

# 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 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 1,375,682	\$ 0	\$ 0	\$ 51,804,416	\$ 16,903,945	\$ 16,903,945
<b>State General Fund by:</b>						
Total Interagency Transfers	171,585	749,801	749,801	749,801	243,000	(506,801)
Fees and Self-generated Revenues	99,945,473	94,755,887	96,209,055	47,627,408	46,995,952	(49,213,103)
Statutory Dedications	688,751	549,459	549,459	622,240	628,583	79,124
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	274,454	0	0	0	0	0
<b>Total Means of Financing</b>	<b>\$ 102,455,945</b>	<b>\$ 96,055,147</b>	<b>\$ 97,508,315</b>	<b>\$ 100,803,865</b>	<b>\$ 64,771,480</b>	<b>\$ (32,736,835)</b>
<b>Expenditures &amp; Request:</b>						
Office of Revenue	\$ 102,455,945	\$ 96,055,147	\$ 97,508,315	\$ 100,803,865	\$ 64,771,480	\$ (32,736,835)
<b>Total Expenditures &amp; Request</b>	<b>\$ 102,455,945</b>	<b>\$ 96,055,147</b>	<b>\$ 97,508,315</b>	<b>\$ 100,803,865</b>	<b>\$ 64,771,480</b>	<b>\$ (32,736,835)</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	703	688	688	688	688	0
Unclassified	12	12	12	12	12	0
<b>Total FTEs</b>	<b>715</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>



## 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 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 1,375,682	\$ 0	\$ 0	\$ 51,804,416	\$ 16,903,945	\$ 16,903,945
<b>State General Fund by:</b>						
Total Interagency Transfers	171,585	749,801	749,801	749,801	243,000	(506,801)
Fees and Self-generated Revenues	99,945,473	94,755,887	96,209,055	47,627,408	46,995,952	(49,213,103)
Statutory Dedications	688,751	549,459	549,459	622,240	628,583	79,124
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	274,454	0	0	0	0	0
<b>Total Means of Financing</b>	<b>\$ 102,455,945</b>	<b>\$ 96,055,147</b>	<b>\$ 97,508,315</b>	<b>\$ 100,803,865</b>	<b>\$ 64,771,480</b>	<b>\$ (32,736,835)</b>
<b>Expenditures &amp; Request:</b>						
Tax Collection	\$ 95,368,236	\$ 88,470,809	\$ 89,860,614	\$ 92,814,282	\$ 56,909,250	\$ (32,951,364)
Alcohol and Tobacco Control	5,265,314	5,270,313	5,333,676	5,587,058	5,532,637	198,961
Office of Charitable Gaming	1,822,395	2,314,025	2,314,025	2,402,525	2,329,593	15,568
<b>Total Expenditures &amp; Request</b>	<b>\$ 102,455,945</b>	<b>\$ 96,055,147</b>	<b>\$ 97,508,315</b>	<b>\$ 100,803,865</b>	<b>\$ 64,771,480</b>	<b>\$ (32,736,835)</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	703	688	688	688	688	0
Unclassified	12	12	12	12	12	0
<b>Total FTEs</b>	<b>715</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>700</b>	<b>0</b>



## 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 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 1,375,682	\$ 0	\$ 0	\$ 51,804,416	\$ 16,903,945	\$ 16,903,945
<b>State General Fund by:</b>						
Total Interagency Transfers	0	250,000	250,000	250,000	0	(250,000)
Fees and Self-generated Revenues	93,992,554	88,220,809	89,610,614	40,759,866	40,005,305	(49,605,309)
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
<b>Total Means of Financing</b>	<b>\$ 95,368,236</b>	<b>\$ 88,470,809</b>	<b>\$ 89,860,614</b>	<b>\$ 92,814,282</b>	<b>\$ 56,909,250</b>	<b>\$ (32,951,364)</b>
<b>Expenditures &amp; Request:</b>						



## Tax Collection Budget Summary

	Prior Year Actuals FY 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
Personal Services	\$ 57,003,119	\$ 50,622,380	\$ 50,622,382	\$ 54,873,557	\$ 32,836,724	\$ (17,785,658)
Total Operating Expenses	7,746,702	3,529,683	6,629,681	6,629,681	3,939,538	(2,690,143)
Total Professional Services	13,116,512	3,000,000	5,689,805	4,300,000	2,797,390	(2,892,415)
Total Other Charges	17,462,627	31,280,496	26,880,496	26,994,044	17,318,598	(9,561,898)
Total Acq & Major Repairs	39,276	38,250	38,250	17,000	17,000	(21,250)
Total Unallotted	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>\$ 95,368,236</b>	<b>\$ 88,470,809</b>	<b>\$ 89,860,614</b>	<b>\$ 92,814,282</b>	<b>\$ 56,909,250</b>	<b>\$ (32,951,364)</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	629	627	627	627	627	0
Unclassified	11	11	11	11	11	0
<b>Total FTEs</b>	<b>640</b>	<b>638</b>	<b>638</b>	<b>638</b>	<b>638</b>	<b>0</b>

## Source of Funding

The sources of funding for this program include State General Fund and Fees and Self-generated Revenues derived primarily from late payment/delinquent fees and negligence fees.

## Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 1,389,805	0	<b>Mid-Year Adjustments (BA-7s):</b>
\$ 0	\$ 89,860,614	638	<b>Existing Oper Budget as of 12/01/15</b>
<b>Statewide Major Financial Changes:</b>			
(28,744,050)	(28,744,050)	0	State General Fund (SGF) reduction in accordance with the Louisiana Constitution, Article VII, Section 11(A).
0	223,316	0	Civil Service Training Series
0	(175,530)	0	Louisiana State Employees' Retirement System Rate Adjustment
0	1,873,170	0	Louisiana State Employees' Retirement System Base Adjustment
0	(216)	0	Teachers Retirement System of Louisiana Rate Adjustment
0	3,653	0	Teachers Retirement Base Adjustment
0	129,497	0	Group Insurance Rate Adjustment for Active Employees
0	162,655	0	Group Insurance Rate Adjustment for Retirees
0	648,970	0	Group Insurance Base Adjustment
0	407,868	0	Group Insurance Base Adjustment for Retirees
0	2,314,858	0	Salary Base Adjustment
0	(1,907,775)	0	Attrition Adjustment
0	17,000	0	Acquisitions & Major Repairs



## Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	(38,250)	0	Non-Recurring Acquisitions & Major Repairs
0	(1,389,805)	0	Non-recurring Carryforwards
0	131,771	0	Risk Management
0	81,269	0	Legislative Auditor Fees
0	(12,539)	0	Rent in State-Owned Buildings
0	6,490	0	Capitol Park Security
0	5,041	0	UPS Fees
(16,524)	(16,524)	0	Civil Service Fees
0	(98,484)	0	State Treasury Fees
(5,523,396)	(5,523,396)	0	Office of Technology Services (OTS)
(545,857)	(545,857)	0	Office of State Human Capital
(70,644)	(70,644)	0	Office of State Procurement
<b>Non-Statewide Major Financial Changes:</b>			
0	(433,852)	0	Decrease to the Consumer Use Tax distribution leaving \$825,684 to be allocated to parishes under R.S. 47:302(K).
51,804,416	0	0	Provides for a means of financing substitution that reduces Fees and Self-generated Revenues and increases State General Fund to adjust for the loss of revenue carry over from Tax Amnesty.
\$ 16,903,945	\$ 56,909,250	638	<b>Recommended FY 2016-2017</b>
\$ 0	\$ 0	0	<b>Less Supplementary Recommendation</b>
\$ 16,903,945	\$ 56,909,250	638	<b>Base Executive Budget FY 2016-2017</b>
\$ 16,903,945	\$ 56,909,250	638	<b>Grand Total Recommended</b>

## Professional Services

Amount	Description
\$100,000	Legal consultation and tax law cases
\$600,000	Tax auditing services
\$2,420,000	Call Center services
\$700,000	Scan-Optics
\$300,000	Deloitte collection services
\$105,000	Admin, Management, HR Labor Disputes
\$75,000	Informatix FIDM bank match file
(\$1,502,610)	State General Fund (SGF) reduction in accordance with the Louisiana Constitution, Article VII, Section 11(A)
<b>\$2,797,390</b>	<b>TOTAL PROFESSIONAL SERVICES</b>



## Other Charges

Amount	Description
	<b>Other Charges:</b>
\$825,684	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
(\$519,924)	State General Fund (SGF) reduction in accordance with the Louisiana Constitution, Article VII, Section 11(A)
<b>\$305,760</b>	<b>SUB-TOTAL OTHER CHARGES</b>
	<b>Interagency Transfers:</b>
\$246,438	Civil Service Fees
\$485,981	Legislative Auditor Fees
\$48,749	Uniform Payroll System Fees
\$3,488,018	Rent in State-owned Buildings
\$10,315,457	IT Consolidation with the Office of Technology Services
\$642,386	HR Office of State Human Capital Management consolidation
\$78,715	Procurement Consolidation/DOA
\$2,154,114	Office of Telecommunications Management (OTM) Fees
\$62,904	Office of Computing Services Fees
\$307,042	State Treasurer - Central Banking Services Fees
\$223,520	Capitol Park Security Fees
\$9,066	Capitol Police - Office Security
\$595,697	Office of Risk Management (ORM)
\$20,000	Division of Administration - State Register Fees
\$400,000	Division of Administration - State Mail Operations
\$250,000	Board of tax Appeals
\$150,000	Attorney General- Fraud Investigation
\$50,000	Attorney General- Marriage Law
\$50,000	DOA Supplies
(\$2,565,249)	State General Fund (SGF) reduction in accordance with the Louisiana Constitution, Article VII, Section 11(A)
<b>\$17,012,838</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$17,318,598</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
\$3,000	Headsets for Customer Services and Office of Debt Recovery
\$4,000	Jogger for return processing
\$10,000	Fat mail cutter
<b>\$17,000</b>	<b>TOTAL ACQUISITIONS AND MAJOR REPAIRS</b>



### Performance Information

- 1. (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 2.0 days, improving average remittance processing time to 1.4 days, improving the percentage of funds deposited timely to 90%, improving the average turn-around time for policy statements to 52 days, improving the average resolution time of litigation to 250 days, decreasing the cost of collecting \$100 of revenue to \$.82.**

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 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	Average return processing time (in days) (LAPAS CODE - 25165)	4.5	3.7	2.0	2.0	2.0	2.0
K	Average remittance processing time (in days) (LAPAS CODE - 25166)	2.75	2.90	1.40	1.40	1.40	1.40
K	Percentage of funds deposited within 24 hours of receipt (LAPAS CODE - 3474)	87%	90%	90%	90%	90%	90%
K	Average turn-around time for formal policy statements (in days) (LAPAS CODE - 25167)	60	30	52	52	45	45
K	Average resolution time of cases in litigation (in days) (LAPAS CODE - New)	250	775	250	250	700	700
K	Cost to collect \$100 of revenue (LAPAS CODE - 23666)	\$ 0.84	\$ 1.00	\$ 0.82	\$ 0.82	\$ 0.95	\$ 0.95



## Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	83.00%	88.00%	92.00%	92.00%	94.00%
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	17.0%	18.0%	17.0%	24.0%	26.0%
Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	57.00%	77.80%	79.54%	82.23%	89.71%
Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	42.00%	38.50%	66.20%	69.00%	80.73%
Total net collections (LAPAS CODE - 21796)	\$ 6,947,545,738	\$ 7,075,791,721	\$ 7,430,964,757	\$ 7,782,692,516	\$ 7,770,478,323
Percentage change in total net collections (LAPAS CODE - 21797)	0.67%	1.85%	5.02%	4.73%	-0.15%
Total number of tax returns filed (LAPAS CODE - 3457)	4,371,558	3,854,480	3,574,967	3,516,863	3,407,089
Total number of tax returns filed electronically (LAPAS CODE - 14049)	2,376,962	2,195,873	2,643,627	2,718,349	2,919,009
Percent of tax returns filed electronically (LAPAS CODE - 14048)	54.37%	56.97%	73.95%	77.29%	85.67%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 6,945.00	\$ 5,762.00	\$ 6,054.00	\$ 8,401.00	\$ 8,549.00
Percent of collections under litigation recovered by LDR through legal services (LAPAS CODE - 25671)	Not Applicable	24%	24%	54%	38%
Number of litigation files closed (LAPAS CODE - 25672)	Not Applicable	1,017	987	855	1,759

**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 \$32 million.**

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 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	Self-generated funds collected (in millions) (LAPAS CODE - 25172)	\$ 65	\$ 52	\$ 65	\$ 65	\$ 44	\$ 44
K	Amount collected via voluntary and involuntary compliance efforts (in billions) (LAPAS CODE - 25173)	\$ 9.5	\$ 9.4	\$ 9.6	\$ 9.6	\$ 9.6	\$ 9.6
K	Amount of intercepted fraudulent refunds (in millions) (LAPAS CODE - 25174)	\$ 32	\$ 13	\$ 32	\$ 32	\$ 12	\$ 12

- 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 80% and business income tax refunds issued timely to 75%.**

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 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	Percentage of taxpayer correspondence responded to by Collections and the Regions/Districts within 30 days (LAPAS CODE - 23676)	90%	91%	90%	90%	90%	90%
K	Percentage of Call Center phone calls answered (LAPAS CODE - 25177)	90%	91%	90%	90%	90%	90%
K	Percentage of individual income tax refunds issued within 90 days of receipt (LAPAS CODE - 25178)	80%	68%	80%	80%	80%	80%
K	Percentage of business tax refunds issued within 90 days of receipt (LAPAS CODE - 25179)	75%	57%	75%	75%	75%	75%

#### 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	Performance Indicator Values					
		Yearend Performance Standard FY 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	State agency debt collected (in millions) (LAPAS CODE - New)	\$ 25	Not Applicable	\$ 25	\$ 25	\$ 12	\$ 12



## 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 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>State General Fund by:</b>						
Total Interagency Transfers	171,585	499,801	499,801	499,801	243,000	(256,801)
Fees and Self-generated Revenues	4,130,524	4,221,053	4,284,416	4,465,017	4,661,054	376,638
Statutory Dedications	688,751	549,459	549,459	622,240	628,583	79,124
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	274,454	0	0	0	0	0
<b>Total Means of Financing</b>	<b>\$ 5,265,314</b>	<b>\$ 5,270,313</b>	<b>\$ 5,333,676</b>	<b>\$ 5,587,058</b>	<b>\$ 5,532,637</b>	<b>\$ 198,961</b>
<b>Expenditures &amp; Request:</b>						
Personal Services	\$ 3,710,883	\$ 4,012,785	\$ 4,012,785	\$ 4,324,345	\$ 4,057,609	\$ 44,824
Total Operating Expenses	504,942	413,278	553,570	553,570	468,686	(84,884)
Total Professional Services	78,994	100,000	163,363	100,000	350,458	187,095
Total Other Charges	714,635	659,250	518,958	524,143	570,884	51,926
Total Acq & Major Repairs	255,860	85,000	85,000	85,000	85,000	0
Total Unallotted	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>\$ 5,265,314</b>	<b>\$ 5,270,313</b>	<b>\$ 5,333,676</b>	<b>\$ 5,587,058</b>	<b>\$ 5,532,637</b>	<b>\$ 198,961</b>
<b>Authorized Full-Time Equivalents:</b>						
Classified	54	41	41	41	41	0
Unclassified	1	1	1	1	1	0
<b>Total FTEs</b>	<b>55</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>0</b>



## Source of Funding

This program is funded with Interagency Transfers, Fees and Self-generated Revenues, and a 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. 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 Statutory Dedication 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 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
Tobacco Regulation Enforcement Fund	\$ 688,751	\$ 549,459	\$ 549,459	\$ 622,240	\$ 628,583	\$ 79,124

## Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 63,363	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 5,333,676	42	Existing Oper Budget as of 12/01/15
<b>Statewide Major Financial Changes:</b>			
\$ 0	\$ 9,835	0	Civil Service Training Series
\$ 0	\$ (15,128)	0	Louisiana State Employees' Retirement System Rate Adjustment
\$ 0	\$ 233,489	0	Louisiana State Employees' Retirement System Base Adjustment
\$ 0	\$ (81)	0	Teachers Retirement System of Louisiana Rate Adjustment
\$ 0	\$ (542)	0	Teachers Retirement Base Adjustment
\$ 0	\$ 8,360	0	Group Insurance Rate Adjustment for Active Employees
\$ 0	\$ 7,291	0	Group Insurance Rate Adjustment for Retirees
\$ 0	\$ 15,434	0	Group Insurance Base Adjustment
\$ 0	\$ 170,015	0	Salary Base Adjustment
\$ 0	\$ (133,849)	0	Attrition Adjustment
\$ 0	\$ 85,000	0	Acquisitions & Major Repairs
\$ 0	\$ (85,000)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (63,363)	0	Non-recurring Carryforwards
\$ 0	\$ 2,943	0	Risk Management
\$ 0	\$ 2,242	0	Rent in State-Owned Buildings
\$ 0	\$ 47,199	0	Office of State Human Capital
<b>Non-Statewide Major Financial Changes:</b>			



## Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ (84,884)	0	Reduction in Operating Services expenditures due to a decrease in costs for software maintenance.
\$ 0	\$ 5,532,637	42	<b>Recommended FY 2016-2017</b>
\$ 0	\$ 0	0	<b>Less Supplementary Recommendation</b>
\$ 0	\$ 5,532,637	42	<b>Base Executive Budget FY 2016-2017</b>
\$ 0	\$ 5,532,637	42	<b>Grand Total Recommended</b>

## Professional Services

Amount	Description
\$345,458	To provide ongoing legal services to the Office of Alcohol and Tobacco Control.
\$5,000	Provide veterinary care, boarding services for ATC canine
<b>\$350,458</b>	<b>TOTAL PROFESSIONAL SERVICES</b>

## Other Charges

Amount	Description
	<b>Other Charges:</b>
\$246,011	Travel in state/investigator expenses
<b>\$246,011</b>	<b>SUB-TOTAL OTHER CHARGES</b>
	<b>Interagency Transfers:</b>
\$5,074	Office of Telecommunications Management (OTM) Fees
\$1,770	Division of Administration - State Printing Fees
\$47,199	HR Office of State Human Capital Management consolidation
\$80,314	Rent in State owned building
\$190,516	Risk Management (ORM)
<b>\$324,873</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>
<b>\$570,884</b>	<b>TOTAL OTHER CHARGES</b>

## Acquisitions and Major Repairs

Amount	Description
\$85,000	Replacement of bulletproof vests, equipment, ammunition.
<b>\$85,000</b>	<b>TOTAL ACQUISITIONS AND MAJOR REPAIRS</b>



## 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 FY 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	Average time for applicants to receive alcohol permits (in days) (LAPAS CODE - 6848)	10	4	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	2	5	5	5	5

### 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	Performance Indicator Values					
		Yearend Performance Standard FY 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	Alcohol compliance rate (LAPAS CODE - 23677)	87%	84%	87%	87%	87%	87%
K	Tobacco compliance rate (LAPAS CODE - 23678)	95%	83%	90%	90%	90%	90%
K	Total number of compliance checks (LAPAS CODE - 6858)	8,500	17,803	8,500	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 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015
Total number of tobacco permits processed (LAPAS CODE - 6853)	10,641	4,906	6,775	7,935	8,211
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	8,326	4,009	5,449	5,122	3,755
Total number of alcohol permits processed (LAPAS CODE - 6849)	33,421	13,988	14,517	14,507	14,714
Number of new Class A & B permits issued (LAPAS CODE - 6850)	3,732	11,815	12,447	12,644	12,720
Number of new special events permits issued (LAPAS CODE - 6851)	1,291	1,987	2,540	1,880	2,807
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	29,689	12,161	12,490	11,590	7,205
Number of tobacco permits issued (LAPAS CODE - 6854)	10,460	4,906	7,632	7,941	8,230
Number of alcohol permit applications denied (LAPAS CODE - 3552)	269	84	224	236	189
Number of tobacco permit applications denied (LAPAS CODE - 3548)	8		3	6	2



**Alcohol and Tobacco Control General Performance Information (Continued)**

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015
Total number of citations issued (LAPAS CODE - 6861)	753	1,665	1,512	2,114	2,739
Total number of summonses and arrests (LAPAS CODE - 6860)	1,367	1,413	354	603	761
Total number of tobacco investigations (LAPAS CODE - 23680)	65	164	61	99	350
Total number of retail inspections (LAPAS CODE - 24952)	Not Applicable	6,731	20,611	10,181	11,859



## 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 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
<b>Means of Financing:</b>						
State General Fund (Direct)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>State General Fund by:</b>						
Total Interagency Transfers	0	0	0	0	0	0



## Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2014-2015	Enacted FY 2015-2016	Existing Oper Budget as of 12/01/15	Continuation FY 2016-2017	Recommended FY 2016-2017	Total Recommended Over/(Under) EOB
Fees and Self-generated Revenues	1,822,395	2,314,025	2,314,025	2,402,525	2,329,593	15,568
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
<b>Total Means of Financing</b>	<b>\$ 1,822,395</b>	<b>\$ 2,314,025</b>	<b>\$ 2,314,025</b>	<b>\$ 2,402,525</b>	<b>\$ 2,329,593</b>	<b>\$ 15,568</b>

### Expenditures & Request:

Personal Services	\$ 1,449,536	\$ 1,508,895	\$ 1,508,895	\$ 1,588,709	\$ 1,503,385	\$ (5,510)
Total Operating Expenses	191,186	717,298	534,298	534,298	523,961	(10,337)
Total Professional Services	0	0	0	0	0	0
Total Other Charges	181,673	68,832	251,832	254,063	276,792	24,960
Total Acq & Major Repairs	0	19,000	19,000	25,455	25,455	6,455
Total Unallotted	0	0	0	0	0	0
<b>Total Expenditures &amp; Request</b>	<b>\$ 1,822,395</b>	<b>\$ 2,314,025</b>	<b>\$ 2,314,025</b>	<b>\$ 2,402,525</b>	<b>\$ 2,329,593</b>	<b>\$ 15,568</b>

### Authorized Full-Time Equivalents:

Classified	20	20	20	20	20	0
Unclassified	0	0	0	0	0	0
<b>Total FTEs</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>0</b>

## 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	<b>Mid-Year Adjustments (BA-7s):</b>
\$ 0	\$ 2,314,025	20	<b>Existing Oper Budget as of 12/01/15</b>
<b>Statewide Major Financial Changes:</b>			
0	6,394	0	Civil Service Training Series
0	(5,029)	0	Louisiana State Employees' Retirement System Rate Adjustment
0	8,177	0	Louisiana State Employees' Retirement System Base Adjustment
0	4,640	0	Group Insurance Rate Adjustment for Active Employees



## Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	36,805	0	Group Insurance Base Adjustment
0	1,501	0	Salary Base Adjustment
0	(57,998)	0	Attrition Adjustment
0	25,455	0	Acquisitions & Major Repairs
0	(19,000)	0	Non-Recurring Acquisitions & Major Repairs
0	2,231	0	Risk Management
0	3,464	0	Administrative Law Judges
0	19,265	0	Office of State Human Capital
<b>Non-Statewide Major Financial Changes:</b>			
0	(10,337)	0	Reduction to Operating Services expenditures based on a three year average.
\$ 0	\$ 2,329,593	20	<b>Recommended FY 2016-2017</b>
\$ 0	\$ 0	0	<b>Less Supplementary Recommendation</b>
\$ 0	\$ 2,329,593	20	<b>Base Executive Budget FY 2016-2017</b>
\$ 0	\$ 2,329,593	20	<b>Grand Total Recommended</b>

## Professional Services

Amount	Description
	This program does not have funding for Professional Services
<b>\$0</b>	<b>TOTAL PROFESSIONAL SERVICES</b>

## Other Charges

Amount	Description
	This program does not have funding for Other Charges
<b>\$0</b>	<b>SUB-TOTAL OTHER CHARGES</b>
	<b>Interagency Transfers:</b>
\$1,000	Division of Administration - State Printing Fees
\$23,044	Office of Telecommunications Management (OTM) Fees
\$19,265	HR Office of State Human Capital Management consolidation
\$9,523	Office of Risk Management (ORM)
\$168,350	BLAIR (Bingo, Licensing, Accounting, Inventory Reporting) System
\$5,610	Division of Administrative Law
\$50,000	Department of Justice - Administrative Law
<b>\$276,792</b>	<b>SUB-TOTAL INTERAGENCY TRANSFERS</b>



### Other Charges (Continued)

Amount	Description
\$276,792	TOTAL OTHER CHARGES

### Acquisitions and Major Repairs

Amount	Description
\$25,455	Replacement equipment, computers, and software
\$25,455	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 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	Percent reporting compliance. (LAPAS CODE - 23682)	96%	99%	96%	96%	98%	98%
K	Percent of activities without findings. (LAPAS CODE - 23683)	90%	98%	92%	92%	96%	96%
S	Total number of investigations, audits, and inspections conducted (LAPAS CODE - 23137)	420	485	420	420	530	530



**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

L e v e l	Performance Indicator Name	Performance Indicator Values					
		Yearend Performance Standard FY 2014-2015	Actual Yearend Performance FY 2014-2015	Performance Standard as Initially Appropriated FY 2015-2016	Existing Performance Standard FY 2015-2016	Performance At Continuation Budget Level FY 2016-2017	Performance At Executive Budget Level FY 2016-2017
K	Customer satisfaction rate (LAPAS CODE - 23139)	96%	99%	96%	96%	98%	98%

### Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2010-2011	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015
Number of inspections conducted (LAPAS CODE - 1975)	219	230	274	299	363
Number of investigations conducted (LAPAS CODE - 1973)	47	46	42	34	34
Number of audits conducted (LAPAS CODE - 1974)	74	70	74	78	88



