

## 2004 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2004. 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 2004 revenue collections amounted to \$348,944,451.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$305,362,844 in 2004. 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 2004 were \$3,361,117, or 1.10% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2004 sales and use tax collections and collection costs for each jurisdiction were as follows:

<b>Jurisdiction</b>	<b>Actual 2004 Collections</b>	<b>Percent of Total Collections</b>	<b>Actual Collection Costs</b>
City-Parish	\$122,599,792	40.14%	\$1,349,152
EBRP School Board	60,455,163	19.80%	665,501
EBRP School Board EFID	52,462,968	17.18%	577,440
EBRP Sewer Fund	27,882,599	9.13%	306,870
<b>Street Improvement:</b>			
City-Parish	26,738,421	8.76%	294,434
City of Baker	446,209	0.15%	5,042
City of Zachary	695,889	0.23%	7,731
City of Baker	2,936,981	0.96%	32,267
Baker School District	2,334,421	.76%	25,544
City of Zachary	3,868,594	1.27%	42,686
Zachary School District	<u>4,941,807</u>	<u>1.62%</u>	<u>54,450</u>

\$305,362,844	100.00%	\$3,361,117
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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 2004 were \$3,068,861. 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 2004 are itemized as follows:

Public Utility Taxes	\$22,216,214
Occupational License Taxes	8,581,545
Insurance Premium Taxes	3,223,744
Gaming Admissions Fees	<u>6,504,030</u>
	<b>\$40,525,533</b>