

2003 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2003. Revenues collected by them include sales and use taxes (excluding vehicle and auto rental taxes), public utility taxes, occupational license taxes, insurance premium taxes, hotel-motel taxes, gaming admission fees, and interest and penalties on these taxes. Total 2003 revenue collections amounted to \$340,374,293.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$297,448,790 in 2003. This amount does not include sales and use taxes on vehicles and auto rental taxes which are collected by the State of Louisiana, but does include amounts escrowed for enterprise zone rebates. The Revenue Division is the centralized collector of sales and use taxes for all local jurisdictions located in East Baton Rouge Parish. The division collects sales and use taxes for the City-Parish General Fund, Parish Sewer Improvements Fund, Parish Street Improvements Fund, East Baton Rouge Parish School Board, East Baton Rouge Parish School Board Educational Facilities Improvement District, Baker School District, the City of Baker, the City of Zachary, and Zachary School District.

The costs associated with sales and use tax collections are shared by local taxing entities. Actual collection costs for 2003 were \$3,291,537, or 1.11% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2003 sales and use tax collections and collection costs for each jurisdiction were as follows:

Jurisdiction	Actual 2003 Collections	Percent of Total Collections	Actual Collection Costs
City-Parish	\$119,643,907	40.20%	\$1,323,198
EBRP School Board	60,907,497	20.48%	674,107
EBRP School Board EFID	52,747,899	17.74%	583,919
EBRP Sewer Fund	27,299,294	9.18%	302,163
Street Improvement:			
City-Parish	26,227,694	8.82%	290,314
City of Baker	415,586	0.14%	4,608
City of Zachary	652,364	0.22%	7,241
City of Baker	2,551,806	0.86%	28,307
Baker School District	997,192	0.34%	11,191
City of Zachary	3,698,893	1.24%	40,815
Zachary School District	<u>2,306,658</u>	<u>0.78%</u>	<u>25,674</u>

\$297,448,790	100.00%	\$3,291,537
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Another revenue source collected by the Revenue Division is the hotel-motel occupancy tax. This tax is collected and distributed to the Baton Rouge Area Convention and Visitors Commission and the Riverside Centroplex Capital Improvement Fund. Hotel-motel tax revenues for 2003 were \$2,922,156. The actual collection cost charged to the Commission is \$6,000 annually.

Other revenues, including related interest and penalties, collected by the Revenue Division in 2003 are itemized as follows:

Public Utility Taxes	\$21,848,242
Occupational License Taxes	8,264,371
Insurance Premium Taxes	3,070,959
Gaming Admissions Fees	<u>6,819,775</u>
	\$40,003,347