

2005 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2005. 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 2005 revenue collections amounted to \$401,013,264.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$352,458,985 in 2005. 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, and the City of Central.

The costs associated with sales and use tax collections are shared by local taxing entities. Actual collection costs for 2005 were \$3,417,909, or 1.09% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2005 sales and use tax collections and collection costs for each jurisdiction were as follows:

Jurisdiction	Actual 2005 Collections	Percent of Total Collections	Actual Collection Costs
City-Parish	\$139,043,096	39.45%	\$1,348,365
EBRP School Board	69,306,103	19.66%	671,961
EBRP School Board EFID	60,913,851	17.28%	590,615
EBRP Sewer Fund	32,395,920	9.19%	314,106
Street Improvement:			
City-Parish	30,991,852	8.79%	300,434
City of Baker	532,995	0.15%	5,127
City of Zachary	867,815	0.25%	8,545
City of Baker	3,480,321	0.99%	33,837
Baker School District	2,711,951	.77%	26,318
City of Zachary	4,403,997	1.25%	42,724
Zachary School District	5,983,222	1.70%	58,104

City of Central	<u>1,827,862</u>	<u>.52%</u>	<u>17,773</u>
	\$352,458,985	100.00%	\$3,417,909

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 2005 were \$4,128,456. 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 2005 are itemized as follows:

Public Utility Taxes	\$24,257,902
Occupational License Taxes	9,098,798
Insurance Premium Taxes	3,415,230
Gaming Admissions Fees	<u>7,653,893</u>
	\$44,425,823