

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%
TOTAL MEANS OF FINANCING	\$5,186,894	\$5,506,650	\$5,506,650	\$5,589,579	\$5,573,483	\$66,833	1.21%
Classified	30	30	30	30	30	0	0%
Unclassified	6	6	6	6	6	0	0%
TOTAL AUTHORIZED T.O. POSITIONS	36	36	36	36	36	0	0%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
TOTAL NON-T.O. FTE POSITIONS	1	1	1	1	1	0	0%
TOTAL POSITIONS	37	37	37	37	37	0	0%

STATE OF LOUISIANA

Adjustments Report - Agency

Executive Budget

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
\$3,249,190	\$0	\$2,324,293	\$0	\$0	\$5,573,483	36	Total

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
\$65,142	\$0	\$0	\$0	\$0	\$65,142	0	Total

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.
\$1,063,145	\$0	(\$1,063,145)	\$0	\$0	\$0	0	Total

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.
\$1,691	\$0	\$0	\$0	\$0	\$1,691	0	Total

STATE OF LOUISIANA

Adjustments Report - Program

Executive Budget

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
\$3,249,190	\$0	\$2,324,293	\$0	\$0	\$5,573,483	36	Total

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
\$65,142	\$0	\$0	\$0	\$0	\$65,142	0	Total

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.
\$1,063,145	\$0	(\$1,063,145)	\$0	\$0	\$0	0	Total

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.
\$1,691	\$0	\$0	\$0	\$0	\$1,691	0	Total

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%
TOTAL MEANS OF FINANCING	\$5,186,894	\$5,506,650	\$5,506,650	\$5,589,579	\$5,573,483	\$66,833	1.21%
Classified	30	30	30	30	30	0	0%
Unclassified	6	6	6	6	6	0	0%
TOTAL AUTHORIZED T.O. POSITIONS	36	36	36	36	36	0	0%
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0	0%
TOTAL NON-T.O. FTE POSITIONS	1	1	1	1	1	0	0%
TOTAL POSITIONS	37	37	37	37	37	0	0%

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)
TOTAL PERSONAL SERVICES	\$4,100,600	\$4,213,102	\$4,213,102	\$4,285,942	\$4,285,942	\$72,840
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
TOTAL OPERATING EXPENSES	\$237,740	\$272,431	\$272,431	\$279,896	\$272,431	\$0
PROFESSIONAL SERVICES	\$300,030	\$315,000	\$315,000	\$323,631	\$315,000	\$0
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)
TOTAL OTHER CHARGES	\$547,991	\$706,117	\$706,117	\$700,110	\$700,110	(\$6,007)
Acquisitions	\$534	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$534	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$5,186,894	\$5,506,650	\$5,506,650	\$5,589,579	\$5,573,483	\$66,833
Classified	30	30	30	30	30	0
Unclassified	6	6	6	6	6	0
TOTAL AUTHORIZED T.O. POSITIONS	36	36	36	36	36	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	1	1	1	1	1	0
TOTAL POSITIONS	37	37	37	37	37	0

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)
TOTAL PERSONAL SERVICES	\$4,100,600	\$4,213,102	\$4,213,102	\$4,285,942	\$4,285,942	\$72,840
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
TOTAL OPERATING EXPENSES	\$237,740	\$272,431	\$272,431	\$279,896	\$272,431	\$0
PROFESSIONAL SERVICES	\$300,030	\$315,000	\$315,000	\$323,631	\$315,000	\$0
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)
TOTAL OTHER CHARGES	\$547,991	\$706,117	\$706,117	\$700,110	\$700,110	(\$6,007)
Acquisitions	\$534	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$534	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$5,186,894	\$5,506,650	\$5,506,650	\$5,589,579	\$5,573,483	\$66,833
Classified	30	30	30	30	30	0
Unclassified	6	6	6	6	6	0
TOTAL AUTHORIZED T.O. POSITIONS	36	36	36	36	36	0
TOTAL AUTHORIZED OTHER CHARGES POSITIONS	0	0	0	0	0	0
TOTAL NON-T.O. FTE POSITIONS	1	1	1	1	1	0
TOTAL POSITIONS	37	37	37	37	37	0

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)
Total:	\$3,128,480	\$3,387,438	\$3,387,438	\$2,339,964	\$2,324,293	(\$1,063,145)

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

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)
Total:	\$3,128,480	\$3,387,438	\$3,387,438	\$2,339,964	\$2,324,293	(\$1,063,145)

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