

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 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 14,715,662	\$ 44,207,089	\$ 44,207,089	\$ 32,894,477	\$ 31,944,804	\$ (12,262,285)
State General Fund by:						
Total Interagency Transfers	232,521	243,000	243,000	243,000	243,000	0
Fees and Self-generated Revenues	82,173,383	53,314,548	54,809,357	65,725,902	65,802,091	10,992,734
Statutory Dedications	531,385	628,583	628,583	543,583	543,583	(85,000)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 97,652,951	\$ 98,393,220	\$ 99,888,029	\$ 99,406,962	\$ 98,533,478	\$ (1,354,551)
Expenditures & Request:						
Office of Revenue	\$ 97,652,951	\$ 98,393,220	\$ 99,888,029	\$ 99,406,962	\$ 98,533,478	\$ (1,354,551)
Total Expenditures & Request	\$ 97,652,951	\$ 98,393,220	\$ 99,888,029	\$ 99,406,962	\$ 98,533,478	\$ (1,354,551)
Authorized Full-Time Equivalents:						
Classified	688	691	701	701	681	(20)
Unclassified	12	12	12	12	12	0
Total FTEs	700	703	713	713	693	(20)



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 three 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 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 14,715,662	\$ 44,207,089	\$ 44,207,089	\$ 32,894,477	\$ 31,944,804	\$ (12,262,285)
State General Fund by:						
Total Interagency Transfers	232,521	243,000	243,000	243,000	243,000	0
Fees and Self-generated Revenues	82,173,383	53,314,548	54,809,357	65,725,902	65,802,091	10,992,734
Statutory Dedications	531,385	628,583	628,583	543,583	543,583	(85,000)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 97,652,951	\$ 98,393,220	\$ 99,888,029	\$ 99,406,962	\$ 98,533,478	\$ (1,354,551)
Expenditures & Request:						
Tax Collection	\$ 90,853,225	\$ 90,185,921	\$ 91,680,730	\$ 91,045,662	\$ 90,095,989	\$ (1,584,741)
Alcohol and Tobacco Control	4,921,489	5,877,706	5,877,706	5,991,368	6,126,601	248,895
Office of Charitable Gaming	1,878,237	2,329,593	2,329,593	2,369,932	2,310,888	(18,705)
Total Expenditures & Request	\$ 97,652,951	\$ 98,393,220	\$ 99,888,029	\$ 99,406,962	\$ 98,533,478	\$ (1,354,551)
Authorized Full-Time Equivalents:						
Classified	688	691	701	701	681	(20)
Unclassified	12	12	12	12	12	0
Total FTEs	700	703	713	713	693	(20)



440_1000 — Tax Collection

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

Program Description

Program Initiatives: LDR wants to be a results-based, innovative, and focused organization that is capable of rapidly responding to the needs of its citizens/stakeholders. LDR exists to fairly and efficiently collect state tax revenues to fund public services and regulate the sale of alcoholic beverages, tobacco, and charitable gaming within Louisiana. LDR wants to continuously improve its abilities in the areas of Customer Service, Operational Efficiency & Accuracy, and Voluntary Compliance & Enforcement by achieving the group initiatives.

- 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.
- Program Goals:
 - To improve the level of service provided to the citizens, businesses and stakeholders through improved operations in the customer service call center, decreased response time on incoming correspondence and improved refund processing times.
 - Utilize processes that will strategically streamline operations and increase operating effectiveness by improving average return processing time and improving average remittance processing while increasing the percentage of funds deposited within 24 hours.
 - Utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary and in doing so become more productive and efficient.
 - Louisiana's tax system is based on the concept of voluntary compliance, with the expectation that taxpayers will voluntarily pay the right amount of tax timely. The program engages in a wide range of activities that directly or indirectly promote voluntary compliance, stretching from activities that occur before the taxpayer begins to fill out his or her return to enforcement of the tax laws through criminal prosecution. The program comprises the following core activities:
 - Tax Policy Management - Tax policy activities focus on providing timely and accurate information for policy decision makers, clear guidance to taxpayers, employees, and the public regarding tax law and policy application, and coordinating interdivisional policy analysis and studies. Specific functions include preparing fiscal notes; analyzing and drafting legislation; drafting rules and coordinating the rule-making process; drafting other interpretative statements; and engaging in a number of stakeholder efforts to address emerging and/or sensitive policy issues.



- **Revenue Collection & Distribution** - The collection of data and revenues is an essential function of the tax collection program and is an invaluable resource for revenue forecasting, policy considerations by the Governor and Legislature, and issuance of refunds, rebates and other tax incentives. Primary activities include taxpayer registration, tax return and remittance processing, taxpayer account maintenance, and accounting for and distributing state and local tax revenues.
- **Taxpayer Assistance** - Voluntary compliance is promoted through taxpayer education, information and assistance. Primary activities include helping taxpayers understand their tax reporting and payment obligations via telephone and personal contact, responding to written inquiries, outreach opportunities, consultation visits, and processing of tax exemptions, certifications, permits, and clearances.
- **Tax Compliance** - Tax Compliance activities support voluntary compliance by promoting an optimal level of accurate tax reporting and payment. Activities include examining, auditing, or investigating returns, refund and rebate claims, and reports. Staff conducts tax return examinations and reconciles internal and external information to identify non-filers and under reporters. Field staff, located throughout this state and the United States, conduct audits of businesses that have activity in Louisiana by working directly with taxpayers to identify and correct improper reporting.
- **Tax Enforcement** - The Department is responsible for enforcing the tax laws for those who do not comply voluntarily. Primary activities include the collection of tax dollars owing on delinquent accounts, investigations to discourage tax fraud and evasion, and legal services to defend the state's interest through litigation of tax issues.
- **Administration** - Internal administrative services support activities to effectively carryout agency operations and the strategic business plan. These services include the overall management of the agency through executive oversight, internal auditing, accounting and budgeting, payroll administration, facilities management, purchasing, human resources, organizational development, forms management, mail services and technology management.

For additional information, see:

[LA Association of Tax Administrators](#)

[Southeastern Association of Tax Administrators](#)

Tax Collection Budget Summary

	Prior Year Actuals FY 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	Total Recommended Over/(Under) EOB
Means of Financing:						
State General Fund (Direct)	\$ 14,715,662	\$ 44,207,089	\$ 44,207,089	\$ 32,894,477	\$ 31,944,804	\$ (12,262,285)
State General Fund by:						
Total Interagency Transfers	0	0	0	0	0	0
Fees and Self-generated Revenues	76,137,563	45,978,832	47,473,641	58,151,185	58,151,185	10,677,544
Statutory Dedications	0	0	0	0	0	0



Tax Collection Budget Summary

	Prior Year Actuals FY 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	Total Recommended Over/(Under) EOB
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 90,853,225	\$ 90,185,921	\$ 91,680,730	\$ 91,045,662	\$ 90,095,989	\$ (1,584,741)

Expenditures & Request:

Personal Services	\$ 55,372,632	\$ 55,879,249	\$ 56,533,572	\$ 58,604,883	\$ 57,215,705	\$ 682,133
Total Operating Expenses	7,293,646	6,629,681	6,629,681	6,879,681	6,879,681	250,000
Total Professional Services	5,058,065	4,300,000	2,903,572	1,331,894	1,331,894	(1,571,678)
Total Other Charges	23,115,550	23,359,991	25,596,905	24,221,494	24,656,163	(940,742)
Total Acq & Major Repairs	13,332	17,000	17,000	7,710	12,546	(4,454)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 90,853,225	\$ 90,185,921	\$ 91,680,730	\$ 91,045,662	\$ 90,095,989	\$ (1,584,741)

Authorized Full-Time Equivalents:

Classified	627	627	637	637	617	(20)
Unclassified	11	11	11	11	11	0
Total FTEs	638	638	648	648	628	(20)

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	\$ 1,494,809	10	Mid-Year Adjustments (BA-7s):
\$ 44,207,089	\$ 91,680,730	648	Existing Oper Budget as of 12/01/16
Statewide Major Financial Changes:			
(698,689)	(698,689)	0	State General Fund (SGF) reduction in accordance with the Louisiana Constitution, Article VII, Section 11(A).
0	256,304	0	Civil Service Training Series
0	(186,607)	0	Related Benefits Base Adjustment
0	669,516	0	Retirement Rate Adjustment
0	3,550,921	0	Salary Base Adjustment
0	(1,382,526)	0	Attrition Adjustment
0	(1,526,786)	(20)	Personnel Reductions



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
0	12,546	0	Acquisitions & Major Repairs
0	(17,000)	0	Non-Recurring Acquisitions & Major Repairs
0	(1,494,809)	0	Non-recurring Carryforwards
0	(51,103)	0	Risk Management
0	63,498	0	Legislative Auditor Fees
0	(57,169)	0	Rent in State-Owned Buildings
0	826	0	Capitol Park Security
0	(1,922)	0	UPS Fees
0	2,113	0	Civil Service Fees
0	78,590	0	State Treasury Fees
0	(907,095)	0	Office of Technology Services (OTS)
0	225	0	Office of State Procurement
Non-Statewide Major Financial Changes:			
0	250,000	0	Increase in Fees & Self-generated Revenues funding for travel to conduct on site audits on taxpayers.
0	150,000	0	Increases Fees & Self-generated Revenues funding for Professional Services expenditures for the Office of Debt Recovery collection system interface into the Tax Express System.
0	(150,000)	0	Non recurs Fees & Self-generated Revenues funding to the Tax Collection program for participation in any Multistate Tax Commission Project that was designed to increase collections through multistate cooperation on arms-length adjustments.
(11,563,596)	0	0	Means of financing substitution increasing Fees and Self-generated Revenue (F&SGR) and decreasing State General Fund Direct. These are the latest projections of collections for the Tax Collection Program for FY18.
0	(1,485,000)	0	Non recurs Fees & Self-generated Revenues funding for Professional Services expenditures for the Tier 1 Call Center contract.
0	848,262	0	Increase in Fees & Self-generated Revenues funding for 15 Other Charges positions to handle Call Center operations.
0	(208,836)	0	Reduces Fees & Self-generated Revenues funding for the Consumer Use Tax distribution to parishes.
0	700,000	0	Increases in Fees & Self-generated Revenues funding for replacement scanners.
\$ 31,944,804	\$ 90,095,989	628	Recommended FY 2017-2018
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 31,944,804	\$ 90,095,989	628	Base Executive Budget FY 2017-2018
\$ 31,944,804	\$ 90,095,989	628	Grand Total Recommended



Professional Services

Amount	Description
\$205,000	Legal consultation and tax law cases
\$216,894	Tax auditing services
\$530,000	Scan-Optics
\$125,000	Tax administration advisory services
\$180,000	Management & Human Resources
\$75,000	Informatix FIDM bank match file
\$1,331,894	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
	Other Charges:
\$616,848	Distribution to local sales tax jurisdictions pursuant at R.S. 47:302(K)
\$848,262	Other charges positions to handle call center operations
\$1,465,110	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$248,551	Civil Service Fees
\$549,479	Legislative Auditor Fees
\$46,827	Uniform Payroll System Fees
\$3,350,536	Rent in State-owned Buildings
\$15,526,765	IT Consolidation with the Office of Technology Services
\$78,940	Procurement Consolidation/DOA
\$1,042,479	Office of Telecommunications Management (OTM) Fees
\$62,904	Office of Computing Services Fees
\$385,632	State Treasurer - Central Banking Services Fees
\$224,346	Capitol Park Security Fees
\$260,000	Office Security
\$544,594	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	DOA Supplies
\$23,191,053	SUB-TOTAL INTERAGENCY TRANSFERS
\$24,656,163	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$12,286	Headsets and accessories for the Call Center
\$260	Printers for visitors badges



Acquisitions and Major Repairs (Continued)

Amount	Description
\$12,546	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

- 1. (KEY) By June 30, 2022, provide efficient delivery of information and quality service options for taxpayers to comply with state tax laws by increasing the number of taxpayer correspondence responded to within 30 days to 95%, increase the percent of phone calls answered to 92%, and increasing the number of individual tax refunds and the business tax refunds issued within 90 days 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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Percentage of taxpayer correspondence responded to by Collections and Business Tax Enforcement divisions within 30 days (LAPAS CODE - 23676)	90%	47%	90%	90%	90%	90%
K	Percentage of Call Center phone calls answered (LAPAS CODE - 25177)	90%	90%	90%	90%	85%	85%
K	Percentage of individual income tax refunds ready to be issued within 90 days of receipt of tax return (LAPAS CODE - 25178)	Not Applicable	Not Applicable	80%	80%	85%	85%
K	Percentage of business tax refunds ready to be issued within 90 days of receipt of tax return (LAPAS CODE - 25179)	75%	64%	75%	75%	75%	75%



Tax Collection General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015	Prior Year Actual FY 2015-2016
Percentage of total revenue collected electronically for business taxes (LAPAS CODE - 3456)	88.00%	92.00%	92.00%	94.00%	94.00%
Percentage of total revenue collected electronically for individual taxes (LAPAS CODE - 14098)	18.0%	17.0%	24.0%	26.0%	26.0%
Percentage of individual tax returns filed electronically (LAPAS CODE - 21794)	77.80%	79.54%	82.23%	89.71%	86.92%
Percentage of business tax returns filed electronically (LAPAS CODE - 21795)	38.50%	66.20%	69.00%	80.73%	70.10%
Total net collections (LAPAS CODE - 21796)	\$ 7,075,791,721	\$ 7,430,964,757	\$ 7,782,692,516	\$ 7,770,478,323	\$ 7,383,570,396
Percentage change in total net collections (LAPAS CODE - 21797)	1.85%	5.02%	4.73%	-0.15%	-4.98%
Total number of tax returns filed (LAPAS CODE - 3457)	3,854,480	3,574,967	3,516,863	3,407,089	3,807,852
Total number of tax returns filed electronically (LAPAS CODE - 14049)	2,195,873	2,643,627	2,718,349	2,919,009	3,030,483
Percent of tax returns filed electronically (LAPAS CODE - 14048)	56.97%	73.95%	77.29%	85.67%	79.59%
Total revenue collected that is deposited within 24 hours (in millions) (LAPAS CODE - 17511)	\$ 5,762.00	\$ 6,054.00	\$ 8,401.00	\$ 8,549.00	\$ 8,568.00
Percent of collections under litigation recovered by LDR through legal services (LAPAS CODE - 25671)	24%	24%	54%	38%	39%
Number of litigation files closed (LAPAS CODE - 25672)	1,017	987	855	1,759	1,398
Cost to collect \$100 of revenue (LAPAS CODE - 23666)	\$ 0.85	\$ 0.84	\$ 0.85	\$ 1.00	\$ 0.98

2. (KEY) By June 30, 2022, utilize processes that will strategically streamline operations, lower operating costs and increase operating effectiveness by improving average return processing time to 4.0 days, improving average remittance processing time to 2.5 days, improving the percentage of funds deposited timely to 90%.

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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Average overall return processing time (in days) (LAPAS CODE - 25165)	2.0	7.2	2.0	2.0	6.1	6.1
K	Average overall remittance processing time (in days) (LAPAS CODE - 25166)	1.40	4.50	1.40	1.40	3.00	3.00
K	Percentage of funds deposited within 24 hours of receipt (LAPAS CODE - 3474)	90%	90%	90%	90%	90%	90%

3. (KEY) By June 30, 2022 utilize efficient processes and mechanisms that encourage compliance and reduce complexity making involuntary compliance less necessary by reducing the percent of "no change" tax audits to 15%, increase percentage of individual tax returns audited by 10%, increase the amount of intercepted fraudulent refunds to \$20 million, and increase the number of criminal investigations concluded each year to 1,400.

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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Percent on "no change" tax audits (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	18%	18%
K	Percent increase in the number of individual income tax returns audited (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	2%	2%
K	Amount of intercepted fraudulent refunds (in millions) (LAPAS CODE - 25174)	\$ 32	\$ 14	\$ 12	\$ 12	\$ 12	\$ 12
K	Number of concluded investigations (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	900.0	900.0



4. (KEY) Through the collections activity, by June 30, 2022, increase agency outreach and assisting agencies in their collection practices by increasing the number of participating agencies from 23% 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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Percent increase in the number of participating agencies using the Office of Debt Recovery for collection efforts (LAPAS CODE - new)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	30%	30%

5. (KEY) Through the collections activity, by June 30, 2022, increase the overall success of the agency by increasing the utilization of authorized collection tools.

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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Percent increase in the number of authorized collection tools used (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	40%	40%





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 (ATC) is to regulate the alcoholic beverage and tobacco industries and to consistently enforce state regulations under Title 26. The agency is committed to reducing alcohol and tobacco consumption by under aged individuals and limiting their access to these products through a combination of effective education and aggressive enforcement efforts. Active coordination with other local, state and federal agencies, local law enforcement and universities is an essential part of our mission.

The goals of the Office of Alcohol and Tobacco Control are to provide consistent effective, efficient regulation and enforcement of the alcohol and tobacco industries to protect the citizens of Louisiana and the stakeholders in the industries, provide effective and efficient customer service to the permit holders, limit underage individual’s access to alcohol and tobacco products and to reduce the sale and distribution of unsafe and illegal tobacco and vape products.

The Office of Alcohol and Tobacco Control is comprised of the Administrative and Certification Division and the Enforcement and Field Certification 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 annually, as well as over 100,000 responsible vendor server permits statewide. 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 20,000 inspections and 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 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	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	232,521	243,000	243,000	243,000	243,000	0



Alcohol and Tobacco Control Budget Summary

	Prior Year Actuals FY 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	Total Recommended Over/(Under) EOB
Fees and Self-generated Revenues	4,157,583	5,006,123	5,006,123	5,204,785	5,340,018	333,895
Statutory Dedications	531,385	628,583	628,583	543,583	543,583	(85,000)
Interim Emergency Board	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0
Total Means of Financing	\$ 4,921,489	\$ 5,877,706	\$ 5,877,706	\$ 5,991,368	\$ 6,126,601	\$ 248,895
Expenditures & Request:						
Personal Services	\$ 3,821,459	\$ 4,307,849	\$ 4,307,849	\$ 4,451,555	\$ 4,435,377	\$ 127,528
Total Operating Expenses	400,830	504,426	504,426	504,426	504,426	0
Total Professional Services	135,205	350,458	350,458	350,458	350,458	0
Total Other Charges	548,143	617,873	617,873	612,070	612,070	(5,803)
Total Acq & Major Repairs	15,852	97,100	97,100	72,859	224,270	127,170
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 4,921,489	\$ 5,877,706	\$ 5,877,706	\$ 5,991,368	\$ 6,126,601	\$ 248,895
Authorized Full-Time Equivalents:						
Classified	41	44	44	44	44	0
Unclassified	1	1	1	1	1	0
Total FTEs	42	45	45	45	45	0

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 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	Total Recommended Over/(Under) EOB
Tobacco Regulation Enforcement Fund	\$ 531,385	\$ 628,583	\$ 628,583	\$ 543,583	\$ 543,583	\$ (85,000)



Major Changes from Existing Operating Budget

General Fund	Total Amount	Table of Organization	Description
\$ 0	\$ 0	0	Mid-Year Adjustments (BA-7s):
\$ 0	\$ 5,877,706	45	Existing Oper Budget as of 12/01/16
Statewide Major Financial Changes:			
\$ 0	\$ 14,480	0	Civil Service Training Series
\$ 0	\$ (95,664)	0	Related Benefits Base Adjustment
\$ 0	\$ 50,499	0	Retirement Rate Adjustment
\$ 0	\$ 227,010	0	Salary Base Adjustment
\$ 0	\$ (68,797)	0	Attrition Adjustment
\$ 0	\$ 224,270	0	Acquisitions & Major Repairs
\$ 0	\$ (97,100)	0	Non-Recurring Acquisitions & Major Repairs
\$ 0	\$ (4,693)	0	Risk Management
\$ 0	\$ (1,110)	0	Rent in State-Owned Buildings
Non-Statewide Major Financial Changes:			
\$ 0	\$ 6,126,601	45	Recommended FY 2017-2018
\$ 0	\$ 0	0	Less Supplementary Recommendation
\$ 0	\$ 6,126,601	45	Base Executive Budget FY 2017-2018
\$ 0	\$ 6,126,601	45	Grand Total Recommended

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
\$350,458	TOTAL PROFESSIONAL SERVICES

Other Charges

Amount	Description
Other Charges:	
\$293,000	Travel in state/investigator expenses
\$293,000	SUB-TOTAL OTHER CHARGES
Interagency Transfers:	



Other Charges (Continued)

Amount	Description
\$5,075	Office of Telecommunications Management (OTM) Fees
\$1,770	Division of Administration - State Printing Fees
\$47,199	HR Office of State Human Capital Management consolidation
\$79,203	Rent in State owned building
\$185,823	Risk Management (ORM)
\$319,070	SUB-TOTAL INTERAGENCY TRANSFERS
\$612,070	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
\$224,270	Replacement of bulletproof vests, equipment, ammunition and two replacement vehicles.
\$224,270	TOTAL ACQUISITIONS AND MAJOR REPAIRS

Performance Information

1. (KEY) Through the Certification and Licensing activity, decrease the average time to receive alcohol and tobacco permits to 7 days.

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 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018
K	Average time for applicants to receive alcohol and tobacco permits (in days) (LAPAS CODE - 6848)	Not Applicable	3	10	10	7	7



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, to increase the number of compliance checks to 9,500 and the total number of full inspections to 14,400 in order to reduce sale of alcohol and tobacco products (including vapor products) to underage individuals.

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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Total number of compliance checks (LAPAS CODE - 6858)	8,500	11,243	8,500	8,500	9,000	9,000
K	Total number of full inspections (LAPAS CODE - New)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	8,000	8,000

Alcohol and Tobacco Control General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015	Prior Year Actual FY 2015-2016
Total number of tobacco permits processed (LAPAS CODE - 6853)	4,906	6,775	7,935	8,211	8,736
Number of tobacco permit renewals processed (LAPAS CODE - 6855)	4,009	5,449	5,122	3,755	4,287
Total number of alcohol permits processed (LAPAS CODE - 6849)	13,988	14,517	14,507	14,714	14,943
Number of new Class A & B permits issued (LAPAS CODE - 6850)	11,815	12,447	12,644	12,720	12,902
Number of new special events permits issued (LAPAS CODE - 6851)	1,987	2,540	1,880	2,807	2,586
Number of alcohol permit renewals processed (LAPAS CODE - 6852)	12,161	12,490	11,590	7,205	7,468
Number of tobacco permits issued (LAPAS CODE - 6854)	4,906	7,632	7,941	8,230	8,011



Alcohol and Tobacco Control General Performance Information (Continued)

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015	Prior Year Actual FY 2015-2016
Number of alcohol permit applications denied (LAPAS CODE - 3552)	84	224	236	189	154
Number of tobacco permit applications denied (LAPAS CODE - 3548)	0	3	6	2	8
Total number of citations issued (LAPAS CODE - 6861)	1,665	1,512	2,114	2,739	1,720
Total number of summonses and arrests (LAPAS CODE - 6860)	1,413	354	603	761	533
Total number of tobacco investigations (LAPAS CODE - 23680)	164	61	99	350	588



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. Prevent the infiltration of elements of organized crime into the charitable gaming industry.

The Office is comprised of the Administrative, Certification, and Audit and Enforcement Sections. The Administrative Section is responsible for administering and enforcing the laws and regulations associated with the activities of charitable gaming. The Certification 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 and Enforcement 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 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	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
Fees and Self-generated Revenues	1,878,237	2,329,593	2,329,593	2,369,932	2,310,888	(18,705)
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	\$ 1,878,237	\$ 2,329,593	\$ 2,329,593	\$ 2,369,932	\$ 2,310,888	\$ (18,705)
Expenditures & Request:						
Personal Services	\$ 1,436,042	\$ 1,503,385	\$ 1,503,385	\$ 1,569,609	\$ 1,516,175	\$ 12,790
Total Operating Expenses	191,044	523,961	523,961	523,961	523,961	0
Total Professional Services	0	0	0	0	0	0



Office of Charitable Gaming Budget Summary

	Prior Year Actuals FY 2015-2016	Enacted FY 2016-2017	Existing Oper Budget as of 12/01/16	Continuation FY 2017-2018	Recommended FY 2017-2018	Total Recommended Over/(Under) EOB
Total Other Charges	250,392	276,792	276,792	276,362	270,752	(6,040)
Total Acq & Major Repairs	759	25,455	25,455	0	0	(25,455)
Total Unallotted	0	0	0	0	0	0
Total Expenditures & Request	\$ 1,878,237	\$ 2,329,593	\$ 2,329,593	\$ 2,369,932	\$ 2,310,888	\$ (18,705)
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	\$ 2,329,593	20	Existing Oper Budget as of 12/01/16
Statewide Major Financial Changes:			
0	11,027	0	Civil Service Training Series
0	(812)	0	Related Benefits Base Adjustment
0	19,644	0	Retirement Rate Adjustment
0	11,224	0	Salary Base Adjustment
0	(28,293)	0	Attrition Adjustment
0	(25,455)	0	Non-Recurring Acquisitions & Major Repairs
0	(430)	0	Risk Management
0	(5,610)	0	Administrative Law Judges



Major Changes from Existing Operating Budget (Continued)

General Fund	Total Amount	Table of Organization	Description
Non-Statewide Major Financial Changes:			
\$ 0	\$ 2,310,888	20	Recommended FY 2017-2018
\$ 0	0	0	Less Supplementary Recommendation
\$ 0	\$ 2,310,888	20	Base Executive Budget FY 2017-2018
\$ 0	\$ 2,310,888	20	Grand Total Recommended

Professional Services

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

Other Charges

Amount	Description
	This program does not have funding for Other Charges
\$0	SUB-TOTAL OTHER CHARGES
	Interagency Transfers:
\$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
\$9,093	Office of Risk Management (ORM)
\$168,350	BLAIR (Bingo, Licensing, Accounting, Inventory Reporting) System
\$0	Division of Administrative Law
\$50,000	Department of Justice - Administrative Law
\$270,752	SUB-TOTAL INTERAGENCY TRANSFERS
\$270,752	TOTAL OTHER CHARGES

Acquisitions and Major Repairs

Amount	Description
	This program does not have funding for 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 by conducting 85 audits per year through June 30, 2022 and to maintain a level of at least 85% without major audit findings.**

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 2015-2016	FY 2015-2016	FY 2016-2017	FY 2016-2017	FY 2017-2018	FY 2017-2018
K	Percent of accounts audited without major findings. (LAPAS CODE - new)	Not Applicable	85%	Not Applicable	Not Applicable	85%	85%

- 2. (KEY) Through the Auditing and Enforcement activity, monitor charitable gaming activity to ensure compliance with charitable gaming laws in the state of Louisiana by conducting 350 inspections per year through June 30, 2022 and to maintain a level of at least 98% without major findings.**

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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Percent of accounts inspected without major findings. (LAPAS CODE - 23683)	92%	97%	96%	96%	98%	98%

Office of Charitable Gaming General Performance Information

Performance Indicator Name	Performance Indicator Values				
	Prior Year Actual FY 2011-2012	Prior Year Actual FY 2012-2013	Prior Year Actual FY 2013-2014	Prior Year Actual FY 2014-2015	Prior Year Actual FY 2015-2016
Number of inspections conducted (LAPAS CODE - 1975)	230	274	299	363	371
Number of investigations conducted (LAPAS CODE - 1973)	46	42	34	34	27
Number of audits conducted (LAPAS CODE - 1974)	70	74	78	88	89

3. (KEY) Through the Certification activity, maintain the number of licensees involved in charitable gaming activities without administrative actions at 94% 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 2015-2016	Actual Yearend Performance FY 2015-2016	Performance Standard as Initially Appropriated FY 2016-2017	Existing Performance Standard FY 2016-2017	Performance At Continuation Budget Level FY 2017-2018	Performance At Executive Budget Level FY 2017-2018
K	Percent of licensees without administrative actions (LAPAS CODE - new)	Not Applicable	74%	Not Applicable	Not Applicable	75%	75%

