



2019 Revenue Collections

The Revenue Collection Division has prepared its report of actual revenue collections for 2019. 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 2019 revenue collections amounted to \$561,413,843.

By far, the largest revenue sources collected by the Revenue Collection Division are sales and use taxes, which amounted to \$504,306,907 in 2019. 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 Collection 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 2019 were \$4,833,602, or 0.96% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2019 sales and use tax collections and collection costs for each jurisdiction were as follows:

Jurisdiction	Actual 2019 Collections	Percent of Total Collections	Actual Collection Costs
City-Parish	\$181,865,579	36.06%	\$1,742,997
EBRP School Board	90,453,490	17.94%	867,148
EBRP School Board EFID	77,455,365	15.36%	742,441
EBRP Sewer Fund	42,406,484	8.41%	406,506
Street Improvement:			
City-Parish – Green Light	39,285,212	7.79%	376,538
City of Baker – Green Light	618,954	0.12%	5,800
City of Zachary – Green Light	1,564,698	0.31%	14,984
City of Central – Green Light	974,839	0.19%	9,184
City-Parish – MovEBR	29,341,023	5.82%	281,316
City of Baker – MovEBR	470,130	0.09%	4,350
City of Zachary – MovEBR	1,148,711	0.23%	11,117
City of Central – MovEBR	721,833	0.14%	6,767
City of Baker	4,335,794	0.86%	41,569
Baker School Board	3,189,292	0.63%	30,452
City of Zachary	8,349,675	1.66%	80,238
Zachary School Board	9,239,911	1.83%	88,455
City of Central	5,582,912	1.11%	53,653
Central School Board	<u>7,303,005</u>	<u>1.45%</u>	<u>70,087</u>
TOTAL	<u>\$504,306,907</u>	<u>100.00%</u>	<u>\$4,833,602</u>

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Another revenue source collected by the Revenue Collection 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 2019 were **\$8,714,775**. The actual collection cost charged to the Commission and the district is \$6,000 annually.

The Revenue Collection Division also collects revenue on behalf of tax incremental financing districts. Total collections for 2019 were **\$2,400,879**. The actual collection cost charged to each district is \$6,000 annually.

Other revenues, including related interest and penalties, collected by the Revenue Collection Division in 2019 are itemized as follows:

Public Utility Taxes	\$21,920,119
Occupational License Taxes	11,358,191
Insurance Premium Taxes	4,329,150
Gaming Admissions Fees	<u>8,383,823</u>
Total Other Revenues	<u>\$45,991,283</u>