

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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 33,971,069	\$ 49,297,730	\$ 49,297,730	\$ 51,016,521	\$ 50,572,088	\$ 1,274,358
State General Fund by:						
Total Interagency Transfers	378,489	284,146	381,412	296,278	296,278	(85,134)
Fees and Self-generated Revenues	43,559,798	40,397,313	41,231,035	41,268,508	45,545,499	4,314,464
Statutory Dedications	328,022	1,135,000	1,135,902	1,143,719	1,148,969	13,067
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	390,760	365,000	399,000	394,000	394,000	(5,000)
Total Means of Financing	\$ 78,628,138	\$ 91,479,189	\$ 92,445,079	\$ 94,119,026	\$ 97,956,834	\$ 5,511,755
Expenditures & Request:						
Office of Revenue	\$ 75,407,269	\$ 87,835,779	\$ 88,799,592	\$ 90,396,258	\$ 94,030,036	\$ 5,230,444
Louisiana Tax Commission	3,220,869	3,643,410	3,645,487	3,722,768	3,926,798	281,311
Total Expenditures & Request	\$ 78,628,138	\$ 91,479,189	\$ 92,445,079	\$ 94,119,026	\$ 97,956,834	\$ 5,511,755
Authorized Full-Time Equivalents:						
Classified	903	907	918	918	918	0
Unclassified	25	27	17	17	17	0
Total FTEs	928	934	935	935	935	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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 31,079,397	\$ 46,194,320	\$ 46,194,320	\$ 47,785,995	\$ 47,150,464	\$ 956,144
State General Fund by:						
Total Interagency Transfers	377,314	284,146	380,237	296,278	296,278	(83,959)
Fees and Self-generated Revenues	43,559,798	40,397,313	41,231,035	41,268,508	45,545,499	4,314,464
Statutory Dedications	0	595,000	595,000	651,477	643,795	48,795
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	390,760	365,000	399,000	394,000	394,000	(5,000)
Total Means of Financing	\$ 75,407,269	\$ 87,835,779	\$ 88,799,592	\$ 90,396,258	\$ 94,030,036	\$ 5,230,444
Expenditures & Request:						
Tax Collection	\$ 69,140,957	\$ 80,158,383	\$ 80,882,502	\$ 82,772,389	\$ 86,242,705	\$ 5,360,203
Alcohol and Tobacco Control	5,106,874	6,400,989	6,553,683	6,234,970	6,347,290	(206,393)
Office of Charitable Gaming	1,159,438	1,276,407	1,363,407	1,388,899	1,440,041	76,634
Total Expenditures & Request	\$ 75,407,269	\$ 87,835,779	\$ 88,799,592	\$ 90,396,258	\$ 94,030,036	\$ 5,230,444
Authorized Full-Time Equivalents:						
Classified	865	870	880	880	880	0
Unclassified	20	21	12	12	12	0
Total FTEs	885	891	892	892	892	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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 30,779,397	\$ 46,194,320	\$ 46,194,320	\$ 47,785,995	\$ 47,003,951	\$ 809,631
State General Fund by:						
Total Interagency Transfers	64,456	83,146	83,146	50,278	50,278	(32,868)
Fees and Self-generated Revenues	38,297,104	33,875,917	34,600,036	34,936,116	39,188,476	4,588,440
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	5,000	5,000	0	0	(5,000)
Total Means of Financing	\$ 69,140,957	\$ 80,158,383	\$ 80,882,502	\$ 82,772,389	\$ 86,242,705	\$ 5,360,203
Expenditures & Request:						
Personal Services	\$ 46,640,982	\$ 50,624,820	\$ 51,576,417	\$ 54,302,950	\$ 55,020,383	\$ 3,443,966
Total Operating Expenses	8,305,947	12,925,743	11,741,270	11,502,176	11,771,757	30,487
Total Professional Services	999,286	2,040,835	2,515,828	2,195,487	3,793,084	1,277,256
Total Other Charges	12,750,005	14,467,485	14,949,487	14,449,596	14,473,301	(476,186)
Total Acq & Major Repairs	444,737	99,500	99,500	322,180	1,184,180	1,084,680
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 69,140,957	\$ 80,158,383	\$ 80,882,502	\$ 82,772,389	\$ 86,242,705	\$ 5,360,203
Authorized Full-Time Equivalents:						
Classified	776	776	784	784	784	0
Unclassified	19	19	11	11	11	0
Total FTEs	795	795	795	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	\$ 724,119	0	Mid-Year Adjustments (BA-7s):
\$ 46,194,320	\$ 80,882,502	795	Existing Oper Budget as of 12/01/06
Statewide Major Financial Changes:			
417,735	663,071	0	Annualize Classified State Employee Merits
499,650	793,095	0	Classified State Employees Merit Increases
329,868	464,603	0	State Employee Retirement Rate Adjustment
166,118	243,080	0	Group Insurance for Active Employees
107,355	155,710	0	Group Insurance for Retirees
977,873	1,552,179	0	Salary Base Adjustment
(1,371,591)	(2,177,128)	0	Attrition Adjustment
0	18,400	0	Acquisitions & Major Repairs
(99,500)	(99,500)	0	Non-Recurring Acquisitions & Major Repairs
0	(658,661)	0	Non-recurring Carryforwards
(33,222)	(95,964)	0	Risk Management
(15,386)	(38,466)	0	Legislative Auditor Fees
(99,418)	(248,546)	0	Rent in State-Owned Buildings
(5,535)	(13,838)	0	Maintenance in State-Owned Buildings
0	4,916	0	Capitol Park Security
782	1,956	0	UPS Fees
0	18,840	0	Civil Service Fees
0	(395)	0	CPTP Fees
0	57,711	0	State Treasury Fees
(65,098)	(162,744)	0	Office of Computing Services Fees
0	415,780	0	Office of Information Technology Projects
Non-Statewide Major Financial Changes:			
0	6,261	0	Increase in rent for offices located at 8549 United Plaza Blvd., Baton Rouge. Rent will increase from \$20.14 per square foot to \$20.59 per square foot for the Baton Rouge Regional Office resulting in an increase of \$6,261.00. Rent will increase from \$20.14 per square foot to \$20.59 per square foot for the Alcohol & Tobacco Control headquarters office resulting in an increase of \$5,551.00. Rent will increase from \$17.88 per square foot to \$20.59 per square foot for the Charitable Gaming headquarters office resulting in an increase of \$13,877.00.
0	(5,000)	0	Non-recur of federal grant under the Intermodal Surface Transportation & Efficiency Act (ISTEA) of 1991. The Department of Revenue no longer participates in this program and therefore will not receive any funds from the grant.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(32,868)	0	Interagency Transfer from the Department of Transportation and Development (DOTD) reduced from \$40,000 to \$15,000 due to reduction in services provided. Interagency Transfer from the Department of Natural Resources (DNR) reduced from \$43,146 to \$35,278 due to reduction in costs.
0	25,118	0	January 19, 2007 JLCB approved a BA-7 for the establishment of off-site critical data storage at Louisiana Tech University. Mission critical data on disk drives will be transferred electronically to a replication center. In the event of a disaster, the time required to restore data is expected to be shortened, enabling the Integrated Tax System functionality to be restored quickly.
0	47,977	0	January 19, 2007, JLCB approved a BA-7 to obtain replacement of the existing Xerox DocuPrint MICR printer due to obsolescence and growing maintenance costs.
0	2,403,600	0	Provides funding for a re-engineering of the Revenue Processing Center's processing system for the scanning of tax documents, payments, and correspondence. The current processing system is aging and replacement parts are becoming limited. The new system will support all current taxes and will have the ability to accommodate new taxes as they are created.
0	360,000	0	Provides funding for a software solution to automate the quality testing of application development activities. The solution should provide more efficient and reliable testing that will produce more accurate and timely results.
0	209,000	0	Provides funding for the implementation of a collaboration and enterprise management system to provide more effective collaboration among staff. The solution will provide personalized, web-portal capability with specific control points and quality assurance. New technologies such as Instant Messaging, Document Sharing and Management, On-line Team Collaboration, and Enterprise Project Management will be utilized as part of this system.
0	1,452,016	0	Pay increase for state employees
\$ 47,003,951	\$ 86,242,705	795	Recommended FY 2007-2008
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 47,003,951	\$ 86,242,705	795	Base Executive Budget FY 2007-2008
\$ 47,003,951	\$ 86,242,705	795	Grand Total Recommended

Professional Services

Amount	Description
\$15,000	Quality Assurance Review for Internal Audit's Operational Efficiency Improvements
\$144,438	Tax advice, research and counsel on litigation cases, expert testimony, report preparation, etc.
\$40,960	Media preparation and placement for major initiatives to inform the public on ways to file tax returns, check the status of returns, etc.
\$1,640,835	Information technology programming services
\$174,437	Design and implementation of the uniform electronic local return and remittance system as mandated in Act 73 of 2003 Regular Session
\$47,977	Replacement of production printer



Professional Services (Continued)

Amount	Description
\$119,437	Development and implementation of a comprehensive business continuity plan and disaster recovery plan; also to work with each of the sections/staff to develop plans using sophisticated planning and mitigation software
\$1,410,000	Installation, integration, and maintenance of replacement of the Revenue Processing Center's front-end processing system
\$200,000	Implementation of a collaboration and enterprise management system to provide more effective collaboration among staff
\$3,793,084	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$2,328,235	Post implementation support from the consultants and scheduled maintenance of the Integrated Tax System
\$2,000,000	Audit Tracking System
\$398,023	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$4,726,258	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$146,899	Civil Service Fees
\$506,357	Legislative Auditor Fees
\$44,355	Uniform Payroll System Fees
\$239,020	Maintenance of State-owned Buildings
\$4,646,420	Rent in State-owned Buildings (LaSalle Building and Brandywine State Complex)
\$254,880	Rent for portion of the Department of Public Safety Data Center
\$2,164,797	Office of Telecommunications Management (OTM) Fees
\$82,872	Office of Computing Services Fees
\$520,257	State Treasurer - Central Banking Services Fees
\$22,227	Comprehensive Public Training Program (CPTP) Fees
\$351,055	Capitol Park Security Fees
\$436,520	Office of Risk Management (ORM)
\$18,000	Division of Administration - State Register Fees
\$100,000	Division of Administration - State Mail Operations
\$10,344	Governor's Office - department's share for the Washington D.C. office
\$53,040	Division of Administration - LEAF payments
\$150,000	Department of Social Services - VITA Services
\$9,747,043	SUB-TOTAL INTERAGENCY TRANSFERS
\$14,473,301	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$303,780	Replacement of Automatic Call Distributor (ACD) system to more quickly and efficiently route telephone calls from taxpayers
\$18,000	Replacement of outdated computer hardware
\$400	Executive Chair for Baton Rouge Regional Office
\$840,000	Replacement of Revenue Processing Center's front-end processing system



Acquisitions and Major Repairs (Continued)

Amount	Description
\$13,000	Hardware associated with implementation of Quality Assurance automation project
\$9,000	Hardware associated with implementation of the Collaboration and Enterprise Management System
\$1,184,180	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Total net collections (LAPAS CODE - 21796)	\$ 6,137,085,999	\$ 5,870,010,967	\$ 6,160,743,942	\$ 6,899,000,000	\$ 7,541,472,289
Percentage change in total net collections (LAPAS CODE - 21797)	0.86%	-4.35%	4.95%	11.98%	9.31%
Total number of tax returns filed (LAPAS CODE - 3457)	4,083,781	3,948,828	4,194,920	4,061,131	3,302,665
Total number of tax returns processed (LAPAS CODE - 14088)	4,083,781	3,948,828	4,194,920	4,061,131	3,302,665
Total number of individual returns processed (LAPAS CODE - 14090)	1,873,824	1,850,536	1,937,502	1,960,988	1,680,521
Total number of tax returns filed electronically (LAPAS CODE - 14049)	579,113	662,777	1,058,765	1,285,303	802,720
Percent of tax returns filed electronically (LAPAS CODE - 14048)	14.18%	16.78%	25.24%	31.65%	24.31%
Average tax return processing time (in business days) (LAPAS CODE - 6828)	7.00	8.50	6.00	6.75	13.32
Allocated cost per \$100 of tax collected (LAPAS CODE - 3475)	\$ 1.03	\$ 1.12	\$ 1.07	\$ 1.10	\$ 0.92

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, 2008.

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 Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Total number of self-service business taxpayer applications available (LAPAS CODE - 21791)	22	24	25	25	30	25
K	Number of self-service business applications implemented annually (LAPAS CODE - 21792)	5	2	3	3	5	3
S	Number of single stand alone kiosks installed and operational in the Office of Revenue sites (LAPAS CODE - 21793)	12	15	12	12	12	12
S	Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	39.14%	50.87%	41.14%	41.14%	45.00%	41.14%
S	Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	20.57%	29.25%	29.50%	29.50%	30.00%	29.50%

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	Not Applicable	0.6%	0.9%	1.3%	1.7%
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	65.00%	68.00%	68.00%	73.00%	74.55%



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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Average tax return processing time (in business days) (LAPAS CODE - 6828)	7.5	13.3	7.0	7.0	6.5	7.0
S	Average processing time of paper returns (LAPAS CODE - 21799)	7.5	16.7	7.5	7.5	7.0	7.5
S	Average processing time of electronic returns (LAPAS CODE - 21800)	1.0	4.9	1.0	1.0	1.0	1.0

3. (KEY) To increase the 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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of taxpayer correspondence answered/resolved within 21 days of receipt (LAPAS CODE - 21789)	52.1%	62.0%	52.1%	52.1%	55.0%	52.1%
S	Number of taxpayer correspondence answered/resolved within 21 days of receipt (LAPAS CODE - 21790)	74,800	58,400	74,800	74,800	79,200	74,800
K	Percentage of taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 3483)	74.10%	75.00%	74.10%	74.10%	77.00%	74.10%
S	Number taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 14091)	106,507	70,680	106,507	106,507	110,880	106,507

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Percentage of taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 3483)	93%	88%	64%	80%	75%
Number taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 14091)	84,572	101,069	112,874	102,081	70,680
Total taxpayer correspondence answered/resolved (LAPAS CODE - 14092)	106,440	127,401	175,975	126,864	94,344



4. (KEY) To provide improved taxpayer service through the contact center by reducing the telephone call abandonment rate by 68% (from the forecasted 25.1% in FY 06-07) to 8.0% by June 30, 2008, and reducing the average telephone call queue time by 47% (from the forecasted 2.82 minutes in FY 06-07) to 1.50 minutes by June 30, 2008.

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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Call center abandonment rate (LAPAS CODE - 21801)	5.5%	19.7%	25.1%	25.1%	8.0%	25.2%
S	Number of abandoned telephone calls annually. (LAPAS CODE - 21802)	76,096	53,765	28,780	28,780	25,100	28,780
K	Average customer wait time in queue (in minutes) (LAPAS CODE - 21803)	7.85	2.35	2.82	2.82	1.50	2.82
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)	793,825.0	273,201.0	213,056.0	213,056.0	315,400.0	213,056.0



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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	77%	71%	77%	77%	78%	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 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	69.80%	73.49%	79.71%	82.23%	71.00%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 4,236.60	\$ 4,309.19	\$ 4,903.95	\$ 5,672.00	\$ 5,895.00

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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of individual income tax refunds issued within 14 calendar days of receipt (LAPAS CODE - 21805)	76.4%	36.9%	76.4%	76.4%	71.3%	71.3%
K	Percentage of business tax refunds issued within 90 calendar days of receipt (LAPAS CODE - 21806)	68.5%	64.3%	68.5%	68.5%	64.1%	63.0%

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 Off-set" 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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of collection cases (taxable periods in seizable status) resolved within 180 days (LAPAS CODE - 21807)	39%	14%	39%	39%	25%	25%
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)	348,000	153,052	348,000	348,000	200,000	200,000
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)	136,700	21,598	136,700	136,700	50,000	50,000
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 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	
Total delinquent taxes collected (LAPAS CODE - 21810)	\$ 219,728,969	\$ 198,850,523	\$ 234,113,890	\$ 284,599,897	\$ 131,381,639	
Delinquent taxes collected by Collection Division (LAPAS CODE - 21811)	\$ 149,699,755	\$ 132,168,450	\$ 184,738,884	\$ 228,628,276	\$ 96,986,557	
Delinquent taxes collected by contracted collection agencies (LAPAS CODE - 21812)	\$ 348,957	\$ 534,846	\$ 1,659,567	\$ 918,597	\$ 610,961	
Delinquent taxes collected by the regional offices (LAPAS CODE - 21813)	\$ 69,680,257	\$ 66,147,227	\$ 47,715,439	\$ 55,053,024	\$ 33,784,121	



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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of all business accounts audited (LAPAS CODE - 3512)	0.37%	0.33%	0.37%	0.37%	0.35%	0.35%
	This indicator 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)	1,669	1,474	1,669	1,669	1,545	1,545
	This indicator represents the number of field audits completed during the reporting period.						
S	Number of field auditors (LAPAS CODE - 3517)	103	102	103	103	107	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 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Percentage of all business accounts audited (LAPAS CODE - 3512)	0.40%	0.39%	0.33%	0.37%	0.33%
'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)	1,762	1,729	1,479	1,656	1,474
'Number of field audits conducted' is the number of field audits completed during the reporting period.					
Total number of business accounts (LAPAS CODE - 3508)	240,000	443,945	443,977	443,975	443,977
Field audit collections per field auditor position (LAPAS CODE - 3524)	\$ 2,218,649	\$ 938,929	\$ 984,892	\$ 1,062,176	\$ 1,292,965
'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)	\$ 235,176,786	\$ 101,404,304	\$ 104,398,543	\$ 106,217,649	\$ 131,882,424
Number of field auditors (LAPAS CODE - 3517)	106	108	106	100	102
This indicator represents the actual number of field auditors employed by the Office of Revenue 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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 300,000	\$ 0	\$ 0	\$ 0	\$ 146,513	\$ 146,513
State General Fund by:						
Total Interagency Transfers	312,858	201,000	297,091	246,000	246,000	(51,091)
Fees and Self-generated Revenues	4,103,256	5,244,989	5,267,592	4,943,493	4,916,982	(350,610)
Statutory Dedications	0	595,000	595,000	651,477	643,795	48,795
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	390,760	360,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 5,106,874	\$ 6,400,989	\$ 6,553,683	\$ 6,234,970	\$ 6,347,290	\$ (206,393)
Expenditures & Request:						
Personal Services	\$ 4,054,592	\$ 5,024,244	\$ 4,703,366	\$ 4,771,778	\$ 4,884,098	\$ 180,732
Total Operating Expenses	691,958	676,986	882,389	823,887	823,887	(58,502)
Total Professional Services	111,103	135,552	258,286	258,286	258,286	0
Total Other Charges	202,785	194,372	217,208	194,861	194,861	(22,347)
Total Acq & Major Repairs	46,436	369,835	492,434	186,158	186,158	(306,276)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 5,106,874	\$ 6,400,989	\$ 6,553,683	\$ 6,234,970	\$ 6,347,290	\$ (206,393)
Authorized Full-Time Equivalents:						
Classified	71	76	77	77	77	0
Unclassified	1	2	1	1	1	0
Total FTEs	72	78	78	78	78	0



Source of Funding

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

Alcohol and Tobacco Control Statutory Dedications

Fund	Prior Year Actuals FY 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Tobacco Regulation Enforcement Fund	\$ 0	\$ 595,000	\$ 595,000	\$ 651,477	\$ 643,795	\$ 48,795

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 152,694	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 6,553,683	78	Existing Oper Budget as of 12/01/06
Statewide Major Financial Changes:			
\$ 0	\$ 64,307	0	Annualize Classified State Employee Merits
\$ 0	\$ 52,439	0	Classified State Employees Merit Increases
\$ 0	\$ 40,844	0	State Employee Retirement Rate Adjustment
\$ 0	\$ 18,853	0	Group Insurance for Active Employees
\$ 0	\$ 9,808	0	Group Insurance for Retirees
\$ 0	\$ (147,451)	0	Salary Base Adjustment
\$ 0	\$ (30,000)	0	Attrition Adjustment
\$ 0	\$ 186,158	0	Acquisitions & Major Repairs
\$ 0	\$ (508,465)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (22,603)	0	Non-recurring Carryforwards
\$ 0	\$ (22,347)	0	Risk Management
Non-Statewide Major Financial Changes:			
\$ 0	\$ 5,551	0	Increase in rent for offices located at 8549 United Plaza Blvd., Baton Rouge. Rent will increase from \$20.14 per square foot to \$20.59 per square foot for the Baton Rouge Regional Office resulting in an increase of \$6,261.00. Rent will increase from \$20.14 per square foot to \$20.59 per square foot for the Alcohol & Tobacco Control headquarters office resulting in an increase of \$5,551.00. Rent will increase from \$17.88 per square foot to \$20.59 per square foot for the Charitable Gaming headquarters office resulting in an increase of \$13,877.00.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 146,513	\$ 146,513	0	Pay increase for state employees
\$ 146,513	\$ 6,347,290	78	Recommended FY 2007-2008
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 146,513	\$ 6,347,290	78	Base Executive Budget FY 2007-2008
\$ 146,513	\$ 6,347,290	78	Grand Total Recommended

Professional Services

Amount	Description
\$30,000	To provide an alcohol baseline study by analyzing and evaluating data regarding statewide underage drinking compliance
\$25,716	To provide legal research and briefs
\$30,000	To provide 870 man hours by the City of Baton Rouge to enforce the underage drinking laws in East Baton Rouge Parish
\$75,000	To provide for enforcement of the underage drinking laws in the Greater New Orleans area
\$18,500	To provide assistance in conducting the Taking Action Youth Conference
\$79,070	To provide research and reporting for an alcohol related study
\$258,286	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$60,526	Investigative expenses
\$60,526	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$7,204	Maintenance in State-owned Buildings - Monroe
\$68,731	Office of Risk Management (ORM)
\$36,400	Office of Telecommunications Management (OTM) Fees
\$22,000	Division of Administration - State Printing Fees
\$134,335	SUB-TOTAL INTERAGENCY TRANSFERS
\$194,861	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
\$152,180	Replacement of 7 high mileage investigative vehicles
\$10,378	Replacement of investigative equipment: bullet proof vests, digital cameras, duty weapons, ID scanners
\$20,800	Replacement of printers, fax machines, and software enhancement
\$2,800	Replacement of filing cabinets
\$186,158	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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Average time for applicants to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	15	20	20	20	20	20



Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
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)	10,181	10,104	9,689	9,974	10,576
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,636	8,586	8,299	8,357	8,996
Total number of alcohol permits processed (LAPAS CODE - 6849)	23,710	24,685	24,462	24,369	25,555
Number of new Class A & B permits issued (LAPAS CODE - 6850)	3,044	3,305	3,177	3,137	2,053
Number of new special events permits issued (LAPAS CODE - 6851)	1,510	1,467	1,478	1,187	782
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	20,505	21,139	21,088	21,088	22,720
Number of tobacco permits issued (LAPAS CODE - 6854)	10,181	10,104	9,689	9,974	10,576
Number of alcohol permit applications denied (LAPAS CODE - 3552)	328	404	349	266	274
Number of tobacco permit applications denied (LAPAS CODE - 3548)	62	74	31	14	23

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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Alcohol non-compliance rate (LAPAS CODE - 6856)	10%	9%	11%	11%	11%	11%
K	Tobacco non-compliance rate (LAPAS CODE - 6857)	6%	7%	9%	9%	7%	7%
K	Total number of compliance checks (LAPAS CODE - 6858)	10,000	6,264	8,900	8,900	8,900	8,900
K	Total number of inspections (LAPAS CODE - 6859)	23,000	17,169	19,000	19,000	19,000	19,000

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Alcohol non-compliance rate (LAPAS CODE - 6856)	11%	10%	10%	9%	9%
Tobacco non-compliance rate (LAPAS CODE - 6857)	7%	5%	6%	5%	7%
Total number of compliance checks (LAPAS CODE - 6858)	11,986	10,087	10,475	10,095	6,264
Total number of citations issued (LAPAS CODE - 6861)	1,549	1,030	1,123	1,020	678
Total number of inspections (LAPAS CODE - 6859)	24,513	21,880	21,460	26,130	17,169
Total number of summonses and arrests (LAPAS CODE - 6860)	3,420	1,601	1,556	2,035	1,198



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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0



Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	1,159,438	1,276,407	1,363,407	1,388,899	1,440,041	76,634
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 1,159,438	\$ 1,276,407	\$ 1,363,407	\$ 1,388,899	\$ 1,440,041	\$ 76,634
Expenditures & Request:						
Personal Services	\$ 911,000	\$ 1,014,962	\$ 1,042,115	\$ 1,069,274	\$ 1,127,182	\$ 85,067
Total Operating Expenses	167,445	185,335	221,182	244,374	242,126	20,944
Total Professional Services	0	0	0	0	0	0
Total Other Charges	79,973	76,110	76,110	75,251	70,733	(5,377)
Total Acq & Major Repairs	1,020	0	24,000	0	0	(24,000)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,159,438	\$ 1,276,407	\$ 1,363,407	\$ 1,388,899	\$ 1,440,041	\$ 76,634
Authorized Full-Time Equivalents:						
Classified	18	18	19	19	19	0
Unclassified	0	0	0	0	0	0
Total FTEs	18	18	19	19	19	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	\$ 87,000	1	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 1,363,407	19	Existing Oper Budget as of 12/01/06
Statewide Major Financial Changes:			
0	17,042	0	Annualize Classified State Employee Merits
0	15,085	0	Classified State Employees Merit Increases



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	5,106	0	State Employee Retirement Rate Adjustment
0	4,710	0	Group Insurance for Active Employees
0	(23,735)	0	Salary Base Adjustment
0	13,422	0	Acquisitions & Major Repairs
0	(24,000)	0	Non-Recurring Acquisitions & Major Repairs
0	(859)	0	Risk Management
0	(4,518)	0	Administrative Law Judges
Non-Statewide Major Financial Changes:			
			Increase in rent for offices located at 8549 United Plaza Blvd., Baton Rouge. Rent will increase from \$20.14 per square foot to \$20.59 per square foot for the Baton Rouge Regional Office resulting in an increase of \$6,261.00. Rent will increase from \$20.14 per square foot to \$20.59 per square foot for the Alcohol & Tobacco Control headquarters office resulting in an increase of \$5,551.00. Rent will increase from \$17.88 per square foot to \$20.59 per square foot for the Charitable Gaming headquarters office resulting in an increase of \$13,877.00.
0	13,877	0	
			October 20, 2006 JLCB approved a BA-7 for the creation of an additional Revenue Agent 1 position in Charitable Gaming. This adjustment provides for the salary and related benefits for the position in FY 07-08.
0	28,335	0	
0	32,169	0	Pay increase for state employees
\$ 0	\$ 1,440,041	19	Recommended FY 2007-2008
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 1,440,041	19	Base Executive Budget FY 2007-2008
\$ 0	\$ 1,440,041	19	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2007-2008.

Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2007-2008.
\$0	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	
\$4,200	Division of Administration - State Printing Fees
\$8,774	Office of Telecommunications Management (OTM) Fees



Other Charges (Continued)

Amount	Description
\$3,024	Office of Computing Services Fees
\$4,535	Office of Risk Management (ORM)
\$200	Division of Administrative Law (DAL) Fees
\$50,000	Department of Justice - Administrative Services Division
\$70,733	SUB-TOTAL INTERAGENCY TRANSFERS
\$70,733	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2007-2008.

Performance Information

1. (KEY) To conduct 250 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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Number of inspections conducted (LAPAS CODE - 1975)	213	153	213	213	250	250
K	Number of investigations conducted (LAPAS CODE - 1973)	61	35	61	61	61	61
K	Number of audits conducted (LAPAS CODE - 1974)	73	54	73	73	73	73



Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Number of inspections conducted (LAPAS CODE - 1975)	189	183	192	210	153
Number of investigations (LAPAS CODE - 1973)	76	48	42	50	35
Number of audits conducted (LAPAS CODE - 1974)	66	64	67	69	54

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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage change in organizations (with multiple activities) trained (LAPAS CODE - 16514)	2%	-3%	2%	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)	158	89	112	112	112	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)	430	376	400	400	400	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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of administrative actions taken (LAPAS CODE - 16517)	2%	2%	2%	2%	2%	2%
S	Number of administrative actions (LAPAS CODE - 17044)	25	29	20	20	20	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)	1,250	1,200	1,000	1,000	1,000	1,000

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Number of licenses (LAPAS CODE - 1976)	1,201	1,224	1,317	1,337	1,200



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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 2,891,672	\$ 3,103,410	\$ 3,103,410	\$ 3,230,526	\$ 3,421,624	\$ 318,214
State General Fund by:						
Total Interagency Transfers	1,175	0	1,175	0	0	(1,175)
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	328,022	540,000	540,902	492,242	505,174	(35,728)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 3,220,869	\$ 3,643,410	\$ 3,645,487	\$ 3,722,768	\$ 3,926,798	\$ 281,311
Expenditures & Request:						
Property Taxation Regulatory/ Oversight	\$ 3,185,294	\$ 3,593,410	\$ 3,595,487	\$ 3,672,768	\$ 3,876,798	\$ 281,311
Supervision and Assistance to Local Assessors	35,575	50,000	50,000	50,000	50,000	0
Total Expenditures & Request	\$ 3,220,869	\$ 3,643,410	\$ 3,645,487	\$ 3,722,768	\$ 3,926,798	\$ 281,311
Authorized Full-Time Equivalents:						
Classified	38	37	38	38	38	0
Unclassified	5	6	5	5	5	0
Total FTEs	43	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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 2,891,672	\$ 3,103,410	\$ 3,103,410	\$ 3,230,526	\$ 3,421,624	\$ 318,214
State General Fund by:						
Total Interagency Transfers	1,175	0	1,175	0	0	(1,175)
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	292,447	490,000	490,902	442,242	455,174	(35,728)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 3,185,294	\$ 3,593,410	\$ 3,595,487	\$ 3,672,768	\$ 3,876,798	\$ 281,311
Expenditures & Request:						
Personal Services	\$ 2,576,300	\$ 2,797,723	\$ 2,797,723	\$ 2,880,561	\$ 3,064,681	\$ 266,958
Total Operating Expenses	270,589	370,174	371,349	371,627	396,071	24,722
Total Professional Services	195,174	265,000	265,000	271,360	265,000	0
Total Other Charges	90,017	90,563	91,465	92,470	94,296	2,831
Total Acq & Major Repairs	53,214	69,950	69,950	56,750	56,750	(13,200)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 3,185,294	\$ 3,593,410	\$ 3,595,487	\$ 3,672,768	\$ 3,876,798	\$ 281,311
Authorized Full-Time Equivalents:						
Classified	38	37	38	38	38	0
Unclassified	5	6	5	5	5	0
Total FTEs	43	43	43	43	43	0

Source of Funding

This program is funded from State General Fund and Statutory Dedication. The Statutory Dedication is from the Tax Commission Expense Fund from fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies.



Property Taxation Regulatory/Oversight Statutory Dedications

Fund	Prior Year Actuals FY 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 292,447	\$ 490,000	\$ 490,902	\$ 442,242	\$ 455,174	\$ (35,728)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 2,077	0	Mid-Year Adjustments (BA-7s):
\$ 3,103,410	\$ 3,595,487	43	Existing Oper Budget as of 12/01/06
Statewide Major Financial Changes:			
42,459	49,142	0	Annualize Classified State Employee Merits
45,996	53,237	0	Classified State Employees Merit Increases
25,132	27,024	0	State Employee Retirement Rate Adjustment
8,893	10,462	0	Group Insurance for Active Employees
8,988	10,574	0	Group Insurance for Retirees
31,848	35,323	0	Salary Base Adjustment
56,750	56,750	0	Acquisitions & Major Repairs
(9,950)	(71,125)	0	Non-Recurring Acquisitions & Major Repairs
(1,109)	(1,109)	0	Risk Management
170	170	0	UPS Fees
0	1,731	0	Civil Service Fees
0	95	0	CPTP Fees
1,944	1,944	0	Office of Computing Services Fees
Non-Statewide Major Financial Changes:			
28,500	28,500	0	Provides for an increase in the amount budgeted for Travel to provide funds for employees to attend classes and seminars that are required to obtain required professional certification or recertification.
78,593	78,593	0	Pay increase for state employees
\$ 3,421,624	\$ 3,876,798	43	Recommended FY 2007-2008
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 3,421,624	\$ 3,876,798	43	Base Executive Budget FY 2007-2008
\$ 3,421,624	\$ 3,876,798	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:
\$8,492	Civil Service Fees
\$3,716	Division of Administration - State Printing Fees
\$11,070	Office of Risk Management (ORM)
\$26,001	Office of Telecommunications Management (OTM) Fees
\$235	Uniform Payroll System (UPS) Fees
\$1,944	Office of Computing Services (OCS) Fees
\$1,136	Comprehensive Public Training Program (CPTP) Fees
\$52,594	SUB-TOTAL INTERAGENCY TRANSFERS
\$94,296	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$20,900	Software for the Residential Estimator Program used by the appraisal department to perform real estate appraisals
\$1,600	Software for the APEX program which will assist appraisers and allow them to create more accurate appraisals
\$19,750	Office furnishings to replace old items that are outdated and unprofessional
\$4,500	New printer to be used for the printing of assessments and certificates of public service assessments as well as correspondence
\$10,000	Digital sender and router for server
\$56,750	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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of protest hearings completed within the tax year in which the protest was filed (LAPAS CODE - 3578)	100%	24%	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 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Number of protest hearings completed (LAPAS CODE - 3579)	102	63	30	30	17



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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Percentage of banks and insurance companies assessed (LAPAS CODE - 3583)	100%	100%	100%	100%	100%	100%
<p>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.</p>							
K	Percentage of tax rolls certified before November 15th of each year (LAPAS CODE - 10480)	100%	100%	100%	100%	100%	100%
<p>There are 70 local tax assessors in Louisiana. Prior to November 15th of each year, local tax assessors are required to submit their tax rolls to the Louisiana Tax Commission (LTC) for certification. Certification must occur before tax collectors can begin to collect taxes. Should it be necessary to correct or change an assessment after the rolls have been certified by the LTC, the assessor must submit a change order to the commission for approval. For historical information on the number of tax rolls certified and the number of change orders processed, see the General Performance Information table that follows this objective.</p>							
K	Percentage of public utility companies appraised and assessed (LAPAS CODE - 3597)	100%	100%	100%	100%	100%	100%
<p>The Louisiana Tax Commission is charged with appraising and auditing all public service properties throughout the state. These properties are assessed by the LTC at the rate of 10% of fair market value of land, 25% of fair market value for all other property owned by public service companies, with the exception of airlines, railroads, private car companies, and electric cooperatives, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local taxing jurisdictions. The tax dollars produced from assessments of public service properties remain in local parish coffers. Any major changes in reporting by a particular industry may trigger an audit of that industry. Audits are performed to assure compliance as well as to verify financial information. The number of public service audits that will produce revenue has decreased since all major industries have been audited and are now reporting correctly. For historical information on the number of public service appraisals and audits conducted, see the General Performance Information table that follows.</p>							



Property Taxation Regulatory/Oversight General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2001-2002	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006
Number of banks assessed (LAPAS CODE - 3586)	164	162	161	156	153
Assessed value of banks (in millions) (LAPAS CODE - 3587)	\$ 649.2	\$ 745.8	\$ 716.2	\$ 697.3	\$ 651.5
Number of insurance companies assessed (LAPAS CODE - 3588)	766	776	779	767	773
Assessed value of insurance companies (in millions) (LAPAS CODE - 3589)	\$ 61.0	\$ 69.5	\$ 75.1	\$ 78.9	\$ 82.1
Number of public service appraisals conducted (LAPAS CODE - 3598)	667	673	679	663	633
Number of public service audits conducted (LAPAS CODE - 3601)	6	2	2	2	6
Assessed value of public service properties (in billions) (LAPAS CODE - 3599)	\$ 3.16	\$ 3.18	\$ 3.23	\$ 3.30	\$ 3.31
Ad valorem taxes produced by public service properties (in millions) (LAPAS CODE - 3600)	\$ 320	\$ 330	\$ 322	\$ 330	\$ 331
Assessed value added to parish tax rolls (LAPAS CODE - 13769)	\$ 2,520,000	\$ 182,000	\$ 5,100,000	\$ 112,500	\$ 14,700,000
Additional taxes realized by local government as a result of public service audits (LAPAS CODE - 3602)	\$ 2,760,070	\$ 17,000	\$ 245,000	\$ 12,700	\$ 1,340,900
Number of tax rolls certified (LAPAS CODE - 3606)	70	70	70	70	70
Number of change orders processed (LAPAS CODE - 3607)	44,657	36,421	39,169	58,451	45,842

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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Total number of property appraisals conducted (LAPAS CODE - 3593)	6,000	7,557	7,000	7,000	7,000	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	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					
		Yearend Performance Standard FY 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
S	Number of personal property audits conducted (LAPAS CODE - 3604)	20	8	10	10	10	10
S	Additional tax added due to personal property audits (LAPAS CODE - 3605)	\$ 150,000	0	\$ 150,000	\$ 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 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	35,575	50,000	50,000	50,000	50,000	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 35,575	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Expenditures & Request:						
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating Expenses	0	0	0	0	0	0
Total Professional Services	0	0	0	0	0	0
Total Other Charges	35,575	50,000	50,000	50,000	50,000	0
Total Acq & Major Repairs	0	0	0	0	0	0
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 35,575	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0
Authorized Full-Time Equivalents:						
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
Total FTEs	0	0	0	0	0	0



Source of Funding

This program is funded by Statutory Dedication from the Tax Commission Expense Fund. The Statutory Dedication funds are derived fees assessed for audits and appraisals of public service properties, banking institutions, and insurance companies.

Supervision and Assistance to Local Assessors Statutory Dedications

Fund	Prior Year Actuals FY 2005-2006	Enacted FY 2006-2007	Existing FY 2006-2007	Continuation FY 2007-2008	Recommended FY 2007-2008	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 35,575	\$ 50,000	\$ 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 12/01/06
Statewide Major Financial Changes:			
Non-Statewide Major Financial Changes:			
\$ 0	\$ 50,000	0	Recommended FY 2007-2008
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 50,000	0	Base Executive Budget FY 2007-2008
\$ 0	\$ 50,000	0	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2007-2008.

Other Charges

Amount	Description
	Other Charges:



Other Charges (Continued)

Amount	Description
\$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 2007-2008.
\$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 2007-2008.

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 2005-2006	Actual Yearend Performance FY 2005-2006	Performance Standard as Initially Appropriated FY 2006-2007	Existing Performance Standard FY 2006-2007	Performance At Continuation Budget Level FY 2007-2008	Performance At Executive Budget Level FY 2007-2008
K	Number of assessors filing tax rolls electronically (LAPAS CODE - 3609)	70	66	70	70	70	70
K	Number of assessors filing change orders electronically (LAPAS CODE - 3610)	70	70	70	70	70	70

