

## 2006 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2006. 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 2006 revenue collections amounted to \$443,231,376.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$390,850,245 in 2006. 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, 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 2006 were \$3,515,998, or .90% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2006 sales and use tax collections and collection costs for each jurisdiction were as follows:

<b>Jurisdiction</b>	<b>Actual 2006 Collections</b>	<b>Percent of Total Collections</b>	<b>Actual Collection Costs</b>
City-Parish	\$152,801,805	39.09%	\$1,374,404
EBRP School Board	76,638,315	19.61%	689,487
EBRP School Board EFID	66,485,750	17.01%	598,072
EBRP Sewer Fund	35,911,377	9.19%	323,120
<b>Street Improvement:</b>			
City-Parish	33,750,651	8.64%	303,782
City of Baker	559,735	0.14%	4,922
City of Zachary	977,264	0.25%	8,790
City of Central	619,764	0.16%	5,626
City of Baker	3,732,110	0.95%	33,402
Baker School District	2,940,318	0.75%	26,370
City of Zachary	5,147,429	1.32%	46,411

Zachary School District	7,375,502	1.89%	66,452
City of Central	<u>3,910,225</u>	<u>1.00%</u>	<u>35,160</u>
	\$390,850,245	100.00%	\$3,515,998

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 2006 were \$5,401,882. 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 2006 are itemized as follows:

Public Utility Taxes	\$27,454,226
Occupational License Taxes	9,324,794
Insurance Premium Taxes	3,194,446
Gaming Admissions Fees	<u>7,005,783</u>
	<b>\$46,979,249</b>