

2008 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2008. 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 2008 revenue collections amounted to \$474,889,149.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$420,676,460 in 2008. 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, the City of Central, and the Central Community School District.

The costs associated with sales and use tax collections are shared by local taxing entities. Actual collection costs for 2008 were \$4,304,763, or 1.02% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2008 sales and use tax collections and collection costs for each jurisdiction were as follows:

<u>Jurisdiction</u>	<u>Actual 2008 Collections</u>	<u>Percent of Total Collections</u>	<u>Actual Collection Costs</u>
City-Parish	\$161,814,201	38.46%	\$1,655,611
EBRP School Board	79,649,440	18.93%	814,892
EBRP School Board EFID	70,901,700	16.85%	725,352
EBRP Sewer Fund	38,734,147	9.21%	396,469
Street Improvement:			
City-Parish	36,137,298	8.59%	369,779
City of Baker	823,731	0.20%	8,610
City of Zachary	1,083,054	0.26%	11,192
City of Central	685,154	0.16%	6,888
City of Baker	4,949,446	1.18%	50,796
Baker School District	3,894,568	0.93%	40,034
City of Zachary	5,770,048	1.37%	58,975
Zachary School District	7,655,610	1.82%	78,347
City of Central	4,213,830	1.00%	43,048
Central EBR School Board	<u>4,364,233</u>	<u>1.04%</u>	<u>44,770</u>

TOTAL **\$420,676,460 100.00% \$4,304,763**

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 2008 were **\$5,491,959**. 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 2008 were **\$1,267,700**. The actual collection cost charged to the district is \$6,000 annually.

Other revenues, including related interest and penalties, collected by the Revenue Division in 2008 are itemized as follows:

Public Utility Taxes	\$28,066,091
Occupational License Taxes	10,160,473
Insurance Premium Taxes	3,486,526
Gaming Admissions Fees	<u>5,739,940</u>
Total Other Revenues	\$47,453,030