



## 2018 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2018. 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 2018 revenue collections amounted to \$526,313,377.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$467,354,748 in 2018. 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 2018 were \$4,743,579, or 1.01% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2018 sales and use tax collections and collection costs for each jurisdiction were as follows:

Jurisdiction	Actual 2018 Collections	Percent of Total Collections	Actual Collection Costs
City-Parish	\$178,621,279	38.21%	\$1,812,521
EBRP School Board	89,112,375	19.07%	904,601
EBRP School Board EFID	76,805,032	16.43%	779,370
EBRP Sewer Fund	42,285,567	9.05%	429,294
Street Improvement:			
City-Parish	39,224,253	8.39%	397,986
City of Baker	624,123	0.13%	6,167
City of Zachary	1,509,817	0.32%	15,179
City of Central	935,464	0.20%	9,487
City of Baker	4,193,069	0.90%	42,692
Baker School Board	3,212,618	0.69%	32,731
City of Zachary	8,168,299	1.75%	83,013
Zachary School Board	10,073,670	2.16%	102,461
City of Central	5,449,631	1.17%	55,500
Central School Board	<u>7,139,551</u>	<u>1.53%</u>	<u>72,577</u>
<b>TOTAL</b>	<b><u>\$467,354,748</u></b>	<b><u>100.00%</u></b>	<b><u>\$4,743,579</u></b>

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 2018 were **\$7,730,136**. 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 2018 were **\$4,171,656**. 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 2018 are itemized as follows:

Public Utility Taxes	\$22,385,565
Occupational License Taxes	11,426,759
Insurance Premium Taxes	4,292,888
Gaming Admissions Fees	<u>8,951,625</u>
<b>Total Other Revenues</b>	<b><u>\$47,056,837</u></b>