

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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 49,229,531	\$ 50,824,308	\$ 50,824,308	\$ 36,357,090	\$ 22,825,466	\$ (27,998,842)
State General Fund by:						
Total Interagency Transfers	550,549	296,278	2,046,278	296,278	296,278	(1,750,000)
Fees and Self-generated Revenues	33,435,081	46,263,535	46,625,902	64,591,953	77,500,647	30,874,745
Statutory Dedications	836,948	1,148,969	1,170,630	1,232,923	1,947,927	777,297
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	394,000	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 84,446,109	\$ 98,927,090	\$ 101,061,118	\$ 102,872,244	\$ 102,964,318	\$ 1,903,200
Expenditures & Request:						
Office of Revenue	\$ 80,818,821	\$ 95,005,071	\$ 95,389,099	\$ 98,784,035	\$ 98,973,378	\$ 3,584,279
Louisiana Tax Commission	3,627,288	3,922,019	5,672,019	4,088,209	3,990,940	(1,681,079)
Total Expenditures & Request	\$ 84,446,109	\$ 98,927,090	\$ 101,061,118	\$ 102,872,244	\$ 102,964,318	\$ 1,903,200
Authorized Full-Time Equivalents:						
Classified	918	928	928	903	876	(52)
Unclassified	17	17	17	17	17	0
Total FTEs	935	945	945	920	893	(52)



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 its resources more effectively 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 fully satisfy the service needs of Louisiana taxpayers. Only through teamwork, training, and education can staff ensure adequate response and efficient delivery of services.

The Office of Revenue is primarily responsible for the fair and equitable administration of the state's tax laws. This agency provides taxpayer assistance, uniform enforcement of the tax code, and efficient collection of the major tax revenues for the State of Louisiana.



The Office of Revenue has three programs: Tax Collection, Alcohol and Tobacco Control, and Charitable Gaming.

For additional information, see:

[Office of Revenue](#)

[Federation of Tax Administrators](#)

[Multi-State Tax Commission](#)

Office of Revenue Budget Summary

	Prior Year Actuals FY 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 46,194,319	\$ 47,407,463	\$ 47,407,463	\$ 32,785,009	\$ 19,784,145	\$ (27,623,318)
State General Fund by:						
Total Interagency Transfers	549,374	296,278	296,278	296,278	296,278	0
Fees and Self-generated Revenues	33,435,081	46,263,535	46,625,902	64,591,953	77,500,647	30,874,745
Statutory Dedications	246,047	643,795	665,456	716,795	998,308	332,852
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	394,000	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 80,818,821	\$ 95,005,071	\$ 95,389,099	\$ 98,784,035	\$ 98,973,378	\$ 3,584,279
Expenditures & Request:						
Tax Collection	\$ 74,045,357	\$ 87,249,716	\$ 87,594,176	\$ 90,408,891	\$ 90,770,345	\$ 3,176,169
Alcohol and Tobacco Control	5,520,610	6,315,314	6,336,975	6,867,552	6,721,531	384,556
Office of Charitable Gaming	1,252,854	1,440,041	1,457,948	1,507,592	1,481,502	23,554
Total Expenditures & Request	\$ 80,818,821	\$ 95,005,071	\$ 95,389,099	\$ 98,784,035	\$ 98,973,378	\$ 3,584,279
Authorized Full-Time Equivalents:						
Classified	880	890	890	865	840	(50)
Unclassified	12	12	12	12	12	0
Total FTEs	892	902	902	877	852	(50)



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; and conducting and/or participating in seminars and workshops.
- Processing – This function involves processing the millions of documents and remittances needed for revenue forecasting, policy considerations by the Governor and Legislature, issuance of refunds, rebates and other tax incentives, and collection of revenue to fund state services. Sophisticated mail-opening machines, high-speed character recognition, and imaging technologies are used in this process.
- Compliance and Enforcement – This function includes the discovery and generation of revenues that would otherwise go unreported and uncollected by conducting civil and criminal tax audits, and pursues delinquent debts and litigation.
- Support – This function supplies the services needed to support the organization, such as human resources, information technology, internal controls, and fiscal matters.

The goals of the Tax Collection Program are:

- I. To provide quality service by providing a more consumer friendly, customer service approach to dealing with taxpayers, practitioners and stakeholders.
- II. To improve operational efficiency by streamlining processes, eliminating redundancy, and collaborating with other entities
- III. To maximize compliance through education and enforcement 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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 46,194,319	\$ 47,292,926	\$ 47,292,926	\$ 32,638,496	\$ 19,784,145	\$ (27,508,781)
State General Fund by:						
Total Interagency Transfers	37,593	50,278	50,278	50,278	50,278	0
Fees and Self-generated Revenues	27,813,445	39,906,512	40,250,972	57,720,117	70,935,922	30,684,950
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	\$ 74,045,357	\$ 87,249,716	\$ 87,594,176	\$ 90,408,891	\$ 90,770,345	\$ 3,176,169
Expenditures & Request:						
Personal Services	\$ 47,927,029	\$ 55,293,733	\$ 55,293,733	\$ 56,814,917	\$ 54,660,433	\$ (633,300)
Total Operating Expenses	11,494,897	11,795,382	12,011,081	12,131,450	11,908,502	(102,579)
Total Professional Services	855,131	4,433,084	4,262,450	4,122,761	6,141,250	1,878,800
Total Other Charges	12,743,398	14,543,337	14,737,062	15,072,485	15,792,882	1,055,820
Total Acq & Major Repairs	1,024,902	1,184,180	1,289,850	2,267,278	2,267,278	977,428
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 74,045,357	\$ 87,249,716	\$ 87,594,176	\$ 90,408,891	\$ 90,770,345	\$ 3,176,169
Authorized Full-Time Equivalents:						
Classified	784	794	794	769	744	(50)
Unclassified	11	11	11	11	11	0
Total FTEs	795	805	805	780	755	(50)

Source of Funding

The sources of funding for this program include State General Fund Direct, Interagency Transfers, and Fees and Self-generated Revenues. 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.



Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 344,460	0	Mid-Year Adjustments (BA-7s):
\$ 47,292,926	\$ 87,594,176	805	Existing Oper Budget as of 12/01/07
Statewide Major Financial Changes:			
0	662,520	0	Annualize Classified State Employee Merits
0	792,437	0	Classified State Employees Merit Increases
0	217,355	0	Civil Service Training Series
0	(694,084)	0	State Employee Retirement Rate Adjustment
0	148,675	0	Group Insurance for Active Employees
0	95,698	0	Group Insurance for Retirees
0	1,184,018	0	Salary Base Adjustment
0	0	0	Attrition Adjustment
(1,854,351)	(3,039,919)	(50)	Personnel Reductions
0	2,267,278	0	Acquisitions & Major Repairs
0	(1,289,850)	0	Non-Recurring Acquisitions & Major Repairs
0	(344,460)	0	Non-recurring Carryforwards
0	8,115	0	Risk Management
0	(79,065)	0	Legislative Auditor Fees
0	60,489	0	Rent in State-Owned Buildings
0	314	0	Maintenance in State-Owned Buildings
0	3,702	0	UPS Fees
0	(29,695)	0	Civil Service Fees
0	(1,486)	0	CPTP Fees
0	67,270	0	State Treasury Fees
0	1,866	0	Office of Computing Services Fees
0	1,075,000	0	Office of Information Technology Projects
Non-Statewide Major Financial Changes:			
(26,000,000)	0	0	Means of financing substitution increasing Fees and Self-generated Revenues and decreasing State General Fund (Direct). The excess collections are derived from an increase in the late payment/delinquent fees collected in the Tax Collection Program. The increase in Fees and Self-generated Revenues are due to the numerous amount of taxpayers from areas severely effected by the hurricanes that filed and/or paid their taxes after the extended extension deadline which was in Fiscal Year 2006-2007. The department expects collections to be similar to pre-hurricane numbers in Fiscal Year 2008-2009.
345,570	345,570	0	Funding in the Tax Collection Program for the distribution to local sales tax jurisdictions pursuant to R.S. 47:302(K). Consumer use taxes (taxes primarily from internet sales, catalog sales and registered boats) are remitted to the Department of Revenue.
0	12,681	0	Funding provided due to the Covington Satellite Office being charged rent and the Dallas District Office's rent increasing in Fiscal Year 2008-2009. The Covington office was not charged rent in Fiscal Year 2007-2008; however, in Fiscal Year 2008-2009, the rent is expected to be \$8,171. During Fiscal Year 2007-2008, the rent amount for the Dallas office is \$77,798. In Fiscal Year 2008-2009, the rent is expected to increase by \$4,510 to \$82,308.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
			Annualization of BA-7# 274 which is provided for the maintenance and enhancement of existing electronic applications and to develop new IT solutions.
0	1,274,000	0	
0	834,000	0	Annualization of BA-7 #275 which is provided to supplement existing staffing levels for IT applications.
0	(396,260)	0	Group Insurance Funding from Other Line Items.
\$ 19,784,145	\$ 90,770,345	755	Recommended FY 2008-2009
\$ 288,975	\$ 288,975	10	Less Hurricane Disaster Recovery Funding
\$ 19,495,170	\$ 90,481,370	745	Base Executive Budget FY 2008-2009
			ADDITIONAL FUNDING RELATED TO HURRICANE DISASTER RECOVERY
			Provides funding to the Tax Collection Program for costs associated with the review and processing of the income tax credit for the Citizen's Insurance Assessment.
288,975	288,975	10	
\$ 288,975	\$ 288,975	10	Total ADDITIONAL FUNDING RELATED TO HURRICANE DISASTER RECOVERY
\$ 19,784,145	\$ 90,770,345	755	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.
\$3,349,001	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
\$640,000	Data Warehouse Data Consultant, Developer
\$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
\$6,141,250	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	Other Charges:
\$2,711,006	Post implementation support from the consultants and scheduled maintenance of the Integrated Tax System
\$2,000,000	Audit Tracking System
\$740,067	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$396,260	Group Benefits
\$5,847,333	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$117,204	Civil Service Fees
\$427,292	Legislative Auditor Fees
\$48,057	Uniform Payroll System Fees
\$246,538	Maintenance of State-owned Buildings
\$4,706,909	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
\$81,423	Office of Computing Services Fees
\$587,527	State Treasurer - Central Banking Services Fees
\$20,741	Comprehensive Public Training Program (CPTP) Fees
\$351,055	Capitol Park Security Fees
\$513,366	Office of Risk Management (ORM)
\$18,000	Division of Administration - State Register Fees
\$194,376	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
\$9,945,549	SUB-TOTAL INTERAGENCY TRANSFERS
\$15,792,882	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$2,187,425	Replacement hardware, desktop computers, laptop computers, & installation/services for computers
\$9,120	Printers, GPS, Privacy Screens, and Executive chair for Alexandria Office
\$2,500	Executive chair and desktop printer for Baton Rouge Office
\$7,000	Replacement of printers and chairs in Monroe Office
\$30,960	Office furniture in Shreveport Office
\$3,081	Secretarial furniture in Dallas Office
\$27,192	Replace digital and laser printers, microfiche, and scanners in Support Services Division
\$2,267,278	TOTAL ACQUISITIONS AND MAJOR REPAIRS



Performance Information

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Total net collections (LAPAS CODE - 21796)	\$ 5,870,010,967	\$ 6,160,743,942	\$ 6,899,000,000	\$ 7,541,472,289	\$ 8,749,876,774
Percentage change in total net collections (LAPAS CODE - 21797)	-4.35%	4.95%	11.98%	9.31%	26.83%
Total number of tax returns filed (LAPAS CODE - 3457)	3,948,828	4,194,920	4,061,131	3,302,665	3,819,961
Total number of tax returns processed (LAPAS CODE - 14088)	3,948,828	4,194,920	4,061,131	3,302,665	3,615,316
Total number of individual returns processed (LAPAS CODE - 14090)	1,850,536	1,937,502	1,960,988	1,680,521	1,924,891
Total number of tax returns filed electronically (LAPAS CODE - 14049)	662,777	1,058,765	1,285,303	802,720	1,162,939
Percent of tax returns filed electronically (LAPAS CODE - 14048)	16.78%	25.24%	31.65%	24.31%	32.17%
Average tax return processing time (in business days) (LAPAS CODE - 6828)	8.50	6.00	6.75	13.32	8.07
Allocated cost per \$100 of tax collected (LAPAS CODE - 3475)	\$ 1.12	\$ 1.07	\$ 1.10	\$ 0.92	\$ 0.79

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, 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

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Number of self-service business applications implemented annually (LAPAS CODE - 21792)	3	1	3	3	2	2
S	Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	41.14%	46.95%	41.14%	41.14%	46.95%	46.95%
S	Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	29.50%	31.17%	29.50%	29.50%	31.17%	31.17%

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	0.6%	0.9%	1.3%	1.7%	2.0%
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	68.00%	68.00%	73.00%	74.55%	78.00%

2. (KEY) To reduce the average return processing time to 5 business days or less by June 30, 2011.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Average tax return processing time (in business days) (LAPAS CODE - 6828)	7.0	8.1	7.0	7.0	7.0	9.0
S	Average processing time of paper returns (LAPAS CODE - 21799)	7.5	11.6	7.5	7.5	7.5	10.5
S	Average processing time of electronic returns (LAPAS CODE - 21800)	1.0	1.0	1.0	1.0	1.0	1.0

3. (KEY) To increase responsiveness to taxpayer correspondence by providing 75% of replies within 30 days of receipt by June 30, 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of taxpayer correspondence answered/ resolved within 30 days of receipt (LAPAS CODE - 3483)	74.10%	71.00%	74.10%	74.10%	75.00%	53.61%
S	Number taxpayer correspondence answered/ resolved within 30 days of receipt (LAPAS CODE - 14091)	106,507	87,974	106,507	106,507	93,750	67,000

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Percentage of taxpayer correspondence answered/resolved within 30 days of receipt (LAPAS CODE - 3483)	88%	64%	80%	75%	71%
Number taxpayer correspondence answered/ resolved within 30 days of receipt (LAPAS CODE - 14091)	101,069	112,874	102,081	70,680	76,320
Total taxpayer correspondence answered/ resolved (LAPAS CODE - 14092)	127,401	175,975	126,864	94,344	124,059

4. (KEY) Increase responsiveness to taxpayer inquiries by reducing the call abandonment rate to 15% by June 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Call center abandonment rate (LAPAS CODE - 21801)	25.1%	20.1%	25.2%	25.2%	24.0%	37.7%
S	Number of abandoned telephone calls in the call center. (LAPAS CODE - 21802)	28,780	69,134	28,780	28,780	125,078	234,705
S	Total number of calls received by call center during fiscal year (LAPAS CODE - 21804)	213,056.0	344,779.0	213,056.0	213,056.0	521,920.0	622,301.0

5. (KEY) Decrease average deposit time of paper checks to 3 business days or less by June 2011.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Average deposit time of paper checks (in days) (LAPAS CODE - 21803)	Not Applicable	8.00	7.00	8.00	8.00	9.00

Average deposit time of paper checks is the average amount of time it takes to deposit revenue received from taxpayers.



6. (KEY) Increase revenue deposited within 24 hours of receipt to 90% by June 2011.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of gross revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)		68%	77%	77%	79%	72%

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 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	73.49%	79.71%	82.23%	71.00%	68.00%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 4,309.19	\$ 4,903.95	\$ 5,672.00	\$ 5,895.00	\$ 6,506.00

7. (KEY) To increase the percentage of individual income tax refunds issued within 30 calendar days of receipt to 90% and the percentage of business tax refunds issued within 90 calendar days of receipt to 80% by June 30, 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of individual income tax refunds issued within 30 calendar days of receipt (LAPAS CODE - 21805)	Not Applicable	74.0%	74.0%	74.0%	74.0%	74.0%
K	Percentage of business tax refunds issued within 90 calendar days of receipt (LAPAS CODE - 21806)	68.5%	55.0%	63.0%	63.0%	56.0%	52.8%

8. (KEY) Promote voluntary compliance by increasing resolution of collection cases within 180 days of delinquency by 2% each year.

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

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

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



in which to pay, or protest the assessment. The Formal Assessment is also delivered by certified mail. At the end of this 60 day period, if the taxpayer has not paid or filed a protest, the bills progress to seizable status. Taxpayer correspondence, protest letters and or legal action can all delay the case from progressing to seizable status. Once the collection case reaches seizable status, the 180-day time frame, referenced in the objective, begins.

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of collection cases (taxable periods in seizable status) resolved within 180 days (LAPAS CODE - 21807)	39%	23%	25%	25%	27%	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	205,492	200,000	200,000	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	46,624	50,000	50,000	54,000	49,000
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 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Total delinquent taxes collected (LAPAS CODE - 21810)	\$ 198,850,523	\$ 234,113,890	\$ 284,599,897	\$ 131,381,639	\$ 587,501,349
Delinquent taxes collected by Collection Division (LAPAS CODE - 21811)	\$ 132,168,450	\$ 184,738,884	\$ 228,628,276	\$ 96,986,557	\$ 530,580,572
Delinquent taxes collected by contracted collection agencies (LAPAS CODE - 21812)	\$ 534,846	\$ 1,659,567	\$ 918,597	\$ 610,961	\$ 1,122,031
Delinquent taxes collected by the regional offices (LAPAS CODE - 21813)	\$ 66,147,227	\$ 47,715,439	\$ 55,053,024	\$ 33,784,121	\$ 55,798,746



9. (KEY) To increase business accounts audited by field personnel to .40% (from a base of .33% in FY 03-04) by June 30, 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of all business accounts audited (LAPAS CODE - 3512)	0.37%	0.38%	0.35%	0.35%	0.35%	0.34%
	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	1,675	1,545	1,545	1,545	1,514
	This indicator represents the number of field audits completed during the reporting period.						
S	Number of field auditors (LAPAS CODE - 3517)	103	100	103	103	100	98
	'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 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Percentage of all business accounts audited (LAPAS CODE - 3512)	0.39%	0.33%	0.37%	0.33%	0.38%
'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)	1,729	1,479	1,656	1,474	1,675
'Number of field audits conducted' is the number of field audits completed during the reporting period.					
Total number of business accounts (LAPAS CODE - 3508)	443,945	443,977	443,975	443,977	443,977
Field audit collections per field auditor position (LAPAS CODE - 3524)	\$ 938,929	\$ 984,892	\$ 1,062,176	\$ 1,292,965	\$ 1,389,055
'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)	\$ 101,404,304	\$ 104,398,543	\$ 106,217,649	\$ 131,882,424	\$ 1,389,055
Number of field auditors (LAPAS CODE - 3517)	108	106	100	102	100
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 (OATC) is to provide the state with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts.

The goal of the Office of Alcohol and Tobacco Control is to reduce underage consumption of alcohol and tobacco through 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 were passed during the 1997 Regular Session of the Louisiana Legislature.

Act 1370, effective October 1, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, effective August 17, 1997, enacted R. S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U. S. Bureau of Alcohol, Tobacco and Firearms of violations. Act 1054 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

The Office of Alcohol and Tobacco Control is comprised of the Administrative and Certification Division and the Enforcement Division.

- The Administrative and Certification Division is responsible for licensing alcoholic beverage licensees, tobacco licensees, and responsible vendor providers, trainers, and servers. The Administrative Division issues approximately 30,000 alcohol and tobacco permits statewide annually, as well as, over 100,000 responsible vendor server permits annually.
- The Enforcement Division is responsible for enforcing Title 26, the Beer and Liquor Law, and the Louisiana Administrative Code. Enforcement agents, in conjunction with local law enforcement personnel, conduct random inspections at locations where alcoholic beverages and tobacco products are sold. Agents also investigate current license holders' operations to ensure compliance with complex fair trade laws that govern the industries. The division conducts over 21,000 inspections and responds to approximately 10,000 compliance checks annually.



For additional information, see:

[Office of Revenue](#)

[Alcohol and Tobacco Tax and Trade Bureau](#)

Alcohol and Tobacco Control Budget Summary

	Prior Year Actuals FY 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 114,537	\$ 114,537	\$ 146,513	\$ 0	\$ (114,537)
State General Fund by:						
Total Interagency Transfers	511,781	246,000	246,000	246,000	246,000	0
Fees and Self-generated Revenues	4,368,782	4,916,982	4,916,982	5,364,244	5,083,223	166,241
Statutory Dedications	246,047	643,795	665,456	716,795	998,308	332,852
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	394,000	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 5,520,610	\$ 6,315,314	\$ 6,336,975	\$ 6,867,552	\$ 6,721,531	\$ 384,556
Expenditures & Request:						
Personal Services	\$ 4,114,332	\$ 4,852,122	\$ 4,835,122	\$ 5,054,047	\$ 4,831,433	\$ (3,689)
Total Operating Expenses	798,869	823,887	858,457	897,758	1,021,356	162,899
Total Professional Services	182,941	258,286	255,716	261,086	255,716	0
Total Other Charges	188,717	194,861	194,861	194,861	153,226	(41,635)
Total Acq & Major Repairs	235,751	186,158	192,819	459,800	459,800	266,981
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 5,520,610	\$ 6,315,314	\$ 6,336,975	\$ 6,867,552	\$ 6,721,531	\$ 384,556
Authorized Full-Time Equivalents:						
Classified	77	77	77	77	77	0
Unclassified	1	1	1	1	1	0
Total FTEs	78	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 (R.S. 47:841). 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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
Tobacco Regulation Enforcement Fund	\$ 246,047	\$ 643,795	\$ 665,456	\$ 716,795	\$ 998,308	\$ 332,852

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 21,661	0	Mid-Year Adjustments (BA-7s):
\$ 114,537	\$ 6,336,975	78	Existing Oper Budget as of 12/01/07
Statewide Major Financial Changes:			
\$ 0	\$ 78,359	0	Annualize Classified State Employee Merits
\$ 0	\$ 63,898	0	Classified State Employees Merit Increases
\$ 0	\$ 6,060	0	Civil Service Training Series
\$ 0	\$ (70,188)	0	State Employee Retirement Rate Adjustment
\$ 0	\$ 17,448	0	Group Insurance for Active Employees
\$ 0	\$ 6,376	0	Group Insurance for Retirees
\$ 0	\$ 29,975	0	Salary Base Adjustment
\$ 0	\$ (167,593)	0	Attrition Adjustment
\$ 0	\$ 459,800	0	Acquisitions & Major Repairs
\$ 0	\$ (171,158)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (21,661)	0	Non-recurring Carryforwards
\$ 0	\$ (3,003)	0	Civil Service Fees
Non-Statewide Major Financial Changes:			
\$ (146,513)	\$ 0	0	Means of financing substitution to replace State General Fund with Statutory Dedication Tobacco Regulation Enforcement Fund.
\$ 0	\$ 2,899	0	Provides funding to Alcohol and Tobacco Control for rental expenses for the Covington Satellite Office in Fiscal Year 2008-2009.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 25,000	0	Funding provided due to the passage of Act 752 of the 2006 Regular Legislative Session which requires additional regulation of wholesale tobacco companies both within and outside of Louisiana, who conduct business within the state. The additional regulation requires additional office space to house the personnel, documents, and office equipment. This funding will be used for building renovations and various office equipment.
\$ 0	\$ 135,000	0	The Office of Alcohol and Tobacco Control are required to regulate wholesale companies both within and outside Louisiana, who conduct business within the state. This adjustment provides additional support for 59 out-of-state wholesalers that must be audited in Fiscal Year 2008-2009. The Tobacco Regulation Enforcement Fund was established in the state treasury as a special fund to provide support for enforcement activities of the Office of Alcohol and Tobacco Control.
\$ 0	\$ (38,632)	0	Group Insurance Funding from Other Line Items.
\$ 31,976	\$ 31,976	0	Annualization of Fiscal Year 2007-2008 pay increase for state employees.
\$ 0	\$ 6,721,531	78	Recommended FY 2008-2009
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 6,721,531	78	Base Executive Budget FY 2008-2009
\$ 0	\$ 6,721,531	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
\$25,000	To provide legal consultation and representation
\$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
\$51,500	To provide research and reporting for an alcohol related study
\$255,716	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$8,632	Group Benefits
\$13,262	Investigative expenses
\$21,894	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:



Other Charges (Continued)

Amount	Description
\$89,332	Office of Telecommunications Management (OTM) Fees / Civil Service Fees
\$42,000	Division of Administration - State Printing Fees
\$131,332	SUB-TOTAL INTERAGENCY TRANSFERS
\$153,226	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$272,500	Replacement of 10 high mileage investigative vehicles
\$35,000	Replacement of investigative equipment: bullet proof vests, digital cameras, duty weapons, ID scanners
\$104,300	Replacement of printers, fax machines, software enhancement, desktop and laptop computers, and scanners
\$48,000	Replacement of office and filing equipment
\$459,800	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 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Average time for applicants to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	20	20	20	20	18	18



Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
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)	10,104	9,689	9,974	10,576	10,263
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,586	8,299	8,357	8,996	8,996
Total number of alcohol permits processed (LAPAS CODE - 6849)	24,685	24,462	24,369	25,555	25,942
Number of new Class A & B permits issued (LAPAS CODE - 6850)	3,305	3,177	3,137	2,053	2,547
Number of new special events permits issued (LAPAS CODE - 6851)	1,467	1,478	1,187	782	914
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	21,139	21,088	21,088	22,720	23,089
Number of tobacco permits issued (LAPAS CODE - 6854)	10,104	9,689	9,974	10,576	10,260
Number of alcohol permit applications denied (LAPAS CODE - 3552)	404	349	266	274	357
Number of tobacco permit applications denied (LAPAS CODE - 3548)	74	31	14	23	2

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 2013.

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

Level	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Alcohol non-compliance rate (LAPAS CODE - 6856)	11%	9%	11%	11%	11%	11%
K	Tobacco non-compliance rate (LAPAS CODE - 6857)	9%	5%	7%	7%	7%	7%
K	Total number of compliance checks (LAPAS CODE - 6858)	8,900	10,550	8,900	8,900	8,700	8,700
K	Total number of inspections (LAPAS CODE - 6859)	19,000	18,375	19,000	19,000	18,000	18,000

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Alcohol non-compliance rate (LAPAS CODE - 6856)	10%	10%	9%	9%	9%
Tobacco non-compliance rate (LAPAS CODE - 6857)	5%	6%	5%	7%	5%
Total number of compliance checks (LAPAS CODE - 6858)	10,087	10,475	10,095	6,264	10,550
Total number of citations issued (LAPAS CODE - 6861)	1,030	1,123	1,020	678	899
Total number of inspections (LAPAS CODE - 6859)	21,880	21,460	26,130	17,169	18,375
Total number of summonses and arrests (LAPAS CODE - 6860)	1,601	1,556	2,035	1,198	1,519



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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	1,252,854	1,440,041	1,457,948	1,507,592	1,481,502	23,554
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	\$ 1,252,854	\$ 1,440,041	\$ 1,457,948	\$ 1,507,592	\$ 1,481,502	\$ 23,554
Expenditures & Request:						
Personal Services	\$ 985,443	\$ 1,127,182	\$ 1,127,182	\$ 1,180,499	\$ 1,162,775	\$ 35,593
Total Operating Expenses	196,282	242,126	242,126	244,560	236,576	(5,550)
Total Professional Services	0	0	0	0	0	0
Total Other Charges	69,288	70,733	70,733	70,733	70,351	(382)
Total Acq & Major Repairs	1,841	0	17,907	11,800	11,800	(6,107)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,252,854	\$ 1,440,041	\$ 1,457,948	\$ 1,507,592	\$ 1,481,502	\$ 23,554
Authorized Full-Time Equivalents:						
Classified	19	19	19	19	19	0
Unclassified	0	0	0	0	0	0
Total FTEs	19	19	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 to the industry through the required purchase of various licenses, permits, and fines for violations.

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 17,907	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 1,457,948	19	Existing Oper Budget as of 12/01/07
Statewide Major Financial Changes:			
0	20,766	0	Annualize Classified State Employee Merits
0	18,381	0	Classified State Employees Merit Increases



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	8,620	0	Civil Service Training Series
0	(15,597)	0	State Employee Retirement Rate Adjustment
0	3,423	0	Group Insurance for Active Employees
0	11,800	0	Acquisitions & Major Repairs
0	(17,907)	0	Non-recurring Carryforwards
0	(667)	0	Civil Service Fees
0	78	0	Office of Computing Services Fees
0	207	0	Administrative Law Judges
Non-Statewide Major Financial Changes:			
0	(5,550)	0	Group Insurance Funding from Other Line Items.
\$ 0	\$ 1,481,502	19	Recommended FY 2008-2009
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 1,481,502	19	Base Executive Budget FY 2008-2009
\$ 0	\$ 1,481,502	19	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2008-2009.

Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2008-2009.
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$3,533	Division of Administration - State Printing Fees
\$4,444	Civil Service Fees
\$8,774	Office of Telecommunications Management (OTM) Fees
\$3,393	Office of Computing Services Fees
\$207	Division of Administrative Law (DAL) Fees
\$50,000	Department of Justice - Administrative Services Division
\$70,351	SUB-TOTAL INTERAGENCY TRANSFERS
\$70,351	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
\$11,800	Desktop Computer Workstations
\$11,800	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) To conduct 250 inspections, 61 investigations and 73 audits annually through June 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Number of inspections conducted (LAPAS CODE - 1975)	213	182	250	250	250	250
K	Number of investigations conducted (LAPAS CODE - 1973)	61	40	61	61	61	61
K	Number of audits conducted (LAPAS CODE - 1974)	73	48	73	73	73	73



Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Number of inspections conducted (LAPAS CODE - 1975)	183	192	210	153	182
Number of investigations (LAPAS CODE - 1973)	48	42	50	35	40
Number of audits conducted (LAPAS CODE - 1974)	64	67	69	54	48

2. (KEY) To increase the percentage (over baseline of 33% in FY 04-05) of organizations trained by 2% per year through June 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage change in organizations (with multiple activities) trained (LAPAS CODE - 16514)	2%	2%	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)	112	100	112	112	135	135
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)	400	399	400	400	450	450
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 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of administrative actions taken (LAPAS CODE - 16517)	2%	2%	2%	2%	2%	2%
S	Number of administrative actions (LAPAS CODE - 17044)	20	30	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)	1,000	1,263	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 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Number of licenses (LAPAS CODE - 1976)	1,224	1,317	1,337	1,200	1,263



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. Staff and support are 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.
- 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 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 gives 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 the indicated 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 and 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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 3,035,212	\$ 3,416,845	\$ 3,416,845	\$ 3,572,081	\$ 3,041,321	\$ (375,524)
State General Fund by:						
Total Interagency Transfers	1,175	0	1,750,000	0	0	(1,750,000)
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	590,901	505,174	505,174	516,128	949,619	444,445
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 3,627,288	\$ 3,922,019	\$ 5,672,019	\$ 4,088,209	\$ 3,990,940	\$ (1,681,079)
Expenditures & Request:						
Property Taxation Regulatory/ Oversight	\$ 3,577,288	\$ 3,872,019	\$ 5,622,019	\$ 4,038,209	\$ 3,940,940	\$ (1,681,079)
Supervision and Assistance to Local Assessors	50,000	50,000	50,000	50,000	50,000	0
Total Expenditures & Request	\$ 3,627,288	\$ 3,922,019	\$ 5,672,019	\$ 4,088,209	\$ 3,990,940	\$ (1,681,079)
Authorized Full-Time Equivalents:						
Classified	38	38	38	38	36	(2)
Unclassified	5	5	5	5	5	0
Total FTEs	43	43	43	43	41	(2)



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 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 are to use oversight authority to ensure accurate and uniform administration of real property taxation by local parish assessors and 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 to 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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 3,035,212	\$ 3,416,845	\$ 3,416,845	\$ 3,572,081	\$ 3,041,321	\$ (375,524)
State General Fund by:						
Total Interagency Transfers	1,175	0	1,750,000	0	0	(1,750,000)
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	540,901	455,174	455,174	466,128	899,619	444,445
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 3,577,288	\$ 3,872,019	\$ 5,622,019	\$ 4,038,209	\$ 3,940,940	\$ (1,681,079)
Expenditures & Request:						
Personal Services	\$ 2,774,231	\$ 3,059,902	\$ 3,059,902	\$ 3,169,780	\$ 3,031,385	\$ (28,517)
Total Operating Expenses	387,993	396,071	409,471	424,428	490,852	81,381
Total Professional Services	198,486	265,000	255,000	255,000	230,695	(24,305)
Total Other Charges	121,820	94,296	1,850,923	102,051	101,058	(1,749,865)
Total Acq & Major Repairs	94,758	56,750	46,723	86,950	86,950	40,227
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 3,577,288	\$ 3,872,019	\$ 5,622,019	\$ 4,038,209	\$ 3,940,940	\$ (1,681,079)
Authorized Full-Time Equivalents:						
Classified	38	38	38	38	36	(2)
Unclassified	5	5	5	5	5	0
Total FTEs	43	43	43	43	41	(2)

Source of Funding

This program is funded from State General Fund, Statutory Dedication, and the 2004 Overcollections Fund (R.S. 39:100.21) . The Statutory Dedication is the Tax Commission Expense Fund (R.S. 47:1835) which is funded 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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
2004OvercollectionsFund	\$ 0	\$ 0	\$ 0	\$ 0	\$ 81,458	\$ 81,458
LA Tax Comm-Tax Comm Exp Fund	540,901	455,174	455,174	466,128	818,161	362,987

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 1,750,000	0	Mid-Year Adjustments (BA-7s):
\$ 3,416,845	\$ 5,622,019	43	Existing Oper Budget as of 12/01/07
Statewide Major Financial Changes:			
45,412	51,604	0	Annualize Classified State Employee Merits
30,877	35,087	0	Classified State Employees Merit Increases
4,051	4,603	0	Civil Service Training Series
0	(42,834)	0	State Employee Retirement Rate Adjustment
7,679	7,679	0	Group Insurance for Active Employees
7,310	7,310	0	Group Insurance for Retirees
392	446	0	Salary Base Adjustment
(76,288)	(86,691)	(2)	Personnel Reductions
5,492	86,950	0	Acquisitions & Major Repairs
(46,723)	(46,723)	0	Non-Recurring Acquisitions & Major Repairs
1,128	1,128	0	Risk Management
163	163	0	UPS Fees
0	(2,164)	0	Civil Service Fees
0	(144)	0	CPTP Fees
1,152	1,152	0	Office of Computing Services Fees
Non-Statewide Major Financial Changes:			
0	16,914	0	Travel increase for FY 08-09 due to increased fuel costs. Louisiana Tax Commission's appraisal staff travel to locations throughout the state to perform appraisals that are submitted for appeals and to complete ratio studies of the parishes.
(10,500)	(10,500)	0	Reduction due to a decrease in part-time labor.
0	(1,750,000)	0	Non-recur of one-time funding provided for an extraordinary number of tax appeals from Orleans Parish in FY 2007-2008.
0	51,967	0	Funding to maintain Louisiana Tax Commission's software developed for Public Service assessments and to renew the subscription to Marshall and Swift services.
(338,643)	0	0	Means of financing substitution to replace State General Fund with Statutory Dedication LA Tax Commission Expense Fund.
12,500	12,500	0	To provide funding for the cost increase Louisiana Tax Commission received for the Westlaw databank services. LTC's legal division relies on Westlaw's current information when conducting searches on properties and assessments.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
(24,305)	(24,305)	0	Group Insurance Funding from Other Line Items.
4,779	4,779	0	Annualization of Fiscal Year 2007-2008 pay increase for state employees.
\$ 3,041,321	\$ 3,940,940	41	Recommended FY 2008-2009
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 3,041,321	\$ 3,940,940	41	Base Executive Budget FY 2008-2009
\$ 3,041,321	\$ 3,940,940	41	Grand Total Recommended

Professional Services

Amount	Description
\$206,390	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.
\$24,305	Group Benefits
\$230,695	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$41,702	Funding to assist local assessors to update computers in order to publish tax assessment rolls on the Internet; also to provide Statewide MLS listings for appraisal department to assist local assessors by aiding in performing Ratio Studies to assure accurate and uniform assessments in all parishes.
\$41,702	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$7,175	Civil Service Fees
\$6,216	Division of Administration - State Printing Fees
\$12,198	Office of Risk Management (ORM)
\$26,944	Office of Telecommunications Management (OTM) Fees
\$235	Uniform Payroll System (UPS) Fees
\$5,596	Office of Computing Services (OCS) Fees
\$992	Comprehensive Public Training Program (CPTP) Fees
\$59,356	SUB-TOTAL INTERAGENCY TRANSFERS
\$101,058	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
\$86,950	Office equipment and hardware to replace old items that are outdated and unprofessional
\$86,950	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) To hear 100% of all protest hearings within the tax year in which the protest was filed through June 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
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 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Number of protest hearings completed (LAPAS CODE - 3579)	63	30	30	17	24

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 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of banks and insurance companies assessed (LAPAS CODE - 3583)	100%	100%	100%	100%	100%	100%

The Louisiana Tax Commission (LTC) makes the assessment of banks and insurance companies annually for distribution to local assessors. With consolidations, mergers, and acquisitions, the number of banks and insurance companies fluctuates from year to year. This fluctuation makes it difficult to predict accurately the number of banks and insurance companies to be assessed each year. However, the LTC assesses all banks and insurance companies annually, regardless of the number of such companies. For historical information on the number of banks and insurance companies assessed as well as the assessed value of those banks and insurance companies, see the General Performance Information table.

Performance Indicators (Continued)

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Percentage of tax rolls certified before November 15th of each year (LAPAS CODE - 10480)	100%	100%	100%	100%	100%	100%
	There are 70 local tax assessors in Louisiana. Prior to November 15th of each year, local tax assessors are required to submit their tax rolls to the Louisiana Tax Commission (LTC) for certification. Certification must occur before tax collectors can begin to collect taxes. Should it be necessary to correct or change an assessment after the rolls have been certified by the LTC, the assessor must submit a change order to the commission for approval. For historical information on the number of tax rolls certified and the number of change orders processed, see the General Performance Information table that follows this objective.						
K	Percentage of public utility companies appraised and assessed (LAPAS CODE - 3597)	100%	100%	100%	100%	100%	100%
	The Louisiana Tax Commission is charged with appraising and auditing all public service properties throughout the state. These properties are assessed by the LTC at the rate of 10% of fair market value of land, 25% of fair market value for all other property owned by public service companies, with the exception of airlines, railroads, private car companies, and electric cooperatives, which are assessed at the rate of 15% of fair market value. Each company's assessed valuation is distributed to the various local taxing jurisdictions. The tax dollars produced from assessments of public service properties remain in local parish coffers. Any major changes in reporting by a particular industry may trigger an audit of that industry. Audits are performed to assure compliance as well as to verify financial information. The number of public service audits that will produce revenue has decreased since all major industries have been audited and are now reporting correctly. For historical information on the number of public service appraisals and audits conducted, see the General Performance Information table that follows.						

Property Taxation Regulatory/Oversight General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Number of banks assessed (LAPAS CODE - 3586)	162	161	156	153	156
Assessed value of banks (in millions) (LAPAS CODE - 3587)	\$ 745.8	\$ 716.2	\$ 697.3	\$ 651.5	\$ 750.1
Number of insurance companies assessed (LAPAS CODE - 3588)	776	779	767	773	776
Assessed value of insurance companies (in millions) (LAPAS CODE - 3589)	\$ 69.5	\$ 75.1	\$ 78.9	\$ 82.1	\$ 91.6
Number of public service appraisals conducted (LAPAS CODE - 3598)	673	679	663	633	651
Number of public service audits conducted (LAPAS CODE - 3601)	2	2	2	6	2
Assessed value of public service properties (in billions) (LAPAS CODE - 3599)	\$ 3.18	\$ 3.23	\$ 3.30	\$ 3.31	\$ 3,441.00
Ad valorem taxes produced by public service properties (in millions) (LAPAS CODE - 3600)	\$ 330	\$ 322	\$ 330	\$ 331	\$ 344



Property Taxation Regulatory/Oversight General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2002-2003	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007
Assessed value added to parish tax rolls (LAPAS CODE - 13769)	\$ 182,000	\$ 5,100,000	\$ 112,500	\$ 14,700,000	\$ 11,300,000
Additional taxes realized by local government as a result of public service audits (LAPAS CODE - 3602)	\$ 17,000	\$ 245,000	\$ 12,700	\$ 1,340,900	\$ 280,000
Number of tax rolls certified (LAPAS CODE - 3606)	70	70	70	70	70
Number of change orders processed (LAPAS CODE - 3607)	36,421	39,169	58,451	45,842	61,775

3. (KEY) To conduct appraisals throughout the state to assist local assessors through June 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Total number of property appraisals conducted (LAPAS CODE - 3593)	7,000	7,595	7,000	7,000	7,500	7,500
<p>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.</p>							
S	Number of ratio studies conducted (LAPAS CODE - 3590)	70	70	70	70	70	70
<p>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.</p>							

4. (SUPPORTING)To audit personal property requests made by assessors throughout the state and conduct any related industry audits through June 2013.

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
S	Number of personal property audits conducted (LAPAS CODE - 3604)	10	7	10	10	10	10
S	Additional tax added due to personal property audits (LAPAS CODE - 3605)	\$ 150,000	\$ 124,250	\$ 150,000	\$ 150,000	\$ 150,000	\$ 15,000





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 fairly 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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	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	50,000	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	\$ 50,000	\$ 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	50,000	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	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0



Supervision and Assistance to Local Assessors Budget Summary

	Prior Year Actuals FY 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
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 (R.S. 47:1835). 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 2006-2007	Enacted FY 2007-2008	Existing Oper Budget as of 12/01/07	Continuation FY 2008-2009	Recommended FY 2008-2009	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 50,000	\$ 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 12/01/07
Statewide Major Financial Changes:			
Non-Statewide Major Financial Changes:			
\$ 0	\$ 50,000	0	Recommended FY 2008-2009
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 50,000	0	Base Executive Budget FY 2008-2009
\$ 0	\$ 50,000	0	Grand Total Recommended



Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2008-2009.

Other Charges

Amount	Description
	Other Charges:
\$50,000	Supervision and Assistance to Local Assessors - Maintain website to process change orders and view property assessments on the Internet.
\$50,000	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
	This program does not have funding for Interagency Transfers for Fiscal Year 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 2008-2009.

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 2013.**

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 2006-2007	Actual Yearend Performance FY 2006-2007	Performance Standard as Initially Appropriated FY 2007-2008	Existing Performance Standard FY 2007-2008	Performance At Continuation Budget Level FY 2008-2009	Performance At Executive Budget Level FY 2008-2009
K	Number of assessors filing tax rolls electronically (LAPAS CODE - 3609)	70	70	70	70	70	70
K	Number of assessors filing change orders electronically (LAPAS CODE - 3610)	70	70	70	70	70	70



