

2015 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2015. 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 2015 revenue collections amounted to \$500,639,563.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$442,995,897 in 2015. 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 Board, the City of Baker, the City of Zachary, Zachary School Board, the City of Central, and the Central Community School Board.

The costs associated with sales and use tax collections are shared by local taxing entities. Actual collection costs for 2015 were \$4,525,213, or 1.02% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2015 sales and use tax collections and collection costs for each jurisdiction were as follows:

<u>Jurisdiction</u>	<u>Actual 2015 Collections</u>	<u>Percent of Total Collections</u>	<u>Actual Collection Costs</u>
City-Parish	\$170,260,828	38.45%	\$1,739,946
EBRP School Board	85,071,491	19.20%	868,841
EBRP School Board EFID	73,511,627	16.59%	750,732
EBRP Sewer Fund	40,136,970	9.06%	409,984
Street Improvement:			
City-Parish	37,404,964	8.44%	381,928
City of Baker	581,258	0.13%	5,883
City of Zachary	1,312,503	0.30%	13,576
City of Central	840,119	0.19%	8,598
City of Baker	3,841,280	0.87%	39,369
Baker School Board	2,931,330	0.66%	29,866
City of Zachary	7,109,555	1.60%	72,403
Zachary School Board	8,607,640	1.94%	87,789
City of Central	4,945,314	1.12%	50,682
Central School Board	6,441,018	1.45%	65,616

TOTAL **\$442,995,897 100.00% \$4,525,213**

Another revenue source collected by the Revenue Division is the hotel-motel occupancy tax. This tax is collected and distributed to Visit Baton Rouge and the Baton Rouge River Center Capital Improvement Fund. Hotel-motel tax revenues for 2015 were **\$5,962,037**. 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 2015 were **\$3,498,426**. 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 2015 are itemized as follows:

Public Utility Taxes	\$23,335,244
Occupational License Taxes	11,058,819
Insurance Premium Taxes	3,939,178
Gaming Admissions Fees	<u>9,849,962</u>
Total Other Revenues	\$48,183,203