

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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 49,212,889	\$ 22,825,466	\$ 19,431,806	\$ 15,705,460	\$ 12,572,885	\$ (6,858,921)
State General Fund by:						
Total Interagency Transfers	253,529	296,278	1,742,403	356,578	356,578	(1,385,825)
Fees and Self-generated Revenues	40,701,739	78,274,647	80,074,063	76,089,208	76,126,618	(3,947,445)
Statutory Dedications	964,458	1,947,927	1,943,854	1,808,626	1,801,760	(142,094)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	373,199	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 91,505,814	\$ 103,738,318	\$ 103,586,126	\$ 94,353,872	\$ 91,251,841	\$ (12,334,285)
Expenditures & Request:						
Office of Revenue	\$ 87,723,897	\$ 99,747,378	\$ 98,445,621	\$ 90,470,398	\$ 87,832,182	\$ (10,613,439)
Louisiana Tax Commission	3,781,917	3,990,940	5,140,505	3,883,474	3,419,659	(1,720,846)
Total Expenditures & Request	\$ 91,505,814	\$ 103,738,318	\$ 103,586,126	\$ 94,353,872	\$ 91,251,841	\$ (12,334,285)
Authorized Full-Time Equivalents:						
Classified	930	876	860	860	840	(20)
Unclassified	17	17	17	17	17	0
Total FTEs	947	893	877	877	857	(20)



12-440 — Office of Revenue

Agency Description

The vision of the Office of Revenue is to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens. Our 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 in Louisiana. The goals of the Office of Revenue are to:

- I. Provide prompt, accurate, professional, and courteous service to citizens.
- II. Utilize best practices, innovation, and technology to improve agency efficiency and effectiveness.
- III. Maximize compliance through public education and enforcement.

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.
- I. **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.
- I. **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.
- I. **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.
- I. **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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 45,923,467	\$ 19,784,145	\$ 16,451,172	\$ 12,790,962	\$ 10,115,336	\$ (6,335,836)
State General Fund by:						
Total Interagency Transfers	253,529	296,278	528,078	356,578	356,578	(171,500)
Fees and Self-generated Revenues	40,701,739	78,274,647	80,074,063	76,089,208	76,126,618	(3,947,445)
Statutory Dedications	471,963	998,308	998,308	839,650	839,650	(158,658)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	373,199	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 87,723,897	\$ 99,747,378	\$ 98,445,621	\$ 90,470,398	\$ 87,832,182	\$ (10,613,439)
Expenditures & Request:						
Tax Collection	\$ 80,725,189	\$ 91,544,345	\$ 90,010,788	\$ 82,088,144	\$ 79,311,992	\$ (10,698,796)
Alcohol and Tobacco Control	5,552,259	6,721,531	6,953,331	6,795,803	6,956,920	3,589
Office of Charitable Gaming	1,446,449	1,481,502	1,481,502	1,586,451	1,563,270	81,768
Total Expenditures & Request	\$ 87,723,897	\$ 99,747,378	\$ 98,445,621	\$ 90,470,398	\$ 87,832,182	\$ (10,613,439)



Office of Revenue Budget Summary

	Prior Year Actuals FY 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Authorized Full-Time Equivalents:						
Classified	892	840	825	825	807	(18)
Unclassified	12	12	12	12	12	0
Total FTEs	904	852	837	837	819	(18)



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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 45,808,930	\$ 19,784,145	\$ 16,451,172	\$ 12,790,962	\$ 10,115,336	\$ (6,335,836)
State General Fund by:						
Total Interagency Transfers	14,749	50,278	50,278	50,278	50,278	0
Fees and Self-generated Revenues	34,901,510	71,709,922	73,509,338	69,246,904	69,146,378	(4,362,960)
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	\$ 80,725,189	\$ 91,544,345	\$ 90,010,788	\$ 82,088,144	\$ 79,311,992	\$ (10,698,796)
Expenditures & Request:						
Personal Services	\$ 52,208,328	\$ 54,660,433	\$ 52,409,907	\$ 51,375,232	\$ 48,886,525	\$ (3,523,382)
Total Operating Expenses	12,751,694	11,908,502	11,435,375	10,865,885	10,691,852	(743,523)
Total Professional Services	3,362,710	6,915,250	6,863,250	5,854,917	5,741,505	(1,121,745)
Total Other Charges	11,494,626	15,792,882	15,727,810	13,139,142	13,139,142	(2,588,668)
Total Acq & Major Repairs	907,831	2,267,278	2,431,893	852,968	852,968	(1,578,925)
Total Unallotted	0	0	1,142,553	0	0	(1,142,553)
Total Expenditures & Request	\$ 80,725,189	\$ 91,544,345	\$ 90,010,788	\$ 82,088,144	\$ 79,311,992	\$ (10,698,796)
Authorized Full-Time Equivalents:						
Classified	794	744	727	727	709	(18)
Unclassified	11	11	11	11	11	0
Total FTEs	805	755	738	738	720	(18)

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	\$ 1,799,416	0	Mid-Year Adjustments (BA-7s):
\$ 16,451,172	\$ 90,010,788	738	Existing Oper Budget as of 2/1/09
Statewide Major Financial Changes:			
0	768,615	0	Annualize Classified State Employee Merits
0	769,306	0	Classified State Employees Merit Increases
0	217,355	0	Civil Service Training Series
0	110,142	0	Group Insurance for Active Employees
0	4,126	0	Group Insurance for Retirees
(2,593,696)	(2,593,696)	0	Group Insurance Base Adjustment for Retirees
0	186,919	0	Salary Base Adjustment
(1,315,193)	(1,315,193)	0	Attrition Adjustment
(1,360,433)	(1,360,433)	(18)	Personnel Reductions
0	(2,267,278)	0	Non-Recurring Acquisitions & Major Repairs
0	(1,799,416)	0	Non-recurring Carryforwards
30	26,052	0	Risk Management
0	(61,276)	0	Legislative Auditor Fees
(438,560)	(438,560)	0	Rent in State-Owned Buildings
0	25,710	0	Maintenance in State-Owned Buildings
(7,169)	(7,169)	0	UPS Fees
0	5,328	0	Office of Computing Services Fees
Non-Statewide Major Financial Changes:			
3,350,000	0	0	Means of financing substitution increasing State General Fund (Direct) and decreasing Fees and Self-generated Revenues. In Fiscal Year 2008-2009, the Department had surplus Fees and Self-generated revenues due to excess collections. However, Fees and Self-generated Revenues are expected to decrease in Fiscal Year 2009-2010.
(3,218,557)	(3,218,557)	0	Four-year average strategic reduction in expenditure categories such as other compensation (\$360,000), operating services (\$826,401), travel (\$154,181), professional services (\$757,257), supplies (\$110,655), other charges (\$1,000,000), and interagency transfers (\$10,063).
(1,107,973)	(1,107,973)	0	Reduce funding moved to Unallotted related to Executive Order BJ 2008-114.
0	1,016,785	0	Funding to replace desktop computer workstations, laptops, and multifunction units in the IT Division and Lake Charles Region.
0	19,282	0	Funding for increases in the annual rent amounts for the Covington office, Dallas office, and the Baton Rouge office. The FY 2009-2010 rent amount for the Covington office is \$16,113; Dallas office \$86,810; and the Baton Rouge office \$301,127.
355,715	355,715	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.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(34,580)	0	Non-recur funding related to Act 672 reductions.
\$ 10,115,336	\$ 79,311,992	720	Recommended FY 2009-2010
\$ 288,975	\$ 288,975	10	Less Hurricane Disaster Recovery Funding
\$ 9,826,361	\$ 79,023,017	710	Base Executive Budget FY 2009-2010
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
\$ 10,115,336	\$ 79,311,992	720	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.
\$2,949,256	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
\$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
\$5,741,505	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
Other Charges:	
\$1,057,789	Post implementation support from the consultants and scheduled maintenance of the Integrated Tax System
\$2,000,000	Audit Tracking System



Other Charges (Continued)

Amount	Description
\$740,067	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$3,797,856	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$117,204	Civil Service Fees
\$366,016	Legislative Auditor Fees
\$40,888	Uniform Payroll System Fees
\$272,248	Maintenance of State-owned Buildings
\$4,268,349	Rent in State-owned Buildings (LaSalle Building and Brandywine State Complex)
\$254,880	Rent for portion of the Department of Public Safety Data Center
\$2,010,419	Office of Telecommunications Management (OTM) Fees
\$86,751	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
\$539,418	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
\$9,341,256	SUB-TOTAL INTERAGENCY TRANSFERS
\$13,139,112	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$852,968	Replacement hardware, desktop computers, laptop computers, & installation/services for computers
\$852,968	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Efficiently collect state tax revenues.

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
K	Cost per dollar of revenue collected (LAPAS CODE - new)	Not Applicable	\$ 0.01	Not Applicable	Not Applicable	\$ 0.01	\$ 0.01
K	Percentage of revenue deposited within 24 hours of receipt (LAPAS CODE - 3474)	77%	73%	72%	72%	77%	77%
This indicator represents total revenue deposited, including paper checks and electronic funds. Twenty-four hour deposit is the industry standard, and the department has received legislative auditor findings on this issue.							

2. (KEY) Maximize voluntary compliance through education and enforcement

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
K	Enforcement revenues per dollar of enforcement program expenditures (LAPAS CODE - new)	Not Applicable	\$ 13.97	Not Applicable	Not Applicable	\$ 15.00	\$ 13.00
K	Dollars saved through refund reductions (LAPAS CODE - new)	Not Applicable	\$ 8,635,000	Not Applicable	\$ 7,840,325	\$ 7,160,325	\$ 6,250,975
K	Percent of field audit collections from adjudication (LAPAS CODE - new)	Not Applicable	38%	Not Applicable	Not Applicable	38%	38%
S	Total field audit collections (LAPAS CODE - 3516)		\$ 193,310,523			\$ 155,000,000	\$ 153,450,000
'Total field audits collections' is generated from the report, "Summary of Field Audit Production and Cash Collection Report" by the Information Services Division.							
S	Total office audit collections (including discovery assessments) (LAPAS CODE - new)	Not Applicable	\$ 46,750,000	Not Applicable	\$ 46,305,875	\$ 45,718,875	\$ 44,830,625
S	Total enforcement program expenditures (LAPAS CODE - new)	Not Applicable	\$ 50,361,305	Not Applicable	Not Applicable	\$ 49,261,745	\$ 47,423,984

3. (KEY) Customer satisfaction rate.

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
K	Percentage of individual income tax refunds issued within 30 calendar days of receipt (LAPAS CODE - 21805)	74.0%	83.4%	74.0%	86.0%	84.0%	83.0%
K	Percentage of business tax refunds issued within 90 calendar days of receipt (LAPAS CODE - 21806)	63.0%	51.5%	52.8%	52.8%	57.0%	56.0%
K	Percentage of customer contacts resulting in overall customer service ratings of good or excellent (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	85%	85%	85%
K	Percent of electronically filed individual income tax refunds issued within 14 days of receipt (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable



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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 114,537	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	238,780	246,000	477,800	306,300	306,300	(171,500)
Fees and Self-generated Revenues	4,353,780	5,083,223	5,083,223	5,255,853	5,416,970	333,747
Statutory Dedications	471,963	998,308	998,308	839,650	839,650	(158,658)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	373,199	394,000	394,000	394,000	394,000	0
Total Means of Financing	\$ 5,552,259	\$ 6,721,531	\$ 6,953,331	\$ 6,795,803	\$ 6,956,920	\$ 3,589
Expenditures & Request:						
Personal Services	\$ 4,159,186	\$ 4,831,433	\$ 4,698,083	\$ 4,893,019	\$ 5,070,032	\$ 371,949
Total Operating Expenses	895,284	1,021,356	1,036,476	1,034,165	1,022,528	(13,948)
Total Professional Services	176,503	255,716	266,216	270,475	266,216	0
Total Other Charges	136,649	153,226	138,106	138,106	138,106	0
Total Acq & Major Repairs	184,637	459,800	629,788	460,038	460,038	(169,750)
Total Unallotted	0	0	184,662	0	0	(184,662)
Total Expenditures & Request	\$ 5,552,259	\$ 6,721,531	\$ 6,953,331	\$ 6,795,803	\$ 6,956,920	\$ 3,589
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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Tobacco Regulation Enforcement Fund	\$ 471,963	\$ 998,308	\$ 998,308	\$ 839,650	\$ 839,650	\$ (158,658)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 60,300	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 6,953,331	78	Existing Oper Budget as of 2/1/09
Statewide Major Financial Changes:			
\$ 0	\$ 50,202	0	Annualize Classified State Employee Merits
\$ 0	\$ 67,288	0	Classified State Employees Merit Increases
\$ 0	\$ 7,384	0	Civil Service Training Series
\$ 0	\$ 13,565	0	Group Insurance for Active Employees
\$ 0	\$ (172,320)	0	Group Insurance Base Adjustment for Retirees
\$ 0	\$ 277,366	0	Salary Base Adjustment
\$ 0	\$ (100,353)	0	Attrition Adjustment
\$ 0	\$ (620,800)	0	Non-Recurring Acquisitions & Major Repairs
Non-Statewide Major Financial Changes:			
\$ 0	\$ 29,000	0	Funding provided for training and training-related travel for new ATC agents. New ATC agents are required to attend ATC specific training through the Office of Alcohol and Tobacco Control and the Louisiana POST Law Enforcement Academy.
\$ 0	\$ 436,550	0	Funding provided to replace (11) vehicles, (10) bulletproof vests, (10) digital cameras, (10) ID Scanners, (15) laptop computers, ammunition, and uniforms.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 15,707	0	Funding for increased rent cost at the United Plaza Headquarters Office.
\$ 0	\$ 6,956,920	78	Recommended FY 2009-2010
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 6,956,920	78	Base Executive Budget FY 2009-2010
\$ 0	\$ 6,956,920	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
\$40,500	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
\$266,216	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$21,894	Investigative expenses
\$21,894	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$74,212	Office of Telecommunications Management (OTM) Fees / Civil Service Fees
\$42,000	Division of Administration - State Printing Fees
\$116,212	SUB-TOTAL INTERAGENCY TRANSFERS
\$138,106	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$436,550	Replacement of 11 vehicles, 10 bulletproof vests, ammunition, and uniforms



Acquisitions and Major Repairs (Continued)

Amount	Description
\$23,488	Replacement of laptop computers, scanners, and digital cameras
\$460,038	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Maximize alcohol and tobacco compliance rates

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
K	Total number of compliance checks (LAPAS CODE - 6858)	8,900	8,512	8,700	8,700	8,500	8,500
K	Total number of inspections (LAPAS CODE - 6859)	19,000	18,671	18,000	18,000	18,000	18,000
K	Alcohol compliance rate (LAPAS CODE - new)	Not Applicable	92%	Not Applicable	Not Applicable	89%	89%
K	Tobacco compliance rate (LAPAS CODE - new)	Not Applicable	95%	Not Applicable	Not Applicable	92%	92%
K	Percent of major investigations resulting in successful prosecution (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	87%	87%

2. (KEY) Efficiently process permit applications.

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 2007-2008	FY 2007-2008	FY 2008-2009	FY 2008-2009	FY 2009-2010	FY 2009-2010
K	Average time for applicants to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	20	20	18	18	18	18
K	Percent of applications returned for additional information (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable



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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	1,446,449	1,481,502	1,481,502	1,586,451	1,563,270	81,768
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	\$ 1,446,449	\$ 1,481,502	\$ 1,481,502	\$ 1,586,451	\$ 1,563,270	\$ 81,768
Expenditures & Request:						
Personal Services	\$ 1,137,758	\$ 1,162,775	\$ 1,162,775	\$ 1,242,888	\$ 1,321,826	\$ 159,051
Total Operating Expenses	218,256	236,576	236,576	221,712	119,593	(116,983)
Total Professional Services	0	0	0	0	0	0
Total Other Charges	66,179	70,351	70,351	70,351	70,351	0
Total Acq & Major Repairs	24,256	11,800	11,800	51,500	51,500	39,700
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,446,449	\$ 1,481,502	\$ 1,481,502	\$ 1,586,451	\$ 1,563,270	\$ 81,768
Authorized Full-Time Equivalents:						
Classified	21	19	21	21	21	0
Unclassified	0	0	0	0	0	0
Total FTEs	21	19	21	21	21	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	\$ 0	2	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 1,481,502	21	Existing Oper Budget as of 2/1/09
Statewide Major Financial Changes:			
0	21,807	0	Annualize Classified State Employee Merits
0	21,457	0	Classified State Employees Merit Increases



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	10,503	0	Civil Service Training Series
0	3,253	0	Group Insurance for Active Employees
0	78,938	0	Salary Base Adjustment
0	(100,289)	0	Salary Funding from Other Line Items
0	(11,800)	0	Non-Recurring Acquisitions & Major Repairs
Non-Statewide Major Financial Changes:			
0	51,500	0	Funding provided to replace desktop workstations, laptop computers, and (1) vehicle.
0	6,399	0	Funding provided for increased cost of rent in the United Plaza Building.
\$ 0	\$ 1,563,270	21	Recommended FY 2009-2010
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 1,563,270	21	Base Executive Budget FY 2009-2010
\$ 0	\$ 1,563,270	21	Grand Total Recommended

Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2009-2010.

Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2009-2010.
\$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
\$51,500	Replacement of desktop workstations, laptop computers, and 1 vehicle
\$51,500	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Maximize compliance with charitable gaming laws through education and enforcement.

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
K	License compliance rate (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	98%	98%
S	Number of licenses (LAPAS CODE - 1976)	1,000	1,377	1,000	1,000	1,400	1,400
S	Number of licenses not requiring administrative actions (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	1,372	1,372
K	Percent of licenses not complying with financial reporting requirements (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	90%	90%
S	Total of financial reports reviewed (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	2,500	2,500

Performance Indicators (Continued)

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
S	Total of financial reports accepted (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	2,250	2,250
K	Percent of investigations, audits, and inspections without findings (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	65%	65%
S	Percent of investigations, audits, and inspections conducted (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	250	250
S	Percent of investigations, audits, and inspections without findings (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	163	163

2. (KEY) Customer satisfaction rate.

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
K	Customer satisfaction rate (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	85%	85%



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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 3,289,422	\$ 3,041,321	\$ 2,980,634	\$ 2,914,498	\$ 2,457,549	\$ (523,085)
State General Fund by:						
Total Interagency Transfers	0	0	1,214,325	0	0	(1,214,325)
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	492,495	949,619	945,546	968,976	962,110	16,564
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 3,781,917	\$ 3,990,940	\$ 5,140,505	\$ 3,883,474	\$ 3,419,659	\$ (1,720,846)
Expenditures & Request:						
Property Taxation Regulatory/ Oversight	\$ 3,733,649	\$ 3,940,940	\$ 5,090,505	\$ 3,832,674	\$ 3,369,659	\$ (1,720,846)
Supervision and Assistance to Local Assessors	48,268	50,000	50,000	50,800	50,000	0
Total Expenditures & Request	\$ 3,781,917	\$ 3,990,940	\$ 5,140,505	\$ 3,883,474	\$ 3,419,659	\$ (1,720,846)
Authorized Full-Time Equivalents:						
Classified	38	36	35	35	33	(2)
Unclassified	5	5	5	5	5	0
Total FTEs	43	41	40	40	38	(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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 3,289,422	\$ 3,041,321	\$ 2,980,634	\$ 2,913,698	\$ 2,457,549	\$ (523,085)
State General Fund by:						
Total Interagency Transfers	0	0	1,214,325	0	0	(1,214,325)
Fees and Self-generated Revenues	0	0	0	0	0	0
Statutory Dedications	444,227	899,619	895,546	918,976	912,110	16,564
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 3,733,649	\$ 3,940,940	\$ 5,090,505	\$ 3,832,674	\$ 3,369,659	\$ (1,720,846)
Expenditures & Request:						
Personal Services	\$ 2,964,236	\$ 3,031,385	\$ 2,919,132	\$ 3,275,873	\$ 3,041,941	\$ 122,809
Total Operating Expenses	491,651	490,852	478,620	321,188	204,463	(274,157)
Total Professional Services	171,039	230,695	1,445,020	129,657	55,966	(1,389,054)
Total Other Charges	69,947	101,058	104,169	105,956	67,289	(36,880)
Total Acq & Major Repairs	36,776	86,950	82,877	0	0	(82,877)
Total Unallotted	0	0	60,687	0	0	(60,687)
Total Expenditures & Request	\$ 3,733,649	\$ 3,940,940	\$ 5,090,505	\$ 3,832,674	\$ 3,369,659	\$ (1,720,846)
Authorized Full-Time Equivalents:						
Classified	38	36	35	35	33	(2)
Unclassified	5	5	5	5	5	0
Total FTEs	43	41	40	40	38	(2)

Source of Funding

This program is funded from State General Fund and Statutory Dedication. 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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 444,227	\$ 818,161	\$ 818,161	\$ 918,976	\$ 912,110	\$ 93,949
Overcollections Fund	0	81,458	77,385	0	0	(77,385)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 1,214,325	0	Mid-Year Adjustments (BA-7s):
\$ 2,980,634	\$ 5,090,505	40	Existing Oper Budget as of 2/1/09
Statewide Major Financial Changes:			
0	50,952	0	Annualize Classified State Employee Merits
0	36,400	0	Classified State Employees Merit Increases
0	6,420	0	Group Insurance for Active Employees
0	6,759	0	Group Insurance for Retirees
(11,635)	(11,635)	0	Salary Base Adjustment
0	(6,866)	0	Attrition Adjustment
(227,066)	(227,066)	(2)	Personnel Reductions
(5,492)	(82,877)	0	Non-Recurring Acquisitions & Major Repairs
0	(1,214,325)	0	Non-recurring Carryforwards
836	836	0	Risk Management
0	(196)	0	UPS Fees
0	480	0	Office of Computing Services Fees
Non-Statewide Major Financial Changes:			
(219,041)	(219,041)	0	Strategic reductions in expenditure categories such as travel, operating services, professional services, other charges, and interagency transfers.
(60,687)	(60,687)	0	Reduce funding moved to Unallotted related to Executive Order BJ 2008-114.
\$ 2,457,549	\$ 3,369,659	38	Recommended FY 2009-2010
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 2,457,549	\$ 3,369,659	38	Base Executive Budget FY 2009-2010
\$ 2,457,549	\$ 3,369,659	38	Grand Total Recommended



Professional Services

Amount	Description
\$55,966	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.
\$55,966	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$6,702	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.
\$6,702	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$7,175	Civil Service Fees
\$3,216	Division of Administration - State Printing Fees
\$13,034	Office of Risk Management (ORM)
\$30,055	Office of Telecommunications Management (OTM) Fees
\$39	Uniform Payroll System (UPS) Fees
\$6,076	Office of Computing Services (OCS) Fees
\$992	Comprehensive Public Training Program (CPTP) Fees
\$60,587	SUB-TOTAL INTERAGENCY TRANSFERS
\$67,289	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Description
This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2009-2010.

Performance Information

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

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	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2007-2008	FY 2007-2008	FY 2008-2009	FY 2008-2009	FY 2009-2010	FY 2009-2010
K	Percentage of protest hearings completed within the tax year in which the protest was filed (LAPAS CODE - 3578)	100%	99%	100%	100%	100%	50%

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	Prior Year Actual	Prior Year Actual	Prior Year Actual	Prior Year Actual	Prior Year Actual
	FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2006-2007	FY 2007-2008	FY 2007-2008
Number of protest hearings completed (LAPAS CODE - 3579)	30	30	17	24	1,566	

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.

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010

K	Percentage of banks and insurance companies assessed (LAPAS CODE - 3583)	100%	100%	100%	100%	100%	100%
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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.

K	Percentage of tax rolls certified before November 15th of each year (LAPAS CODE - 10480)	100%	100%	100%	100%	100%	100%
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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%
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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 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008
Number of banks assessed (LAPAS CODE - 3586)	161	156	153	156	153
Assessed value of banks (in millions) (LAPAS CODE - 3587)	\$ 716.2	\$ 697.3	\$ 651.5	\$ 750.1	\$ 733.9
Number of insurance companies assessed (LAPAS CODE - 3588)	779	767	773	776	794
Assessed value of insurance companies (in millions) (LAPAS CODE - 3589)	\$ 75.1	\$ 78.9	\$ 82.1	\$ 91.6	\$ 96.2



Property Taxation Regulatory/Oversight General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2003-2004	Prior Year Actual FY 2004-2005	Prior Year Actual FY 2005-2006	Prior Year Actual FY 2006-2007	Prior Year Actual FY 2007-2008
Number of public service appraisals conducted (LAPAS CODE - 3598)	679	663	633	651	631
Number of public service audits conducted (LAPAS CODE - 3601)	2	2	6	2	3
Assessed value of public service properties (in billions (LAPAS CODE - 3599))	\$ 3.23	\$ 3.30	\$ 3.31	\$ 3,441.00	\$ 3,711.00
Ad valorem taxes produced by public service properties (in millions) (LAPAS CODE - 3600)	\$ 322	\$ 330	\$ 331	\$ 344	\$ 413
Assessed value added to parish tax rolls (LAPAS CODE - 13769)	\$ 5,100,000	\$ 112,500	\$ 14,700,000	\$ 11,300,000	\$ 9,200,000
Additional taxes realized by local government as a result of public service audits (LAPAS CODE - 3602)	\$ 245,000	\$ 12,700	\$ 1,340,900	\$ 280,000	\$ 1,012,885
Number of tax rolls certified (LAPAS CODE - 3606)	70	70	70	70	70
Number of change orders processed (LAPAS CODE - 3607)	39,169	58,451	45,842	61,775	66,933

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

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
K	Total number of property appraisals conducted (LAPAS CODE - 3593)	7,000	5,974	7,500	7,500	7,500	3,000
The number of property appraisals varies from year to year due to the type of ratio study conducted (all ratio studies contain property appraisals) and the number of request from local assessors or taxing bodies.							
S	Number of ratio studies conducted (LAPAS CODE - 3590)	70	70	70	70	70	28
Ratio studies are used by the Louisiana Tax Commission (LTC) to establish whether assessment values of real property are proper and uniform. Ratio studies are conducted in each parish annually; since there are 70 local tax assessors in Louisiana, this number remains constant at 70. However, because of new technological upgrades, the quality of such studies can and will be improved. All ratio studies contain property appraisals; the property appraisals associated with ratio studies are included in the total number of property appraisals conducted. Real estate appraisals used in the ratio study are representative of all different types of property found in the parishes. The estimates of values are determined and compared to the assessments. The assessed values should be within 10% of that indicated by the appraisals.							

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

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
S	Number of personal property audits conducted (LAPAS CODE - 3604)	10	1	10	10	10	7
S	Additional tax added due to personal property audits (LAPAS CODE - 3605)	\$ 15,000	0	\$ 15,000	\$ 15,000	\$ 15,000	\$ 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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 800	\$ 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	48,268	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	\$ 48,268	\$ 50,000	\$ 50,000	\$ 50,800	\$ 50,000	\$ 0
Expenditures & Request:						
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Operating Expenses	19,286	0	0	0	0	0
Total Professional Services	0	0	0	0	0	0
Total Other Charges	28,982	50,000	50,000	50,800	50,000	0
Total Acq & Major Repairs	0	0	0	0	0	0
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 48,268	\$ 50,000	\$ 50,000	\$ 50,800	\$ 50,000	\$ 0



Supervision and Assistance to Local Assessors Budget Summary

	Prior Year Actuals FY 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	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 2007-2008	Enacted FY 2008-2009	Existing Oper Budget as of 2/1/09	Continuation FY 2009-2010	Recommended FY 2009-2010	Total Recommended Over/Under EOB
LA Tax Comm-Tax Comm Exp Fund	\$ 48,268	\$ 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 2/1/09
Statewide Major Financial Changes:			
Non-Statewide Major Financial Changes:			
\$ 0	\$ 50,000	0	Recommended FY 2009-2010
\$ 0	\$ 0	0	Less Hurricane Disaster Recovery Funding
\$ 0	\$ 50,000	0	Base Executive Budget FY 2009-2010
\$ 0	\$ 50,000	0	Grand Total Recommended



Professional Services

Amount	Description
	This program does not have funding for Professional Services for Fiscal Year 2009-2010.

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 2009-2010.
\$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 2009-2010.

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 2007-2008	Actual Yearend Performance FY 2007-2008	Performance Standard as Initially Appropriated FY 2008-2009	Existing Performance Standard FY 2008-2009	Performance At Continuation Budget Level FY 2009-2010	Performance At Executive Budget Level FY 2009-2010
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



