

2012 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2012. 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 2012 revenue collections amounted to \$469,538,835.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$420,406,509 in 2012. 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 2012 were \$4,281,563, or 1.02% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2012 sales and use tax collections and collection costs for each jurisdiction were as follows:

<u>Jurisdiction</u>	<u>Actual 2012 Collections</u>	<u>Percent of Total Collections</u>	<u>Actual Collection Costs</u>
City-Parish	\$161,750,271	38.46%	\$1,646,688
EBRP School Board	78,602,903	18.70%	800,652
EBRP School Board EFID	69,166,313	16.46%	704,746
EBRP Sewer Fund	38,431,955	9.14%	391,335
Street Improvement:			
City-Parish	35,925,969	8.55%	366,074
City of Baker	509,119	0.12%	5,138
City of Zachary	1,275,593	0.30%	12,845
City of Central	721,208	0.17%	7,279
City of Baker	3,335,182	0.79%	33,824
Baker School District	2,598,526	0.62%	26,546
City of Zachary	6,846,796	1.63%	69,789
Zachary School District	11,164,691	2.66%	113,890
City of Central	4,368,766	1.04%	44,528
Central EBR School Board	<u>5,709,217</u>	<u>1.36%</u>	<u>58,229</u>

TOTAL **\$420,406,509 100.00% \$4,281,563**

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 2012 were **\$5,743,115**. The actual collection cost charged to the Commission is \$6,000 annually.

The Revenue Division also collects revenue on behalf of tax incremental financing districts. Total collections for 2012 were **\$1,725,556**. 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 2012 are itemized as follows:

Public Utility Taxes	\$20,495,817
Occupational License Taxes	9,985,453
Insurance Premium Taxes	3,607,273
Gaming Admissions Fees	<u>7,575,112</u>
Total Other Revenues	\$41,663,655