

Department of Revenue



Department Description

The Department of Revenue is comprised of one (1) budget unit: Office of Revenue.

Department of Revenue Budget Summary

	Prior Year Actuals FY 2010-2011	Enacted FY 2011-2012	Existing Oper Budget as of 12/1/11	Continuation FY 2012-2013	Recommended FY 2012-2013	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	357,089	361,899	361,899	332,491	347,300	(14,599)
Fees and Self-generated Revenues	84,732,515	95,356,197	95,356,197	93,699,108	89,168,713	(6,187,484)
Statutory Dedications	618,319	728,000	728,000	696,750	705,041	(22,959)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	360,000	394,000	977,007	883,007	883,007	(94,000)
Total Means of Financing	\$ 86,067,923	\$ 96,840,096	\$ 97,423,103	\$ 95,611,356	\$ 91,104,061	\$ (6,319,042)
Expenditures & Request:						
Office of Revenue	\$ 86,067,923	\$ 96,840,096	\$ 97,423,103	\$ 95,611,356	\$ 91,104,061	\$ (6,319,042)
Total Expenditures & Request	\$ 86,067,923	\$ 96,840,096	\$ 97,423,103	\$ 95,611,356	\$ 91,104,061	\$ (6,319,042)
Authorized Full-Time Equivalents:						
Classified	808	790	790	790	780	(10)
Unclassified	12	12	12	12	12	0
Total FTEs	820	802	802	802	792	(10)



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. Maximize Compliance.
- II. Maximize operational efficiency and effectiveness.

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.

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 three programs: Tax Collection, Alcohol and Tobacco Control and Charitable Gaming.

For additional information, see:

[Office of Revenue](#)

[Federation of Tax Administrators](#)

[Multi-State Tax Commission](#)

Office of Revenue Budget Summary

	Prior Year Actuals FY 2010-2011	Enacted FY 2011-2012	Existing Oper Budget as of 12/1/11	Continuation FY 2012-2013	Recommended FY 2012-2013	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	357,089	361,899	361,899	332,491	347,300	(14,599)
Fees and Self-generated Revenues	84,732,515	95,356,197	95,356,197	93,699,108	89,168,713	(6,187,484)
Statutory Dedications	618,319	728,000	728,000	696,750	705,041	(22,959)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	360,000	394,000	977,007	883,007	883,007	(94,000)
Total Means of Financing	\$ 86,067,923	\$ 96,840,096	\$ 97,423,103	\$ 95,611,356	\$ 91,104,061	\$ (6,319,042)
Expenditures & Request:						
Tax Collection	\$ 78,365,041	\$ 86,827,722	\$ 86,827,722	\$ 85,252,793	\$ 81,653,175	\$ (5,174,547)
Alcohol and Tobacco Control	6,187,738	7,172,818	7,755,825	7,776,348	7,013,968	(741,857)
Office of Charitable Gaming	1,515,144	2,839,556	2,839,556	2,582,215	2,436,918	(402,638)
Total Expenditures & Request	\$ 86,067,923	\$ 96,840,096	\$ 97,423,103	\$ 95,611,356	\$ 91,104,061	\$ (6,319,042)
Authorized Full-Time Equivalents:						
Classified	808	790	790	790	780	(10)
Unclassified	12	12	12	12	12	0
Total FTEs	820	802	802	802	792	(10)



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 laws fairly and efficiently, and collect revenues to fund public services. 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. Maximize state tax compliance.
- II. Maximize operational efficiency and effectiveness.

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.

For additional information, see:

[LA Association of Tax Administrators](#)

[Southeastern Association of Tax Administrators](#)

Tax Collection Budget Summary

	Prior Year Actuals FY 2010-2011	Enacted FY 2011-2012	Existing Oper Budget as of 12/1/11	Continuation FY 2012-2013	Recommended FY 2012-2013	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	34,749	14,599	14,599	0	0	(14,599)
Fees and Self-generated Revenues	78,330,292	86,813,123	86,813,123	85,252,793	81,653,175	(5,159,948)
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	\$ 78,365,041	\$ 86,827,722	\$ 86,827,722	\$ 85,252,793	\$ 81,653,175	\$ (5,174,547)
Expenditures & Request:						
Personal Services	\$ 50,918,136	\$ 56,759,239	\$ 56,317,019	\$ 55,756,900	\$ 49,955,937	\$ (6,361,082)
Total Operating Expenses	8,996,498	10,526,737	11,110,510	11,457,575	11,142,575	32,065
Total Professional Services	1,223,024	5,504,411	4,860,638	3,074,888	5,547,100	686,462
Total Other Charges	15,575,381	12,877,335	12,937,335	12,952,460	12,964,813	27,478
Total Acq & Major Repairs	1,652,002	1,160,000	1,160,000	1,568,750	2,042,750	882,750
Total Unallotted	0	0	442,220	442,220	0	(442,220)
Total Expenditures & Request	\$ 78,365,041	\$ 86,827,722	\$ 86,827,722	\$ 85,252,793	\$ 81,653,175	\$ (5,174,547)
Authorized Full-Time Equivalents:						
Classified	711	693	693	693	689	(4)
Unclassified	11	11	11	11	11	0
Total FTEs	722	704	704	704	700	(4)

Source of Funding

The sources of funding for this program include Fees and Self-generated Revenues 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):
\$ 0	\$ 86,827,722	704	Existing Oper Budget as of 12/1/11
Statewide Major Financial Changes:			



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description		
0	208,887	0	Civil Service Training Series		
0	(3,620,751)	0	State Employee Retirement Rate Adjustment		
0	10,777	0	Teacher Retirement Rate Adjustment		
0	(262,546)	0	Salary Base Adjustment		
0	(991,059)	0	Attrition Adjustment		
0	(463,008)	(4)	Personnel Reductions		
0	1,967,750	0	Acquisitions & Major Repairs		
0	(1,160,000)	0	Non-Recurring Acquisitions & Major Repairs		
0	62,656	0	Risk Management		
0	(6,762)	0	Legislative Auditor Fees		
0	(25,457)	0	Rent in State-Owned Buildings		
0	(61,821)	0	Maintenance in State-Owned Buildings		
0	4,850	0	Capitol Park Security		
0	372	0	Capitol Police		
0	(2,678)	0	UPS Fees		
0	12,353	0	Civil Service Fees		
0	(126,583)	0	State Treasury Fees		
0	1,708	0	Office of Computing Services Fees		
0	(1,685,602)	0	Non-recurring 27th Pay Period		
Non-Statewide Major Financial Changes:					
			Non-recur Interagency Transfer revenues related to building rent and maintenance charges received from the Department of Natural Resources for office space in the department's Houston office.		
0	(14,599)	0			
0	145,939	0	Increase for the Consumer Use Tax distribution to parishes under R.S. 47:302(K)		
0	1,800,000	0	Provide funding to upgrade integrated tax system (Gen Tax) with the latest version of the COTS software.		
0	387,000	0	Provide funding to develop an application in its web-based Taxpayer Access Point application for individual income taxpayers to access and update account information in its integrated tax system to allow paperless billing.		
0	360,212	0	Software upgrade to the department's VistaCapture front end processing system to ensure compatibility with GenTax system.		
0	434,165	0	Provide funding to outsource printing and outgoing mail services for correspondence, billing, refund issuance of checks, forms and tax certificates.		
0	(1,835,350)	0	Non-recur funding for software upgrades to the departments processing systems.		
0	(315,000)	0	Reduction in printing and postage from implementation of debit card refunds.		
\$	0	\$	81,653,175	700	Recommended FY 2012-2013
\$	0	\$	0	0	Less Supplementary Recommendation
\$	0	\$	81,653,175	700	Base Executive Budget FY 2012-2013
\$	0	\$	81,653,175	700	Grand Total Recommended



Professional Services

Amount	Description
\$2,242,689	Post implementation support from the consultants and scheduled maintenance
\$360,212	Software upgrade to VistaCapture front end processing system to ensure compatibility with Gen Tax system.
\$555,500	Design and implementation of automated business processes and electronic services for taxpayers that will streamline processes.
\$1,818,313	Installation, integration, and maintenance or replacement of the data processing system.
\$163,000	Tax advice, research and counsel on litigation cases, expert testimony, report preparation, etc.
\$70,000	Media preparation and placement for major initiatives to inform the public on ways to file tax returns, check the status of returns, etc.
\$172,975	Information technology programming services
\$10,000	Data Warehouse
\$154,411	Administrative, Human Resources, Tax Administration Customer Services training and consultant services
\$5,547,100	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$653,107	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$1,800,000	Upgrade to integrated tax system (Gen Tax)
\$1,450,000	Post implementation support from the consultants and scheduled maintenance of the Integrated Tax System
\$3,903,107	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$176,926	Civil Service Fees
\$476,033	Legislative Auditor Fees
\$37,346	Uniform Payroll System Fees
\$229,684	Maintenance of State-owned Buildings
\$3,953,049	Rent in State-owned Buildings
\$254,880	Rent for portion of the Department of Public Safety Data Center
\$1,889,031	Office of Telecommunications Management (OTM) Fees
\$71,947	Office of Computing Services Fees
\$779,427	State Treasurer - Central Banking Services Fees
\$233,650	Capitol Park Security Fees
\$51,755	Capital Police - Office Security
\$55,000	Disaster Recovery Site data storage
\$397,978	Office of Risk Management (ORM)
\$20,000	Division of Administration - State Register Fees
\$160,000	Division of Administration - State Mail Operations
\$185,000	Division of Administration - State Printing
\$90,000	Department of Natural Resources - Field Audits
\$9,061,706	SUB-TOTAL INTERAGENCY TRANSFERS
\$12,964,813	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
\$2,042,750	Replacement hardware, desktop computers, laptop computers, & installation/services for computers
\$2,042,750	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.

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	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2010-2011	FY 2010-2011	FY 2011-2012	FY 2011-2012	FY 2012-2013	FY 2012-2013
K	Cost of collecting \$100 dollars of gross revenue is less than \$1. (LAPAS CODE - 23666)	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
K	Total gross revenue collected (in millions). (LAPAS CODE - 23667)	\$ 8,009	\$ 8,832	\$ 8,345	\$ 8,345	\$ 8,473	\$ 8,473



Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	78.00%	78.00%	72.00%	79.00%	83.00%
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	2.0%	2.1%	3.0%	23.0%	17.0%
Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	46.95%	54.00%	56.12%	61.18%	57.00%
Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	31.17%	36.00%	39.80%	44.60%	42.00%
Total net collections (LAPAS CODE - 21796)	\$ 8,749,876,774	\$ 9,074,256,657	\$ 8,424,970,442	\$ 6,901,579,274	\$ 6,947,545,738
Percentage change in total net collections (LAPAS CODE - 21797)	26.83%	3.71%	-7.00%	-18.08%	0.67%
Total number of tax returns filed (LAPAS CODE - 3457)	3,819,961	4,106,084	3,960,328	4,013,443	4,371,558
Total number of tax returns filed electronically (LAPAS CODE - 14049)	1,162,939	1,526,956	1,657,020	1,895,476	2,376,962
Percent of tax returns filed electronically (LAPAS CODE - 14048)	32.17%	37.19%	41.84%	47.23%	54.37%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 6,506.00	\$ 7,425.00	\$ 9,747.00	\$ 6,541.00	\$ 6,945.00

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

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Delinquent accounts receivable recovery rate. (LAPAS CODE - 23670)	85%	86%	85%	85%	85%	85%
K	Total delinquent account receivable collections (LAPAS CODE - 21810)	\$ 524,539,000	\$ 423,177,717	\$ 524,539,000	\$ 524,539,000	\$ 500,000,000	\$ 500,000,000

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

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	70%	78%	75%	75%	75%	78%
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 - 23671)	100%	100%	100%	100%	100%	100%



4. (KEY) Through the Tax Compliance activity, generate \$185,500,000 in additional tax revenues from taxpayers that are not reporting or underreporting their taxes.

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Additional revenues collected through compliance programs. (LAPAS CODE - 23672)	\$ 135,900,000	\$ 222,909,051	\$ 170,900,000	\$ 170,900,000	\$ 185,500,000	\$ 185,500,000
K	Dollars saved through reviews of refund and rebate claims. (LAPAS CODE - 23673)	\$ 10,200,000	\$ 14,869,203	\$ 8,500,000	\$ 8,500,000	\$ 14,900,000	\$ 14,900,000

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.

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Percent of policy statements issued within sixty (60) days of receipt of request. (LAPAS CODE - 23674)	80%	70%	80%	80%	80%	80%
K	Percent of legislative inquiries responded to within (15) fifteen days of request. (LAPAS CODE - 23675)	85%	85%	85%	85%	85%	85%

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

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Percentage of customer contacts resulting in overall customer service ratings of good or excellent (LAPAS CODE - 23125)	85%	96%	85%	85%	90%	90%
K	Percent of taxpayer inquiries responded to within 30 days. (LAPAS CODE - 23676)	85%	73%	85%	85%	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 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.

For additional information, see:



Office of Revenue

Alcohol and Tobacco Tax and Trade Bureau

Alcohol and Tobacco Control Budget Summary

	Prior Year Actuals FY 2010-2011	Enacted FY 2011-2012	Existing Oper Budget as of 12/1/11	Continuation FY 2012-2013	Recommended FY 2012-2013	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	322,340	347,300	347,300	332,491	347,300	0
Fees and Self-generated Revenues	4,887,079	5,703,518	5,703,518	5,864,100	5,078,620	(624,898)
Statutory Dedications	618,319	728,000	728,000	696,750	705,041	(22,959)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	360,000	394,000	977,007	883,007	883,007	(94,000)
Total Means of Financing	\$ 6,187,738	\$ 7,172,818	\$ 7,755,825	\$ 7,776,348	\$ 7,013,968	\$ (741,857)
Expenditures & Request:						
Personal Services	\$ 4,919,950	\$ 5,633,209	\$ 5,717,121	\$ 5,806,369	\$ 5,419,787	\$ (297,334)
Total Operating Expenses	873,280	947,414	1,017,801	1,007,255	999,144	(18,657)
Total Professional Services	104,184	135,000	135,000	135,000	135,000	0
Total Other Charges	189,355	209,678	249,438	248,361	246,522	(2,916)
Total Acq & Major Repairs	100,969	247,517	247,517	190,415	213,515	(34,002)
Total Unallotted	0	0	388,948	388,948	0	(388,948)
Total Expenditures & Request	\$ 6,187,738	\$ 7,172,818	\$ 7,755,825	\$ 7,776,348	\$ 7,013,968	\$ (741,857)
Authorized Full-Time Equivalents:						
Classified	77	77	77	77	71	(6)
Unclassified	1	1	1	1	1	0
Total FTEs	78	78	78	78	72	(6)



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 Dedications are from the Tobacco Regulation Enforcement Fund (R.S. 47:841). Funding for the Tobacco Regulation Enforcement Fund 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 2010-2011	Enacted FY 2011-2012	Existing Oper Budget as of 12/1/11	Continuation FY 2012-2013	Recommended FY 2012-2013	Total Recommended Over/(Under) EOB
Tobacco Regulation Enforcement Fund	\$ 618,319	\$ 728,000	\$ 728,000	\$ 696,750	\$ 705,041	\$ (22,959)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 583,007	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 7,755,825	78	Existing Oper Budget as of 12/1/11
Statewide Major Financial Changes:			
\$ 0	\$ 32,260	0	Civil Service Training Series
\$ 0	\$ (217,053)	0	State Employee Retirement Rate Adjustment
\$ 0	\$ 204,107	0	Salary Base Adjustment
\$ 0	\$ (103,934)	0	Attrition Adjustment
\$ 0	\$ (392,136)	(6)	Personnel Reductions
\$ 0	\$ 213,515	0	Acquisitions & Major Repairs
\$ 0	\$ (247,517)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ 19,057	0	Risk Management
\$ 0	\$ 32	0	Capitol Police
\$ 0	\$ (152,470)	0	Non-recurring 27th Pay Period
Non-Statewide Major Financial Changes:			
\$ 0	\$ (94,000)	0	Non-recur federal expenditures related to personal services, operating services and other charges.
\$ 0	\$ 9,883	0	Provides for increase in rent for the State Archives building.
\$ 0	\$ 3,455	0	Provide funding for an increase in telecommunications costs.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ (17,056)	0	Reduction in wages (\$15,479) and student labor (\$1,577).
\$ 0	\$ 7,013,968	72	Recommended FY 2012-2013
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 7,013,968	72	Base Executive Budget FY 2012-2013
\$ 0	\$ 7,013,968	72	Grand Total Recommended

Professional Services

Amount	Description
\$44,000	To provide legal consultation and representation
\$8,000	To provide enhanced training on e-license software and support services for the employees of the Office of Alcohol and Tobacco Control.
\$30,000	To provide 870 man hours to enforce the underage drinking laws in East Baton Rouge Parish.
\$53,000	Enforcing the underage drinking laws.
\$135,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$62,097	Investigative expenses
\$62,097	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$9,818	Other Maintenance- State Building Rent- Monroe
\$26,796	Office of Telecommunications Management (OTM) Fees
\$16,000	Division of Administration - State Printing Fees
\$658	Capitol Police
\$131,153	Risk Management (ORM)
\$184,425	SUB-TOTAL INTERAGENCY TRANSFERS
\$246,522	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
\$213,515	Replacement of vehicles, bulletproof vests, ammunition, uniforms, etc.
\$213,515	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.

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Average time for applicants to receive alcohol permits (in days) (LAPAS CODE - 6848)	18	17	18	18	10	10
K	Average time for applicants to receive tobacco permits (in days) (LAPAS CODE - New)	18	17	18	18	10	10
K	Percent of applications returned for additional information. (LAPAS CODE - 24279)	26%	24%	26%	26%	25%	25%

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.

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Alcohol compliance rate (LAPAS CODE - 23677)	86%	89%	86%	86%	87%	87%
K	Tobacco compliance rate (LAPAS CODE - 23678)	92%	93%	92%	93%	93%	93%
K	Percent of major investigations resulting in successful prosecution (LAPAS CODE - 23679)	87%	91%	87%	87%	88%	88%
K	Total number of compliance checks (LAPAS CODE - 6858)	7,100	7,171	7,100	8,500	8,500	8,500

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011
Total number of tobacco permits processed (LAPAS CODE - 6853)	10,263	9,547	9,543	9,419	10,641
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,996	8,184	8,171	8,056	8,326
Total number of alcohol permits processed (LAPAS CODE - 6849)	25,942	24,910	24,898	26,854	33,421
Number of new Class A & B permits issued (LAPAS CODE - 6850)	2,547	2,040	2,026	1,956	3,732
Number of new special events permits issued (LAPAS CODE - 6851)	914	975	968	1,150	1,291
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	23,089	21,585	21,568	23,428	29,689
Number of tobacco permits issued (LAPAS CODE - 6854)	10,260	9,547	9,543	9,419	10,460
Number of alcohol permit applications denied (LAPAS CODE - 3552)	357	405	336	320	269
Number of tobacco permit applications denied (LAPAS CODE - 3548)	2	8	5	10	8



Alcohol and Tobacco Control General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011
Total number of citations issued (LAPAS CODE - 6861)	899	923	977	897	753
Total number of summonses and arrests (LAPAS CODE - 6860)	1,519	1,686	1,631	1,134	1,367
Total number of tobacco investigations (LAPAS CODE - 23680)	33	46	52	161	65
Total number of tobacco audits (LAPAS CODE - 23681)	10	21	27	23	8
Total number of retail inspections (LAPAS CODE - 24952)	Not Applicable				



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 the conducting of the games of chance.
- III. Prevent the infiltration of elements of organized crime 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.

Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2010-2011	Enacted FY 2011-2012	Existing Oper Budget as of 12/1/11	Continuation FY 2012-2013	Recommended FY 2012-2013	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



Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2010-2011	Enacted FY 2011-2012	Existing Oper Budget as of 12/1/11	Continuation FY 2012-2013	Recommended FY 2012-2013	Total Recommended Over/(Under) EOB
Fees and Self-generated Revenues	1,515,144	2,839,556	2,839,556	2,582,215	2,436,918	(402,638)
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	\$ 1,515,144	\$ 2,839,556	\$ 2,839,556	\$ 2,582,215	\$ 2,436,918	\$ (402,638)
Expenditures & Request:						
Personal Services	\$ 1,189,939	\$ 1,340,146	\$ 1,340,146	\$ 1,302,506	\$ 1,185,437	\$ (154,709)
Total Operating Expenses	230,264	305,737	322,137	325,951	322,137	0
Total Professional Services	12,849	854,000	840,959	858,619	840,959	0
Total Other Charges	68,096	74,173	74,173	74,639	67,885	(6,288)
Total Acq & Major Repairs	13,996	265,500	262,141	20,500	20,500	(241,641)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,515,144	\$ 2,839,556	\$ 2,839,556	\$ 2,582,215	\$ 2,436,918	\$ (402,638)
Authorized Full-Time Equivalents:						
Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
Total FTEs	20	20	20	20	20	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	\$ 2,839,556	20	Existing Oper Budget as of 12/1/11
Statewide Major Financial Changes:			
0	7,491	0	Civil Service Training Series
0	(89,017)	0	State Employee Retirement Rate Adjustment
0	(28,830)	0	Salary Base Adjustment
0	20,500	0	Acquisitions & Major Repairs



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(262,141)	0	Non-Recurring Acquisitions & Major Repairs
0	466	0	Risk Management
0	(6,754)	0	Administrative Law Judges
0	(44,353)	0	Non-recurring 27th Pay Period
Non-Statewide Major Financial Changes:			
\$ 0	\$ 2,436,918	20	Recommended FY 2012-2013
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 2,436,918	20	Base Executive Budget FY 2012-2013
\$ 0	\$ 2,436,918	20	Grand Total Recommended

Professional Services

Amount	Description
\$226,488	Design and implementation of a new computer system to monitor and regulate the Charitable Gaming industry.
\$614,471	Design and implementation of an electronic video bingo monitoring system.
\$840,959	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2012-2013.
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$1,211	Division of Administration - State Printing Fees
\$7,617	Office of Telecommunications Management (OTM) Fees
\$8,491	Office of Risk Management (ORM)
\$566	Division of Administrative Law
\$50,000	Department of Justice - Administrative Law
\$67,885	SUB-TOTAL INTERAGENCY TRANSFERS
\$67,885	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
\$20,500	Replacement of desktop workstations and laptop computers
\$20,500	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.

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 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Percent reporting compliance. (LAPAS CODE - 23682)	90%	99%	96%	96%	96%	96%
K	Percent of activities without findings. (LAPAS CODE - 23683)	90%	92%	90%	90%	90%	90%
S	Total number of investigations, audits, and inspections conducted (LAPAS CODE - 23137)	200	340	320	320	385	385

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

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

Level	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2010-2011	Actual Yearend Performance FY 2010-2011	Performance Standard as Initially Appropriated FY 2011-2012	Existing Performance Standard FY 2011-2012	Performance At Continuation Budget Level FY 2012-2013	Performance At Executive Budget Level FY 2012-2013
K	Customer satisfaction rate (LAPAS CODE - 23139)	85%	98%	96%	96%	96%	96%

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011
Number of inspections conducted (LAPAS CODE - 1975)	182	180	180	184	219
Number of investigations conducted (LAPAS CODE - 1973)	40	35	40	38	47
Number of audits conducted (LAPAS CODE - 1974)	48	39	48	28	74

