

2017 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2017. 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 2017 revenue collections amounted to \$530,899,624.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$471,418,303 in 2017. 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 2017 were \$5,022,886, or 1.07% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2017 sales and use tax collections and collection costs for each jurisdiction were as follows:

<u>Jurisdiction</u>	<u>Actual 2017 Collections</u>	<u>Percent of Total Collections</u>	<u>Actual Collection Costs</u>
City-Parish	\$180,032,238	38.18%	\$1,917,738
EBRP School Board	89,755,074	19.04%	956,357
EBRP School Board EFID	76,925,879	16.32%	819,735
EBRP Sewer Fund	42,991,378	9.12%	458,087
Street Improvement:			
City-Parish	39,847,486	8.45%	424,434
City of Baker	600,811	0.13%	6,530
City of Zachary	1,539,826	0.33%	16,576
City of Central	1,000,708	0.21%	10,548
City of Baker	3,944,598	0.84%	42,192
Baker School Board	3,019,593	0.64%	32,146
City of Zachary	8,274,419	1.76%	88,403
Zachary School Board	10,259,345	2.18%	109,499
City of Central	5,708,397	1.21%	60,777
Central School Board	<u>7,518,551</u>	<u>1.59%</u>	<u>79,864</u>
TOTAL	<u>\$471,418,303</u>	<u>100.00%</u>	<u>\$5,022,886</u>

Another revenue source collected by the Revenue Division is the hotel-motel occupancy tax. This tax is collected and distributed to Visit Baton Rouge, the Baton Rouge River Center Capital Improvement Fund, and the Baton Rouge North Economic Development District. Hotel-motel tax revenues for 2017 were **\$6,441,666**. The actual collection cost charged to the Commission and the district is \$6,000 annually.

The Revenue Division also collects revenue on behalf of tax incremental financing districts. Total collections for 2017 were **\$4,248,211**. The actual collection cost charged to each district is \$6,000 annually.

Other revenues, including related interest and penalties, collected by the Revenue Division in 2017 are itemized as follows:

Public Utility Taxes	\$22,670,391
Occupational License Taxes	11,579,525
Insurance Premium Taxes	4,175,916
Gaming Admission Fees	<u>10,365,612</u>
Total Other Revenues	<u>\$48,791,444</u>