

## 106 - Louisiana Tax Commission

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$2,058,414	\$2,119,212	\$2,119,212	\$3,249,615	\$3,249,190	\$1,129,978	53.32%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEES & SELF-GENERATED	\$3,128,480	\$3,387,438	\$3,387,438	\$2,339,964	\$2,324,293	(\$1,063,145)	(31.38%)
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$5,186,894</b>	<b>\$5,506,650</b>	<b>\$5,506,650</b>	<b>\$5,589,579</b>	<b>\$5,573,483</b>	<b>\$66,833</b>	<b>1.21%</b>
Classified	30	30	30	30	30	0	0%
Unclassified	6	6	6	6	6	0	0%
<b>TOTAL AUTHORIZED T.O. POSITIONS</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>0%</b>
<b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>TOTAL NON-T.O. FTE POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0%</b>
<b>TOTAL POSITIONS</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0</b>	<b>0%</b>

## 106 - Louisiana Tax Commission

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$2,119,212	\$0	\$3,387,438	\$0	\$0	\$5,506,650	36	Existing Operating Budget as of 12/01/2025
\$65,142	\$0	\$0	\$0	\$0	\$65,142	0	Statewide Adjustments
\$1,691	\$0	\$0	\$0	\$0	\$1,691	0	Other Adjustments
\$1,063,145	\$0	(\$1,063,145)	\$0	\$0	\$0	0	Means of Finance Substitution
<b>\$3,249,190</b>	<b>\$0</b>	<b>\$2,324,293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,573,483</b>	<b>36</b>	<b>Total</b>

### Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$3,152	\$0	\$0	\$0	\$0	\$3,152	0	Capitol Park Security
\$1,285	\$0	\$0	\$0	\$0	\$1,285	0	Civil Service Fees
\$14,634	\$0	\$0	\$0	\$0	\$14,634	0	Group Insurance Rate Adjustment for Active Employees
\$11,536	\$0	\$0	\$0	\$0	\$11,536	0	Group Insurance Rate Adjustment for Retirees
(\$1,159)	\$0	\$0	\$0	\$0	(\$1,159)	0	Legislative Auditor Fees
\$3,093	\$0	\$0	\$0	\$0	\$3,093	0	Maintenance in State-Owned Buildings
\$90,320	\$0	\$0	\$0	\$0	\$90,320	0	Market Rate Classified
(\$292)	\$0	\$0	\$0	\$0	(\$292)	0	Office of State Procurement
\$1,327	\$0	\$0	\$0	\$0	\$1,327	0	Office of Technology Services (OTS)
(\$19,850)	\$0	\$0	\$0	\$0	(\$19,850)	0	Related Benefits Base Adjustment
(\$37,915)	\$0	\$0	\$0	\$0	(\$37,915)	0	Retirement Rate Adjustment
(\$15,310)	\$0	\$0	\$0	\$0	(\$15,310)	0	Risk Management
\$14,115	\$0	\$0	\$0	\$0	\$14,115	0	Salary Base Adjustment
\$206	\$0	\$0	\$0	\$0	\$206	0	UPS Fees
<b>\$65,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,142</b>	<b>0</b>	<b>Total</b>

## 106 - Louisiana Tax Commission

### Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$1,063,145	\$0	(\$1,063,145)	\$0	\$0	\$0	0	Means of finance substitution increasing State General Fund (Direct) and decreasing Fees and Self-generated Revenues out of the Tax Commission Expense Dedicated Fund Account due to the authorization for the Louisiana Tax Commission to levy and collect fees expiring on June 30, 2026, in accordance with R.S. 47:1838.
<b>\$1,063,145</b>	<b>\$0</b>	<b>(\$1,063,145)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>Total</b>

### Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$1,691	\$0	\$0	\$0	\$0	\$1,691	0	Adjusts funding for services provided by the Division of Administration.
<b>\$1,691</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,691</b>	<b>0</b>	<b>Total</b>

## 1061 - Property Taxation Regulatory/Oversight

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$2,119,212	\$0	\$3,387,438	\$0	\$0	\$5,506,650	36	Existing Operating Budget as of 12/01/2025
\$65,142	\$0	\$0	\$0	\$0	\$65,142	0	Statewide Adjustments
\$1,691	\$0	\$0	\$0	\$0	\$1,691	0	Other Adjustments
\$1,063,145	\$0	(\$1,063,145)	\$0	\$0	\$0	0	Means of Finance Substitution
<b>\$3,249,190</b>	<b>\$0</b>	<b>\$2,324,293</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,573,483</b>	<b>36</b>	<b>Total</b>

### Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$3,152	\$0	\$0	\$0	\$0	\$3,152	0	Capitol Park Security
\$1,285	\$0	\$0	\$0	\$0	\$1,285	0	Civil Service Fees
\$14,634	\$0	\$0	\$0	\$0	\$14,634	0	Group Insurance Rate Adjustment for Active Employees
\$11,536	\$0	\$0	\$0	\$0	\$11,536	0	Group Insurance Rate Adjustment for Retirees
(\$1,159)	\$0	\$0	\$0	\$0	(\$1,159)	0	Legislative Auditor Fees
\$3,093	\$0	\$0	\$0	\$0	\$3,093	0	Maintenance in State-Owned Buildings
\$90,320	\$0	\$0	\$0	\$0	\$90,320	0	Market Rate Classified
(\$292)	\$0	\$0	\$0	\$0	(\$292)	0	Office of State Procurement
\$1,327	\$0	\$0	\$0	\$0	\$1,327	0	Office of Technology Services (OTS)
(\$19,850)	\$0	\$0	\$0	\$0	(\$19,850)	0	Related Benefits Base Adjustment
(\$37,915)	\$0	\$0	\$0	\$0	(\$37,915)	0	Retirement Rate Adjustment
(\$15,310)	\$0	\$0	\$0	\$0	(\$15,310)	0	Risk Management
\$14,115	\$0	\$0	\$0	\$0	\$14,115	0	Salary Base Adjustment
\$206	\$0	\$0	\$0	\$0	\$206	0	UPS Fees
<b>\$65,142</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,142</b>	<b>0</b>	<b>Total</b>

### Means of Finance Substitution

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
							Means of finance substitution increasing State General Fund (Direct) and decreasing Fees and Self-generated Revenues out of the Tax Commission Expense Dedicated Fund Account due to the authorization for the Louisiana Tax Commission to levy and collect fees expiring on June 30, 2026, in accordance with R.S. 47:1838.
\$1,063,145	\$0	(\$1,063,145)	\$0	\$0	\$0	0	47:1838.
<b>\$1,063,145</b>	<b>\$0</b>	<b>(\$1,063,145)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>Total</b>

## 1061 - Property Taxation Regulatory/Oversight

## Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$1,691	\$0	\$0	\$0	\$0	\$1,691	0	Adjusts funding for services provided by the Division of Administration.
<b>\$1,691</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,691</b>	<b>0</b>	<b>Total</b>

## 1061 - Property Taxation Regulatory/Oversight

Means of Financing:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Recommended Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$2,058,414	\$2,119,212	\$2,119,212	\$3,249,615	\$3,249,190	\$1,129,978	53.32%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEES & SELF-GENERATED	\$3,128,480	\$3,387,438	\$3,387,438	\$2,339,964	\$2,324,293	(\$1,063,145)	(31.38%)
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL MEANS OF FINANCING</b>	<b>\$5,186,894</b>	<b>\$5,506,650</b>	<b>\$5,506,650</b>	<b>\$5,589,579</b>	<b>\$5,573,483</b>	<b>\$66,833</b>	<b>1.21%</b>
Classified	30	30	30	30	30	0	0%
Unclassified	6	6	6	6	6	0	0%
<b>TOTAL AUTHORIZED T.O. POSITIONS</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>0%</b>
<b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>TOTAL NON-T.O. FTE POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0%</b>
<b>TOTAL POSITIONS</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0</b>	<b>0%</b>

**STATE OF LOUISIANA**  
**Line Item Expenditure Summary - Agency**  
**Executive Budget**

**106 - Louisiana Tax Commission**

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$2,635,614	\$2,705,978	\$2,705,978	\$2,788,302	\$2,788,302	\$82,324
Other Compensation	\$6,267	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Related Benefits	\$1,458,719	\$1,457,124	\$1,457,124	\$1,447,640	\$1,447,640	(\$9,484)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$4,100,600</b>	<b>\$4,213,102</b>	<b>\$4,213,102</b>	<b>\$4,285,942</b>	<b>\$4,285,942</b>	<b>\$72,840</b>
Travel	\$152,973	\$160,000	\$160,000	\$164,384	\$160,000	\$0
Operating Services	\$75,919	\$92,431	\$92,431	\$94,964	\$92,431	\$0
Supplies	\$8,848	\$20,000	\$20,000	\$20,548	\$20,000	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$237,740</b>	<b>\$272,431</b>	<b>\$272,431</b>	<b>\$279,896</b>	<b>\$272,431</b>	<b>\$0</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$300,030</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$323,631</b>	<b>\$315,000</b>	<b>\$0</b>
Other Charges	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$547,991	\$656,117	\$656,117	\$650,110	\$650,110	(\$6,007)
<b>TOTAL OTHER CHARGES</b>	<b>\$547,991</b>	<b>\$706,117</b>	<b>\$706,117</b>	<b>\$700,110</b>	<b>\$700,110</b>	<b>(\$6,007)</b>
Acquisitions	\$534	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$534</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,186,894</b>	<b>\$5,506,650</b>	<b>\$5,506,650</b>	<b>\$5,589,579</b>	<b>\$5,573,483</b>	<b>\$66,833</b>
Classified	30	30	30	30	30	0
Unclassified	6	6	6	6	6	0
<b>TOTAL AUTHORIZED T.O. POSITIONS</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>0</b>
<b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-T.O. FTE POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>TOTAL POSITIONS</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0</b>

**STATE OF LOUISIANA**  
**Line Item Expenditure Summary - Program**  
**Executive Budget**

1061 - Property Taxation Regulatory/Oversight

Expenditures & Request:	PY Actuals FY24 - 25	Enacted FY25 - 26	EOB as of 12/01/25	Continuation FY26 - 27	Recommended FY26 - 27	Total Executive Adjustment FY26 - 27
Salaries	\$2,635,614	\$2,705,978	\$2,705,978	\$2,788,302	\$2,788,302	\$82,324
Other Compensation	\$6,267	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Related Benefits	\$1,458,719	\$1,457,124	\$1,457,124	\$1,447,640	\$1,447,640	(\$9,484)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$4,100,600</b>	<b>\$4,213,102</b>	<b>\$4,213,102</b>	<b>\$4,285,942</b>	<b>\$4,285,942</b>	<b>\$72,840</b>
Travel	\$152,973	\$160,000	\$160,000	\$164,384	\$160,000	\$0
Operating Services	\$75,919	\$92,431	\$92,431	\$94,964	\$92,431	\$0
Supplies	\$8,848	\$20,000	\$20,000	\$20,548	\$20,000	\$0
<b>TOTAL OPERATING EXPENSES</b>	<b>\$237,740</b>	<b>\$272,431</b>	<b>\$272,431</b>	<b>\$279,896</b>	<b>\$272,431</b>	<b>\$0</b>
<b>PROFESSIONAL SERVICES</b>	<b>\$300,030</b>	<b>\$315,000</b>	<b>\$315,000</b>	<b>\$323,631</b>	<b>\$315,000</b>	<b>\$0</b>
Other Charges	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$547,991	\$656,117	\$656,117	\$650,110	\$650,110	(\$6,007)
<b>TOTAL OTHER CHARGES</b>	<b>\$547,991</b>	<b>\$706,117</b>	<b>\$706,117</b>	<b>\$700,110</b>	<b>\$700,110</b>	<b>(\$6,007)</b>
Acquisitions	\$534	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL ACQ. &amp; MAJOR REPAIRS</b>	<b>\$534</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,186,894</b>	<b>\$5,506,650</b>	<b>\$5,506,650</b>	<b>\$5,589,579</b>	<b>\$5,573,483</b>	<b>\$66,833</b>
Classified	30	30	30	30	30	0
Unclassified	6	6	6	6	6	0
<b>TOTAL AUTHORIZED T.O. POSITIONS</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>0</b>
<b>TOTAL AUTHORIZED OTHER CHARGES POSITIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL NON-T.O. FTE POSITIONS</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
<b>TOTAL POSITIONS</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>37</b>	<b>0</b>

Statutory Dedication and Fund Account Summary - Agency  
Executive Budget

Report Date: 1/22/26

## 106 - Louisiana Tax Commission

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Recommended 26 - 27	Total Executive Adjustment 26 - 27
Tax Commission Expense Dedicated Fund Account	\$3,128,480	\$3,387,438	\$3,387,438	\$2,339,964	\$2,324,293	(\$1,063,145)
<b>Total:</b>	<b>\$3,128,480</b>	<b>\$3,387,438</b>	<b>\$3,387,438</b>	<b>\$2,339,964</b>	<b>\$2,324,293</b>	<b>(\$1,063,145)</b>

Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Recommended FY -	Total Executive Adjustment FY -
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Statutory Dedication and Fund Account Summary - Program  
Executive Budget**

Report Date: 1/22/26

1061 - Property Taxation Regulatory/Oversight

Fees and Self Generated	PY Actuals 24 - 25	Enacted 25 - 26	Existing Operating Budget as of 12/01/25	Continuation 26 - 27	Recommended 26 - 27	Total Executive Adjustment 26 - 27
Tax Commission Expense Dedicated Fund Ac	\$3,128,480	\$3,387,438	\$3,387,438	\$2,339,964	\$2,324,293	(\$1,063,145)
<b>Total:</b>	<b>\$3,128,480</b>	<b>\$3,387,438</b>	<b>\$3,387,438</b>	<b>\$2,339,964</b>	<b>\$2,324,293</b>	<b>(\$1,063,145)</b>
Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Recommended FY -	Total Executive Adjustment FY -
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>