

Department of Revenue



Department Description

The Department of Revenue is comprised of one (1) budget unit: Office of Revenue.

Department of Revenue Budget Summary

	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 61,864	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	200,412	821,300	821,300	821,300	750,000	(71,300)
Fees and Self-generated Revenues	81,456,962	92,471,003	94,020,406	94,929,296	101,548,243	7,527,837
Statutory Dedications	1,690,264	647,928	4,597,928	702,807	702,807	(3,895,121)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	511,398	883,007	883,007	882,507	328,792	(554,215)
Total Means of Financing	\$ 83,920,900	\$ 94,823,238	\$ 100,322,641	\$ 97,335,910	\$ 103,329,842	\$ 3,007,201
Expenditures & Request:						
Office of Revenue	\$ 83,920,900	\$ 94,823,238	\$ 100,322,641	\$ 97,335,910	\$ 103,329,842	\$ 3,007,201
Total Expenditures & Request	\$ 83,920,900	\$ 94,823,238	\$ 100,322,641	\$ 97,335,910	\$ 103,329,842	\$ 3,007,201
Authorized Full-Time Equivalents:						
Classified	780	721	721	721	635	(86)
Unclassified	12	12	12	12	12	0
Total FTEs	792	733	733	733	647	(86)



12-440 — Office of Revenue

Agency Description

The vision of the Louisiana Department of Revenue is to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders. The mission is to fairly and efficiently collect state tax revenue to fund public services and regulate the sale of alcoholic beverages, tobacco, and charitable gaming within Louisiana. LDR wants to continuously improve and enhance its abilities in the areas of:

- Customer service;
- Operational efficiencies and accuracy; and,
- Voluntary compliance and enforcement.

The agency's core values are:

- Trust – Maintain a mutual respect and shared confidence between managers and employees.
- Integrity – Maintain an ethical standard of honesty and consistency.
- Professionalism – Maintain a reputation of fairness, courtesy, and reliability.
- Responsiveness – Focus on identifying and satisfying external and internal customer needs.
- Communication – Encourage an ongoing creative exchange of ideas between employees and management.
- Unity – Work together to accomplish our common goals.

The agency is currently broken down into four main groups that are managed by a specific appointing authority. Each group is thereafter separated into various divisions and some divisions are broken down into units which perform specific tasks and/or functions. Collectively, each unit, division and group performs the agency's core functions of: Collecting tax dollars owed the state of Louisiana; communicating pertinent information to all internal and external stakeholders and customers; processing all tax returns and other information sent to the agency in a timely manner; and educating all internal and external customers and stakeholders on the tax laws and policies of the state of Louisiana.

LDR has three programs: Tax Collection, Alcohol and Tobacco Control and Charitable Gaming.

For additional information, see:

[Office of Revenue](#)

[Federation of Tax Administrators](#)

[Multi-State Tax Commission](#)



Office of Revenue Budget Summary

	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 61,864	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	200,412	821,300	821,300	821,300	750,000	(71,300)
Fees and Self-generated Revenues	81,456,962	92,471,003	94,020,406	94,929,296	101,548,243	7,527,837
Statutory Dedications	1,690,264	647,928	4,597,928	702,807	702,807	(3,895,121)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	511,398	883,007	883,007	882,507	328,792	(554,215)
Total Means of Financing	\$ 83,920,900	\$ 94,823,238	\$ 100,322,641	\$ 97,335,910	\$ 103,329,842	\$ 3,007,201
Expenditures & Request:						
Tax Collection	\$ 76,586,980	\$ 86,398,215	\$ 91,897,618	\$ 87,495,881	\$ 94,010,364	\$ 2,112,746
Alcohol and Tobacco Control	5,640,190	6,527,370	6,527,370	7,885,161	7,300,885	773,515
Office of Charitable Gaming	1,693,730	1,897,653	1,897,653	1,954,868	2,018,593	120,940
Total Expenditures & Request	\$ 83,920,900	\$ 94,823,238	\$ 100,322,641	\$ 97,335,910	\$ 103,329,842	\$ 3,007,201
Authorized Full-Time Equivalents:						
Classified	780	721	721	721	635	(86)
Unclassified	12	12	12	12	12	0
Total FTEs	792	733	733	733	647	(86)



440_1000 — Tax Collection

Program Authorization: Title 36, Chapter 10 of the La. Revised Statutes

Program Description

Agency Initiatives: LDR wants to continuously improve its abilities in the areas of Customer Service; Operational Efficiency and Accuracy; and Voluntary Compliance and Enforcement by achieving the group initiatives listed in the bullet points below.

- Customer Service means to provide efficient delivery of information and quality service options for citizens and businesses to comply with state tax laws.
- Operational Efficiency and Accuracy means to utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness.
- Voluntary Compliance and Enforcement means to utilize efficient processes and mechanisms that encourage and ensure voluntary compliance is easier and less complex. Meanwhile, these processes and mechanisms should also make involuntary compliance less necessary; but also ensure involuntary compliance is more productive and efficient. Target measures gauge the success of the agency's compliance and enforcement efforts.

For additional information, see:

[LA Association of Tax Administrators](#)

[Southeastern Association of Tax Administrators](#)

Tax Collection Budget Summary

	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 61,864	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	6,143	250,000	250,000	250,000	250,000	0
Fees and Self-generated Revenues	75,468,973	86,148,215	87,697,618	87,245,881	93,760,364	6,062,746
Statutory Dedications	1,050,000	0	3,950,000	0	0	(3,950,000)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 76,586,980	\$ 86,398,215	\$ 91,897,618	\$ 87,495,881	\$ 94,010,364	\$ 2,112,746
Expenditures & Request:						



Tax Collection Budget Summary

	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Personal Services	\$ 51,717,411	\$ 49,835,178	\$ 53,978,125	\$ 57,472,772	\$ 51,976,271	\$ (2,001,854)
Total Operating Expenses	8,325,699	10,844,074	11,420,406	11,059,185	4,812,710	(6,607,696)
Total Professional Services	2,151,293	10,773,123	15,137,225	10,175,685	5,672,130	(9,465,095)
Total Other Charges	12,978,835	14,098,340	8,447,845	7,837,279	31,549,253	23,101,408
Total Acq & Major Repairs	1,413,742	847,500	2,914,017	950,960	0	(2,914,017)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 76,586,980	\$ 86,398,215	\$ 91,897,618	\$ 87,495,881	\$ 94,010,364	\$ 2,112,746
Authorized Full-Time Equivalents:						
Classified	689	644	644	644	561	(83)
Unclassified	11	11	11	11	11	0
Total FTEs	700	655	655	655	572	(83)

Source of Funding

The sources of funding for this program include Fees and Self-generated Revenues derived primarily from late payment/delinquent fees and negligence fees and Interagency Transfers from the Office of the Attorney General for enforcement, reporting, permitting, and bonding requirements related to tobacco enforcement to comply with the Master Settlement Agreement.

Tax Collection Statutory Dedications

Fund	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Overcollections Fund	\$ 1,050,000	\$ 0	\$ 3,950,000	\$ 0	\$ 0	\$ (3,950,000)

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 5,499,403	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 91,897,618	655	Existing Oper Budget as of 12/01/13
Statewide Major Financial Changes:			
\$ 0	\$ 1,150,633	0	Classified State Employees Performance Adjustment
\$ 0	\$ 110,167	0	Civil Service Training Series
\$ 0	\$ 1,686,831	0	Louisiana State Employees' Retirement System Rate Adjustment
\$ 0	\$ 1,505,548	0	Louisiana State Employees' Retirement System Base Adjustment



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 506	0	Teachers Retirement System of Louisiana Rate Adjustment
\$ 0	\$ 646	0	Teachers Retirement Base Adjustment
\$ 0	\$ 171,037	0	Group Insurance Rate Adjustment for Active Employees
\$ 0	\$ 203,200	0	Group Insurance Rate Adjustment for Retirees
\$ 0	\$ 253,896	0	Group Insurance Base Adjustment
\$ 0	\$ 62,366	0	Group Insurance Base Adjustment for Retirees
\$ 0	\$ 1,957,342	0	Salary Base Adjustment
\$ 0	\$ (1,961,390)	0	Attrition Adjustment
\$ 0	\$ 950,960	0	Acquisitions & Major Repairs
\$ 0	\$ (2,914,017)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (5,499,403)	0	Non-recurring Carryforwards
\$ 0	\$ 50,410	0	Risk Management
\$ 0	\$ (11,664)	0	Legislative Auditor Fees
\$ 0	\$ (550,158)	0	Rent in State-Owned Buildings
\$ 0	\$ 206	0	Capitol Park Security
\$ 0	\$ (60,669)	0	Capitol Police
\$ 0	\$ 1,944	0	UPS Fees
\$ 0	\$ 22,089	0	Civil Service Fees
\$ 0	\$ (119,690)	0	State Treasury Fees
\$ 0	\$ (3,168)	0	Office of Computing Services Fees
Non-Statewide Major Financial Changes:			
\$ 0	\$ (138,992)	0	Reduce Fees & Self-Generated Revenues for expenditures related to supplies.
\$ 0	\$ (3,108,755)	0	Reduce Fees & Self-generated funding in professional services for a one time IT upgrade for Tax Express 3D programming and Tax Amnesty collection services due to a shorter amnesty period in FY 15.
\$ 0	\$ 26,642	0	Increase Fees & Self-generated budget authority for travel expenditures related to travel for auditors.
\$ 0	\$ 150,000	0	Increase Fees & Self-generated Revenues budget authority for operating services expenditures related to GenTax Software data maintenance.
\$ 0	\$ 2,380,000	0	Provides funding to the Tax Collection Program for the implementation and operation of the Tax Enforcement software application utilized to identify fraudulent activity within the Personal Income Tax and Corporate Income and Franchise Tax filings. Utilization of this anti-fraud application yields improved compliance by tax filers and increased collections activity for non-compliant tax obligations resulting in increased revenue collections.
\$ 0	\$ 1,989,428	0	Increase Fees & Self-generated budget authority for professional services expenditures related to call center services.
\$ 0	\$ 60,134	0	Increase for the Consumer Use Tax distribution to parishes under R.S. 47:302(K).
\$ 0	\$ 4,000,000	0	Per Act 399 of the 2013 Regular Session, the Office of Debt Recovery was established within the Department of Revenue (DOR). The increase in Fees & Self-generated revenue will provide \$4 million for professional services to design, implement and maintain an electronic financial institution data match system for comparison of certain account information held by financial institutions with the DOR's databases.
\$ 0	\$ (253,333)	(4)	Annualization of Executive Order BJ 14-1 Hiring Freeze



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	(79)	IT Consolidation with the Office of Technology Services
\$ 0	\$ 94,010,364	572	Recommended FY 2014-2015
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 94,010,364	572	Base Executive Budget FY 2014-2015
\$ 0	\$ 94,010,364	572	Grand Total Recommended

Professional Services

Amount	Description
\$20,000	Legal consultation and representation regarding labor relations
\$83,333	Ongoing economic analysis, consultation and expert reports for Act 191, 2013 Regular Session, and 2013 Regular Legislative Session
\$300,000	Tax Credit Registry
\$50,000	Audit discovery services for cellular industry
\$120,000	Tax auditing services
\$49,999	Auditing Services
\$50,000	Audit discovery services for cellular industry
\$230,000	Ongoing maintenance and upgrades to processing software and equipment.
\$49,999	Compensation study
\$49,999	Consulting services to assess the risk of LDR's information technology infrastructure accessible from internal and external threats.
\$30,000	Upgrades to IBML scanners for introduction into the processing system and output to the bak and Delta system
\$1,989,428	Call Center services
\$1,602,372	Ongoing legal consultation, analysis, and expertise in tax litigation
\$50,000	Forms Translation
\$240,000	Parish e-file, database upgrade and business process management
\$65,000	Client server applications
\$56,000	Redesign data center utilizing modular equipment rack, POD
\$47,500	Web filing application for parish and state sales taxes
\$140,000	Ancillary Database Applications development
\$49,500	Business Process Management Application
\$150,000	Tax Express services for the Project Management Office
\$249,000	Administrative, Management and Human Resources
\$5,672,130	TOTAL PROFESSIONAL SERVICES



Other Charges

Amount	Description
	Other Charges:
\$789,055	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$789,055	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$210,224	Civil Service Fees
\$439,877	Legislative Auditor Fees
\$42,553	Uniform Payroll System Fees
\$3,507,439	Rent in State-owned Buildings
\$69,880	Rent for portion of the Department of Public Safety Data Center
\$21,331,974	IT Consolidation with the Office of Technology Services
\$1,257,412	Office of Telecommunications Management (OTM) Fees
\$62,904	Office of Computing Services Fees
\$348,604	State Treasurer - Central Banking Services Fees
\$206,894	Capitol Park Security Fees
\$9,066	Capital Police - Office Security
\$2,380,000	SAS contract
\$55,000	Disaster Recovery Site data storage
\$486,350	Office of Risk Management (ORM)
\$17,021	Division of Administration - State Register Fees
\$160,000	Division of Administration - State Mail Operations
\$85,000	Division of Administration - State Printing
\$90,000	Department of Natural Resources - Field Audits
\$30,760,198	SUB-TOTAL INTERAGENCY TRANSFERS
\$31,549,253	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$0	'This program does not have funding for Acquisitions and Major Repairs for Fiscal Year 2014-2015.
\$0	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

- (KEY) By June 30, 2018 utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness by improving average return processing time to 4.5 days, improving average remittance processing time to 2.75 days, improving the percentage of funds deposited timely to 87%, improving the average turn-around time for policy statements to 60 days, improving the average resolution time of litigation to 247 days, decreasing the cost of collecting \$100 of revenue to \$.81, and increasing the taxpayer online education courses viewed to 8,000.**

Children's Budget Link: Not Applicable



Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2012-2013	Actual Yearend Performance FY 2012-2013	Performance Standard as Initially Appropriated FY 2013-2014	Existing Performance Standard FY 2013-2014	Performance At Continuation Budget Level FY 2014-2015	Performance At Executive Budget Level FY 2014-2015
K	Average return processing time (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	4.5	4.5	4.5	4.5
K	Average remittance processing time (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	2.75	2.75	2.75	2.75
K	Percentage of funds deposited within 24 hours of receipt (LAPAS CODE - 3474)	78%	Not Applicable	87%	87%	87%	87%
K	Average turn-around time for formal policy statements (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	60	60	60	60
K	Average resolution time of cases in litigation (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	247	247	250	250
K	Cost to collect \$100 of revenue (LAPAS CODE - 23666)	\$ 1.00	\$ 0.84	\$ 0.81	\$ 0.81	\$ 0.84	\$ 0.84
K	Number of successful completions of taxpayer online education courses (per month) (LAPAS CODE - New)	Not Applicable	Not Applicable	8,000	8,000	9,000	9,000

Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	72.00%	79.00%	83.00%	88.00%	92.00%
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	3.0%	23.0%	17.0%	18.0%	17.0%
Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	56.12%	61.18%	57.00%	77.80%	79.54%
Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	39.80%	44.60%	42.00%	38.50%	66.20%



Tax Collection General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013
Total net collections (LAPAS CODE - 21796)	\$ 8,424,970,442	\$ 6,901,579,274	\$ 6,947,545,738	\$ 7,075,791,721	\$ 7,430,964,757
Percentage change in total net collections (LAPAS CODE - 21797)	-7.00%	-18.08%	0.67%	1.85%	5.02%
Total number of tax returns filed (LAPAS CODE - 3457)	3,960,328	4,013,443	4,371,558	3,854,480	3,574,967
Total number of tax returns filed electronically (LAPAS CODE - 14049)	1,657,020	1,895,476	2,376,962	2,195,873	2,643,627
Percent of tax returns filed electronically (LAPAS CODE - 14048)	41.84%	47.23%	54.37%	56.97%	73.95%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 9,747.00	\$ 6,541.00	\$ 6,945.00	\$ 5,762.00	\$ 6,054.00
Percent of collections recovered by LDR through legal services (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	24%	24%
Number of litigation files closed (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	1,017	987

2. (KEY) By June 30, 2018 utilize efficient processes and mechanisms that encourage and ensure voluntary compliance is easier and less complex and make involuntary compliance less necessary but more productive and efficient by increasing self-generated funds collected to \$65 million, increasing the amount of total dollars collected to \$9.5 billion, increasing the amount of intercepted fraudulent refunds to \$30 million, and increasing the taxpayer online education courses viewed to 6,000.

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

Level	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2012-2013	Actual Yearend Performance FY 2012-2013	Performance Standard as Initially Appropriated FY 2013-2014	Existing Performance Standard FY 2013-2014	Performance At Continuation Budget Level FY 2014-2015	Performance At Executive Budget Level FY 2014-2015
K	Self-generated funds collected (in millions) (LAPAS CODE - New)	Not Applicable	\$ 59	\$ 65	\$ 65	\$ 65	\$ 65
K	Amount collected via voluntary and involuntary compliance efforts (in billions) (LAPAS CODE - New)	Not Applicable	\$ 9.0	\$ 9.5	\$ 9.5	\$ 9.5	\$ 9.5
K	Amount of intercepted fraudulent refunds (in millions) (LAPAS CODE - New)	Not Applicable	\$ 25	\$ 30	\$ 30	\$ 32	\$ 32
K	Average number of taxpayers viewing online educational courses (per month) (LAPAS CODE - New)	Not Applicable	4,500	6,000	6,000	6,000	6,000

- 3. (KEY) By June 30, 2018 provide efficient delivery of information and quality service options for citizens and businesses to comply with state tax laws by increasing the number of taxpayer correspondence responded to within 30 days to 90%, improving the number of call center phone calls answered to 90%, achieving an overall customer service rating of good or excellent of 95%, and increasing individual tax refunds issued timely to 70% and business income tax refunds issued timely to 80%.**

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2012-2013	Actual Yearend Performance FY 2012-2013	Performance Standard as Initially Appropriated FY 2013-2014	Existing Performance Standard FY 2013-2014	Performance At Continuation Budget Level FY 2014-2015	Performance At Executive Budget Level FY 2014-2015
K	Percentage of taxpayer correspondence responded to by Collections and the Regions/Districts within 30 days (LAPAS CODE - 23676)	85%	80%	90%	90%	90%	90%
K	Percentage of Call Center phone calls answered (LAPAS CODE - New)	Not Applicable	92%	90%	90%	90%	90%
K	Percentage of good or excellent customer service ratings received (LAPAS CODE - 23125)	90%	97%	95%	95%	95%	95%
K	Percentage of individual income tax refunds issued within 14 days of receipt (LAPAS CODE - New)	Not Applicable	70%	70%	70%	70%	70%
K	Percentage of business tax refunds issued within 90 days of receipt (LAPAS CODE - New)	Not Applicable	80%	80%	80%	80%	80%

4. (KEY) Through collections activity, provide the State of Louisiana with an effective and efficient agency debt registry collections system.

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: Not Applicable

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable



Performance Indicators

L e v e l	Performance Indicator Name	Yearend Performance Standard FY 2012-2013	Actual Yearend Performance FY 2012-2013	Performance Indicator Values			
				Performance Standard as Initially Appropriated FY 2013-2014	Existing Performance Standard FY 2013-2014	Performance At Continuation Budget Level FY 2014-2015	Performance At Executive Budget Level FY 2014-2015
K	Average time for a state agency to register with the ODR and submit their debt through the system (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	45	35	30	25
K	Average time for a state agency to receive their first report from ODR after their first debt submission through the system (in days) (LAPAS CODE - New)	Not Applicable	Not Applicable	30	30	30	14



440_3000 — Alcohol and Tobacco Control

Program Authorization: R.S. 14:93.20; R.S. 15:578 (A)(1); Title 26 of the La. Revised Statutes; R.S. 36:451(B) and (C), 458(E), 459(F), and 921(C).

Program Description

The mission of the Office of Alcohol and Tobacco Control (OATC) is to provide the state with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts.

The goal of the Office of Alcohol and Tobacco Control is to reduce underage consumption of alcohol and tobacco through professional, knowledgeable, and efficient service to the taxpayers of the state.

Several legislative acts that expanded the functions and responsibilities of the Office of Alcohol and Tobacco Control were passed during the 1997 Regular Session of the Louisiana Legislature.

Act 1370, effective October 1, 1997, changed the name of the office and added a license requirement for tobacco products dealers who sell at wholesale, retail, or through vending machines. The OATC is responsible for enforcing the prohibition against sales of tobacco products to youths under the age of 18 years and for registering and permitting tobacco retailers and wholesalers in Louisiana. This licensing program is to help ensure compliance with the Prevention of Youth Access to Tobacco Law.

Act 728, effective August 17, 1997, enacted R. S. 14:93.20 to make it unlawful for alcoholic beverage wholesalers, retailers, or producers domiciled outside of Louisiana to ship directly to consumers in Louisiana unless the shipper is registered with the OATC. The OATC is responsible for enforcing this prohibition and for notifying the U. S. Bureau of Alcohol, Tobacco and Firearms of violations. Act 1054 instituted the Responsible Vendor Program, which is designed to educate vendors and their employees and customers about selling, serving, and consuming alcoholic beverages in a responsible manner and to provide for certification of vendors and servers. The program, which was voluntary effective January 1, 1998, became mandatory January 1, 2000.

The Office of Alcohol and Tobacco Control is comprised of the Administrative and Certification Division and the Enforcement Division.

- The Administrative and Certification Division is responsible for licensing alcoholic beverage licensees, tobacco licensees, and responsible vendor providers, trainers, and servers. The Administrative Division issues approximately 30,000 alcohol and tobacco permits statewide annually, as well as, over 100,000 responsible vendor server permits annually.
- The Enforcement Division is responsible for enforcing Title 26, the Beer and Liquor Law, and the Louisiana Administrative Code. Enforcement agents, in conjunction with local law enforcement personnel, conduct random inspections at locations where alcoholic beverages and tobacco products are sold. Agents also investigate current license holders' operations to ensure compliance with complex fair trade laws that govern the industries. The division conducts over 21,000 inspections and responds to approximately 10,000 compliance checks annually.

For additional information, see:



Office of Revenue

Alcohol and Tobacco Tax and Trade Bureau

Alcohol and Tobacco Control Budget Summary

	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	194,269	571,300	571,300	571,300	500,000	(71,300)
Fees and Self-generated Revenues	4,294,259	4,425,135	4,425,135	5,728,547	5,769,286	1,344,151
Statutory Dedications	640,264	647,928	647,928	702,807	702,807	54,879
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	511,398	883,007	883,007	882,507	328,792	(554,215)
Total Means of Financing	\$ 5,640,190	\$ 6,527,370	\$ 6,527,370	\$ 7,885,161	\$ 7,300,885	\$ 773,515
Expenditures & Request:						
Personal Services	\$ 4,056,841	\$ 4,880,721	\$ 4,880,721	\$ 5,220,907	\$ 5,075,027	\$ 194,306
Total Operating Expenses	1,010,511	999,144	999,144	1,139,966	666,606	(332,538)
Total Professional Services	134,665	135,000	135,000	137,862	131,862	(3,138)
Total Other Charges	231,772	408,464	408,464	472,911	513,875	105,411
Total Acq & Major Repairs	206,401	104,041	104,041	913,515	913,515	809,474
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 5,640,190	\$ 6,527,370	\$ 6,527,370	\$ 7,885,161	\$ 7,300,885	\$ 773,515
Authorized Full-Time Equivalents:						
Classified	71	57	57	57	54	(3)
Unclassified	1	1	1	1	1	0
Total FTEs	72	58	58	58	55	(3)

Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, Federal Funds, and Statutory Dedication. (Per R.S. 39:36B.(8), see table below for listing of expenditures out of each Statutory Dedicated Fund). The Interagency Transfers are from the Department of Health and Hospitals for enforcement of the Prevention of Youth Access to Tobacco and the Department of Public Safety for the enforcement of state and federal laws prohibiting the sale of alcoholic beverages to underage consumers and from the Office of the Attorney General for enforcement, reporting, permitting, and bonding requirements related to tobacco enforcement to comply with the Master Settlement Agreement. The Fees and Self-Generated Revenues are generated



through fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations. The Federal Funds are from the U.S. Department of Justice, Office of Juvenile Justice and Delinquency Program to enforce underage drinking laws. The Statutory Dedications are from the Tobacco Regulation Enforcement Fund (R.S. 47:841). Funding for the Tobacco Regulation Enforcement Fund is provided by a portion of the tax charged to consumers for the purchase of cigarettes.

Alcohol and Tobacco Control Statutory Dedications

Fund	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Tobacco Regulation Enforcement Fund	\$ 640,264	\$ 647,928	\$ 647,928	\$ 702,807	\$ 702,807	\$ 54,879

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 6,527,370	58	Existing Oper Budget as of 12/01/13
Statewide Major Financial Changes:			
\$ 0	\$ 94,044	0	Classified State Employees Performance Adjustment
\$ 0	\$ 25,736	0	Civil Service Training Series
\$ 0	\$ 177,978	0	Louisiana State Employees' Retirement System Rate Adjustment
\$ 0	\$ 130,347	0	Louisiana State Employees' Retirement System Base Adjustment
\$ 0	\$ 14,668	0	Group Insurance Rate Adjustment for Active Employees
\$ 0	\$ 8,387	0	Group Insurance Rate Adjustment for Retirees
\$ 0	\$ 56,410	0	Group Insurance Base Adjustment
\$ 0	\$ 485,229	0	Salary Base Adjustment
\$ 0	\$ (160,345)	0	Attrition Adjustment
\$ 0	\$ (137,858)	(2)	Personnel Reductions
\$ 0	\$ 913,515	0	Acquisitions & Major Repairs
\$ 0	\$ (104,041)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ 10,892	0	Risk Management
\$ 0	\$ 50,119	0	Rent in State-Owned Buildings
\$ 0	\$ (1,590)	0	Capitol Police
Non-Statewide Major Financial Changes:			
\$ 0	\$ 58,365	0	Increase Fees & Self-generated Revenues budget authority for operating services expenditures related to the Customer Relationship Management System upgrade.
\$ 0	\$ (553,715)	0	Reduce federal budget authority due to a reduction in grant funding from the U.S. Department of Justice–Office of Juvenile Justice and Delinquency Prevention for the enforcement of underage drinking laws in the State of Louisiana.
\$ 0	\$ (71,300)	0	Reduce Interagency Transfers funding with the Department of Health and Hospitals–Office of Behavioral Health for unannounced inspections of both over the counter and vending machine outlets for tobacco products.
\$ 0	\$ (292,991)	0	Reduce Fees & Self-Generated Revenues for expenditures associated with rent.



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 69,665	0	Increase Fees & Self-Generated budget authority for travel expenditures related to travel for the Enforcement Division to attend training events.
\$ 0	\$ 0	(1)	IT Consolidation with the Office of Technology Services
\$ 0	\$ 7,300,885	55	Recommended FY 2014-2015
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 7,300,885	55	Base Executive Budget FY 2014-2015
\$ 0	\$ 7,300,885	55	Grand Total Recommended

Professional Services

Amount	Description
\$74,862	To provide ongoing legal services to the Office of Alcohol and Tobacco Control.
\$2,000	Provide veterinary care, boarding services for ATC canine
\$25,000	Provide psychological services for ATC
\$30,000	Develop, implement, test, and maintain software for the Office of Alcohol and Tobacco Control.
\$131,862	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$179,456	Travel in state
\$179,456	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$178,957	Office of Telecommunications Management (OTM) Fees
\$16,000	Division of Administration - State Printing Fees
\$139,462	Risk Management (ORM)
\$334,419	SUB-TOTAL INTERAGENCY TRANSFERS
\$513,875	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$700,000	Customer relationship management system upgrade



Acquisitions and Major Repairs (Continued)

Amount	Description
\$213,515	Replacement of vehicles, bulletproof vests, equipment, ammunition, uniforms and software enhancements.
\$913,515	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Through the Certification and Licensing activity, provide the State of Louisiana with an effective licensing and certification system for the alcoholic beverage and tobacco industries.

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard	Actual Yearend Performance	Performance Standard as Initially Appropriated	Existing Performance Standard	Performance At Continuation Budget Level	Performance At Executive Budget Level
		FY 2012-2013	FY 2012-2013	FY 2013-2014	FY 2013-2014	FY 2014-2015	FY 2014-2015
K	Average time for applicants to receive alcohol permits (in days) (LAPAS CODE - 6848)	10	8	10	10	10	10
LAPAS #6848 reported average time for applicants to receive alcohol and tobacco permits prior to FY 2012-2013. A separate indicator (#25081) collecting data for tobacco was added in FY 2012-2013.							
K	Average time for applicants to receive tobacco permits (in days) (LAPAS CODE - 25081)	10	3	10	10	10	10

2. (KEY) Through the Enforcement and Regulation activity, provide the State of Louisiana with an effective regulatory system for the alcoholic beverage and tobacco industries, with emphasis on access to underage individuals through efficient and effective education and enforcement efforts.

Children's Budget Link: Not Applicable



Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Yearend Performance Standard FY 2012-2013	Actual Yearend Performance FY 2012-2013	Performance Indicator Values			
				Performance Standard as Initially Appropriated FY 2013-2014	Existing Performance Standard FY 2013-2014	Performance At Continuation Budget Level FY 2014-2015	Performance At Executive Budget Level FY 2014-2015
K	Alcohol compliance rate (LAPAS CODE - 23677)	87%	81%	87%	87%	87%	87%
K	Tobacco compliance rate (LAPAS CODE - 23678)	93%	86%	93%	93%	95%	95%
K	Total number of compliance checks (LAPAS CODE - 6858)	8,500	9,574	3,500	8,500	8,500	8,500

The total number of compliance checks target for FY2013-2014 are based on deliverables associated with a new ATC compliance check program and number of staff available. The previously set standard was associated with promised deliverables and larger staff. The role of ATC Enforcement is to monitor alcohol and tobacco outlets through both compliance checks and inspections to insure that the permit holders are complying with the laws. ATC has increased performance for regular inspections to support this goal. The system as a whole helps reduce the underage consumption of alcohol and tobacco.

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013
Total number of tobacco permits processed (LAPAS CODE - 6853)	9,543	9,419	10,641	4,906	6,775
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,171	8,056	8,326	4,009	5,449
Total number of alcohol permits processed (LAPAS CODE - 6849)	24,898	26,854	33,421	13,988	14,517
Number of new Class A & B permits issued (LAPAS CODE - 6850)	2,026	1,956	3,732	11,815	1,447
Number of new special events permits issued (LAPAS CODE - 6851)	968	1,150	1,291	1,987	2,540
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	21,568	23,428	29,689	12,161	12,490
Number of tobacco permits issued (LAPAS CODE - 6854)	9,543	9,419	10,460	4,906	7,632



Alcohol and Tobacco Control General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013
Number of alcohol permit applications denied (LAPAS CODE - 3552)	336	320	269	84	224
Number of tobacco permit applications denied (LAPAS CODE - 3548)	5	10	8	8	3
Total number of citations issued (LAPAS CODE - 6861)	977	897	753	1,665	1,512
Total number of summonses and arrests (LAPAS CODE - 6860)	1,631	1,134	1,367	1,413	354
Total number of tobacco investigations (LAPAS CODE - 23680)	52	161	65	164	61
Total number of retail inspections (LAPAS CODE - 24952)	Not Applicable	Not Applicable	Not Applicable	6,731	20,611



440_4000 — Office of Charitable Gaming

Program Authorization: Title 26 of the Louisiana Revised Statutes; Act 1188 of 1995

Program Description

The mission of the Charitable Gaming Program is to administer efficiently and effectively the state's tax and regulatory statutes in a manner that will generate the highest degree of public confidence in the Department's integrity and fairness.

The goals of Charitable Gaming Program are:

- I. Decrease the potential for fraud in the conducting of the games of chance in the State of Louisiana.
- II. Guarantee that organizations obtain the full benefit from the conducting of the games of chance.
- III. Prevent the infiltration of elements of organized crime into the charitable gaming industry.

Act 568, effective June 30, 1999, created the Office of Charitable Gaming within the Department of Revenue and transferred the regulatory and statutory authority from the Office of State Police. This act also enacted Chapter 11 of Title 4, all relative to conducting and regulating charitable gaming. Act 1286 increased the annual license fees for licensed organizations.

The Office of Charitable Gaming is comprised of the Administrative, Licensing, and Audit Sections.

- The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming.
- The Licensing Section is responsible for the review of applications requesting a license to conduct charitable gaming activities and the issuance of the license. Approximately 1,200 licenses are issued each year.
- The Audit Section is responsible for on-site inspection of gaming activities, training of organizations, review of required books and records maintained by organizations, and enforcement of gaming laws and regulations.

Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0



Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2012-2013	Enacted FY 2013-2014	Existing Oper Budget as of 12/01/13	Continuation FY 2014-2015	Recommended FY 2014-2015	Total Recommended Over/(Under) EOB
Fees and Self-generated Revenues	1,693,730	1,897,653	1,897,653	1,954,868	2,018,593	120,940
Statutory Dedications	0	0	0	0	0	0
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 1,693,730	\$ 1,897,653	\$ 1,897,653	\$ 1,954,868	\$ 2,018,593	\$ 120,940
Expenditures & Request:						
Personal Services	\$ 1,161,962	\$ 1,190,100	\$ 1,224,267	\$ 1,288,081	\$ 1,358,588	\$ 134,321
Total Operating Expenses	194,729	447,137	388,200	396,432	388,200	0
Total Professional Services	271,555	165,000	192,596	192,596	192,596	0
Total Other Charges	65,165	68,401	68,401	67,759	69,209	808
Total Acq & Major Repairs	319	27,015	24,189	10,000	10,000	(14,189)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,693,730	\$ 1,897,653	\$ 1,897,653	\$ 1,954,868	\$ 2,018,593	\$ 120,940
Authorized Full-Time Equivalents:						
Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
Total FTEs	20	20	20	20	20	0

Source of Funding

This program is funded with Fees and Self-generated Revenues. The Fees and Self-Generated Revenues are generated through fees assessed to the industry through the required purchase of various licenses, permits, and fines for violations.

Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 1,897,653	20	Existing Oper Budget as of 12/01/13
Statewide Major Financial Changes:			
0	34,798	0	Classified State Employees Performance Adjustment
0	1,112	0	Civil Service Training Series
0	38,103	0	Louisiana State Employees' Retirement System Rate Adjustment
0	11,076	0	Louisiana State Employees' Retirement System Base Adjustment



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	5,484	0	Group Insurance Rate Adjustment for Active Employees
0	4,397	0	Group Insurance Base Adjustment
0	39,351	0	Salary Base Adjustment
0	10,000	0	Acquisitions & Major Repairs
0	(24,189)	0	Non-Recurring Acquisitions & Major Repairs
0	(642)	0	Risk Management
0	1,450	0	Administrative Law Judges
Non-Statewide Major Financial Changes:			
\$ 0	\$ 2,018,593	20	Recommended FY 2014-2015
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 2,018,593	20	Base Executive Budget FY 2014-2015
\$ 0	\$ 2,018,593	20	Grand Total Recommended

Professional Services

Amount	Description
\$192,596	Bingo Licensing, Accountability, Inventory and Reporting System
\$192,596	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	This program does not have funding for Other Charges for Fiscal Year 2014-2015.
\$0	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	
\$1,211	Division of Administration - State Printing Fees
\$8,183	Office of Telecommunications Management (OTM) Fees
\$8,365	Office of Risk Management (ORM)
\$1,450	Division of Administrative Law
\$50,000	Department of Justice - Administrative Law
\$69,209	SUB-TOTAL INTERAGENCY TRANSFERS
\$69,209	TOTAL OTHER CHARGES



Acquisitions and Major Repairs

Amount	Description
\$10,000	Replacement computer equipment
\$10,000	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the State of Louisiana.

Children's Budget Link: Not Applicable

Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Other Links (TANF, Tobacco Settlement, Workforce Development Commission, Other): Not Applicable

Performance Indicators

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2012-2013	Actual Yearend Performance FY 2012-2013	Performance Standard as Initially Appropriated FY 2013-2014	Existing Performance Standard FY 2013-2014	Performance At Continuation Budget Level FY 2014-2015	Performance At Executive Budget Level FY 2014-2015
K	Percent reporting compliance. (LAPAS CODE - 23682)	96%	99%	96%	96%	96%	96%
K	Percent of activities without findings. (LAPAS CODE - 23683)	90%	93%	90%	90%	90%	90%
S	Total number of investigations, audits, and inspections conducted (LAPAS CODE - 23137)	385	390	400	400	420	420

2. (KEY) Through the Certification activity, issue and renew annual licenses at a satisfactory customer service rate of 96% or better.

Children's Budget Link: Not Applicable



Human Resource Policies Beneficial to Women and Families Link: The department cannot identify and explain the link between this objective and the department's strategies for development and support. However, as affirmed in Revised Statute 39:31 (C)(9), the department is cognizant that female employees comprise the majority (71.77%) of the permanent staff within the department and has enacted the human resources policies that are helpful and beneficial to women and families.

Performance Indicators

Level	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2012-2013	Actual Yearend Performance FY 2012-2013	Performance Standard as Initially Appropriated FY 2013-2014	Existing Performance Standard FY 2013-2014	Performance At Continuation Budget Level FY 2014-2015	Performance At Executive Budget Level FY 2014-2015
K	Customer satisfaction rate (LAPAS CODE - 23139)	96%	99%	96%	96%	96%	96%

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2008-2009	Prior Year Actual FY 2009-2010	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013
Number of inspections conducted (LAPAS CODE - 1975)	180	184	219	230	274
Number of investigations conducted (LAPAS CODE - 1973)	40	38	47	46	42
Number of audits conducted (LAPAS CODE - 1974)	48	28	74	70	74



