

Department of Revenue



Department Description

The Department of Revenue was comprised of two (2) budget units: Office of Revenue and the Louisiana Tax Commission. However, the Louisiana Tax Commission was transferred to the Office of Revenue as a program.

Department of Revenue Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 18,931,806	\$ 12,722,885	\$ 15,219,540	\$ 11,437,159	\$ 0	\$ (15,219,540)
State General Fund by:						
Total Interagency Transfers	1,986,245	356,578	356,578	356,578	356,578	0
Fees and Self-generated Revenues	73,278,380	83,292,634	86,204,198	81,143,907	94,833,409	8,629,211
Statutory Dedications	1,698,705	1,801,760	1,801,760	1,880,798	1,139,326	(662,434)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	394,000	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 96,289,136	\$ 98,567,857	\$ 103,976,076	\$ 95,212,442	\$ 96,723,313	\$ (7,252,763)
Expenditures & Request:						
Office of Revenue	\$ 91,152,182	\$ 94,998,198	\$ 100,406,417	\$ 91,411,073	\$ 96,723,313	\$ (3,683,104)
Louisiana Tax Commission	5,136,954	3,569,659	3,569,659	3,801,369	0	(3,569,659)
Total Expenditures & Request	\$ 96,289,136	\$ 98,567,857	\$ 103,976,076	\$ 95,212,442	\$ 96,723,313	\$ (7,252,763)
Authorized Full-Time Equivalents:						
Classified	860	840	840	840	839	(1)
Unclassified	17	17	17	17	17	0
Total FTEs	877	857	857	857	856	(1)



12-440 — Office of Revenue

Agency Description

The vision of the Office of Revenue is to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens. The mission is to fairly and efficiently collect state tax revenue to fund public services and regulate the sale of alcoholic beverages, tobacco, and charitable gaming in Louisiana. The Office of Revenue will administer and enforce the Louisiana laws relating to property taxation and formulate and adopt rules and guidelines to ensure fair and uniform tax assessments throughout the state. The goals of the Office of Revenue are to:

- I. Provide prompt, accurate, professional, and courteous service to citizens.
- II. Utilize best practices, innovation, and technology to improve agency efficiency and effectiveness.
- III. Maximize compliance through public education and enforcement.
- IV. To use oversight authority to ensure the fair and uniform administration of taxation by local parish assessors.

The Office of Revenue has pledged the following commitments:

- **Commitment to High Standards of Service.** The department is committed to raising the standards of tax administration by providing professional, courteous, accurate and efficient service to taxpayers as they try to comply with the state's tax laws.
- **Commitment to Assisting Taxpayers.** The department will improve its efforts to educate and inform taxpayers of their responsibilities to file and pay tax obligations in a timely manner. Assistance will be given to facilitate easy and accurate reporting. The department will also utilize its resources more effectively to provide a greater depth and breadth of services by striving to modernize and enhance its tax administration system.
- **Commitment to Fair and Impartial Administration and Enforcement.** The department is committed to administering the tax laws of the state fairly, equitably and impartially, without regard to taxpayers' status, wealth, political affiliation, race, color, creed or disability. In pursuit of fair tax administration for all taxpayers, the department will identify and actively pursue those who do not voluntarily comply with their tax reporting and payment responsibilities. Furthermore, the department will exhibit honesty and integrity in all dealings with taxpayers and avoid any situation or action that could result in the slightest perception of unfair practices or questionable behavior.
- **Commitment to Flexibility and Effectiveness in Serving Taxpayers.** Flexibility is essential to accommodate today's rapidly changing world. Taxpayers expect greater efficiency and responsiveness from government. Budgetary and efficiency considerations, as well as expectations from executive, legislative, and judicial branches of government, also demand quicker and more accurate data and research. In addition, the need to interact effectively with federal, state and local government entities is becoming increasingly important.



- Commitment to Employees and Services they provide. The department recognizes that its employees are its greatest asset and that they should be encouraged and empowered to use their creativity and resourcefulness in fulfilling the department's mission. Employees must be dedicated to working individually and as a team to fully satisfy the service needs of Louisiana taxpayers. Only through teamwork, training, and education can staff ensure adequate response and efficient delivery of services.
- Commitment to measure the level of appraisals or assessments and the uniformity of assessments for each major class of property by parish and annually notify each assessor and tax recipient body of the results of its measurements; prepare and issue annual guidelines for use by local assessors, tax representatives, and taxpayers; develop, maintain and enforce a statewide system for preparation of assessment lists, tax rolls, and other necessary forms; and review and certify assessment rolls. The Commission will determine tax assessments of all insurance companies, financial institutions, and bank stock companies and distribute assessment values statewide to local assessors for placement on roll books. The Commission will appraise and determine fair market value of all operating properties owned by public service companies in the State of Louisiana, distribute assessed valuations to various assessors, and perform audits to assure compliance. The Commission uses ratio studies to establish whether assessment values of real property are proper and uniform. Ratio studies are conducted in each parish annually. Real estate appraisals used in the ratio study are representative of all different types of property found in the parishes. The estimates of values are determined and compared to the assessments. The assessed values should be within 10% of the indicated fair market value.

The Office of Revenue is primarily responsible for the fair and equitable administration of the state's tax laws. This agency provides taxpayer assistance, uniform enforcement of the tax code, and efficient collection of the major tax revenues for the State of Louisiana.

The Office of Revenue has four programs: Tax Collection, Alcohol and Tobacco Control, Charitable Gaming and the Louisiana Tax Commission.

For additional information, see:

[Office of Revenue](#)

[Federation of Tax Administrators](#)

[Multi-State Tax Commission](#)

Office of Revenue Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 15,951,172	\$ 10,115,336	\$ 12,611,991	\$ 8,676,938	\$ 0	\$ (12,611,991)
State General Fund by:						
Total Interagency Transfers	771,920	356,578	356,578	356,578	356,578	0
Fees and Self-generated Revenues	73,278,380	83,292,634	86,204,198	81,143,907	94,833,409	8,629,211



Office of Revenue Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Statutory Dedications	756,710	839,650	839,650	839,650	1,139,326	299,676
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	394,000	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 91,152,182	\$ 94,998,198	\$ 100,406,417	\$ 91,411,073	\$ 96,723,313	\$ (3,683,104)
Expenditures & Request:						
Tax Collection	\$ 83,444,366	\$ 86,305,688	\$ 91,366,343	\$ 82,626,530	\$ 84,924,525	\$ (6,441,818)
Alcohol and Tobacco Control	6,227,084	7,129,240	7,333,886	6,955,980	6,611,199	(722,687)
Office of Charitable Gaming	1,480,732	1,563,270	1,706,188	1,828,563	1,653,629	(52,559)
Louisiana Tax Commission	0	0	0	0	3,533,960	3,533,960
Total Expenditures & Request	\$ 91,152,182	\$ 94,998,198	\$ 100,406,417	\$ 91,411,073	\$ 96,723,313	\$ (3,683,104)
Authorized Full-Time Equivalents:						
Classified	825	807	807	807	839	32
Unclassified	12	12	12	12	17	5
Total FTEs	837	819	819	819	856	37



440_1000 — Tax Collection

Program Authorization: Title 36, Chapter 10 of the La. Revised Statutes

Program Description

The mission of the Tax Collection Program in the Office of Revenue is to administer the state's tax and regulatory statutes fairly and efficiently. It is accomplished through four core functions: Education and Assistance, Processing, Compliance, and Support.

- Education and Assistance – This function encompasses educating citizens, businesses, and tax preparers about state tax reporting and payment responsibilities, and providing tax assistance and information. Activities include assisting walk-in taxpayers; responding to telephone inquiries and correspondence; developing and issuing policy statements; producing brochures and publications; and conducting and/or participating in seminars and workshops.
- Processing – This function involves processing the millions of documents and remittances needed for revenue forecasting, policy considerations by the Governor and Legislature, issuance of refunds, rebates and other tax incentives, and collection of revenue to fund state services. Sophisticated mail-opening machines, high-speed character recognition, and imaging technologies are used in this process.
- Compliance and Enforcement – This function includes the discovery and generation of revenues that would otherwise go unreported and uncollected by conducting civil and criminal tax audits, and pursues delinquent debts and litigation.
- Support – This function supplies the services needed to support the organization, such as human resources, information technology, internal controls, and fiscal matters.

The goals of the Tax Collection Program are:

- I. To provide quality service by providing a more consumer friendly, customer service approach to dealing with taxpayers, practitioners, and stakeholders.
- II. To improve operational efficiency by streamlining processes, eliminating redundancy, and collaborating with other entities
- III. To maximize compliance through education and enforcement by effectively communicating state tax filing and payment requirements. To sustain or enhance a voluntary compliance program, the Department must employ enforcement measures to deter non-filing, underreporting, and/or fraud.

The Tax Collection program revolves around the concepts of data integrity and policy integrity. To implement these concepts, the program incorporates regulatory controls, management and finance, data/payment processing, collection, audit, enforcement, compliance, taxpayer services, education, and community outreach as functions within the organization. These functions, in turn, address the vision, mission, and goals established to meet the needs of internal and external customers.

The Tax Collection program has six activities: Administration, Enforcement, Revenue Collection & Distribution, Tax Compliance, Tax Policy Management, and Taxpayer Assistance.



For additional information, see:

[LA Association of Tax Administrators](#)

[Southeastern Association of Tax Administrators](#)

Summary of Activities

General Fund	Total Amount	Table of Organization	Description
\$0	\$15,620,516	74	Administration - The Administration activity within the Office of Revenue ensures resources appropriated are expended in a manner that generates the highest level of compliance with the tax statutes which provides the necessary resources to fund state priorities.
\$0	\$17,727,433	180	Enforcement - The Enforcement activity within the Office of Revenue resolves delinquent accounts and conducts investigations to discourage tax fraud and evasion.
\$0	\$10,619,570	88	Revenue Collection & Distribution - The Revenue Collection and Distribution activity within the Office of Revenue collects data and revenues to fund the state's services to its citizens; issues refunds, rebates, and other tax incentives.
\$0	\$18,425,076	234	Tax Compliance - The Tax Compliance activity within the Office of Revenue promotes and increases the level of voluntary compliance throughout the state and audits businesses and individuals to identify and correct improper reporting.
\$0	\$4,778,613	28	Tax Policy Management - The Tax Policy Management activity within the Office of Revenue provides timely and accurate information for policy decision makers, clear guidance to taxpayers, employees, and the public regarding the tax law and policy application, and coordinating interdivisional policy analysis and studies.
\$0	\$17,753,317	117	Taxpayer Assistance - The Taxpayer Assistance activity within the Office of Revenue assists taxpayers in understanding tax reporting and payment obligations via telephone and personal contact.
		16	Non T.O. FTE Ceiling Recommended for FY 2010-2011
\$0	\$84,924,525	737	Grand Total of Activities Recommended including Non T.O. FTE Ceiling

Tax Collection Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 15,951,172	\$ 10,115,336	\$ 12,611,991	\$ 8,676,938	\$ 0	\$ (12,611,991)
State General Fund by:						
Total Interagency Transfers	188,655	50,278	50,278	50,278	50,278	0
Fees and Self-generated Revenues	67,304,539	76,140,074	78,704,074	73,899,314	84,874,247	6,170,173
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0



Tax Collection Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Total Means of Financing	\$ 83,444,366	\$ 86,305,688	\$ 91,366,343	\$ 82,626,530	\$ 84,924,525	\$ (6,441,818)
Expenditures & Request:						
Personal Services	\$ 52,336,402	\$ 51,480,221	\$ 52,250,970	\$ 54,623,887	\$ 53,735,153	\$ 1,484,183
Total Operating Expenses	9,097,300	15,091,852	13,492,201	7,340,852	9,352,249	(4,139,952)
Total Professional Services	3,885,734	5,741,505	9,709,988	5,317,806	6,516,123	(3,193,865)
Total Other Charges	15,381,149	13,139,142	14,167,415	14,123,125	14,114,900	(52,515)
Total Acq & Major Repairs	2,743,781	852,968	1,030,759	1,220,860	1,206,100	175,341
Total Unallotted	0	0	715,010	0	0	(715,010)
Total Expenditures & Request	\$ 83,444,366	\$ 86,305,688	\$ 91,366,343	\$ 82,626,530	\$ 84,924,525	\$ (6,441,818)
Authorized Full-Time Equivalents:						
Classified	727	709	709	709	710	1
Unclassified	11	11	11	11	11	0
Total FTEs	738	720	720	720	721	1

Source of Funding

The sources of funding for this program include Interagency Transfers and Fees and Self-generated Revenues. Interagency Transfers are from the Department of Natural Resources for rent expense in the Houston and Dallas regional offices that are shared between the departments. Fees and Self-generated Revenues are derived primarily from late payment/delinquent fees and negligence fees.

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 12,611,991	\$ 91,366,343	720	Existing Oper Budget as of 12/1/09
Statewide Major Financial Changes:			
0	65,286	0	Civil Service Training Series
0	960,048	0	State Employee Retirement Rate Adjustment
0	115,466	0	Salary Base Adjustment
0	(1,029,272)	0	Attrition Adjustment
(591,918)	(1,012,695)	(19)	Personnel Reductions
0	(1,662,613)	0	Salary Funding from Other Line Items
0	1,206,100	0	Acquisitions & Major Repairs
0	(1,030,759)	0	Non-Recurring Acquisitions & Major Repairs



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(2,564,000)	0	Non-recurring Carryforwards
(535)	(105,920)	0	Risk Management
0	13,671	0	Legislative Auditor Fees
0	(4,656)	0	Rent in State-Owned Buildings
0	10,825	0	Maintenance in State-Owned Buildings
0	926	0	Capitol Park Security
0	(3,280)	0	UPS Fees
0	(3,204)	0	Civil Service Fees
0	(5,021)	0	CPTP Fees
0	(15,900)	0	Office of Computing Services Fees
Non-Statewide Major Financial Changes:			
(8,823,477)	0	0	Means of financing substitution decreasing State General Fund (Direct) and increasing Fees and Self-generated Revenues.
0	1,902,266	0	Funding to continue the expansion of electronic service offerings to improve service options to taxpayers and to improve efficiencies within the department.
0	(525,456)	0	Annualize mid-year reductions.
(2,496,655)	(2,496,655)	0	Non-recur judgments for FY 2009-2010.
0	(4,400,000)	0	Non-recur costs to implement and enforce the Tax Amnesty program.
0	475,000	0	Funding to maintain vendor support of the computer systems.
0	(377,726)	0	Reduction in Professional Services contracts due to vendor fees being reduced on contracts for Fiscal Year 2010-2011.
0	1,670,340	20	This adjustments adds 20 additional auditor positions to the Field Audit program. Additional audit positions will increase tax collections for the Office of Revenue. Streamlining Commission Recommendation.
(699,406)	(240,550)	0	Adjustment in funding for the distribution to local sales tax jurisdictions pursuant to R.S. 47:302(K).
0	250,000	0	Adjustment for the continuation of the Parish eFile Support System.
0	445,000	0	Adjustment for the continuation of the Enterprise Data Warehouse.
0	1,582,297	0	Funding to implement the Enterprise Collection Services to partner with other state agencies to manage their delinquent account receivables.
0	38,664	0	Adjustment for the continuation of the Disaster Storage Site at Louisiana Tech University.
0	300,000	0	Adjustment for the continuation of the Integrated Tax System.
\$ 0	\$ 84,924,525	721	Recommended FY 2010-2011
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 84,924,525	721	Base Executive Budget FY 2010-2011
\$ 0	\$ 84,924,525	721	Grand Total Recommended



Professional Services

Amount	Description
\$15,000	Quality Assurance Review for Internal Audit's Operational Efficiency Improvements
\$144,438	Tax advice, research and counsel on litigation cases, expert testimony, report preparation, etc.
\$40,960	Media preparation and placement for major initiatives to inform the public on ways to file tax returns, check the status of returns, etc.
\$2,133,588	Information technology programming services
\$174,437	Design and implementation of the uniform electronic local return and remittance system as mandated in Act 73 of 2003 Regular Session
\$640,000	Data Warehouse Data Consultant
\$119,437	Development and implementation of a comprehensive business continuity plan and disaster recovery plan; also to work with each of the sections/staff to develop plans using sophisticated planning and mitigation software
\$1,410,000	Installation, integration, and maintenance of replacement of the Revenue Processing Center's front-end processing system
\$1,582,297	Implementation of the Enterprise Collection Services which will manage the delinquent accounts of various state agencies
\$200,000	Implementation of a collaboration and enterprise management system to provide more effective collaboration among staff
\$55,966	Services of contract attorneys to advise and represent the Louisiana Tax Commission in complex litigation cases against the LTC and to assist in drafting litigation with regard to ad valorem tax matters; to provide for expert witnesses to testify in complex litigation matters; and court reporting services to transcribe LTC appeal hearings and Rules and Regulation meetings, to provide transcripts for appeal files, for Commission members review, and for transcripts to send to court when LTC decisions are appealed.
\$6,516,123	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$2,171,077	Post implementation support from the consultants and scheduled maintenance of the Integrated Tax System
\$2,000,000	Audit Tracking System
\$499,517	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$4,670,594	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$141,430	Civil Service Fees
\$437,723	Legislative Auditor Fees
\$37,608	Uniform Payroll System Fees
\$275,870	Maintenance of State-owned Buildings
\$4,263,693	Rent in State-owned Buildings (LaSalle Building and Brandywine State Complex)
\$254,880	Rent for portion of the Department of Public Safety Data Center
\$2,052,383	Office of Telecommunications Management (OTM) Fees
\$74,244	Office of Computing Services Fees
\$587,527	State Treasurer - Central Banking Services Fees
\$16,376	Comprehensive Public Training Program (CPTP) Fees
\$351,981	Capitol Park Security Fees
\$570,373	Office of Risk Management (ORM)
\$18,000	Division of Administration - State Register Fees
\$148,834	Division of Administration - State Mail Operations
\$10,344	Governor's Office - Department's share for the Washington D.C. office
\$53,040	Division of Administration - LEAF payments



Other Charges (Continued)

Amount	Description
\$150,000	Department of Social Services - VITA Services
\$9,444,306	SUB-TOTAL INTERAGENCY TRANSFERS
\$14,114,900	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$1,206,100	Replacement hardware, desktop computers, laptop computers, & installation/services for computers
\$1,206,100	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Through the Administration activity, the cost of collecting \$100 dollars of gross revenue is less than \$1.00.

State Outcome Goal #9 - Transparent, Accountable, & Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Cost of collecting \$100 dollars of gross revenue is less than \$1. (LAPAS CODE - New)	Not Available	\$ 1	Not Available	Not Available	\$ 1	\$ 1
K	Total gross revenue collected. (LAPAS CODE - New)	Not Available	\$ 9,658	Not Available	Not Available	\$ 8,599	\$ 8,009



Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	73.00%	74.55%	78.00%	78.00%	72.00%
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	1.3%	1.7%	2.0%	2.1%	3.0%
Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	38.08%	50.87%	46.95%	54.00%	56.12%
Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	24.50%	29.25%	31.17%	36.00%	39.80%
Total net collections (LAPAS CODE - 21796)	\$ 6,899,000,000	\$ 7,541,472,289	\$ 8,749,876,774	\$ 9,074,256,657	\$ 8,424,970,442
Percentage change in total net collections (LAPAS CODE - 21797)	11.98%	9.31%	26.83%	3.71%	-7.00%
Total number of tax returns filed (LAPAS CODE - 3457)	4,061,131	3,302,665	3,819,961	4,106,084	3,960,328
Total number of tax returns filed electronically (LAPAS CODE - 14049)	1,285,303	802,720	1,162,939	1,526,956	1,657,020
Percent of tax returns filed electronically (LAPAS CODE - 14048)	31.65%	24.31%	32.17%	37.19%	41.84%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 5,672.00	\$ 5,895.00	\$ 6,506.00	\$ 7,425.00	\$ 9,747.00
Total gross collections (LAPAS CODE - New)	\$ Not Available	\$ Not Available	\$ Not Available	\$ 1,017,690,500	\$ 9,657,505,830
Allocated cost per \$100 of tax collected (LAPAS CODE - New)	\$ 1.10	\$ 0.92	\$ 0.79	\$ 0.86	\$ 0.99

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Total number of tax returns filed (LAPAS CODE - 3457)	4,061,131	3,302,665	3,819,961	4,106,084	3,960,328
Total number of tax returns filed electronically (LAPAS CODE - 14049)	1,285,303	802,720	1,162,939	1,526,956	1,657,020
Percent of tax returns filed electronically (LAPAS CODE - 14048)	31.65%	24.31%	32.17%	37.19%	41.84%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 5,672.00	\$ 5,895.00	\$ 6,506.00	\$ 7,425.00	\$ 9,747.00
Total gross collections (LAPAS CODE - New)	\$ Not Available	\$ Not Available	\$ Not Available	\$ 1,017,690,500	\$ 9,657,505,830
Allocated cost per \$100 of tax collected (LAPAS CODE - New)	\$ 1.10	\$ 0.92	\$ 0.79	\$ 0.86	\$ 0.99

2. (KEY) Through the Enforcement activity, achieve a recovery rate of 85% on delinquent accounts receivable.

State Outcome Goal #9 - Transparent, Accountable, & Effective Government



Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Explanatory Note: This objective encompasses all paper and electronic returns for all taxes. The source of data is an internal database. The information is captured daily and reported on an as-needed basis. The calculation for determining the length of time it takes for a paper return to be processed is the processed date minus mail date (mailed date is defined as the date received by the department).

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
		K Delinquent accounts receivable recovery rate. (LAPAS CODE - New)	Not Available	79%	Not Available	Not Available	85%
K Total delinquent account receivable collections (LAPAS CODE - 21810)	Not Available	\$ 616,179,545	Not Available	Not Available	\$ 524,539,000	\$ 524,539,000	

3. (KEY) Through the Revenue Collection and Distribution activity, deposit 75% of revenues within 24 hours of receipt.

State Outcome Goal #9 - Transparent, Accountable, & Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	72%	75%	77%	77%	75%	75%
This indicator represents total revenue deposited, including paper checks and electronic funds. Twenty-four hour deposit is the industry standard, and the department has received legislative auditor findings on this issue.							
K	Percent of distributions issued within statutory guidelines. (LAPAS CODE - New)	Not Available	Not Available	Not Available	Not Available	100%	100%

4. (KEY) Through the Tax Compliance activity, generate \$131,900,000 in additional tax revenues from taxpayers that are not reporting or underreporting their taxes.

State Outcome Goal #9 - Transparent, Accountable, & Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Additional revenues collected through compliance programs. (LAPAS CODE - New)	Not Available	\$ 182,596,079	Not Available	Not Available	\$ 131,900,000	\$ 135,900,000
K	Dollars saved through reviews of refund and rebate claims. (LAPAS CODE - new)	\$ 7,840,325	\$ 11,405,014	\$ 6,250,975	\$ 6,250,975	\$ 10,200,000	\$ 10,200,000



5. (KEY) Through the Tax Policy Management activity, issue 80% of policy statements within sixty (60) days of receipt of request and respond to 85% of legislative inquiries within (15) days of request.

State Outcome Goal #9 - Transparent, Accountable, & Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Percent of policy statements issued within sixty (60) days of receipt of request. (LAPAS CODE - New)	Not Available	Not Available	Not Available	Not Available	80%	80%
K	Percent of legislative inquiries responded to within (15) fifteen days of request. (LAPAS CODE - New)	Not Available	Not Available	Not Available	Not Available	85%	85%

6. (KEY) Through the Taxpayer Assistance Activity, respond to 85% of taxpayer inquiries within 30 days.

State Outcome Goal #9 - Transparent, Accountable, & Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Percentage of customer contacts resulting in overall customer service ratings of good or excellent (LAPAS CODE - 23125)	85%	Not Available	85%	85%	98%	85%
K	Percent of taxpayer inquiries responded to within 30 days. (LAPAS CODE - New)	Not Available	Not Available	Not Available	Not Available	85%	85%



440_3000 — Alcohol and Tobacco Control

Program Authorization: R.S. 14:93.20; R.S. 15:578 (A)(1); Title 26 of the La. Revised Statutes; R.S. 36:451(B) and (C), 458(E), 459(F), and 921(C).

Program Description

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

The goal of the Office of Alcohol and Tobacco Control is to reduce underage consumption of alcohol and tobacco through enforcement efforts while providing professional, knowledgeable, and efficient service to the taxpayers of the state.

Several legislative acts that expanded the functions and responsibilities of the Office of Alcohol and Tobacco Control were passed during the 1997 Regular Session of the Louisiana Legislature.

Act 1370, effective October 1, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, effective August 17, 1997, enacted R. S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U. S. Bureau of Alcohol, Tobacco and Firearms of violations. Act 1054 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

The Office of Alcohol and Tobacco Control is comprised of the Administrative and Certification Division and the Enforcement Division.

- The Administrative and Certification Division is responsible for licensing alcoholic beverage licensees, tobacco licensees, and responsible vendor providers, trainers, and servers. The Administrative Division issues approximately 30,000 alcohol and tobacco permits statewide annually, as well as, over 100,000 responsible vendor server permits annually.
- The Enforcement Division is responsible for enforcing Title 26, the Beer and Liquor Law, and the Louisiana Administrative Code. Enforcement agents, in conjunction with local law enforcement personnel, conduct random inspections at locations where alcoholic beverages and tobacco products are sold. Agents also investigate current license holders' operations to ensure compliance with complex fair trade laws that govern the industries. The division conducts over 21,000 inspections and responds to approximately 10,000 compliance checks annually.
- The Alcohol & Tobacco Control program has two activities: Certification & Licensing and Enforcement & Regulation.



For additional information, see:

[Office of Revenue](#)

[Alcohol and Tobacco Tax and Trade Bureau](#)

Summary of Activities

General Fund	Total Amount	Table of Organization	Description
\$0	\$2,200,264	19	Certification & Licensing - The Alcohol and Tobacco Control Program licenses and certifies the alcohol and tobacco industries in the State of Louisiana.
\$0	\$4,410,935	59	Enforcement & Regulation - The Alcohol and Tobacco Control Program regulates retail establishments and issues permits for manufacturers, wholesalers, retailers, and servers of alcohol and tobacco products.
		0	Non T.O. FTE Ceiling Recommended for FY 2010-2011
\$0	\$6,611,199	78	Grand Total of Activities Recommended including Non T.O. FTE Ceiling

Alcohol and Tobacco Control Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	583,265	306,300	306,300	306,300	306,300	0
Fees and Self-generated Revenues	4,493,109	5,589,290	5,793,936	5,416,030	5,262,549	(531,387)
Statutory Dedications	756,710	839,650	839,650	839,650	648,350	(191,300)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	394,000	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 6,227,084	\$ 7,129,240	\$ 7,333,886	\$ 6,955,980	\$ 6,611,199	\$ (722,687)
Expenditures & Request:						
Personal Services	\$ 4,744,987	\$ 5,242,352	\$ 5,170,391	\$ 5,561,807	\$ 5,200,856	\$ 30,465
Total Operating Expenses	864,643	1,022,528	1,022,528	1,071,720	874,256	(148,272)
Total Professional Services	152,028	266,216	346,825	255,000	255,000	(91,825)
Total Other Charges	147,568	138,106	138,106	52,799	244,099	105,993
Total Acq & Major Repairs	317,858	460,038	584,075	14,654	36,988	(547,087)
Total Unallotted	0	0	71,961	0	0	(71,961)



Alcohol and Tobacco Control Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Total Expenditures & Request	\$ 6,227,084	\$ 7,129,240	\$ 7,333,886	\$ 6,955,980	\$ 6,611,199	\$ (722,687)
Authorized Full-Time Equivalents:						
Classified	77	77	77	77	77	0
Unclassified	1	1	1	1	1	0
Total FTEs	78	78	78	78	78	0

Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, Federal Funds, and Statutory Dedication. The Interagency Transfers are from the Department of Health and Hospitals for enforcement of the Prevention of Youth Access to Tobacco and the Department of Public Safety for the enforcement of State and Federal laws prohibiting the sale of alcoholic beverages to underage consumers. The Fees and Self-Generated Revenues are generated through fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations. The Federal Funds are from the U.S. Department of Justice, Office of Juvenile Justice and Delinquency Program to enforce underage drinking laws. The Statutory Dedication is the Tobacco Regulation Enforcement Fund (R.S. 47:841). Funding is provided by a portion of the tax charged to consumers for the purchase of cigarettes.

Alcohol and Tobacco Control Statutory Dedications

Fund	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Tobacco Regulation Enforcement Fund	\$ 756,710	\$ 839,650	\$ 839,650	\$ 839,650	\$ 648,350	\$ (191,300)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 7,333,886	78	Existing Oper Budget as of 12/1/09
Statewide Major Financial Changes:			
\$ 0	\$ 19,858	0	Civil Service Training Series
\$ 0	\$ 137,910	0	State Employee Retirement Rate Adjustment
\$ 0	\$ (105,066)	0	Salary Base Adjustment
\$ 0	\$ (94,198)	0	Attrition Adjustment
\$ 0	\$ 28,000	0	Acquisitions & Major Repairs



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ (642,350)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (204,646)	0	Non-recurring Carryforwards
\$ 0	\$ 105,993	0	Risk Management
Non-Statewide Major Financial Changes:			
\$ 0	\$ 3,503	0	This adjustment provides funding for printing materials associated with the Office of Alcohol and Tobacco Control.
\$ 0	\$ 39,525	0	Funding for an increase in the annual rent amount at United Plaza for Fiscal Year 2010-2011.
\$ 0	\$ (11,216)	0	Reduction in Professional Services contracts due to vendor fees being reduced on contracts for Fiscal Year 2010-2011.
\$ 0	\$ 6,611,199	78	Recommended FY 2010-2011
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 6,611,199	78	Base Executive Budget FY 2010-2011
\$ 0	\$ 6,611,199	78	Grand Total Recommended

Professional Services

Amount	Description
\$30,000	To provide an alcohol baseline study by analyzing and evaluating data regarding statewide underage drinking compliance
\$14,500	To provide legal research and briefs
\$25,000	To provide legal consultation and representation
\$40,500	To provide 870 man hours by the City of Baton Rouge to enforce the underage drinking laws in East Baton Rouge Parish
\$75,000	To provide for enforcement of the underage drinking laws in the Greater New Orleans area
\$18,500	To provide assistance in conducting the Taking Action Youth Conference
\$51,500	To provide research and reporting for an alcohol related study
\$255,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
Other Charges:	
\$21,894	Investigative expenses
\$21,894	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	
\$74,212	Office of Telecommunications Management (OTM) Fees / Civil Service Fees
\$42,000	Division of Administration - State Printing Fees



Other Charges (Continued)

Amount	Description
\$105,993	Risk Management (ORM)
\$222,205	SUB-TOTAL INTERAGENCY TRANSFERS
\$244,099	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$36,988	Replacement of bulletproof vests, ammunition, and uniforms
\$36,988	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Through the Certification and Licensing activity, provide the State of Louisiana with an effective licensing and certification system for the alcoholic beverage and tobacco industries.

State Outcome Goal Link: Public Safety

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Average time for applicants to receive alcohol and tobacco permits (in days - Target 18 days). (LAPAS CODE - 6848)	18	17	18	18	18	18
K	Percent of applications returned for additional information. (LAPAS CODE - New)	Not Available	Not Available	Not Available	Not Available	26%	26%



2. (KEY) Through the Enforcement and Regulation activity, provide the State of Louisiana with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts.

State Outcome Goal Link: Public Safety

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Alcohol compliance rate (LAPAS CODE - new)	Not Available	91%	89%	89%	89%	86%
K	Tobacco compliance rate (LAPAS CODE - new)	Not Available	93%	92%	92%	92%	92%
K	Percent of major investigations resulting in successful prosecution (LAPAS CODE - new)	Not Available	Not Available	87%	87%	87%	87%
K	Total number of compliance checks (LAPAS CODE - 6858)	8,700	8,342	8,500	8,500	7,900	7,100

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Total number of tobacco permits processed (LAPAS CODE - 6853)	9,974	10,576	10,263	9,547	7,687
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,357	8,996	8,996	8,184	8,171
Total number of alcohol permits processed (LAPAS CODE - 6849)	24,369	25,555	25,942	24,910	24,898
Number of new Class A & B permits issued (LAPAS CODE - 6850)	3,137	2,053	2,547	2,040	2,026



Alcohol and Tobacco Control General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Number of new special events permits issued (LAPAS CODE - 6851)	1,187	782	914	975	968
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	21,088	22,720	23,089	21,585	21,568
Number of tobacco permits issued (LAPAS CODE - 6854)	9,974	10,576	10,260	9,547	9,543
Number of alcohol permit applications denied (LAPAS CODE - 3552)	266	274	357	405	336
Number of tobacco permit applications denied (LAPAS CODE - 3548)	14	23	2	8	5
Total number of citations issued (LAPAS CODE - 6861)	1,020	678	899	923	977
Total number of summonses and arrests (LAPAS CODE - 6860)	2,035	1,198	1,519	1,686	1,631
Total number of tobacco investigations (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	52
Total number of tobacco audits (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	27



440_4000 — Office of Charitable Gaming

Program Authorization: Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Program Description

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

The goals of Charitable Gaming Program are:

- I. Decrease the potential for fraud in the conducting of the games of chance in the State of Louisiana.
- II. Guarantee that organizations obtain the full benefit from games of chance.
- III. Ensure that the net proceeds of games of chance are attributed to bona fide and allowable charitable causes.
- IV. Prevent the infiltration of elements of organized crime or professional gambling into the charitable gaming industry.

Act 568, effective June 30, 1999, created the Office of Charitable Gaming within the Department of Revenue and transferred the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to conducting and regulating charitable gaming. Act 1286 increased the annual license fees for licensed organizations.

The Office of Charitable Gaming is comprised of the Administrative, Licensing, and Audit Sections.

- The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming.
- The Licensing Section is responsible for the review of applications requesting a license to conduct charitable gaming activities and the issuance of the license. Approximately 1,200 licenses are issued each year.
- The Audit Section is responsible for on-site inspection of gaming activities, training of organizations, review of required books and records maintained by organizations, and enforcement of gaming laws and regulations.
- The Office of Charitable Gaming has two activities: Auditing & Enforcement and Certification.

Summary of Activities

General Fund	Total Amount	Table of Organization	Description
\$0	\$790,984	11	Auditing & Enforcement - The Charitable Gaming Program monitors and reports all charitable gaming activity in the state.
\$0	\$862,645	10	Certification - The Charitable Gaming Program issues and renews annual charitable gaming licenses.



Summary of Activities (Continued)

General Fund	Total Amount	Table of Organization	Description
		0	Non T.O. FTE Ceiling Recommended for FY 2010-2011
\$0	\$1,653,629	21	Grand Total of Activities Recommended including Non T.O. FTE Ceiling

Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	1,480,732	1,563,270	1,706,188	1,828,563	1,653,629	(52,559)
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 1,480,732	\$ 1,563,270	\$ 1,706,188	\$ 1,828,563	\$ 1,653,629	\$ (52,559)
Expenditures & Request:						
Personal Services	\$ 1,205,482	\$ 1,321,826	\$ 1,137,141	\$ 1,286,059	\$ 1,328,787	\$ 191,646
Total Operating Expenses	209,338	119,593	254,564	440,470	298,821	44,257
Total Professional Services	0	0	0	0	0	0
Total Other Charges	65,912	70,351	78,298	88,034	12,021	(66,277)
Total Acq & Major Repairs	0	51,500	51,500	14,000	14,000	(37,500)
Total Unallotted	0	0	184,685	0	0	(184,685)
Total Expenditures & Request	\$ 1,480,732	\$ 1,563,270	\$ 1,706,188	\$ 1,828,563	\$ 1,653,629	\$ (52,559)
Authorized Full-Time Equivalents:						
Classified	21	21	21	21	21	0
Unclassified	0	0	0	0	0	0
Total FTEs	21	21	21	21	21	0

Source of Funding

This program is funded with Fees and Self-generated Revenues. The Fees and Self-Generated Revenues are generated through fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations.



Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 1,706,188	21	Existing Oper Budget as of 12/1/09
Statewide Major Financial Changes:			
0	4,046	0	Civil Service Training Series
0	103,171	0	State Employee Retirement Rate Adjustment
0	(46,286)	0	Salary Base Adjustment
0	(53,970)	0	Attrition Adjustment
0	(70,342)	0	Salary Funding from Other Line Items
0	14,000	0	Acquisitions & Major Repairs
0	(51,500)	0	Non-Recurring Acquisitions & Major Repairs
0	9,736	0	Risk Management
0	(5,671)	0	Administrative Law Judges
Non-Statewide Major Financial Changes:			
0	1,267	0	Funding provided for increased cost of rent in the United Plaza Building.
0	42,990	0	Funding for an increase in operating expenses and data processing software maintenance.
\$ 0	\$ 1,653,629	21	Recommended FY 2010-2011
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 1,653,629	21	Base Executive Budget FY 2010-2011
\$ 0	\$ 1,653,629	21	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2010-2011.

Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2010-2011.
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$1,533	Division of Administration - State Printing Fees



Other Charges (Continued)

Amount	Description
\$2,444	Civil Service Fees
\$2,115	Office of Telecommunications Management (OTM) Fees
\$1,393	Office of Computing Services Fees
\$2,532	Division of Administrative Law (DAL) Fees
\$2,004	Office of Risk Management (ORM)
\$12,021	SUB-TOTAL INTERAGENCY TRANSFERS
\$12,021	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$14,000	Replacement of desktop workstations and laptop computers
\$14,000	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the State of Louisiana.

State Outcome Goal #9 - Transparent, Accountable, and Effective Government.

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Percent reporting compliance. (LAPAS CODE - New)	Not Available	Not Available	Not Available	Not Available	90%	90%
K	Percent of activities without findings. (LAPAS CODE - New)	Not Available	Not Available	Not Available	Not Available	65%	65%
S	Total number of investigations, audits, and inspections conducted (LAPAS CODE - 23137)	Not Available	Not Available	250	250	250	200

2. (KEY) Through the Certification activity, issues and renews annual licenses at a satisfactory customer service rate of 85% or better.

State Outcome Goal #9 - Transparent, Accountable, and Effective Government.

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Customer satisfaction rate (LAPAS CODE - new)	Not Available	Not Available	85%	85%	85%	85%



Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Number of inspections conducted (LAPAS CODE - 1975)	210	153	182	180	180
Number of investigations conducted (LAPAS CODE - 1973)	50	35	40	35	40
Number of audits conducted (LAPAS CODE - 1974)	69	54	48	39	48



440_5000 — Louisiana Tax Commission

Program Description

The Louisiana Tax Commission Program is responsible for the administrative activities of the Louisiana Tax Commission (LTC), thereby managing the fiscal and business affairs of the commission to assure compliance with all statutes relative to the duties and responsibilities of the commission. The commission conducts public hearings concerning appeals from taxpayers, assessors, or tax recipient bodies. The commission also determines the assessment of all public service properties, insurance companies, and banks. Ratio studies are completed in all parishes or districts on an annual basis to insure uniformity of assessments. Random audits are conducted throughout the year by the audit staff as well as the public service division.

Through the review of assessments, the commission will certify the assessment rolls and process all change orders submitted by the local assessors. The Louisiana Tax Commission acts in an oversight capacity assisting the assessors and providing instructions as required by Louisiana Law and to ensure that all assessments rolls are submitted in the approved format for inclusion on the Louisiana Tax Commission (LTC) website. The Louisiana Tax Commission ensures that all property in Louisiana is assessed fairly and equitably and placed on the proper assessment roll to be included on the LTC website.

The mission and goals for the Louisiana Tax Commission are as follows:

- The mission of the Administrative activity is to manage fiscal and business affairs of the Louisiana Tax Commission and to offer leadership and guidance to all state assessors. The activity is also charged with hearing and deciding appeals of property valuations and clarifications. The goals of the Administrative program are to ensure compliance with all statutes relative to the duties and responsibilities of LTC, to improve the image of the LTC, and to promote the highest degree of voluntary compliance.
- The mission of the Appraisal activity is to ensure accurate and uniform assessment of all real property in the state. The activity also provides local assessor assistance when requested. The goals of the Appraisal activity are to use oversight authority to ensure accurate and uniform administration of real property taxation by local parish assessors and to maintain a professional staff through education and training and to improve employee productivity through use of updated technology. The agency intends to improve the quality of ratio studies and other appraisals performed.
- The mission of the Public Service and Audit activity is to fairly and uniformly appraise and certify assessments of all public utility property, render assessments on all banks, financial institutions and insurance companies according to the Louisiana tax laws, and to continue to provide a comprehensive audit program for all property in the state. The goals of the Public Service and Audit activities are to apply Louisiana laws in the determination of fair market value of public service properties, certify all public utility property annually, and render assessments on all banks, insurance companies, and financial institutions to each parish by September 1; to make all public utility forms available on the Internet; and conduct in-depth audits of personal property, banks, insurance companies, financial institutions and public utility companies as required or requested by parish assessors.
- The Louisiana Tax Commission has four activities: Administrative, Bank & Insurance Company Assessments, and Hearings; Appraisal; Public Service Assessments; and Supervision & Assistance.



Summary of Activities

General Fund	Total Amount	Table of Organization	Description
\$0	\$1,555,981	10	Administration, Bank, & Insurance - The administration, bank, and insurance activity of the Louisiana Tax Commission oversees the operation of the entire agency.
\$0	\$1,409,152	19	Appraisal - The Louisiana Tax Commission ensures accurate and uniform assessments of all real property throughout the state.
\$0	\$518,827	7	Public Service Assessments - The Louisiana Tax Commission applies Louisiana laws in the determination of fair market value and assessed value of all public service properties located in the state.
\$0	\$50,000	0	Supervision and Assistance to Local Assessors - The Louisiana Tax Commission ensures all assessors are able to file tax rolls and change orders electronically.
\$0	\$3,533,960	36	Grand Total of Activities Recommended including Non T.O. FTE Ceiling

Louisiana Tax Commission Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	3,042,984	3,042,984
Statutory Dedications	0	0	0	0	490,976	490,976
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 0	\$ 0	\$ 0	\$ 0	3,533,960	\$ 3,533,960
Expenditures & Request:						
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	2,489,558	\$ 2,489,558
Total Operating Expenses	0	0	0	0	802,257	802,257
Total Professional Services	0	0	0	0	145,000	145,000
Total Other Charges	0	0	0	0	97,145	97,145
Total Acq & Major Repairs	0	0	0	0	0	0
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 0	\$ 0	\$ 0	\$ 0	3,533,960	\$ 3,533,960



Louisiana Tax Commission Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Authorized Full-Time Equivalents:						
Classified	0	0	0	0	31	31
Unclassified	0	0	0	0	5	5
Total FTEs	0	0	0	0	36	36

Source of Funding

This program is funded from Fees and Self-generated Revenues and Statutory Dedication. The Statutory Dedication is the Tax Commission Expense Fund (R.S. 47:1835) which is funded from fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies. Fees and Self-generated Revenues are derived primarily from late payment/delinquent fees and negligence fees.

Louisiana Tax Commission Statutory Dedications

Fund	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 490,976	\$ 490,976

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 0	0	Existing Oper Budget as of 12/1/09
Statewide Major Financial Changes:			
\$ 0	\$ (706)	0	Civil Service Fees
\$ 0	\$ (315)	0	CPTP Fees
Non-Statewide Major Financial Changes:			
\$ (2,542,984)	\$ 0	0	Means of financing substitution decreasing State General Fund (Direct) and increasing Fees and Self-generated Revenues.
\$ 2,542,984	\$ 3,034,981	36	This adjustment transfers all funding and T.O. positions associated with the Louisiana Tax Commission into the Office of Revenue as a program.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 500,000	0	Increase in operating expenses.
\$ 0	\$ 3,533,960	36	Recommended FY 2010-2011
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 3,533,960	36	Base Executive Budget FY 2010-2011
\$ 0	\$ 3,533,960	36	Grand Total Recommended

Professional Services

Amount	Description
\$145,000	Services of contract attorneys to advise and represent the Louisiana Tax Commission in complex litigation cases against the LTC and to assist in drafting litigation with regard to ad valorem tax matters; to provide for expert witnesses to testify in complex litigation matters; and court reporting services to transcribe LTC appeal hearings and Rules and Regulation meetings, to provide transcripts for appeal files, for Commission members review, and for transcripts to send to court when LTC decisions are appealed.
\$145,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$11,000	Funding to assist local assessors to update computers in order to publish tax assessment rolls on the Internet; also to provide Statewide MLS listings for appraisal department to assist local assessors by aiding in performing Ratio Studies to assure accurate and uniform assessments in all parishes.
\$50,000	Supervision and Assistance to Local Assessors - Maintain website to process change orders and view property assessments on the Internet.
\$61,000	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$6,547	Civil Service Fees
\$4,216	Division of Administration - State Printing Fees
\$13,034	Office of Risk Management (ORM)
\$7,710	Office of Telecommunications Management (OTM) Fees
\$1,300	Uniform Payroll System (UPS) Fees
\$2,580	Office of Computing Services (OCS) Fees
\$758	Comprehensive Public Training Program (CPTP) Fees
\$36,145	SUB-TOTAL INTERAGENCY TRANSFERS
\$97,145	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Description
This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2010-2011.

Performance Information

1. (KEY) Through the Administrative, Bank, and Insurance Assessment activity, hear 100% of all protest hearings within the tax year in which the protest was filed through June 2013.

State Outcome Goal Link: Transparent, Accountable, and Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Explanatory Note: The Louisiana Tax Commission holds hearings for a variety of purposes. As the regulatory/oversight agency for ad valorem taxation, the Louisiana Tax Commission (LTC) is required to hold protest hearings when there is a tax dispute. In accordance with R. S. 49:951 et seq., the LTC must promulgate and adopt rules and regulations pertaining to property taxation. Hearings are a part of that rule-making process. The LTC completes 70 ratio studies each year. The commission is required to announce the ratio study results at a public hearing each year for each individual assessor. Protest hearings make up the majority of hearings.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Percentage of protest hearings completed within the tax year in which the protest was filed (LAPAS CODE - 3578)	100%	94%	100%	100%	100%	100%

It is difficult to predict accurately the number of hearings that will be heard each year. In addition, some protests are settled without a hearing. However, regardless of the number of protest hearings that come before the Louisiana Tax Commission, the commission is committed to hearing all protests within the tax year in which the protests were filed.



Louisiana Tax Commission General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Number of protest hearings completed (LAPAS CODE - 3579)	30	17	24	1,566	534

2. (KEY) Through the Administrative, Bank, and Insurance Assessment activity, conduct all bank and insurance company assessments, public utility company appraisals and assessments, and tax roll certification activities necessary to support local tax collection through June 2013.

State Outcome Goal Link: [Transparent, Accountable, and Effective Government](#)

Children's Budget Link: [Not Applicable](#)

Human Resource Policies Beneficial to Women and Families Link: [Not Applicable](#)

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): [Not Applicable](#)

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Percentage of banks and insurance companies assessed (LAPAS CODE - 3583)	100%	100%	100%	100%	100%	100%

The Louisiana Tax Commission (LTC) makes the assessment of banks and insurance companies annually for distribution to local assessors. With consolidations, mergers, and acquisitions, the number of banks and insurance companies fluctuates from year to year. This fluctuation makes it difficult to predict accurately the number of banks and insurance companies to be assessed each year. However, the LTC assesses all banks and insurance companies annually, regardless of the number of such companies. For historical information on the number of banks and insurance companies assessed as well as the assessed value of those banks and insurance companies, see the General Performance Information table.



Performance Indicators (Continued)

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Percentage of tax rolls certified before November 15th of each year (LAPAS CODE - 10480)	100%	99%	100%	100%	100%	100%
<p>There are 70 local tax assessors in Louisiana. Prior to November 15th of each year, local tax assessors are required to submit their tax rolls to the Louisiana Tax Commission (LTC) for certification. Certification must occur before tax collectors can begin to collect taxes. Should it be necessary to correct or change an assessment after the rolls have been certified by the LTC, the assessor must submit a change order to the commission for approval. For historical information on the number of tax rolls certified and the number of change orders processed, see the General Performance Information table that follows this objective.</p>							
K	Percentage of public utility companies appraised and assessed (LAPAS CODE - 3597)	100%	100%	100%	100%	100%	100%
<p>The Louisiana Tax Commission is charged with appraising and auditing all public service properties throughout the state. These properties are assessed by the LTC at the rate of 10% of fair market value of land, 25% of fair market value for all other property owned by public service companies, with the exception of airlines, railroads, private car companies, and electric cooperatives, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local taxing jurisdictions. The tax dollars produced from assessments of public service properties remain in local parish coffers. Any major changes in reporting by a particular industry may trigger an audit of that industry. Audits are performed to assure compliance as well as to verify financial information. The number of public service audits that will produce revenue has decreased since all major industries have been audited and are now reporting correctly. For historical information on the number of public service appraisals and audits conducted, see the General Performance Information table that follows.</p>							

Louisiana Tax Commission General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Number of banks assessed (LAPAS CODE - 3586)	156	153	156	153	151
Assessed value of banks (in millions) (LAPAS CODE - 3587)	\$ 697.3	\$ 651.5	\$ 750.1	\$ 733.9	\$ 664.7
Number of insurance companies assessed (LAPAS CODE - 3588)	767	773	776	794	810
Assessed value of insurance companies (in millions) (LAPAS CODE - 3589)	\$ 78.9	\$ 82.1	\$ 91.6	\$ 96.2	\$ 94.7
Number of public service appraisals conducted (LAPAS CODE - 3598)	663	633	651	631	644
Number of public service audits conducted (LAPAS CODE - 3601)	2	6	2	3	2
Assessed value of public service properties (in billions) (LAPAS CODE - 3599)	\$ 3.30	\$ 3.31	\$ 3.44	\$ 3.71	\$ 4.06
Ad valorem taxes produced by public service properties (in millions) (LAPAS CODE - 3600)	\$ 330	\$ 331	\$ 344	\$ 413	\$ 446



Louisiana Tax Commission General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Assessed value added to parish tax rolls (LAPAS CODE - 13769)	\$ 112,500	\$ 14,700,000	\$ 11,300,000	\$ 9,200,000	\$ 3,335,000
Additional taxes realized by local government as a result of public service audits (LAPAS CODE - 3602)	\$ 12,700	\$ 1,340,900	\$ 280,000	\$ 1,012,885	\$ 313,894
Number of tax rolls certified (LAPAS CODE - 3606)	70	70	70	70	70
Number of change orders processed (LAPAS CODE - 3607)	58,451	45,842	61,775	66,933	77,235

3. (KEY) Through the Appraisal activity, conduct appraisals throughout the state to assist local assessors through June 2013.

State Outcome Goal Link: Transparent, Accountable, and Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Explanatory Note: All ratio studies contain property appraisals. In addition, the Louisiana Tax Commission (LTC) conducts appraisals at the request of local assessors or taxing bodies. The LTC staff assists local governments in the appraisal of major income-producing property, using income approach to value. LTC staff continue to expand the appraisal program by including industrial property such as paper mills, grain elevators, and petro-chemical plants. Commission staff conducts complex appraisals of large statewide industrial facilities that are being added to the parish roll books upon completion of their ten-year industrial tax exemption and provide the data to parish assessors.



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Total number of property appraisals conducted (LAPAS CODE - 3593)	7,500	7,783	5,000	5,000	5,000	5,000
The number of property appraisals varies from year to year due to the type of ratio study conducted (all ratio studies contain property appraisals) and the number of request from local assessors or taxing bodies.							
S	Number of ratio studies conducted (LAPAS CODE - 3590)	70	70	70	70	70	70
Ratio studies are used by the Louisiana Tax Commission (LTC) to establish whether assessment values of real property are proper and uniform. Ratio studies are conducted in each parish annually; since there are 70 local tax assessors in Louisiana, this number remains constant at 70. However, because of new technological upgrades, the quality of such studies can and will be improved. All ratio studies contain property appraisals; the property appraisals associated with ratio studies are included in the total number of property appraisals conducted. Real estate appraisals used in the ratio study are representative of all different types of property found in the parishes. The estimates of values are determined and compared to the assessments. The assessed values should be within 10% of that indicated by the appraisals.							

4. (SUPPORTING) Through the Public Service Assessments and Audits activity, audit personal property requests made by assessors throughout the state and conduct any related industry audits through June 2013.

State Outcome Goal Link: Transparent, Accountable, and Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
S	Number of personal property audits conducted (LAPAS CODE - 3604)	10	10	7	7	7	7



Louisiana Tax Commission General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009
Additional tax added due to personal property audits (LAPAS CODE - 3605)	\$ 695,285	\$	\$ 124,250	\$	\$ 0

5. (KEY) Through the Supervision and Assistance to Local Assessors activity, implement the electronic filing of tax documents that parish assessors must file with the Louisiana Tax Commission by establishing electronic links between the commission and 100% of parish assessors through June 2013.

State Outcome Goal Link: Transparent, Accountable, and Effective Government

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Explanatory Note: There are 70 local assessors in Louisiana. With implementation of a statewide computer-assisted property information system, it will be possible for the Louisiana Tax Commission to expand its monitoring practices. Filing of tax rolls, change orders, and LAT forms electronically by the 70 assessor offices will substantially reduce storage of books and forms annually. The Louisiana Tax Commission has targeted the electronic linking with 30% of the assessor offices each year until all 70 offices can be accessed.

Performance Indicators

Level	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2008-2009	Actual Yearend Performance FY 2008-2009	Performance Standard as Initially Appropriated FY 2009-2010	Existing Performance Standard FY 2009-2010	Performance At Continuation Budget Level FY 2010-2011	Performance At Executive Budget Level FY 2010-2011
K	Number of assessors filing tax rolls electronically (LAPAS CODE - 3609)	70	70	70	70	70	70
K	Number of assessors filing change orders electronically (LAPAS CODE - 3610)	70	70	70	70	70	70



12-441 — Louisiana Tax Commission

Agency Description

The Louisiana Tax Commission (LTC) has been transferred to the Office of Revenue as a program for Fiscal Year 2010-2011.

For additional information, see:

[Louisiana Tax Commission](#)

Louisiana Tax Commission Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 2,980,634	\$ 2,607,549	\$ 2,607,549	\$ 2,760,221	\$ 0	\$ (2,607,549)
State General Fund by:						
Total Interagency Transfers	1,214,325	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	941,995	962,110	962,110	1,041,148	0	(962,110)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 5,136,954	\$ 3,569,659	\$ 3,569,659	\$ 3,801,369	\$ 0	\$ (3,569,659)
Expenditures & Request:						
Property Taxation Regulatory/ Oversight	\$ 5,087,054	\$ 3,519,659	\$ 3,519,659	\$ 3,751,369	\$ 0	\$ (3,519,659)
Supervision and Assistance to Local Assessors	49,900	50,000	50,000	50,000	0	(50,000)
Total Expenditures & Request	\$ 5,136,954	\$ 3,569,659	\$ 3,569,659	\$ 3,801,369	\$ 0	\$ (3,569,659)
Authorized Full-Time Equivalents:						
Classified	35	33	33	33	0	(33)
Unclassified	5	5	5	5	0	(5)
Total FTEs	40	38	38	38	0	(38)



441_1000 — Property Taxation Regulatory/Oversight

Program Authorization: La. Constitution, Article VII, Section 18; R.S. 47:1831-1837.

Program Description

The Louisiana Tax Commission has been moved into the Office of Revenue as a program.

Summary of Activities

General Fund	Total Amount	Table of Organization	Description
\$0	\$0	0	Administration, Bank, & Insurance - The administration, bank, and insurance activity of the Louisiana Tax Commission oversees the operation of the entire agency. (Transferred to the Office of Revenue)
\$0	\$0	0	Appraisal - The Louisiana Tax Commission ensures accurate and uniform assessments of all real property throughout the state. (Transferred to the Office of Revenue)
\$0	\$0	0	Public Service Assessments - The Louisiana Tax Commission applies Louisiana laws in the determination of fair market value and assessed value of all public service properties located in the state. (Transferred to the Office of Revenue)
\$0	\$0	0	Grand Total of Activities Recommended including Non T.O. FTE Ceiling

Property Taxation Regulatory/Oversight Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 2,980,634	\$ 2,607,549	\$ 2,607,549	\$ 2,760,221	\$ 0	\$ (2,607,549)
State General Fund by:						
Total Interagency Transfers	1,214,325	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	892,095	912,110	912,110	991,148	0	(912,110)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 5,087,054	\$ 3,519,659	\$ 3,519,659	\$ 3,751,369	\$ 0	\$ (3,519,659)
Expenditures & Request:						
Personal Services	\$ 3,067,640	\$ 3,041,941	\$ 2,882,970	\$ 3,042,789	\$ 0	\$ (2,882,970)
Total Operating Expenses	465,960	354,463	385,841	456,502	0	(385,841)
Total Professional Services	1,410,682	55,966	190,000	192,090	0	(190,000)
Total Other Charges	80,762	67,289	60,848	59,988	0	(60,848)



Property Taxation Regulatory/Oversight Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Total Acq&MajorRepairs	62,010	0	0	0	0	0
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 5,087,054	\$ 3,519,659	\$ 3,519,659	\$ 3,751,369	\$ 0	\$ (3,519,659)
Authorized Full-Time Equivalents:						
Classified	35	33	33	33	0	(33)
Unclassified	5	5	5	5	0	(5)
Total FTEs	40	38	38	38	0	(38)

Property Taxation Regulatory/Oversight Statutory Dedications

Fund	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 814,710	\$ 912,110	\$ 912,110	\$ 991,148	\$ 0	\$ (912,110)
Overcollections Fund	77,385	0	0	0	0	0

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 2,607,549	\$ 3,519,659	38	Existing Oper Budget as of 12/1/09
Statewide Major Financial Changes:			
1,130	1,130	0	Civil Service Training Series
87,408	87,408	0	State Employee Retirement Rate Adjustment
22,911	22,911	0	Salary Base Adjustment
(5,175)	(5,175)	0	Attrition Adjustment
(156,686)	(156,686)	(2)	Personnel Reductions
0	(206,151)	0	Salary Funding from Other Line Items
(13,034)	(412)	0	Risk Management
(123)	(123)	0	UPS Fees
(996)	(996)	0	Office of Computing Services Fees
Non-Statewide Major Financial Changes:			
0	(343,000)	0	Reduction in Statutory Dedication - Louisiana Tax Commission Expense Fund to match anticipated revenues.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
(2,542,984)	(2,984,981)	(36)	This adjustment transfers all funding and T.O. positions associated with the Louisiana Tax Commission into the Office of Revenue as a program.
0	66,416	0	Funding to maintain Louisiana Tax Commission's software developed for Public Service assessments and to renew the subscription to Marshall and Swift services for FY10-11.
\$ 0	\$ 0	0	Recommended FY 2010-2011
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 0	0	Base Executive Budget FY 2010-2011
\$ 0	\$ 0	0	Grand Total Recommended

Professional Services

Amount	Description
	This program has been transferred to the Office of Revenue as a program for Fiscal Year 2010 - 2011

Other Charges

Amount	Description
	This program has been transferred to the Office of Revenue as a program for Fiscal Year 2010 - 2011

Acquisitions and Major Repairs

Description
This program has been transferred to the Office of Revenue as a program for Fiscal Year 2010 - 2011



441_2000 — Supervision and Assistance to Local Assessors

Program Authorization: Act 10 of 1998.

Program Description

The Louisiana Tax Commission has been moved into the Office of Revenue as a program.

Summary of Activities

General Fund	Total Amount	Table of Organization	Description
\$0	\$0	0	Supervision and Assistance to Local Assessors - The Louisiana Tax Commission ensures all assessors are able to file tax rolls and change orders electronically. (Transferred to the Office of Revenue)
\$0	\$0	0	Grand Total of Activities Recommended including Non T.O. FTE Ceiling

Supervision and Assistance to Local Assessors Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	49,900	50,000	50,000	50,000	0	(50,000)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 49,900	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ (50,000)
Expenditures & Request:						
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating Expenses	0	0	0	0	0	0
Total Professional Services	0	0	0	0	0	0
Total Other Charges	49,900	50,000	50,000	50,000	0	(50,000)
Total Acq & Major Repairs	0	0	0	0	0	0
Total Unallotted	0	0	0	0	0	0



Supervision and Assistance to Local Assessors Budget Summary

	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
Total Expenditures & Request	\$ 49,900	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ (50,000)
Authorized Full-Time Equivalents:						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
Total FTEs	0	0	0	0	0	0

Supervision and Assistance to Local Assessors Statutory Dedications

Fund	Prior Year Actuals FY 2008-2009	Enacted FY 2009-2010	Existing Oper Budget as of 12/1/09	Continuation FY 2010-2011	Recommended FY 2010-2011	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 49,900	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ (50,000)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 50,000	0	Existing Oper Budget as of 12/1/09
Statewide Major Financial Changes:			
Non-Statewide Major Financial Changes:			
\$ 0	\$ (50,000)	0	This adjustment transfers all funding and T.O. positions associated with the Louisiana Tax Commission into the Office of Revenue as a program.
\$ 0	\$ 0	0	Recommended FY 2010-2011
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 0	0	Base Executive Budget FY 2010-2011
\$ 0	\$ 0	0	Grand Total Recommended



Professional Services

Amount	Description
	This program has been transferred to the Office of Revenue for Fiscal Year 2010 - 2011

Other Charges

Amount	Description
	This program has been transferred to the Office of Revenue for Fiscal Year 2010 - 2011

Acquisitions and Major Repairs

Amount	Description
	This program has been transferred to the Office of Revenue for Fiscal Year 2010 - 2011



