0
Louisiana Capital Companies	0
Louisiana Import	0
Louisiana Work Opportunity	0
Motion Picture Infrastructure & Investment	4,338,623
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	101,705,658
New Jobs <sup>1</sup>	Negligible
New Markets <sup>1</sup>	(Negligible)
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment <sup>1</sup>	Negligible
Purchase of Bulletproof Vest <sup>1</sup>	Negligible
Rehabilitation of Historic Structures	51,384,497
Research & Development	5,312,202
School Readiness Child Care	689,961
Small-Town Health Professional	729,761
Sound Recording	0
Special Allowable Credits <sup>1</sup>	Negligible
Youth Jobs	0
<b>TOTAL</b>	<b>\$ 195,911,184</b>

<sup>1</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

### Returns for Prior Year Tax Periods Received During Fiscal Year 2022

Source of Returns	Total
Number of Returns	248,870
Louisiana Income Tax	\$ 960,825,303
Louisiana Income Tax After Credits <sup>1</sup>	\$ 831,486,916
Tax Withheld	\$ 527,208,058

<sup>1</sup>Louisiana income tax after credits is the amount of Louisiana income tax after being reduced by nonrefundable and refundable credits.

### Number of Returns Received During Fiscal Year 2022

Filing Status	Resident	Non-Resident	Total
Head of Household	401,051	23,906	424,957
Married Filing Jointly	590,410	105,075	695,485
Married Filing Separate	31,935	5,488	37,423
Qualifying Widow(er)	1,203	76	1,279
Single	888,599	98,774	987,373
<b>TOTALS</b>	<b>1,913,198</b>	<b>233,319</b>	<b>2,146,517</b>

### Louisiana Resident Returns Received During Fiscal Year 2022

Source of Returns	Number of Returns	Amount
Federal AGI	1,805,702	\$ 124,229,536,713
Louisiana AGI	1,781,437	\$ 116,528,357,071
Excess Itemized Deductions	118,806	\$ 3,428,630,045
Tax Withheld	1,544,187	\$ 3,262,596,373
Estimated Payments	50,966	\$ 364,288,865
Louisiana Income Tax	1,597,249	\$ 3,719,898,390
Nonrefundable Credits	109,148	\$ 170,669,156
Refundable Credits	586,451	\$ 139,345,786

## Individual Income Tax

### Totals by Adjusted Gross Income

#### Total Resident Returns Received During Fiscal Year 2022

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	Percent LA Income Tax	Non Refundable Credits	Refundable Credits	LA Income Tax After Credits	Percent LA Income Tax After Credits
negative/zero	131,761	7%	\$ 0	\$ 245,622	\$ 4,082	0%	\$ 80,927	\$ 15,230,998	\$ 3,538	0%
1 - 10,000	249,146	13%	1,235,269,302	1,118,346,019	4,475,545	0%	25,869	10,327,680	2,489,190	0%
10,000 - 20,000	307,851	16%	4,600,487,828	4,437,915,370	59,237,412	2%	262,146	40,942,260	40,460,228	1%
20,000 - 30,000	250,029	13%	6,197,345,672	5,879,781,629	127,591,026	3%	3,222,242	33,704,150	103,593,318	3%
30,000 - 40,000	184,202	10%	6,397,137,225	5,931,468,567	154,790,339	4%	4,506,148	10,112,894	142,908,472	4%
40,000 - 50,000	140,124	7%	6,277,141,511	5,727,099,280	164,637,699	4%	3,004,905	2,828,876	159,821,092	5%
50,000 - 60,000	108,155	6%	5,922,137,750	5,340,978,279	163,259,472	4%	2,726,926	1,115,481	160,074,486	5%
60,000 - 80,000	150,424	8%	10,419,723,683	9,264,288,722	309,841,086	8%	4,160,107	1,789,177	305,038,240	9%
80,000 - 100,000	101,769	5%	9,098,781,590	8,026,894,993	282,533,181	8%	4,388,833	1,263,496	277,496,075	8%
100,000 - 150,000	149,171	8%	18,148,531,384	15,759,597,124	595,012,090	16%	9,679,742	2,157,189	584,189,911	17%
150,000 - 200,000	63,040	3%	10,803,198,982	9,096,462,187	388,738,945	11%	6,451,223	1,560,215	381,561,186	11%
200,000 - 500,000	62,326	3%	17,780,613,282	14,220,381,224	697,027,612	19%	16,738,481	3,934,828	677,931,192	19%
500,000 - 1,000,000	10,421	1%	7,032,191,825	5,103,361,431	280,197,208	8%	14,961,543	2,762,030	263,791,828	7%
> 1,000,000	4,779	0%	12,615,797,037	8,407,266,577	492,552,693	13%	100,460,064	11,616,512	384,560,202	11%
<b>TOTALS</b>	<b>1,913,198</b>	<b>100%</b>	<b>\$ 116,528,357,071</b>	<b>\$ 98,314,087,024</b>	<b>\$ 3,719,898,390</b>	<b>100%</b>	<b>\$ 170,669,156</b>	<b>\$ 139,345,786</b>	<b>\$ 3,483,918,958</b>	<b>100%</b>

## Individual Income Tax

### Averages by Adjusted Gross Income

#### Average Resident Return Received During Fiscal Year 2022

AGI Ranges	Number of Returns	Percent of Returns	LA AGI	LA Taxable Income	LA Income Tax	Non Refundable Credits	Refundable Credits	LA Income Tax After Credits
negative/zero	131,761	7%	\$ 0	\$ 2	\$ 0	\$ 1	\$ 116	\$ 0
1 - 10,000	249,146	13%	4,958	4,489	18	0	41	10
10,000 - 20,000	307,851	16%	14,944	14,416	192	1	133	131
20,000 - 30,000	250,029	13%	24,787	23,516	510	13	135	414
30,000 - 40,000	184,202	10%	34,729	32,201	840	24	55	776
40,000 - 50,000	140,124	7%	44,797	40,872	1,175	21	20	1,141
50,000 - 60,000	108,155	6%	54,756	49,383	1,509	25	10	1,480
60,000 - 80,000	150,424	8%	69,269	61,588	2,060	28	12	2,028
80,000 - 100,000	101,769	5%	89,406	78,874	2,776	43	12	2,727
100,000 - 150,000	149,171	8%	121,663	105,648	3,989	65	14	3,916
150,000 - 200,000	63,040	3%	171,371	144,297	6,167	102	25	6,053
200,000 - 500,000	62,326	3%	285,284	228,161	11,184	269	63	10,877
500,000 - 1,000,000	10,421	1%	674,810	489,719	26,888	1,436	265	25,313
> 1,000,000	4,779	0%	2,639,840	1,759,210	103,066	21,021	2,431	80,469
<b>TOTALS</b>	<b>1,913,198</b>	<b>100%</b>						

# Individual Income Tax by Parish

Data from Returns Processed

For Fiscal Year 2022 (Includes both Resident and Nonresident Returns)

L <sup>1</sup>	Parish	Number of Returns	Federal AGI	Federal Tax	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
1	Acadia	23,915	\$ 1,210,623,379	\$ 116,221,109	\$ 33,333,706	\$ 32,163,533	0.87%	\$ 1,345	40
2	Allen	8,545	453,714,494	44,825,514	12,222,153	11,592,609	0.31%	1,357	38
3	Ascension	55,234	4,324,880,055	525,675,407	132,024,012	128,333,221	3.45%	2,323	3
4	Assumption	8,721	520,548,056	53,357,527	14,844,622	14,407,242	0.39%	1,652	19
5	Avoyelles	15,689	770,643,930	73,333,277	20,201,683	19,232,320	0.52%	1,226	52
6	Beauregard	13,695	851,002,441	84,487,880	22,875,953	22,101,333	0.60%	1,614	24
7	Bienville	5,231	247,315,235	24,015,416	6,338,326	6,062,637	0.16%	1,159	55
8	Bossier	50,895	3,324,455,137	371,824,309	89,286,918	85,512,696	2.30%	1,680	18
9	Caddo	100,660	6,459,255,973	876,537,675	186,726,672	174,791,465	4.70%	1,736	16
10	Calcasieu	85,457	5,972,959,082	736,411,880	176,736,920	171,849,238	4.63%	2,011	10
11	Caldwell	3,555	192,782,324	18,570,877	4,910,514	4,492,046	0.12%	1,264	49
12	Cameron	2,618	184,580,430	21,243,259	5,560,216	5,481,060	0.15%	2,094	8
13	Catahoula	3,346	161,187,173	14,270,691	4,158,145	3,816,257	0.10%	1,141	56
14	Claiborne	5,155	224,889,598	22,375,767	6,229,369	5,555,728	0.15%	1,078	58
15	Concordia	6,625	319,106,058	29,100,341	8,176,707	6,642,879	0.18%	1,003	63
16	DeSoto	12,045	729,926,744	85,107,839	20,195,187	19,542,434	0.53%	1,622	22
17	East Baton Rouge	187,347	14,653,998,538	2,114,598,311	440,557,346	401,941,741	10.82%	2,145	4
18	East Carroll	2,146	97,370,922	9,055,779	2,605,212	2,366,243	0.06%	1,103	57
19	East Feliciana	8,241	488,174,879	48,511,259	12,707,564	12,257,776	0.33%	1,487	32
20	Evangeline	12,620	633,697,697	60,349,324	17,373,711	16,625,864	0.45%	1,317	42
21	Franklin	7,620	338,635,890	30,526,412	8,624,556	7,954,349	0.21%	1,044	60
22	Grant	7,906	423,333,885	37,228,190	10,751,003	10,249,450	0.28%	1,296	45
23	Iberia	29,706	1,516,530,311	157,645,151	41,328,151	38,653,203	1.04%	1,301	44
24	Iberville	13,329	783,999,702	90,760,857	22,778,007	21,737,815	0.59%	1,631	21
25	Jackson	5,874	308,989,354	27,251,115	7,778,752	7,384,755	0.20%	1,257	50
26	Jefferson	189,183	12,437,510,078	1,583,706,809	367,128,126	342,538,681	9.22%	1,811	12
27	Jefferson Davis	11,813	635,619,155	62,406,281	17,691,876	17,190,656	0.46%	1,455	34
28	Lafayette	107,631	7,955,234,739	1,107,728,414	244,496,770	226,865,746	6.11%	2,108	6
29	Lafourche	37,241	1,086,710,319	299,775,876	73,412,940	69,316,690	1.87%	1,861	11
30	LaSalle	4,924	284,853,583	27,302,361	7,826,945	7,358,265	0.20%	1,494	31
31	Lincoln	16,851	1,047,928,209	122,185,384	28,981,958	27,152,540	0.73%	1,611	25
32	Livingston	58,936	3,692,169,854	380,001,344	105,518,852	102,559,648	2.76%	1,740	15
33	Madison	3,549	140,790,828	12,615,867	3,516,262	3,040,324	0.08%	857	64
34	Morehouse	9,789	436,288,464	39,385,984	10,998,187	9,877,632	0.27%	1,009	62
35	Natchitoches	14,767	831,516,216	93,576,358	22,212,562	20,961,525	0.56%	1,419	35
36	Orleans	147,464	10,596,201,847	1,631,398,865	340,769,297	310,687,067	8.36%	2,107	7
37	Ouachita	63,092	3,818,551,684	450,974,815	107,861,524	101,943,602	2.74%	1,616	23
38	Plaquemines	9,143	675,986,728	87,490,411	20,372,431	19,567,372	0.53%	2,140	5

<sup>1</sup>Use numbers as a legend for map on pages 51 and 52.

# Individual Income Tax by Parish

Data from Returns Processed

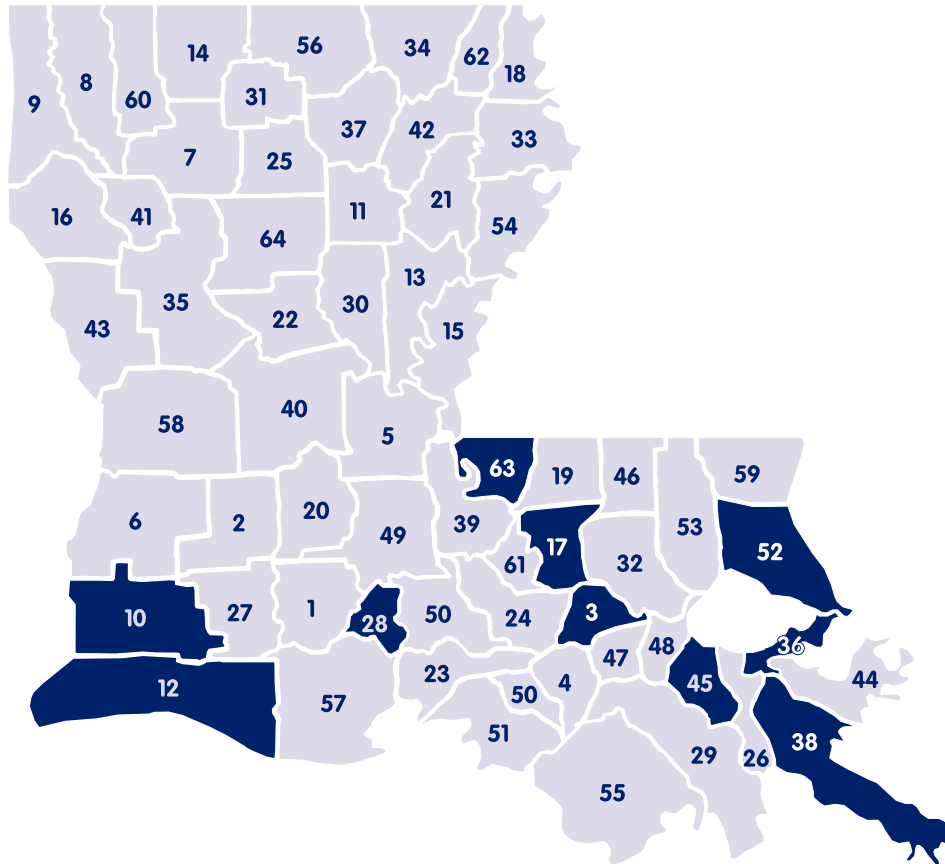
For Fiscal Year 2022 (Includes both Resident and Nonresident Returns)

L <sup>1</sup>	Parish	Number of Returns	Federal AGI	Federal Tax	LA Income Tax	LA Income Tax After Credits	Parish Percent of Total LA Income Tax After Credits	Avg. LA Tax Liability After Credits	Parish Rank
39	Pointe Coupee	8,896	\$ 571,561,011	\$ 67,277,019	\$ 16,540,123	\$ 15,385,422	0.41%	\$ 1,729	17
40	Rapides	53,876	3,375,171,060	407,902,554	94,386,016	88,351,594	2.38%	1,640	20
41	Red River	3,048	178,726,096	24,160,416	4,799,453	4,594,715	0.12%	1,507	28
42	Richland	7,822	409,430,474	43,467,544	11,031,064	9,961,772	0.27%	1,274	47
43	Sabine	8,763	507,338,248	52,856,803	13,843,656	13,272,245	0.36%	1,515	27
44	St. Bernard	17,369	835,648,056	77,373,184	23,095,347	22,019,652	0.59%	1,268	48
45	St. Charles	22,159	1,581,078,844	178,713,513	46,601,511	45,501,631	1.22%	2,053	9
46	St. Helena	5,246	233,860,229	19,567,645	5,816,083	5,308,243	0.14%	1,012	61
47	St. James	9,166	582,604,171	60,490,492	16,562,076	16,187,000	0.44%	1,766	14
48	St. John the Baptist	17,677	906,510,124	82,072,261	24,382,742	23,455,544	0.63%	1,327	41
49	St. Landry	36,498	1,861,738,936	181,548,591	50,139,287	48,017,581	1.29%	1,316	43
50	St. Martin	22,802	1,182,520,664	118,455,923	32,815,567	31,183,166	0.84%	1,368	36
51	St. Mary	20,821	1,065,520,431	108,060,711	29,616,124	28,060,776	0.76%	1,348	39
52	St. Tammany	115,558	10,109,045,695	1,409,136,624	306,086,754	283,239,034	7.62%	2,451	1
53	Tangipahoa	52,925	3,009,961,421	326,291,451	83,378,218	78,022,496	2.10%	1,474	33
54	Tensas	1,500	77,484,262	8,754,866	1,967,581	1,829,731	0.05%	1,220	53
55	Terrebonne	44,171	2,558,909,663	285,106,432	73,751,506	70,778,926	1.91%	1,602	26
56	Union	8,674	468,524,338	47,148,997	12,363,051	10,754,142	0.29%	1,240	51
57	Vermilion	24,689	1,360,162,166	136,492,175	38,224,546	37,012,197	1.00%	1,499	30
58	Vernon	15,239	853,375,988	79,870,885	20,473,538	19,749,738	0.53%	1,296	46
59	Washington	16,278	737,205,895	62,816,941	18,372,219	17,050,475	0.46%	1,047	59
60	Webster	15,166	805,445,039	83,743,740	21,756,103	20,653,218	0.56%	1,362	37
61	West Baton Rouge	11,962	773,858,570	86,229,551	22,398,256	21,655,544	0.58%	1,810	13
62	West Carroll	4,074	212,909,370	19,933,174	5,658,246	4,901,875	0.13%	1,203	54
63	West Feliciana	4,480	384,026,905	53,442,756	11,092,416	10,563,501	0.28%	2,358	2
64	Winn	4,709	273,812,903	34,303,938	7,488,471	7,068,835	0.19%	1,501	29
	Intrastate Totals	1,904,126	123,748,393,550	15,627,052,121	3,651,753,089	3,424,386,695	92.18%	1,798	
	Out-of-State	241,602	126,137,421,947	27,458,912,979	302,707,120	289,388,163	7.79%	1,198	
	Foreign	789	197,935,245	41,569,114	1,393,583	1,296,364	0.03%	1,643	
	<b>TOTAL</b>	<b>2,146,517</b>	<b>\$ 250,083,750,742</b>	<b>\$ 43,127,534,214</b>	<b>\$ 3,955,853,792</b>	<b>\$ 3,715,071,222</b>	<b>100.00%</b>	<b>\$ 1,731</b>	

<sup>1</sup>Use numbers as a legend for the map on pages 50 and 51.

## Individual Income Tax by Parish

### Top 10 Parishes With Highest Average Tax Liability Per Return



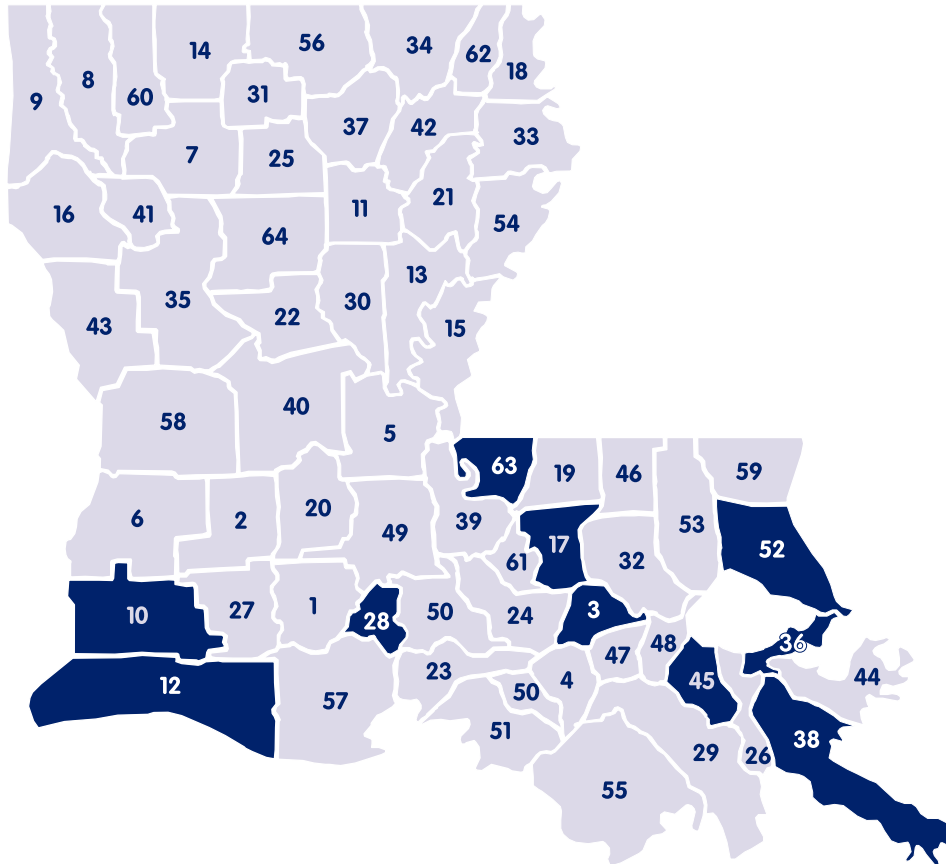
For Fiscal Year 2022

L <sup>1</sup>	Parish	Avg. Tax Liability	Rank	As a Percent of Parish Average
52	St. Tammany	\$2,649	1	138.11%
63	West Feliciana	\$2,476	2	129.10%
3	Ascension	\$2,390	3	124.64%
17	East Baton Rouge	\$2,352	4	122.62%
36	Orleans	\$2,311	5	120.49%
28	Lafayette	\$2,272	6	118.45%
38	Plaquemines	\$2,228	7	116.18%
12	Cameron	\$2,124	8	110.74%
45	St. Charles	\$2,103	9	109.66%
10	Calcasieu	\$2,068	10	107.84%
<b>PARISH AVERAGE</b>		<b>\$1,918</b>		

<sup>1</sup>Use numbers as a legend for the map above.

# Individual Income Tax by Parish

## Top 10 Parishes With Highest Average Tax Liability After Credits Per Return



For Fiscal Year 2022

L <sup>1</sup>	Parish	Avg. Tax Liability After Credits	Rank	As a Percent of Parish Average
52	St. Tammany	\$2,451	1	136.29%
63	West Feliciana	\$2,358	2	131.11%
3	Ascension	\$2,323	3	129.19%
17	East Baton Rouge	\$2,145	4	119.30%
38	Plaquemines	\$2,140	5	119.00%
28	Lafayette	\$2,108	6	117.20%
36	Orleans	\$2,107	7	117.15%
12	Cameron	\$2,094	8	116.41%
45	St. Charles	\$2,053	9	114.18%
10	Calcasieu	\$2,011	10	111.82%
<b>PARISH AVERAGE</b>		<b>\$1,798</b>		

<sup>1</sup>Use numbers as a legend for the map above.



## Individual Income Tax

By Adjusted Gross Income Bracket

For Fiscal Year 2022

Federal AGI Range	Number of Returns	Federal AGI	LA Income Tax <sup>1</sup>	LA Income Tax After Credits
Less than 0	6,901	\$ (3,144,681,879)	\$ 36,099	\$ 36,099
Equal 0	113,403	0	4,011,174	3,967,764
1 - 25,000	660,382	9,011,861,823	117,113,159	83,793,120
25,001 - 50,000	493,884	17,864,985,638	374,568,942	346,715,516
50,001 - 75,000	280,315	17,217,871,574	395,250,864	388,552,578
75,001 - 100,000	177,750	15,404,793,012	370,741,631	364,575,306
100,001 - 200,000	291,002	39,781,059,993	1,064,845,397	1,046,677,923
Over 200,000	122,880	153,947,860,581	1,629,286,526	1,480,752,916
<b>TOTALS</b>	<b>2,146,517</b>	<b>\$ 250,083,750,742</b>	<b>\$ 3,955,853,792</b>	<b>\$ 3,715,071,222</b>

<sup>1</sup>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.

## Individual Income Tax

Priority of Credits by Adjusted Gross Income Bracket

For Fiscal Year 2022

Federal AGI Range	Number of Returns	Priority 1 Nonrefundable Credits	Priority 2 Refundable Credits	Priority 3 Nonrefundable Credits	Priority 4 Refundable Credits
Less than 0	1,173	\$ 841	\$ 1,394,109	\$ 69,718	\$ 1,340,531
Equal 0	55,036	9,090	12,010,739	17,068	609,436
1 - 25,000	386,989	520,492	73,941,488	40,760	61,024
25,001 - 50,000	146,159	2,752,363	23,822,346	7,488,741	151,317
50,001 - 75,000	21,445	4,254,707	2,469,111	1,524,768	131,963
75,001 - 100,000	15,030	4,988,120	1,626,316	358,207	194,593
100,001 - 200,000	33,983	14,926,473	3,345,020	1,278,039	706,443
Over 200,000	16,811	57,735,164	6,199,794	78,650,810	15,709,331
<b>TOTALS</b>	<b>676,626</b>	<b>\$ 85,187,250</b>	<b>\$ 124,808,923</b>	<b>\$ 89,428,111</b>	<b>\$ 18,904,638</b>

# Petroleum Products Tax

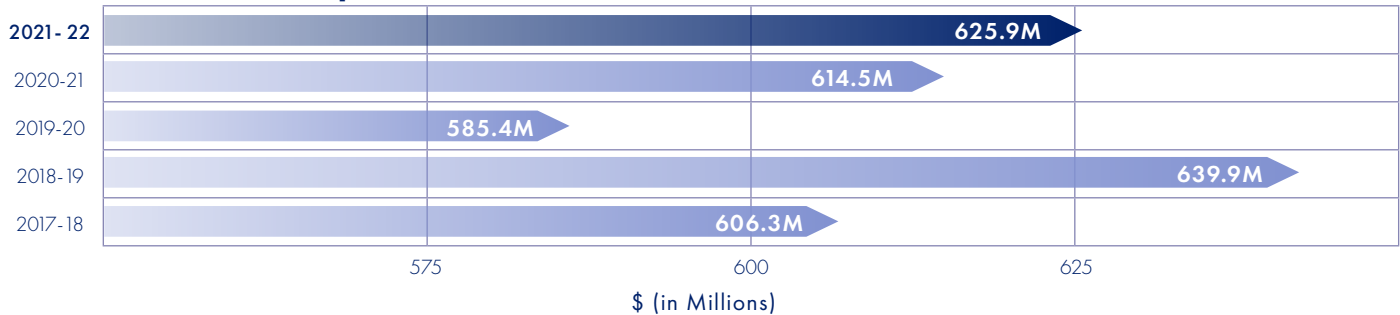
## Cash Collections After Accrual Adjustments

The State of Louisiana levies a tax on gasoline fuels used or consumed in the state and on diesel and special fuels used to propel vehicles on Louisiana roads. The current tax rate, 20¢ per gallon for gasoline and diesel fuels, became effective January 1, 1990. Effective January 1, 2016, the tax levied on special fuels (CNG and LNG) is 20¢ per gallon, and LPG is 14.6¢ per gallon.

### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2021-22	\$ 625,884,248	1.85%
2020-21	\$ 614,544,778	4.99%
2019-20	\$ 585,352,777	-8.52%
2018-19	\$ 639,873,336	5.54%
2017-18	\$ 606,257,150	-5.17%

### Five-Year Comparison of Petroleum Tax Collections



# Petroleum Products Tax

Gallons Taxed

## Two-Year Comparison

Resource	FY 2020-21	FY 2021-22	Percent Change
Gross Gallons Taxed:			
Gasoline <sup>1</sup>	2,309,343,354	2,432,950,070	5.35%
Highway Diesel	731,187,526	779,619,365	6.62%
<b>TOTALS</b>	<b>3,040,530,880</b>	<b>3,212,569,435</b>	<b>5.66%</b>
Gallons Refunded			
	15,099,670	100,230,340	563.79%
Net Gallons Taxed:			
Gasoline <sup>1</sup>	2,298,030,000	2,371,408,700	3.19%
Highway Diesel	727,401,210	740,930,395	1.86%
<b>TOTALS</b>	<b>3,025,431,210</b>	<b>3,112,339,095</b>	<b>2.87%</b>

<sup>1</sup>Includes gasohol.

# Petroleum Products Tax

Cash Collections After Accrual Adjustments

## GASOLINE TAX

Fiscal Year	Amount Collected	Percent Change
<b>2021-22</b>	<b>\$ 472,881,654</b>	<b>2.02%</b>
2020-21	\$ 463,510,825	4.86%
2019-20	\$ 442,023,575	-8.57%
2018-19	\$ 483,431,361	5.58%
2017-18	\$ 457,894,977	-5.11%

## SPECIAL FUELS AND IFTA

Fiscal Year	Amount Collected	Percent Change
<b>2021-22</b>	<b>\$ 148,284,756</b>	<b>1.28%</b>
2020-21	\$ 146,416,285	5.18%
2019-20	\$ 139,203,035	-8.47%
2018-19	\$ 152,079,463	5.65%
2017-18	\$ 143,945,933	-5.50%

## INSPECTION FEE<sup>1</sup>

Fiscal Year	Amount Collected	Percent Change
<b>2021-22</b>	<b>\$ 4,717,838</b>	<b>2.17%</b>
2020-21	\$ 4,617,668	11.91%
2019-20	\$ 4,126,167	-5.42%
2018-19	\$ 4,362,512	-1.22%
2017-18	\$ 4,416,240	-0.22%

<sup>1</sup>Includes both Gasoline and Special Fuels inspection fees.

# Sales Tax Collections

## Cash Collections After Accrual Adjustments

The state sales tax rate decreased from 5% to 4.45% effective July 1, 2018, through June 30, 2025, pursuant to Act 1 of the 2018 Third Extraordinary Session. The 4.45% state sales tax rate is composed of 4.42% 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.

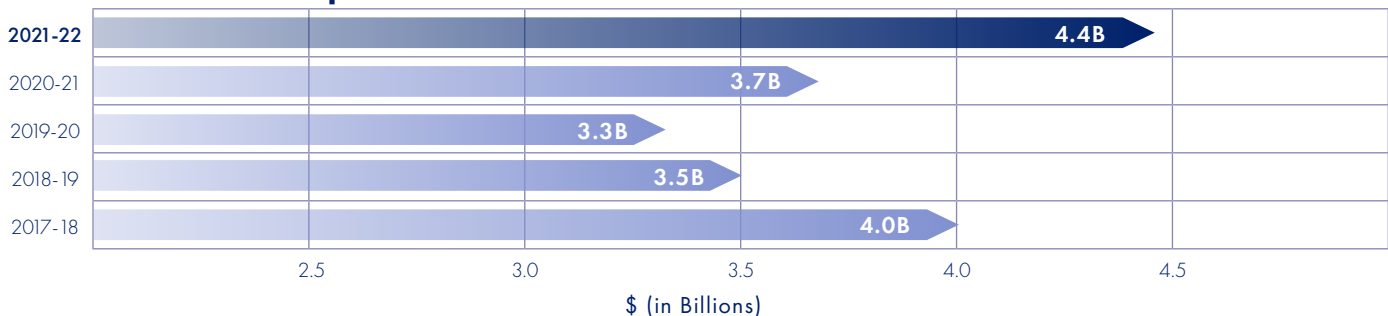
Although many exemptions are provided by statute, several exemptions were partially suspended and subject to a 1% tax rate through March 31, 2016. Beginning April 1, 2016, many sales tax exclusions and exemptions were temporarily suspended at different tax rates through June 30, 2018. After passage of Act 1 of the 2018 Third Extraordinary Session, certain sales tax exclusions and exemptions were operative and in effect beginning July 1, 2018 and were exempt from state sales tax. All other sales tax exclusions and exemptions were not in effect and were subject to state sales tax at the effective rate of 4.45%.

### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2021-22	\$ 4,400,720,170	18.50%
2020-21	\$ 3,713,826,912	11.79%
2019-20	\$ 3,322,086,364	-5.27%
2018-19 <sup>1</sup>	\$ 3,506,752,891	-11.58%
2017-18	\$ 3,966,046,879	2.08%

<sup>1</sup>State sales tax rate decreased from 5% to 4.45% effective July 1, 2018.

### Five-Year Comparison of Sales Tax Collections



## Sales Tax

By Amount Due

For Fiscal Year 2022

Amount of Tax Due	Tax Due by Bracket	Percent of Tax Due	Number of Returns	Percent of Returns
0 - 99	\$ 5,707,481	0.14%	805,672	58.98%
100 - 199	8,324,278	0.20%	57,232	4.19%
200 - 499	31,569,297	0.76%	94,563	6.92%
500 - 999	66,301,302	1.59%	91,078	6.67%
1,000 - 1,999	145,873,603	3.50%	101,058	7.40%
2,000 - 2,999	133,889,070	3.22%	54,493	3.99%
3,000 - 3,999	119,811,218	2.88%	34,568	2.53%
4,000 - 4,999	104,743,337	2.52%	23,443	1.72%
5,000 - 9,999	367,734,239	8.83%	52,604	3.85%
10,000 - 24,999	478,832,787	11.50%	31,739	2.32%
25,000 - 49,999	345,405,961	8.30%	10,049	0.74%
50,000 - 99,999	334,216,284	8.03%	4,845	0.35%
100,000 & Over	2,020,358,490	48.53%	4,775	0.35%
<b>TOTALS</b>	<b>\$ 4,162,767,347</b>	<b>100%</b>	<b>1,366,119</b>	<b>100%</b>

## Sales Tax

Gross Sales of Tangible Personal Property by Brackets

For Fiscal Year 2022

Range of Gross Sales	Total Gross Sales	Percent of Gross Sales	Number of Returns	Percent of Returns
0 - 499	\$ 15,991,620	0.02%	713,321	52.22%
500 - 999	27,472,185	0.03%	37,911	2.78%
1,000 - 1,999	66,374,706	0.07%	45,712	3.35%
2,000 - 2,999	76,871,850	0.08%	31,148	2.28%
3,000 - 3,999	84,379,400	0.09%	24,279	1.78%
4,000 - 4,999	89,903,411	0.10%	20,055	1.47%
5,000 - 9,999	518,597,885	0.55%	71,104	5.20%
10,000 - 24,999	1,987,305,384	2.11%	119,382	8.74%
25,000 - 49,999	3,620,677,087	3.85%	100,576	7.36%
50,000 - 99,999	6,118,267,696	6.50%	86,011	6.30%
100,000 - 249,999	10,952,773,300	11.64%	70,580	5.17%
250,000 - 499,999	8,215,896,840	8.74%	23,821	1.74%
500,000 - 999,999	7,870,142,629	8.37%	11,364	0.83%
1,000,000 & Over	54,411,396,834	57.85%	10,855	0.79%
<b>TOTALS</b>	<b>\$ 94,056,050,827</b>	<b>100%</b>	<b>1,366,119</b>	<b>100%</b>

# Sales & Use Taxes

## Total Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/21	FYE 6/22	Percent Change	FYE 2021 Per Capita	FYE 2021 PC Rank	FYE 2022 Per Capita*	FYE 2022 PC Rank
1	Acadia	\$ 15,730,968	\$ 16,499,796	4.89%	\$ 225	35	\$ 288	32
2	Allen	3,803,262	3,713,413	-2.36%	111	61	164	57
3	Ascension	83,713,735	96,588,743	15.38%	633	8	752	5
4	Assumption	3,203,711	3,866,021	20.67%	142	51	187	50
5	Avoyelles	7,101,912	7,579,838	6.73%	160	46	193	48
6	Beauregard	8,546,532	9,914,923	16.01%	213	37	271	36
7	Bienville	2,345,083	3,240,647	38.19%	180	44	254	41
8	Bossier	48,994,455	56,276,459	14.86%	347	23	436	22
9	Caddo	136,408,295	132,546,728	-2.83%	488	13	569	15
10	Calcasieu	129,480,190	149,193,176	15.22%	662	6	727	7
11	Caldwell	1,493,695	1,442,108	-3.45%	137	56	151	59
12	Cameron	8,574,725	11,014,115	28.45%	1,398	1	2,168	1
13	Catahoula	1,554,461	1,949,411	25.41%	150	47	221	46
14	Claiborne	2,894,624	3,867,517	33.61%	179	45	276	35
15	Concordia	8,648,742	11,935,363	38.00%	463	14	650	9
16	DeSoto	5,675,038	7,010,542	23.53%	255	29	260	38
17	East Baton Rouge	215,589,044	249,668,950	15.81%	494	12	551	16
18	East Carroll	1,022,591	1,026,607	0.39%	137	55	142	61
19	East Feliciana	2,959,387	3,227,824	9.07%	143	50	167	54
20	Evangeline	4,358,433	4,708,890	8.04%	122	59	146	60
21	Franklin	3,299,231	3,448,837	4.53%	150	48	175	52
22	Grant	1,191,471	1,300,315	9.14%	49	64	58	64
23	Iberia	19,850,001	22,025,506	10.96%	289	25	319	28
24	Iberville	12,890,330	18,556,106	43.95%	872	2	622	11
25	Jackson	2,055,791	3,634,012	76.77%	113	60	244	43
26	Jefferson	305,948,417	369,136,884	20.65%	657	7	851	3
27	Jefferson Davis	9,640,633	10,411,106	7.99%	254	30	322	27
28	Lafayette	132,779,525	159,540,107	20.15%	495	11	653	8
29	Lafourche	37,074,400	45,064,766	21.55%	352	22	462	21
30	LaSalle	3,453,475	4,201,002	21.65%	231	32	283	33
31	Lincoln	21,649,866	24,664,834	13.93%	414	17	512	18
32	Livingston	30,938,607	34,341,164	11.00%	198	41	235	45

<sup>1</sup>Use numbers as a legend for maps on pages 59 and 60.

\* Per Capita calculations based on U.S. Census Bureau Annual Estimates of Resident Population from pages 13 and 14.

**Note:** 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.

# Sales & Use Taxes

## Total Tax Reported by Parish

L <sup>1</sup>	Parish	FYE 6/21	FYE 6/22	Percent Change	FYE 2021 Per Capita	FYE 2021 PC Rank	FYE 2022 Per Capita *	FYE 2022 PC Rank
33	Madison	\$ 4,010,560	\$ 4,202,775	4.79%	\$357	21	\$429	23
34	Morehouse	6,247,097	6,371,641	1.99%	220	36	255	40
35	Natchitoches	7,958,066	9,583,981	20.43%	199	40	259	39
36	Orleans	163,741,027	223,867,104	36.72%	510	10	594	14
37	Ouachita	70,276,889	77,166,385	9.80%	396	18	486	20
38	Plaquemines	11,118,254	14,148,991	27.26%	461	15	607	12
39	Pointe Coupee	4,429,379	4,951,315	11.78%	278	27	243	44
40	Rapides	61,860,659	69,509,660	12.36%	425	16	540	17
41	Red River	1,767,740	2,107,600	19.23%	201	38	279	34
42	Richland	4,134,373	4,264,008	3.14%	186	43	215	47
43	Sabine	5,324,070	5,429,231	1.98%	191	42	245	42
44	St. Bernard	13,046,678	16,964,111	30.03%	279	26	383	24
45	St. Charles	24,764,823	31,288,126	26.34%	602	9	598	13
46	St. Helena	616,305	1,050,784	70.50%	140	54	96	63
47	St. James	13,080,970	16,882,680	29.06%	782	4	855	2
48	St. John the Baptist	27,349,269	35,838,681	31.04%	746	5	851	4
49	St. Landry	19,532,249	23,776,360	21.73%	227	34	290	31
50	St. Martin	8,347,861	9,665,570	15.78%	146	49	188	49
51	St. Mary	22,956,204	30,960,086	34.87%	395	19	642	10
52	St. Tammany	112,378,100	135,841,877	20.88%	369	20	504	19
53	Tangipahoa	37,502,137	42,299,829	12.79%	230	33	313	29
54	Tensas	377,657	445,020	17.84%	82	63	110	62
55	Terrebonne	35,287,899	40,962,512	16.08%	309	24	377	26
56	Union	2,917,210	3,508,754	20.28%	125	58	166	55
57	Vermilion	15,602,655	17,382,651	11.41%	234	31	304	30
58	Vernon	7,060,582	7,713,317	9.24%	126	57	161	58
59	Washington	7,168,984	8,145,121	13.62%	140	53	180	51
60	Webster	10,825,272	13,850,060	27.94%	265	28	383	25
61	West Baton Rouge	18,574,262	20,706,748	11.48%	820	3	745	6
62	West Carroll	1,518,892	1,595,393	5.04%	100	62	166	56
63	West Feliciana	3,429,481	4,199,098	22.44%	201	39	271	37
64	Winn	1,959,165	2,285,656	16.66%	142	52	169	53
<b>TOTAL PARISHES</b>		<b>\$ 1,998,035,399</b>	<b>\$ 2,358,560,835</b>	<b>18.04%</b>				
<b>TOTAL OUT-OF-STATE</b>		<b>\$ 1,586,607,939</b>	<b>\$ 1,804,206,512</b>	<b>13.71%</b>				
<b>TOTALS</b>		<b>\$ 3,584,643,338</b>	<b>\$ 4,162,767,347</b>	<b>16.13%</b>				

<sup>1</sup>Use numbers as a legend for maps on pages 60 and 61.

\* Per Capita calculations based on U.S. Census Bureau Annual Estimates of Resident Population from pages 13 and 14.

**Note:** 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.

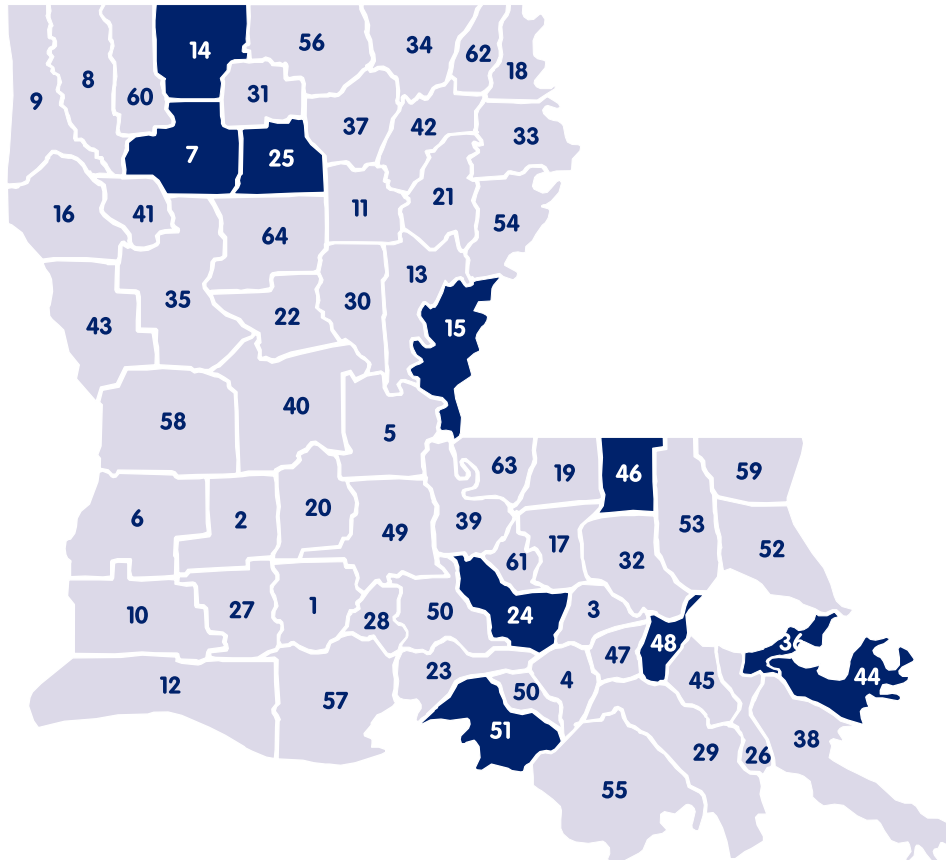
# Sales & Use Taxes

## Parishes With More Than 30% Increase

This chart shows the percentage change in gross sales and use tax due from Fiscal Year ending June 30, 2021 to Fiscal Year ending June 30, 2022, by parish.

L <sup>1</sup>	Parish	Percent Change	Rank
25	Jackson	76.77%	1
46	St. Helena	70.50%	2
24	Iberville	43.95%	3
7	Bienville	38.19%	4
15	Concordia	38.00%	5
36	Orleans	36.72%	6
51	St. Mary	34.87%	7
14	Claiborne	33.61%	8
48	St. John the Baptist	31.04%	9
44	St. Bernard	30.03%	10

<sup>1</sup>Use numbers as a legend for the map below.

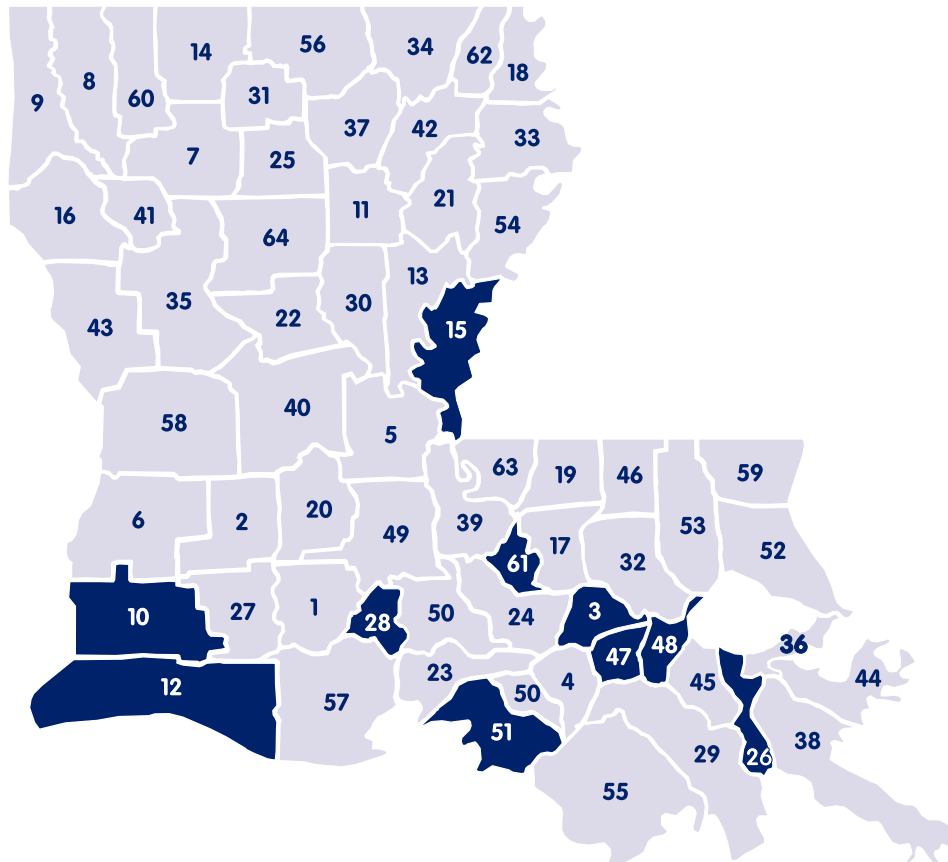




For Fiscal Year 2022

L <sup>1</sup>	Parish	FYE 2022 Per Capita	Rank
12	Cameron	\$2,168	1
47	St. James	\$855	2
26	Jefferson	\$851	3
48	St. John the Baptist	\$851	4
3	Ascension	\$752	5
61	West Baton Rouge	\$745	6
10	Calcasieu	\$727	7
28	Lafayette	\$653	8
15	Concordia	\$650	9
51	St. Mary	\$642	10

<sup>1</sup>Use numbers as a legend for the map below.



# Severance Tax

## Comparison of Oil, Gas, Timber, and Minerals Tax Reported

### Severance Tax Rates

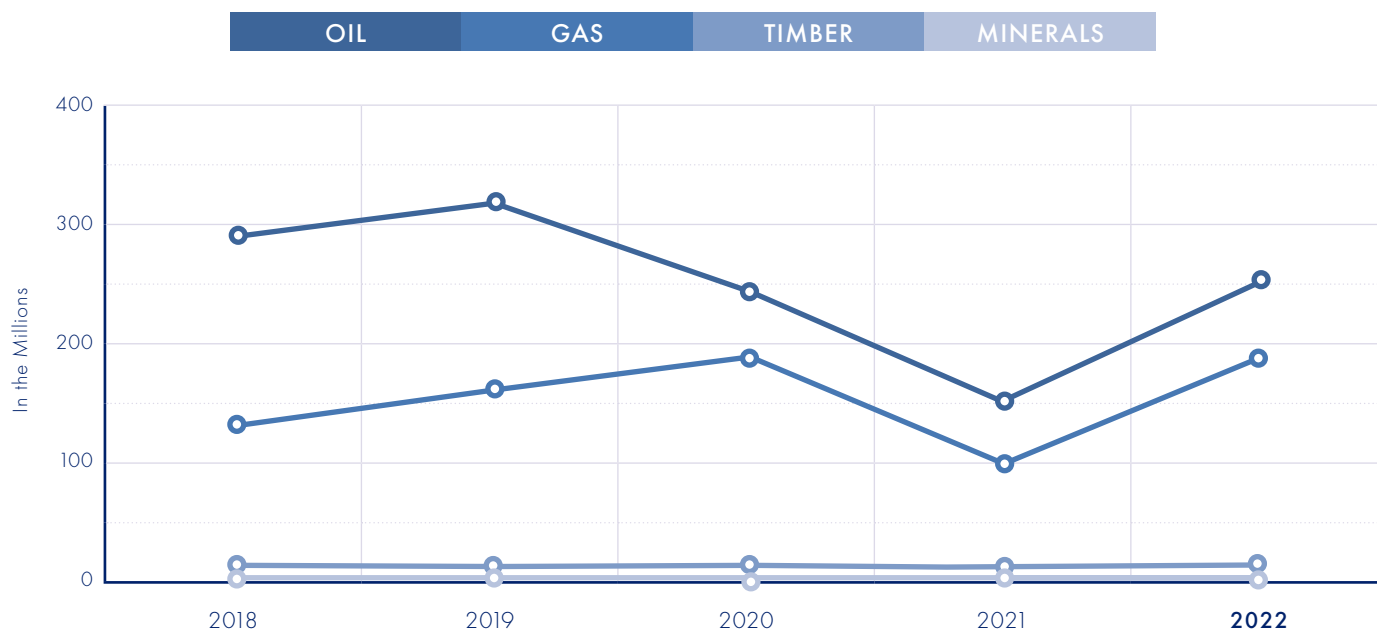
1. Oil – Full rate is 12.5% of its value at time and place of severance
2. Gas – Full rate is 9.1 cents per mcf for FYE 22, 9.34 cents per mcf for FYE 21, 12.5 cents per mcf for FYE 20, 12.2 cents per mcf for FYE 19, and 11.1 cents per mcf for FYE 18.
3. Timber
  - a. Trees and timber – 2.25 percent 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.
4. Sulphur – \$1.03 per long ton of 2,240 pounds
5. Salt – \$.06 per ton of 2,000 pounds
6. Coal – \$.10 per ton
7. Ores – \$.10 per ton
8. Marble – \$.20 per ton
9. Stone – \$.03 per ton
10. Sand – \$.06 per ton
11. Shells – \$.06 per ton
12. Salt content in brine, when used in the manufacture of other products and not marketed as salt – \$.005 per ton
13. Lignite – \$.12 per ton

### Five-Year Comparison

Year	Oil	Gas	Timber	Minerals	Total	Percent Change
2022	\$ 254,433,227	\$ 192,441,540	\$ 13,692,731	\$ 1,186,383	\$ 461,753,881	72.55%
2021	\$ 152,361,221	\$ 101,664,950	\$ 12,216,877	\$ 1,359,485	\$ 267,602,533	-40.99%
2020	\$ 245,868,042	\$ 191,749,155	\$ 14,568,743	\$ 1,324,795	\$ 453,510,735	-8.99%
2019	\$ 320,039,193	\$ 163,734,684	\$ 13,439,255	\$ 1,091,647	\$ 498,304,779	12.93%
2018	\$ 292,185,748	\$ 133,475,798	\$ 14,544,255	\$ 1,036,077	\$ 441,241,878	17.89%

**Note:** Amounts represent tax reported on tax returns.

### Five-Year Comparison of Severance Tax



# Severance Tax

## Tax Reported by Parish

For Fiscal Year 2022

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Acadia	\$ 4,925,502	\$ 63,034	\$ 2,287	\$ 0	\$ 4,990,823
Allen	1,702,300	36,811	591,726	5,163	2,336,000
Ascension	76,749	(12)	4,288	9,784	90,809
Assumption	753,712	16,198	12	23,326	793,248
Avoyelles	1,129,680	10,982	57,662	231	1,198,555
Beauregard	7,613,075	92,624	679,349	25,694	8,410,742
Bienville	662,933	8,695,311	641,681	0	9,999,925
Bossier	4,203,010	17,241,339	379,073	167,988	21,991,410
Caddo	5,116,445	26,736,299	248,840	94,880	32,196,464
Calcasieu	6,311,440	217,226	80,392	21,651	6,630,709
Caldwell	0	4,068	480,088	0	484,156
Cameron	8,408,766	651,249	25	0	9,060,040
Catahoula	1,238,500	(9)	138,229	243	1,376,963
Claiborne	6,991,236	516,314	477,244	0	7,984,794
Concordia	1,437,701	(162,561)	14,855	0	1,289,995
DeSoto	1,514,035	72,991,227	496,615	0	75,001,877
East Baton Rouge	1,693,436	118,931	8,341	13,157	1,833,865
East Carroll	0	0	8,149	0	8,149
East Feliciana	888,159	(218)	155,641	19,885	1,063,467
Evangeline	3,263,778	50,430	173,201	0	3,487,409
Franklin	134,975	1,087	11,377	0	147,439
Grant	1,892,034	(9)	310,972	0	2,202,997
Iberia	4,629,133	405,001	0	91,657	5,125,791
Iberville	2,889,613	24,167	0	24,197	2,937,977
Jackson	165,587	889,769	673,765	1,304	1,730,425
Jefferson	4,844,940	78,781	326	80,180	5,004,227
Jefferson Davis	1,969,876	22,658	13,936	22,083	2,028,553
Lafayette	1,051,509	73,373	2,537	0	1,127,419
Lafourche	18,833,504	1,441,456	23	0	20,274,983
LaSalle	5,578,194	46,151	654,493	0	6,278,838
Lincoln	3,350,380	6,584,351	194,941	0	10,129,672
Livingston	2,114,184	(19)	239,885	32,031	2,386,081
Madison	(12,803)	(182)	24,653	17	11,685

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments.

# Severance Tax

## Tax Reported by Parish

For Fiscal Year 2022

Parish	Oil/Condensate	Gas	Timber/Pulpwood	Minerals	Total Tax Reported <sup>1</sup>
Morehouse	\$ 0	\$ 1,554	\$ 158,969	\$ 10,511	\$ 171,034
Natchitoches	17,184	8,160,104	630,101	18,340	8,825,729
Orleans	0	0	11	42,148	42,159
Ouachita	105,802	92,437	180,194	2,081	380,514
Plaquemines	60,097,477	842,332	0	2,935	60,942,744
Pointe Coupee	3,024,258	273,499	60,401	0	3,358,158
Rapides	661,201	(42,530)	534,772	18,881	1,172,324
Red River	155,940	29,565,997	187,896	53,624	29,963,457
Richland	18,956	707,175	13,963	0	740,094
Sabine	668,636	8,998,331	1,055,501	0	10,722,468
St. Bernard	567,377	20,232	567	25,257	613,433
St. Charles	3,820,330	231,002	96	48,828	4,100,256
St. Helena	1,035,419	91	277,710	26,327	1,339,547
St. James	870,391	9,650	0	6,069	886,110
St. John the Baptist	84,468	0	0	11,401	95,869
St. Landry	2,469,771	7,317	27,605	2,276	2,506,969
St. Martin	16,911,829	1,217,636	195	24,880	18,154,540
St. Mary	12,560,895	1,276,656	117	106,251	13,943,919
St. Tammany	20,193	0	92,090	56,963	169,246
Tangipahoa	994,493	0	153,430	42,490	1,190,413
Tensas	495,314	1,720	21,300	0	518,334
Terrebonne	20,886,178	1,114,914	0	0	22,001,092
Union	273,000	60,203	716,000	0	1,049,203
Vermilion	17,071,589	1,890,657	0	0	18,962,246
Vernon	974,837	48,305	916,613	11,092	1,950,847
Washington	(1,082)	1	386,529	26,201	411,649
Webster	3,122,506	1,022,691	358,404	7,062	4,510,663
West Baton Rouge	1,523,027	95,890	35	4,201	1,623,153
West Carroll	0	(4)	1,776	0	1,772
West Feliciana	105,365	0	60,707	5,094	171,166
Winn	526,290	(147)	1,093,143	0	1,619,286
<b>TOTALS</b>	<b>\$ 254,433,227</b>	<b>\$ 192,441,540</b>	<b>\$ 13,692,731</b>	<b>\$ 1,186,383</b>	<b>\$ 461,753,881</b>

<sup>1</sup>Tax reported amounts are based on tax return data before adjustments

# Severance Oil Tax

## Taxable Barrels Reported by Parish

For Fiscal Year 2022

L <sup>1</sup>	Parish	Oil Bbls	Rank
38	Plaquemines	6,514,585	1
55	Terrebonne	2,149,683	2
50	St. Martin	1,924,927	3
29	Lafourche	1,872,028	4
57	Vermilion	1,381,034	5
51	St. Mary	1,332,726	6
9	Caddo	1,209,794	7
30	LaSalle	1,127,614	8
12	Cameron	805,821	9
6	Beauregard	800,959	10
14	Claiborne	793,354	11
10	Calcasieu	640,678	12
1	Acadia	565,132	13
31	Lincoln	564,384	14
23	Iberia	531,593	15
26	Jefferson	492,976	16
60	Webster	433,771	17
8	Bossier	420,324	18
45	St. Charles	381,120	19
20	Evangeline	345,268	20
24	Iberville	316,276	21
39	Pointe Coupee	305,777	22
49	St. Landry	256,077	23
64	Winn	223,667	24
15	Concordia	222,182	25
27	Jefferson Davis	214,865	26
32	Livingston	192,720	27
16	DeSoto	182,806	28
2	Allen	179,481	29
22	Grant	171,305	30
13	Catahoula	166,598	31
61	West Baton Rouge	148,307	32

L <sup>1</sup>	Parish	Oil Bbls	Rank
17	East Baton Rouge	147,095	33
5	Avoyelles	130,065	34
28	Lafayette	117,813	35
58	Vernon	97,195	36
46	St. Helena	95,070	37
54	Tensas	91,826	38
53	Tangipahoa	88,782	39
19	East Feliciana	83,747	40
47	St. James	79,924	41
4	Assumption	79,050	42
40	Rapides	74,569	43
44	St. Bernard	71,405	44
43	Sabine	70,681	45
7	Bienville	64,882	46
56	Union	38,457	47
41	Red River	19,318	48
21	Franklin	17,306	49
25	Jackson	15,922	50
3	Ascension	13,832	51
48	St. John the Baptist	12,205	52
42	Richland	9,069	53
37	Ouachita	8,945	54
63	West Feliciana	8,840	55
35	Natchitoches	6,272	56
52	St. Tammany	1,955	57
11	Caldwell	0	58
18	East Carroll	0	59
33	Madison	0	60
34	Morehouse	0	61
36	Orleans	0	62
59	Washington	0	63
62	West Carroll	0	64
<b>STATE TOTAL<sup>1</sup></b>		<b>28,312,057</b>	

<sup>1</sup>Use numbers as a legend for the map on page 66.

Note: Over 61 percent of the total taxable barrels were reported by the 8 parishes reporting taxable barrels of one million or more.

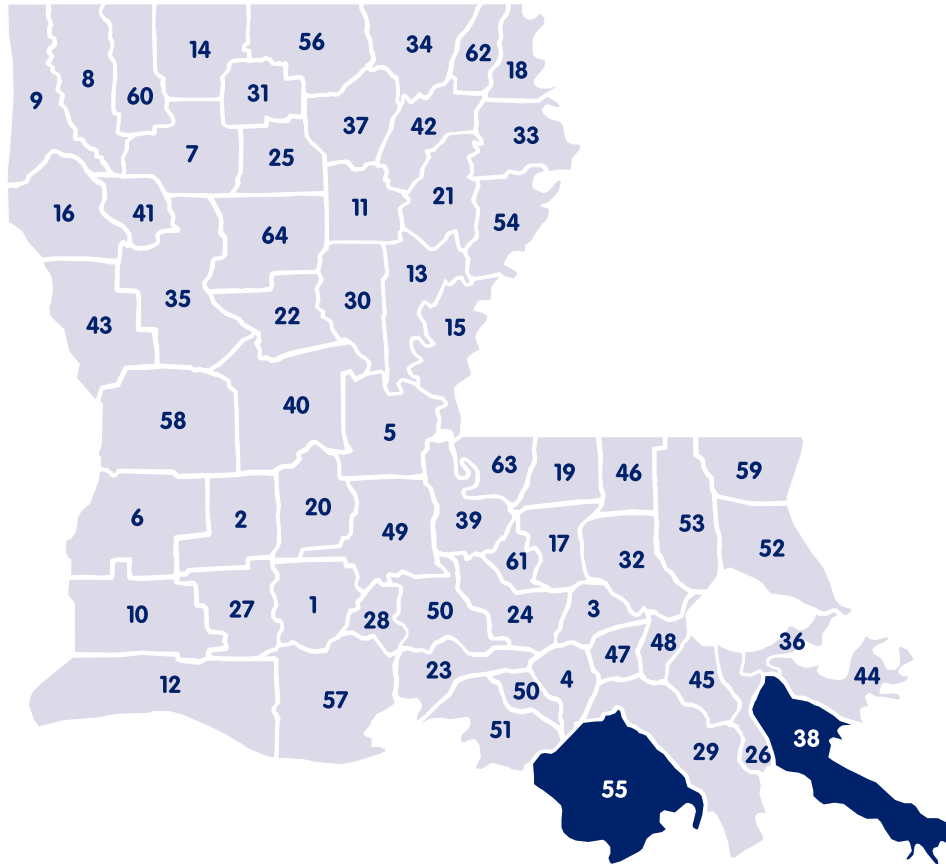
# Severance Oil Tax

## Parishes Reporting Over 2 Million Barrels

For Fiscal Year 2022

L <sup>1</sup>	Parish	Oil Bbls	Rank
38	Plaquemines	6,514,585	1
55	Terrebonne	2,149,683	2

<sup>1</sup>Use numbers as a legend for the map below.



# Severance Natural Gas Tax

## Net Taxable Production by Parish

For Fiscal Year 2022

L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank	L <sup>1</sup>	Parish	Gas MCFs <sup>2</sup>	Rank
16	DeSoto	734,152,131	1	1	Acadia	723,532	33
41	Red River	305,988,176	2	30	LaSalle	690,662	34
9	Caddo	259,603,186	3	58	Vernon	588,733	35
8	Bossier	186,832,825	4	2	Allen	428,873	36
43	Sabine	121,871,270	5	24	Iberville	322,750	37
7	Bienville	100,924,709	6	44	St. Bernard	243,814	38
35	Natchitoches	88,505,986	7	49	St. Landry	191,870	39
31	Lincoln	71,485,427	8	4	Assumption	155,655	40
57	Vermilion	15,700,911	9	34	Morehouse	118,930	41
29	Lafourche	15,135,710	10	47	St. James	117,332	42
60	Webster	14,995,746	11	11	Caldwell	44,484	43
55	Terrebonne	13,921,496	12	15	Concordia	15,562	44
51	St. Mary	13,549,434	13	54	Tensas	14,132	45
50	St. Martin	12,770,401	14	21	Franklin	12,526	46
25	Jackson	12,044,901	15	46	St. Helena	850	47
38	Plaquemines	9,408,512	16	5	Avoyelles	346	48
42	Richland	7,932,718	17	59	Washington	246	49
14	Claiborne	7,776,405	18	3	Ascension	0	50
12	Cameron	7,364,665	19	13	Catahoula	0	51
23	Iberia	4,479,308	20	18	East Carroll	0	52
39	Pointe Coupee	3,053,395	21	19	East Feliciana	0	53
45	St. Charles	2,623,407	22	22	Grant	0	54
10	Calcasieu	2,596,208	23	32	Livingston	0	55
17	East Baton Rouge	1,363,366	24	33	Madison	0	56
37	Ouachita	1,353,569	25	36	Orleans	0	57
56	Union	1,213,723	26	48	St. John the Baptist	0	58
6	Beauregard	1,174,603	27	52	St. Tammany	0	59
27	Jefferson Davis	993,933	28	53	Tangipahoa	0	60
61	West Baton Rouge	892,558	29	62	West Carroll	0	61
28	Lafayette	837,341	30	63	West Feliciana	0	62
20	Evangeline	821,173	31	64	Winn	0	63
26	Jefferson	794,337	32	40	Rapides	(238,435)	64
<b>STATE TOTAL<sup>1</sup></b>						<b>2,025,593,392</b>	

<sup>1</sup>Use numbers as a legend for the map on page 68.

<sup>2</sup>Negative production amounts may result from items such as amended returns, refund requests, and audits.

**Note:** Over 97 percent of the net taxable production was reported by the 15 parishes reporting taxable MCFs of 10 million or more.

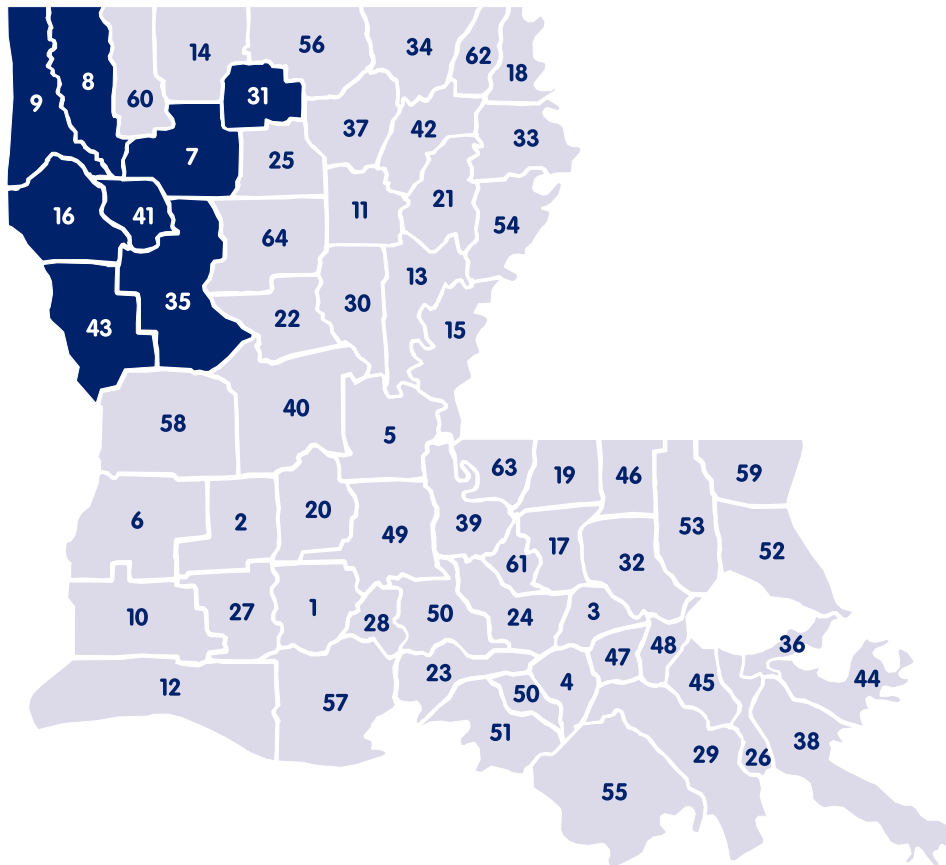
# Severance Natural Gas Tax

## Parishes Producing Over 25 Million MCFs

For Fiscal Year 2022

L <sup>1</sup>	Parish	Gas MCFs	Rank
16	DeSoto	734,152,131	1
41	Red River	305,988,176	2
9	Caddo	259,603,186	3
8	Bossier	186,832,825	4
43	Sabine	121,871,270	5
7	Bienville	100,924,709	6
35	Natchitoches	88,505,986	7
31	Lincoln	71,485,427	8

<sup>1</sup>Use numbers as a legend for the map below.





## Tobacco Tax

The tobacco tax is collected on the sale of stamps for cigarettes and on monthly reports on cigars, other tobacco products, and vapor products.

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

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. Cigarettes:
  - Prior to July 1, 2015: \$0.018 per cigarette (\$0.36 per pack of 20 cigarettes)
  - July 1, 2015 to March 31, 2016: \$0.043 per cigarette (\$0.86 per pack of 20 cigarettes)
  - After April 1, 2016: \$0.054 per cigarette (\$1.08 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
6. Vapor products: \$0.05 per milliliter of consumable nicotine liquid solution

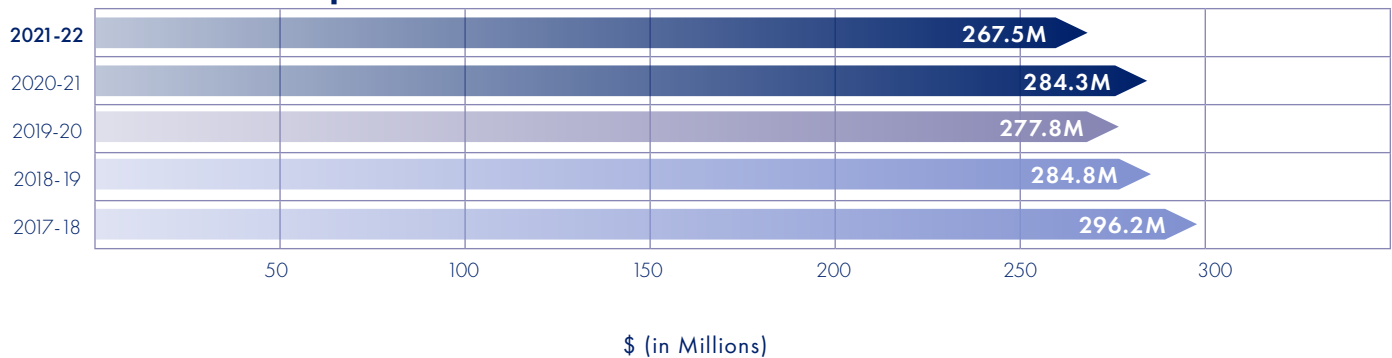
# Tobacco Tax

## Cash Collections After Accrual Adjustments

### Five-Year Comparison

Fiscal Year	Amount Collected	Percent Change
2021-22	\$ 267,512,259	-5.90%
2020-21	\$ 284,270,442	2.31%
2019-20	\$ 277,844,451	-2.44%
2018-19	\$ 284,781,649	-3.84%
2017-18	\$ 296,153,731	-5.74%

### Five-Year Comparison of Tobacco Tax Collections



## Tobacco Tax

Stamp Sales<sup>1</sup>

For Fiscal Year 2022

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	13,500	55,530,000	0	\$ 59,986,980
2nd Quarter	18,000	58,410,000	0	63,102,240
3rd Quarter	12,000	47,040,000	0	50,816,160
4th Quarter	21,000	49,800,000	0	53,806,680
<b>TOTALS</b>	<b>64,500</b>	<b>210,780,000</b>	<b>0</b>	<b>\$ 227,712,060</b>

For Fiscal Year 2021

Period	108 Sheets	108 Fuson	135 Fuson	Gross Tax Due
1st Quarter	28,500	62,610,000	0	\$ 67,649,580
2nd Quarter	10,500	59,370,000	0	64,130,940
3rd Quarter	10,500	53,280,000	0	57,553,740
4th Quarter	22,500	52,830,000	0	57,080,700
<b>TOTALS</b>	<b>72,000</b>	<b>228,090,000</b>	<b>0</b>	<b>\$ 246,414,960</b>

<sup>1</sup>Stamp sales are based on when payment was made and not when stamps were purchased.

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

## Tobacco Tax

Tobacco Tax Reported

For Fiscal Year 2022

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 59,986,980	\$ 2,871,500	\$ 57,123,998	\$ 13,358,574	\$ 70,482,572
2nd Quarter	63,102,240	3,054,240	60,070,675	13,405,202	73,475,877
3rd Quarter	50,816,160	2,397,610	48,437,671	12,430,187	60,867,859
4th Quarter	53,806,680	2,539,161	51,324,140	13,798,639	65,122,779
<b>TOTALS</b>	<b>\$ 227,712,060</b>	<b>\$ 10,862,511</b>	<b>\$ 216,956,484</b>	<b>\$ 52,992,602</b>	<b>\$269,949,087</b>

For Fiscal Year 2021

Period	Gross Tax Due-Stamp Sales	Less: Returns and Discounts	Net Cigarette Tax <sup>1</sup>	Tax Due on Cigars/Other Tobacco	Total Tax Due Before Adjustments
1st Quarter	\$ 67,649,580	\$ 3,382,539	\$ 64,277,656	\$ 12,176,858	\$ 76,454,514
2nd Quarter	64,130,940	3,203,307	60,965,291	11,950,958	72,916,249
3rd Quarter	57,553,740	2,867,967	54,708,804	11,156,361	65,865,165
4th Quarter	57,080,700	2,844,315	54,259,478	13,316,492	67,575,970
<b>TOTALS</b>	<b>\$ 246,414,960</b>	<b>\$12,298,128</b>	<b>\$ 234,211,229</b>	<b>\$ 48,600,669</b>	<b>\$ 282,811,898</b>

<sup>1</sup>Net Cigarette Tax includes the cigarette tax reported on the tobacco return, which is not stated separately here, in addition to the stamp sales.



### **Louisiana Department of Revenue**

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