

# Department of Revenue



## Department Description

The Department of Revenue is comprised of one (1) budget unit: Office of Revenue.

## Department of Revenue Budget Summary

	Prior Year Actuals FY 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 0	\$ 61,864	\$ 61,864	\$ 0	\$ 0	\$ (61,864)
<b>State General Fund by:</b>						
Total Interagency Transfers	338,219	347,300	347,300	321,300	321,300	(26,000)
Fees and Self-generated Revenues	82,838,735	93,426,518	94,989,819	92,196,921	80,392,436	(14,597,383)
Statutory Dedications	671,751	705,041	705,041	647,928	647,928	(57,113)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	329,395	883,007	883,007	883,007	883,007	0
<b>Total Means of Financing</b>	<b>\$ 84,178,100</b>	<b>\$ 95,423,730</b>	<b>\$ 96,987,031</b>	<b>\$ 94,049,156</b>	<b>\$ 82,244,671</b>	<b>\$ (14,742,360)</b>
<b>Expenditures &amp; Request:</b>						
Office of Revenue	\$ 84,178,100	\$ 95,423,730	\$ 96,987,031	\$ 94,049,156	\$ 82,244,671	\$ (14,742,360)
<b>Total Expenditures &amp; Request</b>	<b>\$ 84,178,100</b>	<b>\$ 95,423,730</b>	<b>\$ 96,987,031</b>	<b>\$ 94,049,156</b>	<b>\$ 82,244,671</b>	<b>\$ (14,742,360)</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	790	780	780	780	677	(103)
Unclassified	12	12	12	12	12	0
<b>Total FTEs</b>	<b>802</b>	<b>792</b>	<b>792</b>	<b>792</b>	<b>689</b>	<b>(103)</b>



## 12-440 — Office of Revenue

### Agency Description

The vision of the Louisiana Department of Revenue is to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders. The mission is to fairly and efficiently collect state tax revenue to fund public services and regulate the sale of alcoholic beverages, tobacco, and charitable gaming within Louisiana. LDR wants to continuously improve and enhance its abilities in the areas of:

- Customer service;
- Operational efficiencies and accuracy; and,
- Voluntary compliance and enforcement.

The agency's core values are:

- Trust – Maintain a mutual respect and shared confidence between managers and employees.
- Integrity – Maintain an ethical standard of honesty and consistency.
- Professionalism – Maintain a reputation of fairness, courtesy, and reliability.
- Responsiveness – Focus on identifying and satisfying external and internal customer needs.
- Communication – Encourage an ongoing creative exchange of ideas between employees and management.
- Unity – Work together to accomplish our common goals.

The agency is currently broken down into four main groups that are managed by a specific appointing authority. Each group is thereafter separated into various divisions and some divisions are broken down into units which perform specific tasks and/or functions. Collectively, each unit, division and group performs the agency's core functions of: Collecting tax dollars owed the state of Louisiana; communicating pertinent information to all internal and external stakeholders and customers; processing all tax returns and other information sent to the agency in a timely manner; and educating all internal and external customers and stakeholders on the tax laws and policies of the state of Louisiana.

LDR 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 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 0	\$ 61,864	\$ 61,864	\$ 0	\$ 0	\$ (61,864)
<b>State General Fund by:</b>						
Total Interagency Transfers	338,219	347,300	347,300	321,300	321,300	(26,000)
Fees and Self-generated Revenues	82,838,735	93,426,518	94,989,819	92,196,921	80,392,436	(14,597,383)
Statutory Dedications	671,751	705,041	705,041	647,928	647,928	(57,113)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	329,395	883,007	883,007	883,007	883,007	0
<b>Total Means of Financing</b>	<b>\$ 84,178,100</b>	<b>\$ 95,423,730</b>	<b>\$ 96,987,031</b>	<b>\$ 94,049,156</b>	<b>\$ 82,244,671</b>	<b>\$ (14,742,360)</b>
<b>Expenditures &amp; Request:</b>						
Tax Collection	\$ 76,249,280	\$ 85,476,237	\$ 86,997,538	\$ 84,361,657	\$ 74,069,648	\$ (12,927,890)
Alcohol and Tobacco Control	6,152,744	7,419,560	7,461,560	7,202,071	6,277,370	(1,184,190)
Office of Charitable Gaming	1,776,076	2,527,933	2,527,933	2,485,428	1,897,653	(630,280)
<b>Total Expenditures &amp; Request</b>	<b>\$ 84,178,100</b>	<b>\$ 95,423,730</b>	<b>\$ 96,987,031</b>	<b>\$ 94,049,156</b>	<b>\$ 82,244,671</b>	<b>\$ (14,742,360)</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	790	780	780	780	677	(103)
Unclassified	12	12	12	12	12	0
<b>Total FTEs</b>	<b>802</b>	<b>792</b>	<b>792</b>	<b>792</b>	<b>689</b>	<b>(103)</b>



## 440\_1000 — Tax Collection

Program Authorization: Title 36, Chapter 10 of the La. Revised Statutes

### Program Description

Agency Initiatives: LDR wants to continuously improve its abilities in the areas of Customer Service; Operational Efficiency and Accuracy; and Voluntary Compliance and Enforcement by achieving the group initiatives listed in the bullet points below.

- Customer Service means to provide efficient delivery of information and quality service options for citizens and businesses to comply with state tax laws.
- Operational Efficiency and Accuracy means to utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness.
- Voluntary Compliance and Enforcement means to utilize efficient processes and mechanisms that encourage and ensure voluntary compliance is easier and less complex. Meanwhile, these processes and mechanisms should also make involuntary compliance less necessary; but also ensure involuntary compliance is more productive and efficient. Target measures gauge the success of the agency’s compliance and enforcement efforts.

For additional information, see:

[LA Association of Tax Administrators](#)

[Southeastern Association of Tax Administrators](#)

### Tax Collection Budget Summary

	Prior Year Actuals FY 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 0	\$ 61,864	\$ 61,864	\$ 0	\$ 0	\$ (61,864)
<b>State General Fund by:</b>						
Total Interagency Transfers	11,000	0	0	0	0	0
Fees and Self-generated Revenues	76,238,280	85,414,373	86,935,674	84,361,657	74,069,648	(12,866,026)
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
<b>Total Means of Financing</b>	<b>\$ 76,249,280</b>	<b>\$ 85,476,237</b>	<b>\$ 86,997,538</b>	<b>\$ 84,361,657</b>	<b>\$ 74,069,648</b>	<b>\$ (12,927,890)</b>
<b>Expenditures &amp; Request:</b>						



## Tax Collection Budget Summary

	Prior Year Actuals FY 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
Personal Services	\$ 52,579,969	\$ 53,717,135	\$ 53,717,135	\$ 56,167,223	\$ 46,355,276	\$ (7,361,859)
Total Operating Expenses	9,027,528	11,142,575	11,516,455	11,454,591	10,487,206	(1,029,249)
Total Professional Services	1,269,510	5,547,100	4,134,490	3,123,076	1,735,667	(2,398,823)
Total Other Charges	12,047,195	13,026,677	15,586,708	12,769,267	14,643,999	(942,709)
Total Acq & Major Repairs	1,325,078	2,042,750	2,042,750	847,500	847,500	(1,195,250)
Total Unallotted	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>\$ 76,249,280</b>	<b>\$ 85,476,237</b>	<b>\$ 86,997,538</b>	<b>\$ 84,361,657</b>	<b>\$ 74,069,648</b>	<b>\$ (12,927,890)</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	693	689	689	689	601	(88)
Unclassified	11	11	11	11	11	0
<b>Total FTEs</b>	<b>704</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>612</b>	<b>(88)</b>

## Source of Funding

The sources of funding for this program include Fees and Self-generated Revenues 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	\$ 1,521,301	0	<b>Mid-Year Adjustments (BA-7s):</b>
\$ 61,864	\$ 86,997,538	700	<b>Existing Oper Budget as of 12/01/12</b>
<b>Statewide Major Financial Changes:</b>			
0	48,705	0	Civil Service Training Series
0	670,834	0	Louisiana State Employees' Retirement System Rate Adjustment
0	2,704	0	Teachers Retirement System of Louisiana Rate Adjustment
0	(65,363)	0	Group Insurance Rate Adjustment for Active Employees
0	(72,809)	0	Group Insurance Rate Adjustment for Retirees
0	684,765	0	Salary Base Adjustment
0	(914,854)	0	Attrition Adjustment
0	(2,807,935)	(42)	Personnel Reductions
0	847,500	0	Acquisitions & Major Repairs
0	(2,042,750)	0	Non-Recurring Acquisitions & Major Repairs
0	(1,521,301)	0	Non-recurring Carryforwards
0	37,962	0	Risk Management
0	(24,492)	0	Legislative Auditor Fees
0	54,429	0	Rent in State-Owned Buildings



## Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(20,636)	0	Maintenance in State-Owned Buildings
0	2,472	0	Capitol Park Security
0	9,162	0	Capitol Police
0	3,263	0	UPS Fees
0	11,304	0	Civil Service Fees
0	(311,133)	0	State Treasury Fees
0	(15,403)	0	Office of Computing Services Fees
<b>Non-Statewide Major Financial Changes:</b>			
(61,864)	(61,864)	0	Non-recur one time funding for judgments
0	(312,000)	0	Non-recur Fees & Self-Generated Revenues one time funding for professional services for LaTAP Paperless Billing implementation.
0	(1,800,000)	0	Non-recur Fees & Self-Generated Revenues related to one time funding for software upgrade.
0	(3,052,485)	0	Reduce Fees & Self-Generated Revenues for various departmental expenditures which include travel, operating services, supplies, professional services, other charges and interagency transfers based on projected expenditures.
0	(833,212)	0	Reduce Fees & Self-Generated Revenues for expenditures associated with the closure of district and regional offices.
0	(1,520,559)	0	Reduces wage and related benefits expenditures associated with the reduction of (11) eleven Non-T.O. FTE positions which will allow the department to become more self-sufficient.
0	75,806	0	Increase for the Consumer Use Tax distribution to parishes under R.S. 47:302(K)
0	0	(46)	Provides for the transfer of 52 authorized T.O. FTE positions to the Division of Administration as a result of a consolidation of functions related to financial services, human resources, support services, and public affairs.
\$ 0	\$ 74,069,648	612	<b>Recommended FY 2013-2014</b>
\$ 0	\$ 0	0	<b>Less Supplementary Recommendation</b>
\$ 0	\$ 74,069,648	612	<b>Base Executive Budget FY 2013-2014</b>
\$ 0	\$ 74,069,648	612	<b>Grand Total Recommended</b>

## Professional Services

Amount	Description
\$286,400	Design ,implementation and maintenance of automated business processes and electronic services for taxpayers that will streamline processes
\$770,712	Installation, integration, and maintenance of the Revenue Processing Center's front-end processing system
\$143,000	Tax advice, research and counsel on litigation cases, expert testimony, and report preparation
\$50,000	Media preparation and placement for major initiatives to inform the public about tax law changes, filing returns, refund status, etc.
\$200,055	Information technology programming and support services



## Professional Services (Continued)

Amount	Description
\$10,500	Data Warehouse
\$275,000	Administrative, Human Resources, Tax Administration Customer Services training and consultant services
<b>\$1,735,667</b>	<b>TOTAL PROFESSIONAL SERVICES</b>

## Other Charges

Amount	Description
	<b>Other Charges:</b>
\$728,921	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$2,500,000	Post implementation support from the consultants and scheduled maintenance of the Integrated Tax System
<b>\$3,228,921</b>	<b>SUB-TOTAL OTHER CHARGES</b>
	<b>Interagency Transfers:</b>
\$188,137	Civil Service Fees
\$451,541	Legislative Auditor Fees
\$40,069	Uniform Payroll System Fees
\$209,048	Maintenance of State-owned Buildings
\$4,086,118	Rent in State-owned Buildings
\$254,880	Rent for portion of the Department of Public Safety Data Center
\$944,395	Office of Telecommunications Management (OTM) Fees
\$56,544	Office of Computing Services Fees
\$468,294	State Treasurer - Central Banking Services Fees
\$236,122	Capitol Park Security Fees
\$9,066	Capital Police - Office Security
\$55,000	Disaster Recovery Site data storage
\$573,517	Office of Risk Management (ORM)
\$20,000	Division of Administration - State Register Fees
\$3,387,347	Division of Administration - Funding related to the consolidation of management and finance functions among the Department Revenue and the Division of Administration
\$160,000	Division of Administration - State Mail Operations
\$185,000	Division of Administration - State Printing
\$90,000	Department of Natural Resources - Field Audits
<b>\$11,415,078</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$14,643,999</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
\$847,500	Replacement hardware, storage, network services and IRS mandated Log Management
<b>\$847,500</b>	<b>TOTAL ACQUISITIONS AND MAJOR REPAIRS</b>



### Performance Information

**1. (KEY) By June 30, 2018 utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness by improving average return processing time to 4.5 days, improving average remittance processing time to 2.75 days, improving the percentage of funds deposited timely to 87%, improving the average turn-around time for policy statements to 60 days, improving the average resolution time of litigation to 247 days, decreasing the cost of collecting \$100 of revenue to \$.81, and increasing the taxpayer online education courses viewed to 8,000.**

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 2011-2012	Actual Yearend Performance FY 2011-2012	Performance Standard as Initially Appropriated FY 2012-2013	Existing Performance Standard FY 2012-2013	Performance At Continuation Budget Level FY 2013-2014	Performance At Executive Budget Level FY 2013-2014
K	Average return processing time (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	4.5	4.5
K	Average remittance processing time (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	2.75	2.75
K	Percentage of funds deposited within 24 hours of receipt (LAPAS CODE - 3474)	75%	82%	78%	78%	87%	87%
K	Average turn-around time for formal policy statements (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	60	60
K	Average resolution time of cases in litigation (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	247	247
K	Cost to collect \$100 of revenue (LAPAS CODE - 23666)	\$ 1.00	\$ 0.85	\$ 1.00	\$ 1.00	\$ 0.81	\$ 0.81
K	Number of successful completions of taxpayer online education courses (per month) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	8,000	8,000



## Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	78.00%	72.00%	79.00%	83.00%	88.00%
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	2.1%	3.0%	23.0%	17.0%	18.0%
Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	54.00%	56.12%	61.18%	57.00%	77.80%
Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	36.00%	39.80%	44.60%	42.00%	38.50%
Total net collections (LAPAS CODE - 21796)	\$ 9,074,256,657	\$ 8,424,970,442	\$ 6,901,579,274	\$ 6,947,545,738	\$ 7,075,791,721
Percentage change in total net collections (LAPAS CODE - 21797)	3.71%	-7.00%	-18.08%	0.67%	1.85%
Total number of tax returns filed (LAPAS CODE - 3457)	4,106,084	3,960,328	4,013,443	4,371,558	3,854,480
Total number of tax returns filed electronically (LAPAS CODE - 14049)	1,526,956	1,657,020	1,895,476	2,376,962	2,195,873
Percent of tax returns filed electronically (LAPAS CODE - 14048)	37.19%	41.84%	47.23%	54.37%	56.97%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 7,425.00	\$ 9,747.00	\$ 6,541.00	\$ 6,945.00	\$ 5,762.00
Percent of collections recovered by LDR through legal services (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	24%
Number of litigation files closed (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	1,017

**2. (KEY) By June 30, 2018 utilize efficient processes and mechanisms that encourage and ensure voluntary compliance is easier and less complex and make involuntary compliance less necessary but more productive and efficient by increasing self-generated funds collected to \$65 million, increasing the amount of total dollars collected to \$9.5 billion, increasing the amount of intercepted fraudulent refunds to \$30 million, and increasing the taxpayer online education courses viewed to 6,000.**

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 2011-2012	Actual Yearend Performance FY 2011-2012	Performance Standard as Initially Appropriated FY 2012-2013	Existing Performance Standard FY 2012-2013	Performance At Continuation Budget Level FY 2013-2014	Performance At Executive Budget Level FY 2013-2014
K	Self-generated funds collected (in millions) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	\$ 65	\$ 65
K	Amount collected via voluntary and involuntary compliance efforts (in billions) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	\$ 9.5	\$ 9.5
K	Amount of intercepted fraudulent refunds (in millions) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	\$ 30	\$ 30
K	Average number of taxpayers viewing online educational courses (per month) (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	6,000	6,000

**3. (KEY) By June 30, 2018 provide efficient delivery of information and quality service options for citizens and businesses to comply with state tax laws by increasing the number of taxpayer correspondence responded to within 30 days to 90%, improving the number of call center phone calls answered to 90%, achieving an overall customer service rating of good or excellent of 95%, and increasing individual tax refunds issued timely to 70% and business income tax refunds issued timely to 80%.**

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 2011-2012	Actual Yearend Performance FY 2011-2012	Performance Standard as Initially Appropriated FY 2012-2013	Existing Performance Standard FY 2012-2013	Performance At Continuation Budget Level FY 2013-2014	Performance At Executive Budget Level FY 2013-2014
K	Percentage of taxpayer correspondence responded to by Collections and the Regions/Districts within 30 days (LAPAS CODE - 23676)	85%	99%	85%	85%	90%	90%
K	Percentage of Call Center phone calls answered (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	90%	90%
K	Percentage of good or excellent customer service ratings received (LAPAS CODE - 23125)	85%	97%	90%	90%	95%	95%
K	Percentage of individual income tax refunds issued within 14 days of receipt (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	70%	70%
K	Percentage of business tax refunds issued within 90 days of receipt (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	80%	80%



## 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 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 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>State General Fund by:</b>						
Total Interagency Transfers	327,219	347,300	347,300	321,300	321,300	(26,000)
Fees and Self-generated Revenues	4,824,379	5,484,212	5,526,212	5,349,836	4,425,135	(1,101,077)
Statutory Dedications	671,751	705,041	705,041	647,928	647,928	(57,113)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	329,395	883,007	883,007	883,007	883,007	0
<b>Total Means of Financing</b>	<b>\$ 6,152,744</b>	<b>\$ 7,419,560</b>	<b>\$ 7,461,560</b>	<b>\$ 7,202,071</b>	<b>\$ 6,277,370</b>	<b>\$ (1,184,190)</b>
<b>Expenditures &amp; Request:</b>						
Personal Services	\$ 4,668,791	\$ 5,825,379	\$ 5,825,379	\$ 5,703,766	\$ 4,805,721	\$ (1,019,658)
Total Operating Expenses	988,625	999,144	999,144	1,009,852	999,144	0
Total Professional Services	83,462	135,000	177,000	138,328	135,000	(42,000)
Total Other Charges	201,123	246,522	246,522	246,084	233,464	(13,058)
Total Acq & Major Repairs	210,743	213,515	213,515	104,041	104,041	(109,474)
Total Unallotted	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>\$ 6,152,744</b>	<b>\$ 7,419,560</b>	<b>\$ 7,461,560</b>	<b>\$ 7,202,071</b>	<b>\$ 6,277,370</b>	<b>\$ (1,184,190)</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	77	71	71	71	56	(15)
Unclassified	1	1	1	1	1	0
<b>Total FTEs</b>	<b>78</b>	<b>72</b>	<b>72</b>	<b>72</b>	<b>57</b>	<b>(15)</b>

## Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, Federal Funds, and Statutory Dedication. (Per R.S. 39:36B.(8), see table below for listing of expenditures out of each Statutory Dedicated Fund). 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-Gener-



ated 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 Dedications are from the Tobacco Regulation Enforcement Fund (R.S. 47:841). Funding for the Tobacco Regulation Enforcement Fund 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 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
Tobacco Regulation Enforcement Fund	\$ 671,751	\$ 705,041	\$ 705,041	\$ 647,928	\$ 647,928	\$ (57,113)

## Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 42,000	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 7,461,560	72	Existing Oper Budget as of 12/01/12
<b>Statewide Major Financial Changes:</b>			
\$ 0	\$ 10,161	0	Civil Service Training Series
\$ 0	\$ 77,198	0	Louisiana State Employees' Retirement System Rate Adjustment
\$ 0	\$ (118,402)	0	Louisiana State Employees' Retirement System Base Adjustment
\$ 0	\$ (6,513)	0	Group Insurance Rate Adjustment for Active Employees
\$ 0	\$ (2,964)	0	Group Insurance Rate Adjustment for Retirees
\$ 0	\$ (82,900)	0	Group Insurance Base Adjustment
\$ 0	\$ 387,164	0	Salary Base Adjustment
\$ 0	\$ (66,441)	0	Attrition Adjustment
\$ 0	\$ (1,190,961)	(15)	Personnel Reductions
\$ 0	\$ 104,041	0	Acquisitions & Major Repairs
\$ 0	\$ (213,515)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (42,000)	0	Non-recurring Carryforwards
\$ 0	\$ (2,583)	0	Risk Management
\$ 0	\$ 978	0	Capitol Police
<b>Non-Statewide Major Financial Changes:</b>			
\$ 0	\$ (26,000)	0	Reduce IAT funding associated with performing compliance checks based on projected expenditures.



## Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ (11,453)	0	Reduce Fees & Self-Generated Revenues for expenditures associated with the closure of district and regional offices.
\$ 0	\$ 6,277,370	57	<b>Recommended FY 2013-2014</b>
\$ 0	\$ 0	0	<b>Less Supplementary Recommendation</b>
\$ 0	\$ 6,277,370	57	<b>Base Executive Budget FY 2013-2014</b>
\$ 0	\$ 6,277,370	57	<b>Grand Total Recommended</b>

## Professional Services

Amount	Description
\$40,564	To provide ongoing legal services to the Office of Alcohol and Tobacco Control.
\$78,176	Enforcing the underage drinking laws(funded by OJJDP federal funds).
\$16,260	Develop, implement, test, and maintain software for the Office of Alcohol and Tobacco Control.
<b>\$135,000</b>	<b>TOTAL PROFESSIONAL SERVICES</b>

## Other Charges

Amount	Description
	<b>Other Charges:</b>
\$62,097	Investigative expenses
<b>\$62,097</b>	<b>SUB-TOTAL OTHER CHARGES</b>
	<b>Interagency Transfers:</b>
\$26,797	Office of Telecommunications Management (OTM) Fees
\$16,000	Division of Administration - State Printing Fees
\$128,570	Risk Management (ORM)
<b>\$171,367</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$233,464</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
\$104,041	Replacement of vehicles, bulletproof vests, ammunition, uniforms, etc.
<b>\$104,041</b>	<b>TOTAL ACQUISITIONS AND MAJOR REPAIRS</b>



## Performance Information

### 1. (KEY) Through the Certification and Licensing activity, provide the State of Louisiana with an effective licensing and certification system for the alcoholic beverage and tobacco industries.

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	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2011-2012	FY 2011-2012	FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014
K	Average time for applicants to receive alcohol permits (in days) (LAPAS CODE - 6848)	18	16	10	10	10	10
LAPAS #6848 reported average time for applicants to receive alcohol and tobacco permits prior to FY 2012-2013. A separate indicator (#25081) collecting data for tobacco was added in FY 2012-2013.							
K	Average time for applicants to receive tobacco permits (in days) (LAPAS CODE - 25081)	18	Not Applicable	10	10	10	10

### 2. (KEY) Through the Enforcement and Regulation activity, provide the State of Louisiana 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.

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 2011-2012	Actual Yearend Performance FY 2011-2012	Performance Standard as Initially Appropriated FY 2012-2013	Existing Performance Standard FY 2012-2013	Performance At Continuation Budget Level FY 2013-2014	Performance At Executive Budget Level FY 2013-2014
K	Alcohol compliance rate (LAPAS CODE - 23677)	86%	90%	87%	87%	87%	87%
K	Tobacco compliance rate (LAPAS CODE - 23678)	93%	93%	93%	93%	93%	93%
K	Total number of compliance checks (LAPAS CODE - 6858)	8,500	8,735	8,500	8,500	3,500	3,500

The total number of compliance checks target for FY2013-2014 are based on deliverables associated with a new ATC compliance check program and number of staff available. The previously set standard was associated with promised deliverables and larger staff. The role of ATC Enforcement is to monitor alcohol and tobacco outlets through both compliance checks and inspections to insure that the permit holders are complying with the laws. ATC has increased performance for regular inspections to support this goal. The system as a whole helps reduce the underage consumption of alcohol and tobacco.

## Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012
Total number of tobacco permits processed (LAPAS CODE - 6853)	9,547	9,543	9,419	10,641	4,906
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,184	8,171	8,056	8,326	4,009
Total number of alcohol permits processed (LAPAS CODE - 6849)	24,910	24,898	26,854	33,421	13,988
Number of new Class A & B permits issued (LAPAS CODE - 6850)	2,040	2,026	1,956	3,732	11,815
Number of new special events permits issued (LAPAS CODE - 6851)	975	968	1,150	1,291	1,987
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	21,585	21,568	23,428	29,689	12,161
Number of tobacco permits issued (LAPAS CODE - 6854)	9,547	9,543	9,419	10,460	4,906
Number of alcohol permit applications denied (LAPAS CODE - 3552)	405	336	320	269	84
Number of tobacco permit applications denied (LAPAS CODE - 3548)	8	5	10	8	8
Total number of citations issued (LAPAS CODE - 6861)	923	977	897	753	1,665



**Alcohol and Tobacco Control General Performance Information (Continued)**

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012
Total number of summonses and arrests (LAPAS CODE - 6860)	1,686	1,631	1,134	1,367	1,413
Total number of tobacco investigations (LAPAS CODE - 23680)	46	52	161	65	164
Total number of tobacco audits (LAPAS CODE - 23681)	21	27	23	8	3
Total number of retail inspections (LAPAS CODE - 24952)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	6,731



## 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 the conducting of the games of chance.
- III. Prevent the infiltration of elements of organized crime 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 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>State General Fund by:</b>						
Total Interagency Transfers	0	0	0	0	0	0



### Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2011-2012	Enacted FY 2012-2013	Existing Oper Budget as of 12/01/12	Continuation FY 2013-2014	Recommended FY 2013-2014	Total Recommended Over/(Under) EOB
Fees and Self-generated Revenues	1,776,076	2,527,933	2,527,933	2,485,428	1,897,653	(630,280)
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
<b>Total Means of Financing</b>	<b>\$ 1,776,076</b>	<b>\$ 2,527,933</b>	<b>\$ 2,527,933</b>	<b>\$ 2,485,428</b>	<b>\$ 1,897,653</b>	<b>\$ (630,280)</b>

**Expenditures & Request:**

Personal Services	\$ 1,231,873	\$ 1,276,452	\$ 1,276,452	\$ 1,212,491	\$ 1,190,100	\$ (86,352)
Total Operating Expenses	213,396	322,137	447,137	452,902	447,137	0
Total Professional Services	37,000	840,959	715,959	729,419	165,000	(550,959)
Total Other Charges	71,678	67,885	67,885	68,401	68,401	516
Total Acq & Major Repairs	222,129	20,500	20,500	22,215	27,015	6,515
Total Unallotted	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>\$ 1,776,076</b>	<b>\$ 2,527,933</b>	<b>\$ 2,527,933</b>	<b>\$ 2,485,428</b>	<b>\$ 1,897,653</b>	<b>\$ (630,280)</b>

**Authorized Full-Time Equivalents:**

Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
<b>Total FTEs</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>0</b>

### 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	\$ 0	0	<b>Mid-Year Adjustments (BA-7s):</b>
\$ 0	\$ 2,527,933	20	<b>Existing Oper Budget as of 12/01/12</b>
<b>Statewide Major Financial Changes:</b>			
0	5,935	0	Civil Service Training Series
0	13,679	0	Louisiana State Employees' Retirement System Rate Adjustment
0	(32,833)	0	Louisiana State Employees' Retirement System Base Adjustment
0	(1,693)	0	Group Insurance Rate Adjustment for Active Employees



## Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(18,069)	0	Group Insurance Base Adjustment
0	(53,371)	0	Salary Base Adjustment
0	27,015	0	Acquisitions & Major Repairs
0	(20,500)	0	Non-Recurring Acquisitions & Major Repairs
0	516	0	Risk Management
<b>Non-Statewide Major Financial Changes:</b>			
0	(550,959)	0	Reduce Fees & Self-Generated Revenues for various departmental expenditures which include travel, operating services, supplies, professional services, other charges and interagency transfers based on projected expenditures.
\$ 0	\$ 1,897,653	20	<b>Recommended FY 2013-2014</b>
\$ 0	\$ 0	0	<b>Less Supplementary Recommendation</b>
\$ 0	\$ 1,897,653	20	<b>Base Executive Budget FY 2013-2014</b>
\$ 0	\$ 1,897,653	20	<b>Grand Total Recommended</b>

## Professional Services

Amount	Description
\$49,500	Information technology technical support.
\$115,500	Bingo Licensing, Accountability, Inventory and Reporting System
<b>\$165,000</b>	<b>TOTAL PROFESSIONAL SERVICES</b>

## Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2013-2014.
<b>\$0</b>	<b>SUB-TOTAL OTHER CHARGES</b>
<b>Interagency Transfers:</b>	
\$1,211	Division of Administration - State Printing Fees
\$7,617	Office of Telecommunications Management (OTM) Fees
\$9,007	Office of Risk Management (ORM)
\$566	Division of Administrative Law
\$50,000	Department of Justice - Administrative Law
<b>\$68,401</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$68,401</b>	<b>TOTAL OTHER CHARGES</b>



## Acquisitions and Major Repairs

Amount	Description
\$27,015	Replacement desktop workstations, telephone system, warranty, support, upgrade services and scanner unit.
<b>\$27,015</b>	<b>TOTAL ACQUISITIONS AND MAJOR REPAIRS</b>

## Performance Information

**1. (KEY) Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the State of Louisiana.**

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 2011-2012	Actual Yearend Performance FY 2011-2012	Performance Standard as Initially Appropriated FY 2012-2013	Existing Performance Standard FY 2012-2013	Performance At Continuation Budget Level FY 2013-2014	Performance At Executive Budget Level FY 2013-2014
K	Percent reporting compliance. (LAPAS CODE - 23682)	96%	98%	96%	96%	96%	96%
K	Percent of activities without findings. (LAPAS CODE - 23683)	90%	93%	90%	90%	90%	90%
S	Total number of investigations, audits, and inspections conducted (LAPAS CODE - 23137)	320	346	385	385	400	400

**2. (KEY) Through the Certification activity, issue and renew annual licenses at a satisfactory customer service rate of 96% or better.**

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.

### Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2011-2012	Actual Yearend Performance FY 2011-2012	Performance Standard as Initially Appropriated FY 2012-2013	Existing Performance Standard FY 2012-2013	Performance At Continuation Budget Level FY 2013-2014	Performance At Executive Budget Level FY 2013-2014
K	Customer satisfaction rate (LAPAS CODE - 23139)	96%	98%	96%	96%	96%	96%

### Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values					
	Prior Year Actual FY 2007-2008	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	
Number of inspections conducted (LAPAS CODE - 1975)	180	180	184	219	230	
Number of investigations conducted (LAPAS CODE - 1973)	35	40	38	47	46	
Number of audits conducted (LAPAS CODE - 1974)	39	48	28	74	70	



