

## 2021 Revenue Collections

The Revenue Division has prepared its report of actual revenue collections for 2021. 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 2021 revenue collections amounted to \$655,281,445.

By far, the largest revenue sources collected by the Revenue Division are sales and use taxes, which amounted to \$595,126,500 in 2021. This amount does not include sales and use taxes on vehicles or 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 Funds, East Baton Rouge Parish School System, City of Baker, City of Baker School System, City of Zachary, Zachary Community School District, City of Central, and Central Community School System.

The costs associated with sales and use tax collections are shared by local taxing entities. Actual collection costs for 2021 were \$4,724,811, or 0.79% of total sales and use tax collections. These costs are prorated to each entity based on the percentage of collections. The 2021 sales and use tax collections and collection costs for each jurisdiction were as follows:

Jurisdiction	Actual 2021 Collections	Percent of Total Collections	Actual Collection Costs
City-Parish	\$207,364,645	34.85%	\$1,646,600
EBRP School System	103,094,491	17.32%	818,337
EBRP Educational Facility Improvement District #1 (0.51%)	45,048,704	7.57%	357,668
EBRP Educational Facility Improvement District #2 (0.08%)	7,066,478	1.19%	56,225
EBRP Educational Facility Improvement District #3 (0.41%)	36,216,373	6.09%	287,741
EBRP Sewer Fund	49,045,109	8.24%	389,324
EBRP St. Improv. Fund			
City-Parish, Street Improvement - Green Light & MovEBR	89,238,762	14.99%	708,249
City of Baker, Street Improvement - Green Light & MovEBR	2,169,994	0.36%	17,009
City of Zachary, Street Improvement - Green Light & MovEBR	3,865,792	0.65%	30,711
City of Central, Street Improvement - Green Light & MovEBR	2,522,637	0.42%	19,844
City of Baker	6,500,699	1.09%	51,500
Baker School System	5,028,831	0.85%	40,161
City of Central	7,413,969	1.25%	59,060
Central School System	9,699,445	1.63%	77,014
City of Zachary	10,306,564	1.73%	81,739
Zachary School District	10,544,007	1.77%	83,629
	<b>\$595,126,500</b>	<b>100.00%</b>	<b>\$4,724,811</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 2021 were \$9,911,022. 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 2021 were \$2,598,345. The actual collection cost charged to each district is either \$500 per month or 1% of total revenue collections based on the cooperative endeavor agreements.

Other revenues, including related interest and penalties, collected by the Revenue Division in 2021 are itemized as follows:

Public Utility Tax	\$22,257,281
Occupational License Tax	11,019,903
Insurance Premium Tax	4,429,400
Gaming Admissions Fees	9,938,994
	<u>\$47,645,578</u>