

Department of Revenue



Department Description

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

Department Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	493,883	515,000	515,000	516,866	515,000	0
Fees & Self-generated	109,371,252	118,637,147	122,829,667	124,121,568	133,684,770	10,855,103
Statutory Dedications	557,914	557,914	557,914	559,187	557,914	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	110,423,050	119,710,061	123,902,581	125,197,621	134,757,684	10,855,103
Expenditures and Request:						
Office of Revenue	110,423,050	119,710,061	123,902,581	125,197,621	134,757,684	10,855,103
Total Expenditures	110,423,050	119,710,061	123,902,581	125,197,621	134,757,684	10,855,103
Authorized Positions						
Classified	713	713	713	713	712	(1)
Unclassified	11	11	11	11	11	0
Total Authorized Positions	724	724	724	724	723	(1)
Authorized Other Charges Positions	15	15	15	15	15	0



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 three 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.

STATEMENT OF AGENCY STRATEGY FOR DEVELOPMENT OF HUMAN RESOURCE POLICIES THAT ARE HELPFUL AND BENEFICIAL TO WOMEN AND FAMILIES:

As affirmed in R.S. 39:31(C)(9), the department is cognizant that female employees comprise the majority (75.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Agency Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	493,883	515,000	515,000	516,866	515,000	0
Fees & Self-generated	109,371,252	118,637,147	122,829,667	124,121,568	133,684,770	10,855,103
Statutory Dedications	557,914	557,914	557,914	559,187	557,914	0



Agency Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Federal Funds	0	0	0	0	0	0
Total Means of Finance	110,423,050	119,710,061	123,902,581	125,197,621	134,757,684	10,855,103
Expenditures and Request:						
Tax Collection	100,438,847	107,621,947	111,721,899	111,891,890	121,616,659	9,894,760
Alcohol and Tobacco Control	7,871,718	9,341,274	9,433,842	10,611,915	10,456,147	1,022,305
Office of Charitable Gaming	2,112,485	2,746,840	2,746,840	2,693,816	2,684,878	(61,962)
Total Expenditures	110,423,050	119,710,061	123,902,581	125,197,621	134,757,684	10,855,103
Authorized Positions						
Classified	713	713	713	713	712	(1)
Unclassified	11	11	11	11	11	0
Total Authorized Positions	724	724	724	724	723	(1)
Authorized Other Charges Positions	15	15	15	15	15	0



4401-Tax Collection

Program Authorization

This program is authorized by the following legislation:

- *Title 36, Chapter 10 of the La. Revised Statutes*

Program Description

Program Initiatives: LDR wants to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders. LDR exists to fairly and efficiently collect state tax revenues to fund public services and regulate the sale of alcoholic beverages, tobacco, and charitable gaming within Louisiana. LDR wants to continuously improve its abilities in the areas of Customer Service, Operational Efficiency & Accuracy, and Voluntary Compliance & Enforcement by achieving the group initiatives.

- 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 enforcements efforts.

Program Goals:

- To improve the level of service provided to the citizens, businesses and stakeholders through improved operations in the customer service call center, decreased response time on incoming correspondence and improved refund processing times.
- Utilize processes that will strategically streamline operations and increase operating effectiveness by improving average return processing time and improving average remittance processing while increasing the percentage of funds deposited within 24 hours.
- Utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary and in doing so become more productive and efficient.

Program Activity:

Louisiana's tax system is based on the concept of voluntary compliance, with the expectation that taxpayers will voluntarily pay the right amount of tax timely. The program engages in a wide range of activities that directly or indirectly promote voluntary compliance, stretching from activities that occur before the taxpayer begins to fill out his or her return to enforcement of the tax laws through criminal prosecution.

The program comprises of the following core activities:

- Tax Policy Management - Tax policy activities focus on providing timely and accurate information for policy decision makers, clear guidance to taxpayers, employees, and the public regarding tax law and policy application, and coordinating interdivisional policy analysis and studies. Specific functions include preparing fiscal notes; analyzing and drafting legislation; drafting rules and coordinating the rule-making process; drafting other interpretative statements; and engaging in a number of stakeholder efforts to address emerging and/or sensitive policy issues.
- Revenue Collection & Distribution - The collection of data and revenues is an essential function of the tax collection program and is an invaluable resource for revenue forecasting, policy considerations by the Governor and Legislature, and issuance of refunds, rebates and other tax incentives. Primary activities include taxpayer registration, tax return and remittance processing, taxpayer account maintenance, and accounting for and distributing state and local tax revenues.

- **Taxpayer Assistance** - Voluntary compliance is promoted through taxpayer education, information and assistance. Primary activities include helping taxpayers understand their tax reporting and payment obligations via telephone and personal contact, responding to written inquiries, outreach opportunities, consultation visits, and processing of tax exemptions, certifications, permits, and clearances.
- **Tax Compliance** - Tax Compliance activities support voluntary compliance by promoting an optimal level of accurate tax reporting and payment. Activities include examining, auditing, or investigating returns, refund and rebate claims, and reports. Staff conducts tax return examinations and reconciles internal and external information to identify non-filers and under reporters. Field staff, located throughout this state and the United States, conduct audits of businesses that have activity in Louisiana by working directly with taxpayers to identify and correct improper reporting.
- **Tax Enforcement** - The Department is responsible for enforcing the tax laws for those who do not comply voluntarily. Primary activities include the collection of tax dollars owing on delinquent accounts, investigations to discourage tax fraud and evasion, and legal services to defend the state's interest through litigation of tax issues.
- **Administration** - Internal administrative services support activities to effectively carryout agency operations and the strategic business plan. These services include the overall management of the agency through executive oversight, internal auditing, accounting and budgeting, payroll administration, facilities management, purchasing, human resources, organizational development, forms management, mail services and technology management.

Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	100,438,847	107,621,947	111,721,899	111,891,890	121,616,659	9,894,760
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	100,438,847	107,621,947	111,721,899	111,891,890	121,616,659	9,894,760
Expenditures and Request:						
Personnel Services	61,389,540	66,301,470	66,301,470	69,721,269	67,788,896	1,487,426
Operating Expenses	2,621,971	7,375,476	7,427,476	7,586,425	7,427,476	0
Professional Services	3,370,717	4,095,978	4,525,730	4,183,632	4,095,978	(429,752)
Other Charges	32,740,752	29,423,338	33,041,538	30,373,464	42,277,209	9,235,671
Acquisitions & Major Repairs	315,867	425,685	425,685	27,100	27,100	(398,585)
Total Expenditures & Request	100,438,847	107,621,947	111,721,899	111,891,890	121,616,659	9,894,760
Authorized Positions						
Classified	626	626	626	626	625	(1)
Unclassified	10	10	10	10	10	0
Total Authorized Positions	636	636	636	636	635	(1)
Authorized Other Charges Positions	15	15	15	15	15	0

Source of Funding

This program is funded with the following:



- Fees and Self-generated Revenues derived from:
 - One percent of sales, individual income fees, and corporate income and franchise taxes collected by or on behalf of the Department
 - Understatement Penalties
 - Office of Debt Recovery
- Funds re-classified as Fees and Self-generated Revenues:
 - Louisiana Entertainment Development Dedicated Fund Account R.S. 47:6007

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	111,721,899	636	Existing Operating Budget as of 12/01/2024

Statewide Adjustments

\$0	\$27,100	0	Acquisitions & Major Repairs
\$0	\$(1,838,293)	0	Attrition Adjustment
\$0	\$(7,127)	0	Capitol Park Security
\$0	\$24,878	0	Civil Service Fees
\$0	\$399,377	0	Civil Service Training Series
\$0	\$181,021	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$224,029	0	Group Insurance Rate Adjustment for Retirees
\$0	\$(40,859)	0	Legislative Auditor Fees
\$0	\$26,201	0	Maintenance in State-Owned Buildings
\$0	\$1,477,296	0	Market Rate Classified
\$0	\$(425,685)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$(4,099,952)	0	Non-recurring Carryforwards
\$0	\$(12,506)	0	Office of State Procurement
\$0	\$11,874,097	0	Office of Technology Services (OTS)
\$0	\$(94,080)	(1)	Personnel Reductions
\$0	\$(46,686)	0	Related Benefits Base Adjustment
\$0	\$(29,337)	0	Rent in State-Owned Buildings
\$0	\$(626,174)	0	Retirement Rate Adjustment
\$0	\$1,618	0	Risk Management
\$0	\$1,810,975	0	Salary Base Adjustment
\$0	\$(2,133)	0	State Treasury Fees
\$0	\$(2,850)	0	UPS Fees
0	8,820,910	(1)	Total Statewide

Non-Statewide Adjustments

\$0	\$1,073,850	0	Increases in funding provided to the Board of Tax Appeals for their Administrative and Local Programs in accordance with established IAT agreements.
0	1,073,850	0	Total Non-Statewide
0	121,616,659	635	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	100,338,847	107,521,947	111,621,899	111,791,890	121,516,659	9,894,760
LA Entertainment Development Dedicated Fund Account	100,000	100,000	100,000	100,000	100,000	0



Professional Services

Amount	Description
\$4,095,978	Legal consultation, tax law cases, and tax auditing services
\$4,095,978	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$605,982	Other charges positions to handle call center operations
\$605,982	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$307,812	Civil Service Fees
\$150,000	Office of the Attorney General - Fraud Investigation
\$3,000	Louisiana Property Assistance Agency - GPS Services
\$83,000	Department of Wildlife and Fisheries - Rent in Lafayette office
\$40,000	Office of Children and Family Services - Financial Institutions Data Match
\$9,110	Office of State Procurement (OSP) Fees
\$5,428,202	Office of Technology Services (OTS) - Printing and State Mail
\$263,901	Department of Public Safety - LaSalle Building Security Overtime
\$547,566	Legislative Auditor Fees
\$45,366	Uniform Payroll System (UPS) Fees
\$453,968	Rent in Benson Towers
\$1,604,930	Rent in State-owned Buildings
\$44,251	Maintenance in State-owned Buildings
\$28,317,029	Office of Technology Services (OTS) - Fees
\$2,408,202	Office of Technology Services (OTS) - Telecommunications
\$194,224	State Treasury Fees
\$230,675	Capitol Park Security Fees
\$446,141	Office of Risk Management (ORM) Premiums
\$20,000	Division of Administration - State Register Fees
\$1,073,850	Louisiana Board of Tax Appeals
\$41,671,227	SUB-TOTAL INTERAGENCY TRANSFERS
\$42,277,209	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$27,100	Phone headsets for Business Tax Enforcement, Customer Services, Collections, and the Office of Debt Recovery
\$27,100	TOTAL ACQUISITIONS AND MAJOR REPAIRS



Objective: 4401-01 By June 30, 2028, provide efficient delivery of information and quality service options for taxpayers to comply with state tax laws by increasing the number of taxpayer correspondence responded to within 30 days to 95%, increase the percent of phone calls answered to 92%, and increasing the number of individual tax refunds and the business tax refunds issued within 90 days to 96% and 88% respectively.

Children's Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Percentage of taxpayer correspondence responded to by Collections and Business Tax Enforcement divisions within 30 Days	99%	94%	94%	95%	95%
[K] Percentage of Call Center phone calls answered	95.5	92%	92%	94%	94%
[K] Percentage of individual income tax refunds ready to be issued within 90 days of receipt of tax return	97.4	96%	96%	96%	96%
[K] Percentage of business tax refunds ready to be issued within 90 days of receipt of tax return	81.5	85%	85%	83%	83%

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Percent of tax returns filed electronically	83.17%	83.51%	84.85%	84.34%	64.55%
Total number of tax returns filed electronically	3,340,860	3,844,380	3,767,450	3,888,321	2,296,859
Percentage of total revenue collected electronically for individual taxes	54%	27%	27%	25%	26%
Total revenue collected that is deposited within 24 hours (in millions)	10,600	11,334	13,741	14,106	14,280
Percentage of individual tax returns filed electronically	88.08%	88.78%	89.29%	90.46%	91.06%
Percentage of business tax returns filed electronically	77.89%	77.24%	80.41%	80.7%	40.02%
Total net collections	8,839,580,981	10,172,902,465	11,745,679,600	12,531,701,687	12,633,384,216
Percentage change in total net collections	-6.54%	15.08%	15.46%	6.69%	0.81%
Cost to collect \$100 of revenue	0.87	0.89	0.71	0.73	0.71
Percent of collections under litigation recovered by legal services	31%	34%	40%	31.4%	40%
Number of litigation files closed	1,517	1,320	1,213	1,091	1,073
Total Field Audit collections	73,880,824	102,163,208	152,288,721	142,981,508	148,372,100
Percentage of total revenue collected electronically for business taxes	97%	96%	97%	97%	98%
Total number of tax returns filed	4,016,697	4,603,605	4,440,057	4,546,322	4,564,908

Objective: 4401-02 By June 30, 2028, utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness by improving average return processing time at or below 2.0 days, improving average remittance processing time at or below 1.0 day, improving the percentage of funds deposited timely at or above 96%.

Children's Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Average overall return processing time (in days)	1.28	2	2	2	2
[K] Average overall remittance processing time (in days)	0.71	1	1	1	1
[K] Percentage of funds deposited within 24 hours of receipt	83.36	96%	96%	97%	97%

Objective: 4401-03 By June 30, 2028, utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary by reducing the percent of "no change" tax audits to 20%, increase percentage of individual tax returns audited by 10%, increase the amount of intercepted fraudulent refunds from \$10 million to \$12 million, and maintain an inventory of less than 200 criminal investigations files.

Children's Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Amount of intercepted fraudulent refunds (in millions)	\$71	\$25	\$25	\$40	\$40
[K] Percent increase in the number of individual income tax returns audited	2%	2%	2%	2%	2%
[K] Number of concluded investigations	281	350	350	400	400

Objective: 4401-04 Through the collections activity, by June 30, 2028, increase the collection of delinquent debt owed to the State of Louisiana, by increasing the utilization of authorized voluntary tools (not including tax offsets) used at least 26,000 times per year.

Children's Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Increase in the number of times authorized non-voluntary tools are utilized per year (not including tax offsets)	19,181	14,000	14,000	22,000	22,000



Objective: 4401-05 Through the collections activity, by June 30, 2028, increase yearly collection amounts on Office of Debt Recovery initiated efforts to \$6 million per year (not including tax offsets).

Children's Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Increase the amount collected through ODR initiated authorized collection tools to \$6 million per year (not including tax offsets)	5,889,705	4,250,000	4,250,000	2,500,000	2,500,000

4403-Alcohol and Tobacco Control

Program Authorization

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 (ATC) is to regulate the alcoholic beverage and tobacco industries and to consistently enforce state regulations under Title 26. The agency is committed to reducing alcohol and tobacco consumption by under aged individuals and limiting their access to these products through a combination of effective education and aggressive enforcement efforts. Active coordination with other local, state and federal agencies, local law enforcement and universities is an essential part of our mission.

Program Goals:

- Provide consistent effective, efficient regulation and enforcement of the alcohol and tobacco industries to protect the citizens of Louisiana and the stakeholders in the industries
- Provide effective and efficient customer service to the permit holders
- Limit underage individual's access to alcohol and tobacco products and to reduce the sale and distribution of unsafe and illegal tobacco and vape products.

Program Activity:

The Office of Alcohol and Tobacco Control is comprised of the Administrative and Certification Division and the Enforcement and Field Certification 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 annually, as well as over 100,000 responsible vendor server permits statewide. 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 20,000 inspections and compliance checks annually.

Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	493,883	515,000	515,000	516,866	515,000	0
Fees & Self-generated	6,819,921	8,268,360	8,360,928	9,535,862	9,383,233	1,022,305
Statutory Dedications	557,914	557,914	557,914	559,187	557,914	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	7,871,718	9,341,274	9,433,842	10,611,915	10,456,147	1,022,305
Expenditures and Request:						
Personnel Services	5,989,678	6,902,653	6,902,653	7,370,156	7,240,283	337,630
Operating Expenses	557,979	543,759	543,759	555,395	543,759	0
Professional Services	101,739	443,419	443,419	452,908	443,419	0
Other Charges	634,072	1,411,734	1,491,156	1,394,769	1,389,999	(101,157)



Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Acquisitions & Major Repairs	588,250	39,709	52,855	838,687	838,687	785,832
Total Expenditures & Request	7,871,718	9,341,274	9,433,842	10,611,915	10,456,147	1,022,305

Authorized Positions

Classified	67	67	67	67	67	0
Unclassified	1	1	1	1	1	0
Total Authorized Positions	68	68	68	68	68	0
Authorized Other Charges Positions	0	0	0	0	0	0

Source of Funding

This program is funded with the following:

- Interagency Transfers derived from:
 - Louisiana Department of Health
- Fees and Self-generated Revenues derived from:
 - Fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations
- Statutory Dedications from the following funds:
 - Tobacco Regulation Enforcement Fund (R.S. 47:841)

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	9,433,842	68	Existing Operating Budget as of 12/01/2024

Statewide Adjustments

\$0	\$838,687	0	Acquisitions & Major Repairs
\$0	\$(129,873)	0	Attrition Adjustment
\$0	\$12,354	0	Civil Service Training Series
\$0	\$18,497	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$8,588	0	Group Insurance Rate Adjustment for Retirees
\$0	\$132,403	0	Market Rate Classified
\$0	\$(39,709)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$(92,568)	0	Non-recurring Carryforwards
\$0	\$68,536	0	Related Benefits Base Adjustment
\$0	\$(52,230)	0	Retirement Rate Adjustment
\$0	\$1,726	0	Risk Management
\$0	\$279,355	0	Salary Base Adjustment
0	1,045,766	0	Total Statewide

Non-Statewide Adjustments

\$0	\$(23,461)	0	Reduces expenditures from the Tobacco Regulation Enforcement Fund in order to balance the available amount of revenue in the fund.
0	(23,461)	0	Total Non-Statewide
0	10,456,147	68	Total Recommended



Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	6,819,921	8,268,360	8,360,928	9,535,862	9,383,233	1,022,305

Statutory Dedications

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Tobacco Regulation Enforcement Fund	557,914	557,914	557,914	559,187	557,914	0

Professional Services

Amount	Description
\$443,419	Legal services; veterinary care and boarding services for ATC canine
\$443,419	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
Other Charges:	
\$90,000	DHH Compliance Check Grant - Investigative Funds
\$473,140	Investigative Funds
\$563,140	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	
\$13,869	Office of State Police - Annual Lease Rental
\$137,259	Office of Risk Management (ORM) Premiums
\$628,133	Office of Technology Services (OTS) - Fees
\$17,998	Office of Technology Services (OTS) - Telecommunications
\$3,600	Office of Technology Services (OTS) - Printing
\$18,000	Louisiana Department of Wildlife and Fisheries - Annual Rental Lease
\$8,000	Louisiana Property Assistance Agency - GPS Services
\$826,859	SUB-TOTAL INTERAGENCY TRANSFERS
\$1,389,999	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$738,000	12 replacement law enforcement vehicles including necessary enhancements
\$100,687	Equipment (cameras, scanners, bulletproof vests, office equipment, uniforms/jackets, etc.) for ATC agents
\$838,687	TOTAL ACQUISITIONS AND MAJOR REPAIRS



Objective: 4403-02 By June 30, 2028, through the Certification and Licensing activity, decrease the average time to receive alcohol and tobacco permits from 10 days to less than 7 days.

Children’s Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Average time for applicants to receive alcohol and tobacco permits (in days)	6.6	10	10	8	8

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Total number of tobacco investigations	37	0	12	10	11
Number of tobacco permit applications denied	8	10	109	275	234
Number of alcohol permit applications denied	30	67	412	460	651
Total number of alcohol permits processed	11,063	9,230	17,456	15,735	18,828
Number of new Class A & B permits issued	8,199	1,750	8,618	1,039	914
Number of new special events permits issued	2,621	277	2,363	2,622	2,868
Number of alcohol permit renewals processed	6,435	7,263	9,877	7,557	9,725
Total number of tobacco permits processed	4,801	4,944	5,841	4,804	5,893
Number of tobacco permits issued	8,721	4,215	5,732	4,529	5,659
Number of tobacco permit renewals processed	3,920	3,308	4,483	3,330	4,420
Total number of summonses and arrests	74	915	2	13	8
Total number of citations issued	973	242	3,661	3,109	3,971

Objective: 4403-03 By June 30, 2028, through the Enforcement and Regulation activity, provide the State of Louisiana with an effective regulatory system for the alcoholic beverage and tobacco industries, to increase the number of compliance checks to 12,500 and the total number of full inspections to 15,500 in order to reduce sale of alcohol and tobacco products (including vapor products) to underage individuals.

Children’s Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Total number of full inspections	20,585	14,500	14,500	15,500	15,500
[K] Total number of compliance checks	20,132	12,250	12,250	14,500	14,500



4404-Office of Charitable Gaming

Program Authorization

This program is authorized by the following legislation:

- 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. Prevent the infiltration of elements of organized crime into the charitable gaming industry.

The Office is comprised of the Administrative, Certification, and Audit and Enforcement Sections. The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming. The Certification 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 and Enforcement 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.

Program Budget Summary

	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Means of Finance:						
State General Fund (Direct)	\$0	\$0	\$0	\$0	\$0	\$0
State General Fund by:						
Interagency Transfers	0	0	0	0	0	0
Fees & Self-generated	2,112,485	2,746,840	2,746,840	2,693,816	2,684,878	(61,962)
Statutory Dedications	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Finance	2,112,485	2,746,840	2,746,840	2,693,816	2,684,878	(61,962)
Expenditures and Request:						
Personnel Services	1,545,232	1,910,125	1,910,125	1,854,344	1,854,344	(55,781)
Operating Expenses	12,051	128,838	128,838	131,595	128,838	0
Professional Services	0	0	0	0	0	0
Other Charges	555,201	707,877	707,877	707,877	701,696	(6,181)
Acquisitions & Major Repairs	0	0	0	0	0	0
Total Expenditures & Request	2,112,485	2,746,840	2,746,840	2,693,816	2,684,878	(61,962)
Authorized Positions						
Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
Total Authorized Positions	20	20	20	20	20	0
Authorized Other Charges Positions	0	0	0	0	0	0



Source of Funding

This program is funded with Fees and Self-generated Revenues:

- Fees from the issuance of licenses and license renewals

Adjustments from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
0	2,746,840	20	Existing Operating Budget as of 12/01/2024
Statewide Adjustments			
\$0	\$(6,181)	0	Administrative Law Judges
\$0	\$14,156	0	Civil Service Training Series
\$0	\$6,270	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$42,811	0	Market Rate Classified
\$0	\$(56,182)	0	Related Benefits Base Adjustment
\$0	\$(18,913)	0	Retirement Rate Adjustment
\$0	\$(43,923)	0	Salary Base Adjustment
0	(61,962)	0	Total Statewide
0	0	0	Total Non-Statewide
0	2,684,878	20	Total Recommended

Fees & Self-generated

Fund	Prior Year Actuals FY 2023-2024	Enacted FY2024-2025	Existing Operating Budget (EOB) as of 12/01/24	Continuation FY 2025-2026	Recommended FY 2025-2026	Total Recommended Over/(Under) EOB
Fees & Self-generated Revenues	2,112,485	2,746,840	2,746,840	2,693,816	2,684,878	(61,962)

Professional Services

Amount	Description
	This program does not have funding for Professional Services

Other Charges

Amount	Description
	This program does not have funding for Other Charges
	Interagency Transfers:
\$9,752	Office of Technology Services (OTS) - Printing
\$12,526	Office of State Buildings and Grounds
\$120,000	Rent in State-owned Buildings
\$503,518	Office of Technology Services (OTS) - Fees
\$5,900	Office of Technology Services (OTS) - Telecommunications
\$50,000	Office of the Attorney General
\$701,696	SUB-TOTAL INTERAGENCY TRANSFERS
\$701,696	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for Acquisitions and Major Repairs



Objective: 4404-01 Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the state of Louisiana by each auditor conducting 16 audits per year through June 30, 2028.

Children's Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Number of licensed entities audited per year.	48	80	80	80	80

Objective: 4404-02 "Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the state of Louisiana by each auditor conducting 70 inspections per year through June 30, 2028."

Children's Budget Link No Applicable

HR 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 (75.77%) 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, or Other) No Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Number of licensed entities inspected per year.	178	350	350	350	350

General Performance Indicators

Performance Indicator Name	Prior Year Actuals FY 2019-2020	Prior Year Actuals FY 2020-2021	Prior Year Actuals FY 2021-2022	Prior Year Actuals FY 2022-2023	Prior Year Actuals FY 2023-2024
Number of investigations conducted	22	28	16	14	8
Number of audits conducted	42	50	55	65	48
Number of inspections conducted	314	354	199	291	178

Objective: 4404-03 Through the Certification activity, 60 licensed entities will be trained on charitable gaming laws, regulations and reporting requirements per year through 2028.

Children's Budget Link Not Applicable

HR 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 (75.77%) 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, or Other) Not Applicable

Performance Indicator Name	Actuals FY 23-24	Initially Appropriated FY 24-25	Existing Standard FY 24-25	Continuation Budget FY 25-26	Executive Budget FY 25-26
[K] Number of licensed entities trained per year.	149	60	60	60	60



