

Department of Revenue



Department Description

The Department of Revenue is comprised of two (2) budget units: Office of Revenue and Louisiana Tax Commission. Each budget unit completes a separate strategic plan and operational plan.

Department of Revenue Budget Summary

	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 40,926,897	\$ 32,107,262	\$ 32,107,262	\$ 49,275,886	\$ 17,168,624
State General Fund by:					
Total Interagency Transfers	588,971	284,146	284,146	284,146	0
Fees and Self-generated Revenues	42,955,801	56,889,371	57,600,745	40,397,313	(17,203,432)
Statutory Dedications	582,995	485,000	485,000	540,000	55,000
Interim Emergency Board	0	0	0	0	0
Federal Funds	357,260	365,000	365,000	365,000	0
Total Means of Financing	\$ 85,411,924	\$ 90,130,779	\$ 90,842,153	\$ 90,862,345	\$ 20,192
Expenditures & Request:					
Office of Revenue	\$ 82,157,606	\$ 86,601,914	\$ 87,313,288	\$ 87,218,935	\$ (94,353)
Louisiana Tax Commission	3,254,318	3,528,865	3,528,865	3,643,410	114,545
Total Expenditures & Request	\$ 85,411,924	\$ 90,130,779	\$ 90,842,153	\$ 90,862,345	\$ 20,192
Authorized Full-Time Equivalents:					
Classified	902	902	901	901	0
Unclassified	27	27	27	27	0
Total FTEs	929	929	928	928	0



12-440 — Office of Revenue

Agency Description

The vision of the Office of Revenue is to be recognized as a leader in customer service through a unified effort of dedicated employees and continuous improvement. The goals of the Office of Revenue are to ensure that the experience of doing business with the department is easy and to maximize compliance. The Office of Revenue has pledged the following commitments:

- I. **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.
- II. **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 more effectively its resources to provide a greater depth and breadth of services by striving to modernize and enhance its tax administration system.
- III. **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.
- IV. **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.
- V. **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 satisfy fully 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 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 38,255,574	\$ 29,063,397	\$ 29,063,397	\$ 46,172,476	\$ 17,109,079
State General Fund by:					
Total Interagency Transfers	588,971	284,146	284,146	284,146	0
Fees and Self-generated Revenues	42,955,801	56,889,371	57,600,745	40,397,313	(17,203,432)
Statutory Dedications	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0
Federal Funds	357,260	365,000	365,000	365,000	0
Total Means of Financing	\$ 82,157,606	\$ 86,601,914	\$ 87,313,288	\$ 87,218,935	\$ (94,353)
Expenditures & Request:					
Tax Collection	\$ 75,562,225	\$ 79,559,162	\$ 80,270,536	\$ 80,136,539	\$ (133,997)
Alcohol and Tobacco Control	5,397,591	5,805,989	5,805,989	5,805,989	0
Office of Charitable Gaming	1,197,790	1,236,763	1,236,763	1,276,407	39,644
Total Expenditures & Request	\$ 82,157,606	\$ 86,601,914	\$ 87,313,288	\$ 87,218,935	\$ (94,353)
Authorized Full-Time Equivalents:					
Classified	865	865	864	864	0
Unclassified	21	21	21	21	0
Total FTEs	886	886	885	885	0



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; conducting and/or participating in seminars and workshops.
- Processing – This function involves processing the million 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 include the discovery and generation of revenues that would otherwise go unreported and uncollected by conducting civil and criminal tax audits, the pursuit of 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. This goal is accomplished by providing a more consumer friendly, customer service approach to dealing with taxpayers, practitioners and stakeholders.
- II. To improve operational efficiency. This goal is accomplished by streamlining processes, eliminating redundancy, and collaborating with other entities
- III. To maximize compliance through education and enforcement. This goal is accomplished 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.



For additional information, see:

[LA Association of Tax Administrators](#)

[Southeastern Association of Tax Administrators](#)

Tax Collection Budget Summary

	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 35,742,257	\$ 29,063,397	\$ 29,063,397	\$ 46,172,476	\$ 17,109,079
State General Fund by:					
Total Interagency Transfers	550,278	83,146	83,146	83,146	0
Fees and Self-generated Revenues	39,269,690	50,407,619	51,118,993	33,875,917	(17,243,076)
Statutory Dedications	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0
Federal Funds	0	5,000	5,000	5,000	0
Total Means of Financing	\$ 75,562,225	\$ 79,559,162	\$ 80,270,536	\$ 80,136,539	\$ (133,997)
Expenditures & Request:					
Personal Services	\$ 45,152,487	\$ 48,904,244	\$ 49,054,160	\$ 50,624,820	\$ 1,570,660
Total Operating Expenses	11,954,800	13,568,148	13,290,860	12,925,743	(365,117)
Total Professional Services	1,394,563	2,651,170	2,443,795	2,040,835	(402,960)
Total Other Charges	14,717,173	12,188,341	13,252,796	14,445,641	1,192,845
Total Acq & Major Repairs	2,343,202	2,247,259	2,196,859	99,500	(2,097,359)
Total Unallotted	0	0	32,066	0	(32,066)
Total Expenditures & Request	\$ 75,562,225	\$ 79,559,162	\$ 80,270,536	\$ 80,136,539	\$ (133,997)
Authorized Full-Time Equivalents:					
Classified	777	777	776	776	0
Unclassified	19	19	19	19	0
Total FTEs	796	796	795	795	0



Source of Funding

The sources of funding for this program include State General Fund Direct, Interagency Transfers, Fees and Self-generated Revenues, and Federal Funds. 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. Federal Funds are derived from participation in the International Fuel Tax Agreement (IFTA) as mandated by the Intermodal Surface Transportation and Efficiency Act (ISTEA).

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 711,374	(1)	Mid-Year Adjustments (BA-7s):
\$ 29,063,397	\$ 80,270,536	795	Existing Oper Budget as of 12/01/05
Statewide Major Financial Changes:			
635,442	635,442	0	Annualize Classified State Employee Merits
733,463	733,463	0	Classified State Employees Merit Increases
0	489,132	0	Group Insurance for Active Employees
0	380,298	0	Group Insurance for Retirees
99,500	99,500	0	Acquisitions & Major Repairs
0	(2,196,859)	0	Non-Recurring Acquisitions & Major Repairs
0	(711,374)	0	Non-recurring Carryforwards
33,727	33,727	0	Risk Management
0	184,186	0	Legislative Auditor Fees
121,620	121,620	0	Rent in State-Owned Buildings
40,202	70,472	0	Maintenance in State-Owned Buildings
867	867	0	Capitol Park Security
0	(9,829)	0	UPS Fees
12,371	12,371	0	Civil Service Fees
6,376	6,376	0	CPTP Fees
125,000	125,000	0	Act 67 (Supplemental Bill) of the 2005 1st Extraordinary Legislative Session
Non-Statewide Major Financial Changes:			
15,300,511	(76,323)	0	Means of financing substitution increasing State General Fund (Direct) and decreasing Fees and Self-generated Revenues derived from late payment/delinquent fees in the Tax Collection Program. The declining Fees and Self-generated Revenues are due to the hurricanes' displacement of taxpayers as well as extensions of tax payment due dates. Additionally, the remainder of the balance that had accumulated as a result to Tax Amnesty was spent during FY 2005-2006.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(32,066)	0	Reduction of funding for an Act 194 BA-7(#86) requiring the reduction of expenses of state employees retiring under Act.
\$ 46,172,476	\$ 80,136,539	795	Recommended FY 2006-2007
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 46,172,476	\$ 80,136,539	795	Base Executive Budget FY 2006-2007
\$ 46,172,476	\$ 80,136,539	795	Grand Total Recommended

Professional Services

Amount	Description
\$15,000	Quality Assurance Review for Internal Audit's Operational Efficiency Improvements
\$120,000	Tax advice, research and counsel on litigation cases, expert testimony, report preparation, etc.
\$20,000	Media preparation and placement for major initiatives to inform the public on ways to file tax returns, check the status of returns, etc
\$1,640,835	Information technology programming services
\$150,000	Design and implementation of the uniform electronic local return and remittance system as mandated in Act 73 of 2003 Regular Session
\$95,000	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
\$2,040,835	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$2,430,000	Post implementation support from the consultants and scheduled maintenance of the Integrated Tax System
\$1,500,000	Audit Tracking System
\$3,930,000	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$144,319	Civil Service Fees
\$544,823	Legislative Auditor Expense
\$42,399	UPS Fees
\$241,260	Maintenance of State-owned Buildings
\$4,854,766	Rent in State-owned Buildings (LaSalle Building and Brandywine State Complex)
\$192,070	Rent in the Department of Public Safety Data Center
\$2,482,092	Office of Telecommunication fees for Capitol Park Complex Network and telephone services



Other Charges (Continued)

Amount	Description
\$275,024	Statewide email system
\$462,546	State Treasurer - banking fees
\$21,960	Comprehensive Public Training Program (CPTP) Fees
\$351,055	Capitol Park Security costs
\$393,206	Risk Management Fees
\$23,942	Louisiana State Register Office for rule promulgation charges
\$100,000	DOA - State mail fees
\$10,000	Governor's Office - department's share for the LA's Washington D.C office
\$376,179	Distribution to local sales tax jurisdictions pursuant to R.S. 47.302(K)
\$10,515,641	SUB-TOTAL INTERAGENCY TRANSFERS
\$14,445,641	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$98,000	Software for Information Technology Data Warehouse Project
\$1,500	Document Scanner for Internal Audit Division Operational Efficiency Improvements
\$99,500	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Total net collections (LAPAS CODE -)	\$ 6,084,647,391	\$ 6,137,085,999	\$ 5,870,010,967	\$ 6,160,743,942	\$ 6,899,000,000
Percentage change in total net collections (LAPAS CODE - New)	11.51%	0.86%	-4.35%	4.95%	11.98%
Total number of tax returns filed (LAPAS CODE - 3457)	4,341,120	4,083,781	3,948,828	4,194,920	4,061,131
Total number of tax returns processed (LAPAS CODE - 14088)	4,341,120	4,083,781	3,948,828	4,194,920	4,061,131
Total number of individual returns processed (LAPAS CODE - 14090)	2,072,666	1,873,824	1,850,536	1,937,502	1,960,988
Total number of tax returns filed electronically (LAPAS CODE - 14049)	477,963	579,113	662,777	1,058,765	1,285,303
Percent of tax returns filed electronically (LAPAS CODE - 14048)	11.01%	14.18%	16.78%	25.24%	31.65%
Average tax return processing time (in business days) (LAPAS CODE - 6828)	12.44	7.00	8.50	6.00	6.75
Allocated cost per \$100 of tax collected (LAPAS CODE - 3475)	\$ 0.99	\$ 1.03	\$ 1.12	\$ 1.07	\$ 1.10



1. (KEY) To increase the number of customer self-service options by 8 new applications (from a base of 15 in FY 03-04) to 23 by June 30, 2007.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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: By the end of FY 2005-2006, the Office of Revenue will complete implementation of an online business taxpayer access application and online exemption request applications. These applications will provide business taxpayers with an easy, fast, accurate, and secure method to file tax returns and/or payments and exemption certification applications through the Internet without having to visit a Revenue office. Another strategy to increase self-service options to business customers will be the installation of single stand-alone kiosks in the headquarters and the 8 regional offices of the department. These kiosks will provide business customers with access to all of the electronic filing and payment applications.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Total number of self-service business taxpayer applications available (LAPAS CODE - New)	Not Applicable	22	22	22	25
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
K	Number of self-service business applications implemented annually (LAPAS CODE - New)	Not Applicable	5	5	5	3
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
S	Number of single stand alone kiosks installed and operational in the Office of Revenue sites (LAPAS CODE - New)	Not Applicable	10	12	12	12
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						



Performance Indicators (Continued)

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
S	Percentage of individual tax returns filed electronically (LAPAS CODE - New)	Not Applicable	38.08%	39.14%	39.14%	41.14%
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
S	Percentage of business tax returns filed electronically (LAPAS CODE - New)	Not Applicable	24.50%	20.57%	20.57%	29.50%
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	Not Applicable	Not Applicable	0.6%	0.9%	1.3%
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	72.39%	65.00%	68.00%	68.00%	73.00%

2. (KEY) To reduce the average return processing time to 5 business days or less by June 30, 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Average tax return processing time (in business days) (LAPAS CODE - 6828)	6.5	6.8	7.5	7.5	7.0
S	Average processing time of paper returns (LAPAS CODE - New)	Not Applicable	6.0	7.5	7.5	7.5
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
S	Average processing time of electronic returns (LAPAS CODE - New)	Not Applicable	1.0	1.0	1.0	1.0
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						

3. (KEY) To increase percentage of taxpayer correspondence answered within 21 calendar days of receipt (from a base of 44.9% in FY 03-04) to 75% by June 30, 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
K	Percentage of taxpayer correspondence answered/resolved within 21 days of receipt (LAPAS CODE - 21789)	Not Applicable	70.8%	52.1%	52.1%	52.1%
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
S	Number of taxpayer correspondence answered/resolved within 21 days of receipt (LAPAS CODE - 21790)	Not Applicable	74,800	74,800	74,800	74,800
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
K	Percentage of taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 3483)	63.00%	80.50%	74.10%	74.10%	74.10%
S	Number taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 14091)	90,511	102,081	106,507	106,507	106,507

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Percentage of taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 3483)	89%	93%	88%	64%	80%
Number taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 14091)	Not Available	84,572	101,069	112,874	102,081
Total taxpayer correspondence answered/resolved (LAPAS CODE - 14092)	Not Available	106,440	127,401	175,975	126,864



4. (KEY) To provide improved taxpayer service through the contact center by reducing the telephone call abandonment rate by 50% (from a base of 9.6% in FY 04-05) to 4.8% by June 30, 2006, and reducing the average telephone call queue time by 50% (from a base of 6.77 minutes in FY 04-05) to 3.39 minutes by June 30, 2007.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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: The contact center is a coordinated system of people, processes, technologies, and strategies that provide access to organizational resources through appropriate channels of communication to enable interactions that create value for the customer and the Office of Revenue.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Call center abandonment rate (LAPAS CODE - 21801)	Not Applicable	43.3%	5.5%	5.5%	25.1%
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
S	Number of abandoned telephone calls annually. (LAPAS CODE - 21802)	Not Applicable	39,874	76,096	76,096	28,780
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
K	Average customer wait time in queue (in minutes) (LAPAS CODE - 21803)	Not Applicable	8.50	7.85	7.85	2.82
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
'Average customer wait time in queue (in minutes)' is the average delay (the time a caller spends in queue waiting for an agent to become available) of all calls.						
S	Total number of calls received by call center during fiscal year (LAPAS CODE - 21804)	Not Applicable	196,649.0	793,825.0	793,825.0	213,056.0
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						



5. (KEY) To increase revenue deposited within 24 hours of receipt to 90% (from a base of 79.71% in FY 03-04) by June 30, 2009.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
K	Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	72%	74%	77%	77%	77%
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.						

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	68.50%	69.80%	73.49%	79.71%	82.23%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ Not Available	\$ 4,236.60	\$ 4,309.19	\$ 4,903.95	\$ 5,672.00

6. (KEY) To increase the percentage of individual income tax refunds issued within 14 calendar days of receipt to 95% and the percentage of business tax refunds issued within 90 calendar days of receipt to 80% by June 30, 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."



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				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
K	Percentage of individual income tax refunds issued within 14 calendar days of receipt (LAPAS CODE - 21805)	Not Applicable	71.3%	76.4%	76.4%	76.4%
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						
K	Percentage of business tax refunds issued within 90 calendar days of receipt (LAPAS CODE - 21806)	Not Applicable	65.8%	68.5%	68.5%	68.5%
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005.						

7. (KEY) To increase the number of delinquent collection cases (taxable periods in seizable status) resolved within 180 calendar days of issuance by 2% each year (from base of 38% in FY 04-05) through June 30, 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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: Self-Assessed and Proposed Assessment bills are generated with a 30-day window in which to pay, or provide additional information as to the validity of the assessment. Nonfiling Assessments are a demand for payment or to file the return within 15 days. At the end on the 30-day period, the self-assessed billings progress to seizable status. For Individual Income Tax filers, a letter called a "Notice of Intent to Offset" is delivered by certified mail. This letter informs the taxpayer that if the bill is not cleared within 60 days, the liability will be submitted to the Federal Treasury Offset Program and that the Office of Revenue may suspend his/her Louisiana Drivers License and or Louisiana Hunting & Fishing Licenses or take seizure action. For business tax periods, the billing will progress to seizable status. The taxpayer is sent a notice on the statement of account that the period in question is in seizable status. An insert with the statement of account notifies the taxpayer of all collection actions that can be taken to collect the debt. The Proposed Assessment and Nonfiling Assessment progresses to a Formal Assessment. The Formal Assessment gives the taxpayer 60 days in which to pay, or protest the assessment. The Formal Assessment is also delivered by certified mail. At the end of this 60 day period, if the taxpayer has not paid or filed a protest, the bills progress to seizable status. Taxpayer correspondence, protest letters and or legal action can all delay the case from progressing to seizable status. Once the collection case reaches seizable status, the 180-day time frame, referenced in the objective, begins.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Percentage of collection cases (taxable periods in seizable status) resolved within 180 days (LAPAS CODE - 21807)	Not Applicable	25%	39%	39%	39%
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005. Taxable period is defined as any period for which a tax return is required to be filed.						
S	Total number of collection cases (taxable periods in seizable status) (LAPAS CODE - 21808)	Not Applicable	136,586	348,000	348,000	348,000
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005. Taxable period is defined as any period for which a tax return is required to be filed.						
S	Number of collection cases (taxable periods in seizable status) resolved within 180 days (LAPAS CODE - 21809)	Not Applicable	33,853	136,700	136,700	136,700
This performance indicator did not appear under Act 1 of 2004 and does not have performance standards for FY 2004-2005. Taxable period is defined as any period for which a tax return is required to be filed.						



Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Total delinquent taxes collected (LAPAS CODE - 21810)	\$ 191,779,013	\$ 219,728,969	\$ 198,850,523	\$ 234,113,890	\$ 284,599,897
Delinquent taxes collected by Collection Division (LAPAS CODE - 21811)	\$ 121,932,355	\$ 149,699,755	\$ 132,168,450	\$ 184,738,884	\$ 228,628,276
Delinquent taxes collected by contracted collection agencies (LAPAS CODE - 21812)	\$ 1,062,169	\$ 348,957	\$ 534,846	\$ 1,659,567	\$ 918,597
Delinquent taxes collected by the regional offices (LAPAS CODE - 21813)	\$ 68,784,489	\$ 69,680,257	\$ 66,147,227	\$ 47,715,439	\$ 55,053,024

8. (KEY) To increase business accounts audited by field personnel to .40% (from a base of .33% in FY 03-04) by June 30, 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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: The primary purpose of the field audit program is to narrow the gap between voluntary compliance and perfect compliance. It is important to audit major taxpayers and a cross selection of all taxpayers, and to discover non-filers, in order to enforce compliance with the tax laws. This generates revenues due the state and helps in the fair administration of the taxes. Each audit generally includes three tax returns for that taxpayer. Auditing .4% of the tax accounts per year actually results in audits of approximately 1.2% of the returns filed over a three-year period.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
K	Percentage of all business accounts audited (LAPAS CODE - 3512)	0.37%	0.37%	0.37%	0.37%	0.37%
	'Percentage of all business accounts audited' is calculated by dividing the 'number of field audits conducted' by the 'total number of business accounts subject to audit'.					
S	Number of field audits conducted (LAPAS CODE - 3510)	1,620	1,656	1,669	1,669	1,669
	'Number of field audits conducted' is the number of field audits completed during the reporting period.					
S	Number of field auditors (LAPAS CODE - 14103)	100	100	103	103	103
	'Number of field auditors', when reported as actual for a specified quarter or yearend, is the actual count/number of field auditors employed by the department as of the close of the reporting period.					

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Percentage of all business accounts audited (LAPAS CODE - 3512)	0.43%	0.40%	0.39%	0.33%	0.37%
'Percentage of all business accounts audited' is calculated by dividing the 'number of field audits conducted' by the total number of business accounts subject to audit.					
Number of field audits conducted (LAPAS CODE - 3510)	1,918	1,762	1,729	1,479	1,656
'Number of field audits conducted' is the number of field audits completed during the reporting period.					
Total number of business accounts (LAPAS CODE - 3508)	Not Applicable	240,000	443,945	443,977	443,975
Field audit collections per field auditor position (LAPAS CODE - 3524)	\$ 673,142	\$ 2,218,649	\$ 938,929	\$ 984,892	\$ 1,062,176
'Field audit collections per field auditor position' is calculated by the 'number of field auditors' by the 'total number of field audit collections'.					
Total field audit collections (LAPAS CODE - 3516)	\$ 72,699,322	\$ 235,176,786	\$ 101,404,304	\$ 104,398,543	\$ 106,217,649
Number of field auditors (LAPAS CODE - 14103)	108	106	108	106	100
'Number of field auditors', when reported as actual for a specified quarter or yearend, is the actual count/number of field auditors employed by the Department as of the close of the reporting period.					



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 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 (OATC) 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 statewide approximately 30,000 alcohol and tobacco permits 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 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 2,513,317	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:					
Total Interagency Transfers	38,693	201,000	201,000	201,000	0
Fees and Self-generated Revenues	2,488,321	5,244,989	5,244,989	5,244,989	0
Statutory Dedications	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0
Federal Funds	357,260	360,000	360,000	360,000	0
Total Means of Financing	\$ 5,397,591	\$ 5,805,989	\$ 5,805,989	\$ 5,805,989	\$ 0
Expenditures & Request:					
Personal Services	\$ 3,988,874	\$ 4,309,967	\$ 4,416,373	\$ 4,429,244	\$ 12,871
Total Operating Expenses	701,465	679,078	676,986	676,986	0
Total Professional Services	190,518	225,000	133,286	135,552	2,266
Total Other Charges	229,060	245,819	233,219	194,372	(38,847)
Total Acq & Major Repairs	287,674	346,125	346,125	369,835	23,710
Total Unallotted	0	0	0	0	0
Total Expenditures & Request	\$ 5,397,591	\$ 5,805,989	\$ 5,805,989	\$ 5,805,989	\$ 0
Authorized Full-Time Equivalents:					
Classified	70	70	70	70	0
Unclassified	2	2	2	2	0
Total FTEs	72	72	72	72	0



Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, and Federal Funds. 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.

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 5,805,989	72	Existing Oper Budget as of 12/01/05
Statewide Major Financial Changes:			
Non-Statewide Major Financial Changes:			
\$ 0	\$ 5,805,989	72	Recommended FY 2006-2007
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 5,805,989	72	Base Executive Budget FY 2006-2007
\$ 0	\$ 5,805,989	72	Grand Total Recommended

Professional Services

Amount	Description
\$59,277	Provide legal research, advice, expert testimony and brief the Commissioner of Alcohol and Tobacco Control
\$40,680	Increased enforcement efforts to prevent underage consumption of tobacco and alcohol products at the local level
\$20,340	Professional services contracts for the enforcement of underage drinking laws
\$15,255	Conduction of the Taking Action Youth Conference
\$135,552	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
Other Charges:	
\$60,526	Investigative expenses
\$60,526	SUB-TOTAL OTHER CHARGES



Other Charges (Continued)

Amount	Description
	Interagency Transfers:
\$6,368	Maintenance in State-owned Buildings - Monroe
\$91,078	Risk Management fees
\$36,400	Office of Telecommunication Fees
\$133,846	SUB-TOTAL INTERAGENCY TRANSFERS
\$194,372	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$253,000	Replacement of 11 high mileage investigative vehicles
\$50,525	Replacement investigative equipment: warning lights, bullet proof vests, digital cameras, flashlights, uniforms, ammunition
\$61,350	Replacement laptop computers, ID scanners, computer docking stations and laser printers for enforcement agents
\$4,960	Replacement of 4 fax machines and 8 4-drawer file cabinets
\$369,835	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) To process all permits so that the average time for applicants to receive alcohol or tobacco permits does not exceed 10 days by June 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
K	Average time for applicants to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	20	20	15	15	20

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Average time for taxpayers to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	20	20	20	20	20
Total number of tobacco permits processed (LAPAS CODE - 6853)	10,595	10,181	10,104	9,689	9,974
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,902	8,636	8,586	8,299	8,357
Total number of alcohol permits processed (LAPAS CODE - 6849)	24,641	23,710	24,685	24,462	24,369
Number of new Class A & B permits issued (LAPAS CODE - 6850)	3,293	3,044	3,305	3,177	3,137
Number of new special events permits issued (LAPAS CODE - 6851)	2,511	1,510	1,467	1,478	1,187
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	21,112	20,505	21,139	21,088	21,088
Number of tobacco permits issued (LAPAS CODE - 6854)	10,595	10,181	10,104	9,689	9,974
Number of alcohol permit applications denied (LAPAS CODE - 3552)	193	328	404	349	266
Number of tobacco permit applications denied (LAPAS CODE - 3548)	78	62	74	31	14

2. (KEY) To maintain the percentage of alcohol non-compliance violations at or below 10% and maintain the tobacco non-compliance violations at or below 7% through June 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Alcohol non-compliance rate (LAPAS CODE - 6856)	10%	9%	10%	10%	11%
K	Tobacco non-compliance rate (LAPAS CODE - 6857)	7%	5%	6%	6%	9%
K	Total number of compliance checks (LAPAS CODE - 6858)	10,900	10,095	10,000	10,000	8,900
K	Total number of inspections (LAPAS CODE - 6859)	23,000	26,130	23,000	23,000	19,000

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Alcohol non-compliance rate (LAPAS CODE - 6856)	17%	11%	10%	10%	9%
Tobacco non-compliance rate (LAPAS CODE - 6857)	11%	7%	5%	6%	5%
Total number of compliance checks (LAPAS CODE - 6858)	5,245	11,986	10,087	10,475	10,095
Total number of citations issued (LAPAS CODE - 6861)	1,103	1,549	1,030	1,123	1,020
Total number of inspections (LAPAS CODE - 6859)	28,129	24,513	21,880	21,460	26,130
Total number of summonses and arrests (LAPAS CODE - 6860)	2,706	3,420	1,601	1,556	2,035



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.

Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0



Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
State General Fund by:					
Total Interagency Transfers	0	0	0	0	0
Fees and Self-generated Revenues	1,197,790	1,236,763	1,236,763	1,276,407	39,644
Statutory Dedications	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0
Federal Funds	0	0	0	0	0
Total Means of Financing	\$ 1,197,790	\$ 1,236,763	\$ 1,236,763	\$ 1,276,407	\$ 39,644
Expenditures & Request:					
Personal Services	\$ 890,579	\$ 969,370	\$ 969,370	\$ 1,014,962	\$ 45,592
Total Operating Expenses	193,895	183,770	183,770	185,335	1,565
Total Professional Services	67,421	0	0	0	0
Total Other Charges	13,049	83,623	83,623	76,110	(7,513)
Total Acq & Major Repairs	32,846	0	0	0	0
Total Unallotted	0	0	0	0	0
Total Expenditures & Request	\$ 1,197,790	\$ 1,236,763	\$ 1,236,763	\$ 1,276,407	\$ 39,644
Authorized Full-Time Equivalents:					
Classified	18	18	18	18	0
Unclassified	0	0	0	0	0
Total FTEs	18	18	18	18	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 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	\$ 1,236,763	18	Existing Oper Budget as of 12/01/05
Statewide Major Financial Changes:			
0	20,009	0	Annualize Classified State Employee Merits
0	21,230	0	Classified State Employees Merit Increases



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	4,353	0	Group Insurance for Active Employees
0	905	0	Risk Management
0	(8,418)	0	Administrative Law Judges
Non-Statewide Major Financial Changes:			
0	1,565	0	Operating Services increase in Charitable Gaming
\$ 0	\$ 1,276,407	18	Recommended FY 2006-2007
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 1,276,407	18	Base Executive Budget FY 2006-2007
\$ 0	\$ 1,276,407	18	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2006-2007.

Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2006-2007.
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$15,714	Office of Telecommunication fees
\$5,678	Risk Management Premiums
\$4,718	Administrative Law Division
\$50,000	Louisiana Dept. of Justice
\$76,110	SUB-TOTAL INTERAGENCY TRANSFERS
\$76,110	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2006-2007.



Performance Information

1. (KEY) To conduct 213 inspections, 61 investigations and 73 audits annually through June 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Number of inspections conducted (LAPAS CODE - 1975)	213	210	213	213	213
K	Number of investigations conducted (LAPAS CODE - 1973)	61	50	61	61	61
K	Number of audits conducted (LAPAS CODE - 1974)	73	69	73	73	73

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Number of inspections conducted (LAPAS CODE - 1975)	188	189	183	192	210
Number of investigations (LAPAS CODE - 1973)	30	76	48	42	50
Number of audits conducted (LAPAS CODE - 1974)	36	66	64	67	69



2. (KEY) To increase the percentage (over baseline of 33% in FY 04-05) of organizations trained by 2% per year through June 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
K	Percentage change in organizations (with multiple activities) trained (LAPAS CODE - 16514)	2%	-5%	2%	2%	2%
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year.						
S	Number of organizations (with multiple activities) trained (LAPAS CODE - 16515)	151	110	158	158	112
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year.						
S	Total number of organization (with multiple activities) (LAPAS CODE - 16516)	434	417	430	430	400
Multiple activity organizations are defined as organizations with a minimum of 12 activities per year.						

3. (KEY) To maintain the percentage of administrative actions at 2% of the total number of licenses through June 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Percentage of administrative actions taken (LAPAS CODE - 16517)	2%	2%	2%	2%	2%
S	Number of administrative actions (LAPAS CODE - 17044)	24	25	25	25	20
The number of administrative actions taken by Charitable Gaming include denials, revocations and determination of unsuitability, related to organizations/individuals having a history of criminal elements.						
S	Number of licenses (LAPAS CODE - 1976)	1,200	1,337	1,250	1,250	1,000

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Number of licenses (LAPAS CODE - 1976)	1,190	1,201	1,224	1,317	1,337



12-441 — Louisiana Tax Commission

Agency Description

The mission of the Louisiana Tax Commission (LTC) is to administer and enforce the Louisiana laws relating to property taxation; and to formulate and adopt rules and guidelines to ensure fair and uniform tax assessments throughout the state.

The goals of the Louisiana Tax Commission are:

- I. To use oversight authority to ensure the fair and uniform administration of taxation by local parish assessors.
- II. To achieve the highest possible degree of voluntary compliance in reporting by taxpayers.
- III. To improve taxpayer relations and the commission's image with the taxpaying public, local elected officials, legislators and other state taxing authorities.
- IV. To maintain a dedicated and professional staff through education and training to improve employee productivity through the use of updated technology.

The LTC is composed of five commission members, and staff and support is provided through the Property Taxation Regulatory/Oversight Program.

The LTC conducts public hearings on:

- appeals from tax recipient bodies or assessors from the action of the parish board of review;
- protest of valuation set by the commission on public service properties; and
- appeals by assessors and tax recipients concerning ratio studies conducted by the commission.

The commission measures the level of appraisals or assessments and the uniformity of assessments for each major class of property by parish throughout the state and annually notifies each assessor and tax recipient body of the results of its measurements; prepares and issues annual guidelines for use by local assessors, tax representatives, and taxpayers; develops, maintains and enforces a statewide system for preparation of assessment lists, tax rolls, and other necessary forms; and reviews and certifies assessment rolls. The commission also determines tax assessments of all insurance companies, financial institutions, and bank stock companies and distributes assessment values statewide to local assessors for placement on roll books. The commission appraises and determines fair market value of all operating properties owned by public service companies in the State of Louisiana, distributes assessed valuations to various assessors, and performs audits to assure compliance. LTC trained field personnel give direct assistance to the staffs of many local assessors. In addition, the commission provides information on ownership and location of certain movable property to assessors.

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 that indicated by the fair market value.

Appraisals and audits, for tax assessment purposes, are conducted with respect to owners of all public service properties in Louisiana. 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 co-ops, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local assessors for distribution. LTC personnel perform over 600 appraisals on public service property annually. Audits are performed to assure compliance as well as to verify financial information. LTC auditing personnel conduct audits with respect to assessments of personal property in each parish annually. An audit procedure allows staff to perform out-of-state audits and provides for self-generated expenses related thereto.

For additional information, see:

[Louisiana Tax Commission](#)

Louisiana Tax Commission Budget Summary

	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 2,671,323	\$ 3,043,865	\$ 3,043,865	\$ 3,103,410	\$ 59,545
State General Fund by:					
Total Interagency Transfers	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0
Statutory Dedications	582,995	485,000	485,000	540,000	55,000
Interim Emergency Board	0	0	0	0	0
Federal Funds	0	0	0	0	0
Total Means of Financing	\$ 3,254,318	\$ 3,528,865	\$ 3,528,865	\$ 3,643,410	\$ 114,545
Expenditures & Request:					
Property Taxation Regulatory/ Oversight	\$ 3,204,418	\$ 3,478,865	\$ 3,478,865	\$ 3,593,410	\$ 114,545
Supervision and Assistance to Local Assessors	49,900	50,000	50,000	50,000	0
Total Expenditures & Request	\$ 3,254,318	\$ 3,528,865	\$ 3,528,865	\$ 3,643,410	\$ 114,545
Authorized Full-Time Equivalents:					
Classified	37	37	37	37	0
Unclassified	6	6	6	6	0
Total FTEs	43	43	43	43	0



441_1000 — Property Taxation Regulatory/Oversight

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

Program Description

The Property Taxation Regulatory/Oversight 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. Through the Property Taxation Regulatory/Oversight Program, 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 mission and goals for the Property Taxation Regulatory/Oversight Program are broken down by activity. The Property Taxation Regulatory/Oversight Program is composed of the following activities: Administrative, Appraisal, Public Service and Audit.

- 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 is to use oversight authority to ensure accurate and uniform administration of real property taxation by local parish assessors; 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 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.



Property Taxation Regulatory/Oversight Budget Summary

	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 2,671,323	\$ 3,043,865	\$ 3,043,865	\$ 3,103,410	\$ 59,545
State General Fund by:					
Total Interagency Transfers	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0
Statutory Dedications	533,095	435,000	435,000	490,000	55,000
Interim Emergency Board	0	0	0	0	0
Federal Funds	0	0	0	0	0
Total Means of Financing	\$ 3,204,418	\$ 3,478,865	\$ 3,478,865	\$ 3,593,410	\$ 114,545
Expenditures & Request:					
Personal Services	\$ 2,180,583	\$ 2,629,840	\$ 2,629,840	\$ 2,797,723	\$ 167,883
Total Operating Expenses	300,468	325,460	325,460	370,174	44,714
Total Professional Services	260,247	318,304	318,304	265,000	(53,304)
Total Other Charges	334,582	125,261	125,261	90,563	(34,698)
Total Acq & Major Repairs	128,538	80,000	80,000	69,950	(10,050)
Total Unallotted	0	0	0	0	0
Total Expenditures & Request	\$ 3,204,418	\$ 3,478,865	\$ 3,478,865	\$ 3,593,410	\$ 114,545
Authorized Full-Time Equivalents:					
Classified	37	37	37	37	0
Unclassified	6	6	6	6	0
Total FTEs	43	43	43	43	0

Source of Funding

This program is funded from State General Fund Direct and Statutory Dedications. The Statutory Dedications are from the Tax Commission Expense Fund from fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund).



Property Taxation Regulatory/Oversight Statutory Dedications

Fund	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 533,095	\$ 435,000	\$ 435,000	\$ 490,000	\$ 55,000

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 3,043,865	\$ 3,478,865	43	Existing Oper Budget as of 12/01/05
Statewide Major Financial Changes:			
23,024	23,024	0	Annualize Classified State Employee Merits
23,749	23,749	0	Classified State Employees Merit Increases
27,153	27,153	0	Group Insurance for Active Employees
25,375	25,375	0	Group Insurance for Retirees
9,950	69,950	0	Acquisitions & Major Repairs
(50,000)	(55,000)	0	Non-Recurring Acquisitions & Major Repairs
2,619	2,619	0	Risk Management
(152)	(152)	0	UPS Fees
1,294	1,294	0	Civil Service Fees
384	384	0	CPTP Fees
(152,193)	(152,193)	0	Executive Order No. KBB 2005-82 Expenditure Reduction
Non-Statewide Major Financial Changes:			
77,863	77,863	0	To fund group benefits for retirees
30,479	30,479	0	To fund an increase in internet costs related to the Louisiana Tax Commission website that lists all local property tax rolls.
40,000	40,000	0	To fund a rent increase
\$ 3,103,410	\$ 3,593,410	43	Recommended FY 2006-2007
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 3,103,410	\$ 3,593,410	43	Base Executive Budget FY 2006-2007
\$ 3,103,410	\$ 3,593,410	43	Grand Total Recommended



Professional Services

Amount	Description
\$265,000	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.
\$265,000	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$41,702	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.
\$41,702	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$7,510	Civil Service fees
\$1,044	Comprehensive Public Training Program (CPTP) fees
\$11,277	Office of Risk Management Premiums
\$1,401	Uniform Payroll System (UPS) fees
\$3,989	Division of Administration state printing and form management fees
\$23,640	Office of Telecommunication fees
\$48,861	SUB-TOTAL INTERAGENCY TRANSFERS
\$90,563	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$69,950	Replacement equipment, software and hardware, including 10 computers, printers for staff, Marshall and Swift Commercial, Residential Estimator software; and Apex Handheld systems and software for appraisal division to use when performing appraisals in the field, and increase phone system capabilities in the office.
\$69,950	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) To hear 100% of all protest hearings within the tax year in which the protest was filed through June 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Percentage of protest hearings completed within the tax year in which the protest was filed (LAPAS CODE - 3578)	100%	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.

Property Taxation Regulatory/Oversight General Performance Information

Performance Indicator Name	Performance Indicator Values					
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	
Number of protest hearings completed (LAPAS CODE - 3579)	140	102	63	30	30	

2. (KEY) To 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 2010.

Louisiana: Vision 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Percentage of banks and insurance companies assessed (LAPAS CODE - 3583)	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.					
K	Percentage of tax rolls certified before November 15th of each year (LAPAS CODE - 10480)	100%	100%	100%	100%	100%
	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.					
K	Percentage of public utility companies appraised and assessed (LAPAS CODE - 3597)	100%	100%	100%	100%	100%
	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.					

Property Taxation Regulatory/Oversight General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Number of banks assessed (LAPAS CODE - 3586)	171	164	162	161	156
Assessed value of banks (in millions) (LAPAS CODE - 3587)	\$ 570.5	\$ 649.2	\$ 745.8	\$ 716.2	\$ 697.3
Number of insurance companies assessed (LAPAS CODE - 3588)	775	766	776	779	767
Assessed value of insurance companies (in millions) (LAPAS CODE - 3589)	\$ 56.5	\$ 61.0	\$ 69.5	\$ 75.1	\$ 78.9



Property Taxation Regulatory/Oversight General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2000-2001	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005
Number of public service appraisals conducted (LAPAS CODE - 3598)	626	667	673	679	663
Number of public service audits conducted (LAPAS CODE - 3601)	8	6	2	2	2
Assessed value of public service properties (in billions (LAPAS CODE - 3599))	\$ 3.34	\$ 3.16	\$ 3.18	\$ 3.23	\$ 3.30
Ad valorem taxes produced by public service properties (in millions) (LAPAS CODE - 3600)	\$ 334	\$ 320	\$ 330	\$ 322	\$ 330
Assessed value added to parish tax rolls (LAPAS CODE - 13769)	\$ 1,170,000	\$ 2,520,000	\$ 182,000	\$ 5,100,000	\$ 112,500
There were only 2 public service audits during FY 2002-2003. The audit findings were minimal and produced only an additional \$182,000 to be added to the parish tax rolls. Thus, only \$17,000 in additional taxes were realized by local governments.					
Additional taxes realized by local government as a result of public service audits (LAPAS CODE - 3602)	\$ 1,299,280	\$ 2,760,070	\$ 17,000	\$ 245,000	\$ 12,700
Number of tax rolls certified (LAPAS CODE - 3606)	70	70	70	70	70
Number of change orders processed (LAPAS CODE - 3607)	33,672	44,657	36,421	39,169	58,451

3. (KEY) To conduct appraisals throughout the state to assist local assessors through June 2010.

Louisiana: 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
K	Total number of property appraisals conducted (LAPAS CODE - 3593)	7,000	3,989	6,000	6,000	7,000
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
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) To audit personal property requests made by assessors throughout the state and conduct any related industry audits through June 2010.

Louisiana: 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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				Performance At Executive Budget Level FY 2006-2007
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	
S	Number of personal property audits conducted (LAPAS CODE - 3604)	20	11	20	20	10
S	Additional tax added due to personal property audits (LAPAS CODE - 3605)	\$ 300,000	\$ 695,285	\$ 150,000	\$ 150,000	\$ 150,000





441_2000 — Supervision and Assistance to Local Assessors

Program Authorization: Act 10 of 1998.

Program Description

The mission of the Supervision and Assistance to Local Assessors Program is to act 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 goal of the Supervision and Assistance to Local Assessors Program is to ensure that all property in Louisiana is assessed fair and equitably and placed on the proper assessment roll to be included on the LTC website.

Supervision and Assistance to Local Assessors Budget Summary

	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
Means of Financing:					
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:					
Total Interagency Transfers	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0
Statutory Dedications	49,900	50,000	50,000	50,000	0
Interim Emergency Board	0	0	0	0	0
Federal Funds	0	0	0	0	0
Total Means of Financing	\$ 49,900	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Expenditures & Request:					
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating Expenses	0	0	0	0	0
Total Professional Services	0	0	0	0	0
Total Other Charges	49,900	50,000	50,000	50,000	0
Total Acq & Major Repairs	0	0	0	0	0
Total Unallotted	0	0	0	0	0
Total Expenditures & Request	\$ 49,900	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Authorized Full-Time Equivalents:					
Classified	0	0	0	0	0
Unclassified	0	0	0	0	0
Total FTEs	0	0	0	0	0



Source of Funding

This program is funded from Statutory Dedications from the Tax Commission Expense Fund. The Statutory Dedications funds are derived fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies. (Per R.S. 39:36B.(8), see table below for a listing of expenditures out of each Statutory Dedicated fund).

Supervision and Assistance to Local Assessors Statutory Dedications

Fund	Prior Year Actuals FY 2004-2005	Enacted FY 2005-2006	Existing FY 2005-2006	Recommended FY 2006-2007	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 49,900	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0

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 12/01/05
Statewide Major Financial Changes:			
Non-Statewide Major Financial Changes:			
\$ 0	\$ 50,000	0	Recommended FY 2006-2007
\$ 0	\$ 0	0	Less Governor's Supplementary Recommendations
\$ 0	\$ 50,000	0	Base Executive Budget FY 2006-2007
\$ 0	\$ 50,000	0	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2006-2007.



Other Charges

Amount	Description
	Other Charges:
\$50,000	Supervision and Assistance to Local Assessors - Maintain website to process change orders and view property assessments on the Internet.
\$50,000	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
	This program does not have funding for Interagency Transfers for Fiscal Year 2006-2007.
\$0	SUB-TOTAL INTERAGENCY TRANSFERS
\$50,000	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2006-2007.

Performance Information

1. (KEY) To 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 2010.

Louisiana: 2020 Link: This objective is linked to Objective 2.8: "To have an equitable tax structure, regulatory climate, and civil justice system conducive to business retention and the creation and growth of innovative companies."

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

L e v e l	Performance Indicator Name	Performance Indicator Values				
		Yearend Performance Standard FY 2004-2005	Actual Yearend Performance FY 2004-2005	Performance Standard as Initially Appropriated FY 2005-2006	Existing Performance Standard FY 2005-2006	Performance At Executive Budget Level FY 2006-2007
K	Number of assessors filing tax rolls electronically (LAPAS CODE - 3609)	69	69	70	70	70
K	Number of assessors filing change orders electronically (LAPAS CODE - 3610)	70	70	70	70	70



