

## 2010 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2010. 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 2010 revenue collections amounted to \$430,923,381.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$381,396,901 in 2010. 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 2010 were \$4,244,824, or 1.11% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2010 sales and use tax collections and collection costs for each jurisdiction were as follows:

<u>Jurisdiction</u>	<u>Actual 2010 Collections</u>	<u>Percent of Total Collections</u>	<u>Actual Collection Costs</u>
City-Parish	\$147,117,859	38.56%	\$1,636,803
EBRP School Board	72,575,487	19.03%	807,790
EBRP School Board EFID	63,040,662	16.53%	701,670
EBRP Sewer Fund	34,832,211	9.13%	387,552
Street Improvement:			
City-Parish	32,477,179	8.52%	361,659
City of Baker	610,172	0.16%	6,792
City of Zachary	1,054,633	0.28%	11,886
City of Central	677,346	0.18%	7,641
City of Baker	3,915,487	1.03%	43,722
Baker School District	3,077,071	0.81%	34,383
City of Zachary	5,805,089	1.52%	64,521
Zachary School District	6,683,162	1.75%	74,284
City of Central	4,100,707	1.08%	45,844
Central EBR School Board	<u>5,429,836</u>	<u>1.42%</u>	<u>60,277</u>

TOTAL **\$381,396,901 100.00% \$4,244,824**

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 2010 were **\$4,407,809**. 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 2010 were **\$978,369**. 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 2010 are itemized as follows:

Public Utility Taxes	\$24,513,768
Occupational License Taxes	10,268,892
Insurance Premium Taxes	3,612,035
Gaming Admissions Fees	<u>5,745,607</u>
<b>Total Other Revenues</b>	<b>\$44,140,302</b>