

2009 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2009. 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 2009 revenue collections amounted to \$447,251,286.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$389,013,394 in 2009. 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 2009 were \$4,381,345, or 1.10% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2009 sales and use tax collections and collection costs for each jurisdiction were as follows:

<u>Jurisdiction</u>	<u>Actual 2009 Collections</u>	<u>Percent of Total Collections</u>	<u>Actual Collection Costs</u>
City-Parish	\$153,933,776	38.67%	\$1,694,266
EBRP School Board	75,979,496	19.09%	836,399
EBRP School Board EFID	66,898,576	16.80%	736,066
EBRP Sewer Fund	36,324,145	9.13%	400,017
Street Improvement:			
City-Parish	34,034,539	8.55%	374,605
City of Baker	553,906	0.14%	6,134
City of Zachary	1,066,962	0.27%	11,830
City of Central	669,736	0.17%	7,448
City of Baker	3,605,880	0.91%	39,870
Baker School District	2,829,389	0.71%	31,108
City of Zachary	5,833,272	1.47%	64,406
Zachary School District	7,216,298	1.81%	79,302
City of Central	4,203,228	1.06%	46,442
Central EBR School Board	<u>4,864,191</u>	<u>1.22%</u>	<u>53,452</u>

TOTAL **\$398,013,394 100.00% \$4,381,345**

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 2009 were **\$4,457,627**. 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 2009 were **\$970,821**. 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 2009 are itemized as follows:

Public Utility Taxes	\$22,192,193
Occupational License Taxes	10,511,717
Insurance Premium Taxes	3,550,405
Gaming Admissions Fees	<u>7,555,129</u>
Total Other Revenues	\$43,809,444