

2007 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2007. 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 2007 revenue collections amounted to \$447,458,063.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$395,015,123 in 2007. 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 2007 were \$3,699,259, or .94% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2007 sales and use tax collections and collection costs for each jurisdiction were as follows:

Jurisdiction	Actual 2007 Collections	Percent of Total Collections	Actual Collection Costs
City-Parish	\$153,209,197	38.80%	\$1,435,312
EBRP School Board	75,673,278	19.16%	708,778
EBRP School Board EFID	66,396,168	16.80%	621,476
EBRP Sewer Fund	36,311,399	9.19%	339,962
Street Improvement:			
City-Parish	33,862,520	8.57%	317,027
City of Baker	818,785	0.21%	7,768
City of Zachary	988,447	0.25%	9,248

City of Central	639,815	0.16%	5,919
City of Baker	4,944,847	1.25%	46,241
Baker School District	3,854,644	0.98%	36,253
City of Zachary	5,386,830	1.36%	50,310
Zachary School District	6,808,858	1.72%	63,627
City of Central	4,033,862	1.02%	37,732
Central EBR School Board	2,086,473	.53%	19,606
TOTAL	\$395,015,123	100.00%	\$3,699,259

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 2007 were \$4,675,360. The actual collection cost charged to the Commission is \$6,000 annually.

The Revenue Division also collects revenue on behalf of a tax incremental financing district. Total collections for 2007 were \$872,055. The actual collection cost charged to the district was \$4,000 in 2007. Based on a monthly fee of \$500, future collection costs will be \$6,000 annually.

Other revenues, including related interest and penalties, collected by the Revenue Division in 2007 are itemized as follows:

Public Utility Taxes	\$26,639,792
Occupational License Taxes	10,382,463
Insurance Premium Taxes	3,510,940
Gaming Admissions Fees	<u>6,362,330</u>
	\$46,895,525