



**Five-Year Estimated  
Revenue Loss**

**Part 3**



<b>Tax Type</b> (Listed in order of magnitude by FYE 6-10)	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11</b> (projected)	<b>FYE 6-12</b> (projected)
1. Sales Tax <sup>2</sup>	\$4,274,379,536	\$4,371,214,930	\$3,894,690,159	\$3,972,795,294	\$4,053,721,200
2. Income Tax - Corporation <sup>2</sup>	\$1,215,239,790	\$1,314,329,738	\$1,332,871,880	\$1,358,170,091	\$1,384,973,494
3. Income Tax - Individual	\$792,079,947	\$989,923,868	\$1,074,086,944	\$1,087,833,000	\$1,109,571,000
4. Tax Incentives and Exemption Contracts <sup>2</sup>	\$255,234,665	\$289,797,404	\$420,065,178	No data	No data
5. Natural Resources - Severance	\$164,842,000	\$202,554,000	\$354,205,000	\$233,570,000	\$243,070,000
6. Petroleum Products Tax	\$11,397,800	\$11,039,600	\$10,889,800	\$11,425,000	\$11,425,000
7. Tobacco Tax	\$8,361,150	\$8,640,000	\$7,639,400	\$7,700,000	\$7,700,000
8. Public Utilities and Carriers Taxes <sup>1</sup>	\$1,828,000	\$2,337,000	\$2,212,600	\$2,250,000	\$2,250,000
9. Corporation Franchise Tax	\$1,114,103	\$881,614	\$1,595,642	\$1,627,000	\$1,660,000
10. Liquors - Alcoholic Beverage Taxes <sup>3</sup>	\$1,560,100	\$1,489,800	\$1,493,600	\$1,525,000	\$1,525,000
11. Inheritance Tax	\$589,000	\$324,000	\$154,000	\$52,500	\$18,000
12. Gift Tax	\$793,000	\$449,000	\$45,000	\$0	\$0
13. Telecommunications Tax <sup>1</sup>	\$26,800	\$22,100	\$22,500	\$23,000	\$23,000
14. Hazardous Waste Disposal Tax <sup>1, 3</sup>	\$21,200	\$17,500	\$15,500	\$20,000	\$20,000
<b>Total Tax Revenue Loss</b>	<b>\$6,727,107,091</b>	<b>\$7,193,020,555</b>	<b>\$7,099,987,203</b>	<b>\$6,676,990,885</b>	<b>\$6,815,956,694</b>

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**Footnotes for Summary of all Taxes**

1. Included on the miscellaneous tax table.
2. The FYE 6-08 and 6-09 revenue losses have been revised in order to reflect the revenue losses obtained from more reliable sources.
3. The FYE 6-09 revenue loss has been revised in order to reflect the revenue losses obtained from more reliable sources.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Exclusions</b>					
1. Purchases by off-track wagering facilities	###	###	###	###	###
2. Purchases by pari-mutuels racetracks	###	###	###	###	###
3. Purchases, Services and Rentals for Construction of Sewerage or Waste Water Treatment Facility	###	###	###	###	###
4. Isolated or Occasional Sales of Tangible Personal Property	###	###	###	###	###
5. Installation Charges on Tangible Personal Property	###	###	###	###	###
6. Installation of Board Roads to Oil-Field Operators	###	###	###	###	###
7. Manufacturers Rebates on New Motor Vehicles	\$15,220,012	\$17,935,061	\$12,812,678	\$13,068,932	\$13,330,311
8. Manufacturers Rebates Paid Directly to a Dealer	###	###	###	###	###
9. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	***	***	***	\$1,500,000	\$3,000,000
10. Leases or Rentals of Railroad Rolling Stock and Leases or Rentals by Railway Companies and Railroad Corporations	###	###	###	###	###
11. Purchases of Manufacturing Machinery and Equipment	\$11,572,467	\$28,014,639	\$18,019,401	\$18,379,789	\$18,747,385
12. Purchases of Certain Machinery and Equipment used to Produce a News Publication	See number 11	See number 11	See number 11	See number 11	See number 11
13. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	\$6,021,543	\$7,481,867	See number 100	See number 100	See number 100
14. Room Rentals at Camp and Retreat Facilities	###	###	###	###	###
15. Room Rentals at Certain Homeless Shelters	***	***	\$0	\$0	\$0
16. Rentals or Leases of Certain Oil-Field Property to be Released or Rerented	###	###	###	###	###
17. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	###	###	###	###	###
18. Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	###	###	###	###	###
19. Purchases and Leases by Free Hospitals	###	###	###	###	###
20. Certain Educational Materials and Equipment used for Classroom Instruction	###	###	###	###	###

## Footnotes for Sales Tax

### Included in the row labeled other exemptions.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Five-Year Revenue Loss

Sales Tax

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
21. Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	###	###	###	###	###
22. Vehicle Rentals for Rerent to Warranty Customers	###	###	###	###	###
<b>Exclusions Continued</b>					
23. Property used in the Manufacture, Production, or Extraction of Unblended Diesel	###	###	###	###	###
24. Leases or Rentals of Pallets used in Packaging Products Produced by a Manufacturer	***	###	###	###	###
25. Purchases by Regionally Accredited Independent Educational Institutions	###	###	###	###	###
26. Purchases by State and Local Governments <sup>1</sup>	\$171,650,812	\$228,406,716	\$209,532,997	\$213,723,657	\$217,998,130
27. Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>
28. Purchases by the Society of the Little Sisters of the Poor	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>	Prohibited <sup>2</sup>
29. Purchases by Nonprofit Entities that Sell Donated Goods	###	###	###	###	###
30. Purchases of Tangible Personal Property for Lease or Rental	\$11,412,257	\$17,622,321	\$8,240,371	\$8,405,178	\$8,573,282
31. Purchases of New research equipment by a biotechnology company	***	***	***	***	***
32. Sales through coin-operated vending machines	NRR	NRR	NRR	NRR	NRR
33. Natural gas used in the production of iron	###	###	See number 100	See number 100	See number 100
34. Electricity for chlor-alkali manufacturing process	###	###	See number 100	See number 100	See number 100
35. Sales of human-tissue transplants	###	###	###	###	###
36. Sales of raw agricultural products	###	###	###	###	###
37. Sales to the United States Government and its agencies	See number 26	See number 26	See number 26	See number 26	See number 26
38. Sales of food items by youth organizations	###	###	###	###	###
39. Purchases of school buses by independent operators	No data	No data	No data	No data	No data
40. Tangible personal property sold to food banks	###	###	###	###	###
41. Pollution control devices and systems	###	###	###	###	###

**Footnotes for Sales Tax**

1. These amounts include the total revenue loss for purchases by state and local government and sales to the U.S. government (see #37). Estimate is based on sales tax line item reports.

2. See Revenue Information Bulletin No. 06-022 issued May 5, 2006.

### Included in the row labeled other exemptions.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

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# Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
42. Certain aircraft assembled in Louisiana with a capacity of 50 people or more	###	###	###	###	###
43. Pelletized paper waste used in a permitted boiler	###	###	###	###	###
<b>Exclusions</b> <i>Continued</i>					
44. Purchases of equipment by bona fide volunteer and public fire department	###	###	###	###	###
45. Sales of telephone directories by advertising companies	###	###	###	###	###
46. Sales of cellular telephones and electronic accessories	***	***	***	***	***
47. Purchases of fuel or gas by residential consumers	See number 186	See number 186	See number 186	See number 186	See number 186
48. Alternate substance used as a fuel	###	###	###	###	###
49. Donation of toys	###	###	###	###	###
50. Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	###	###	\$0	\$0	\$0
51. Purchases by a private postsecondary academic degree-granting institution	###	###	###	###	###
52. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	###	###	###	###
53. Purchases of storm shutter devices	###	###	###	###	###
54. Sales of Tangible Personal Property by the Louisiana Military Department	***	***	###	###	###
55. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	***	***	###	###	###
56. Articles traded in on tangible personal property	###	###	###	###	###
57. First \$50,000 of new farm equipment used in poultry production	See number 132	See number 132	###	###	###
58. Specialty Mardi Gras items sold by certain organizations	###	###	###	###	###
59. Admissions to athletic or entertainment events by educational institutions and membership dues of certain nonprofit, civic organizations	###	###	###	###	###
60. Admissions to museums	###	###	###	###	###
61. Admissions to places of amusement at camp or retreat facilities	###	###	###	###	###
62. Repair services performed in Louisiana when the repaired property is exported	\$9,648,756	\$13,776,956	\$10,042,110	\$10,242,952	\$10,447,811
63. Repairs, renovations or conversions of drilling rigs	###	###	###	###	###

Footnotes for Sales Tax
### Included in the row labeled other exemptions.

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<b>Exemptions</b>	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
64. Interstate telecommunication services purchased by defined call centers	###	###	###	###	###
65. Telecommunication services through coin-operated telephones	###	###	###	###	###
<b>Exclusions</b> <i>Continued</i>					
66. Miscellaneous telecommunication services	###	###	###	###	###
67. Coin bullion with a value of \$1,000 or more	###	###	###	###	###
68. Certain geophysical survey information and data analyses	\$0	\$0	\$0	\$0	\$0
69. Work products of certain professionals	\$0	\$0	\$0	\$0	\$0
70. Pharmaceuticals administered to livestock for agricultural purposes	###	###	###	###	###
71. Used manufactured homes and 54 percent of cost of new manufactured homes	\$6,877,793	\$3,919,210	\$5,188,885	\$5,292,663	\$5,398,516
72. Purchases of certain custom computer software <sup>1</sup>	###	###	###	###	###
73. Certain digital television and digital radio conversion equipment	###	###	***	***	***
74. Materials used directly in the collection of blood	###	###	###	###	###
75. Apheresis kits and leuko reduction filters	###	###	###	###	###
76. Other constructions permanently attached to the ground	###	###	###	###	###
77. Purchases by motor vehicle manufacturers	See number 11	See number 11	See number 11	See number 11	See number 11
78. Purchases by Glass Manufacturers	***	***	See number 11	See number 11	See number 11
79. Purchases of machinery and equipment by owners of certain radio stations	See number 11	See number 11	See number 11	See number 11	See number 11
80. Purchases of machinery and equipment by certain utilities	***	See number 11	See number 11	See number 11	See number 11
81. Sales of Newspapers	***	###	###	###	###
82. Donations to certain schools and food banks from resale inventory	###	###	###	###	###
83. Use tax on residue or by-products consumed by the producer	###	###	###	###	###
84. Advertising services	\$0	\$0	\$0	\$0	\$0
<b>Exemptions</b>					
85. Purchases by nonprofit electric cooperatives	Suspended	Suspended	+++	+++	+++
86. Purchases by a public trust	\$0	\$0	\$0	\$0	\$0

<b>Footnotes for Sales Tax</b>
1. Amounts have been revised to reflect changes made to tax returns. ### Included in the row labeled other exemptions. +++ Included in the row labeled Exemptions subject to 1% suspended rate.

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Negligible = less than \$10,000

# Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Exemptions Continued</b>					
87. Sales by state-owned domed stadiums	###	###	###	###	###
88. Sales by certain publicly-owned facilities	###	###	###	###	###
89. Boats, Vessels, and Other Water Craft as Demonstrators	***	***	###	###	###
90. Purchases of off-road vehicles by certain buyers domiciled in another state	###	###	###	###	###
91. Sales of farm products direct from the farm	###	###	###	###	###
92. Racehorses claimed at races in Louisiana	###	###	###	###	###
93. Feed and feed additives for animals held for business purposes	Suspended	Suspended	+++	+++	+++
94. Materials used in the production or harvesting of crawfish	Suspended	Suspended	+++	+++	+++
95. Materials used in the production or harvesting of catfish	Suspended	Suspended	+++	+++	+++
96. Farm products produced and used by the farmers	###	###	###	###	###
97. Sales of gasoline (not subject to motor fuels tax)	Suspended	Suspended	+++	+++	+++
98. Sales of steam	See number 100	See number 100	See number 99	See number 99	See number 99
99. Sales of water	See number 100	See number 100	\$4,806,687	\$4,902,821	\$5,000,877
100. Sales of electric power or energy	\$46,853,639	\$113,369,813	\$156,309,021	\$159,435,201	\$162,623,905
101. Sales of newspapers	Suspended	Suspended	Repealed	Repealed	Repealed
102. Sales of fertilizers and containers to farmers	###	###	###	###	###
103. Sales of natural gas	See number 100	See number 100	See number 100	See number 100	See number 100
104. Materials and energy sources used for boiler fuel	Suspended	Suspended	+++	+++	+++
105. Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	Suspended	Suspended	No data	Unable to anticipate	Unable to anticipate
106. Drugs prescribed by physicians or dentists	\$253,293,829	\$251,070,885	\$237,938,576	\$242,697,348	\$247,551,295
107. Adaptive driving equipment and motor vehicle modification	Suspended	Suspended	+++	+++	+++
108. Sales of food by certain institutions	Suspended	Suspended	###	###	###
109. Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	Suspended	Suspended	+++	+++	+++
110. Repairs and materials used on drilling rigs and equipment	###	###	###	###	###

Footnotes for Sales Tax
### Included in the row labeled other exemptions.
+++ Included in the row labeled Exemptions subject to 1% suspended rate.

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<b>Exemptions</b>	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Exemptions Continued</b>					
111. Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	###	###	###	###
112. Sales of seeds for planting crops	###	###	###	###	###
113. Sales of admission tickets by Little Theater organizations	Suspended	Suspended	+++	+++	+++
114. Tickets to musical performances by nonprofit musical organizations	Suspended	Suspended	+++	+++	+++
115. Sales of pesticides for agricultural purposes	###	###	###	###	###
116. Rentals of motion-picture film to commercial theaters	Suspended	Suspended	+++	+++	+++
117. Property purchased for exclusive use outside the state	###	###	###	###	###
118. Additional tax levy on contracts entered into prior to and within 90 days of tax levy	***	***	\$0	\$0	\$0
119. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	Suspended	Suspended	+++	+++	+++
120. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	###	###	###	###
121. Sales by thrift shops on military installations	###	###	###	###	###
122. Sales of newspapers by religious organizations	###	###	###	###	###
123. Sales to nonprofit literacy organizations	###	###	###	###	###
124. Sales or purchases by blind persons operating small businesses	###	###	###	###	###
125. Purchases by certain organizations that promote training for the blind	###	###	###	###	###
126. Cable television installation and repair services	\$0	\$0	\$0	\$0	\$0
127. Receipts from coin-operated washing and drying machines in commercial laundromats	NRR	NRR	NRR	NRR	NRR
128. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	Suspended	Suspended	+++	+++	+++
129. Lease or rental of certain vessels in mineral production	Suspended	Suspended	+++	+++	+++
130. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	###	###	###	###
131. Certain seafood-processing facilities	###	###	###	###	###

<b>Footnotes for Sales Tax</b>
### Included in the row labeled other exemptions.
+++ Included in the row labeled Exemptions subject to 1% suspended rate.

\*\*\* = Not in effect

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# Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Exemptions Continued</b>					
132. First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments	\$8,128,585	\$7,522,897	###	###	###
133. New vehicles furnished by a dealer for driver-education programs	Suspended	Suspended	+++	+++	+++
134. Sales of gasohol	Suspended	Suspended	+++	+++	+++
135. Construction materials and operating supplies for certain nonprofit retirement centers	Suspended	Suspended	+++	+++	+++
136. Sales of motor vehicles to be leased or rented by qualified lessors	See number 30	See number 30	See number 30	See number 30	See number 30
137. Sales of certain fuels used for farm purposes	###	###	###	###	###
138. Sales or purchases by certain sheltered workshops	###	###	###	###	###
139. Purchases of certain fuels for private residential consumption	See number 186	See number 186	See number 186	See number 186	See number 186
140. Specialty Mardi Gras items purchased or sold by certain organizations	Suspended	Suspended	+++	+++	+++
141. Purchases and sales by Ducks Unlimited and Bass Life	Suspended	Suspended	+++	+++	+++
142. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	Suspended	Suspended	+++	+++	+++
143. Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	See number 141	See number 141	See number 141	See number 141	See number 141
144. Raw materials used in the printing process	Suspended	Suspended	+++	+++	+++
145. Piggyback trailers or containers and rolling stock	Suspended	Suspended	+++	+++	+++
146. Pharmaceutical samples distributed in Louisiana	Suspended	Suspended	+++	+++	+++
147. Catalogs distributed in Louisiana	Suspended	Suspended	+++	+++	+++
148. Certain trucks and trailers used 80% in interstate commerce	\$7,375,108	\$4,673,858	\$4,838,579	\$4,935,351	\$5,034,058
149. Certain contract carrier buses used 80% in interstate commerce	\$1,301,490	\$824,799	\$853,867	\$870,944	\$888,363
150. Rail rolling stock sold or leased in Louisiana	###	###	###	###	###
151. Sales of Railroad Ties to Railroads for use in Other States	***	***	+++	+++	+++
152. Utilities used by steelworks and blast furnaces	See number 100	See number 100	See number 100	See number 100	See number 100
153. Sickle cell disease organizations	###	###	###	###	###
154. Annual Louisiana sales tax holiday	###	###	\$2,936,000	\$3,704,000	\$3,778,080

Footnotes for Sales Tax
### Included in the row labeled other exemptions.
+++ Included in the row labeled Exemptions subject to 1% suspended rate.

\*\*\* = Not in effect

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Negligible = less than \$10,000

<b>Exemptions</b>	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Exemptions Continued</b>					
155. Purchase of rental of machinery and equipment to replace equipment damaged or destroyed by Hurricane Katrina or Hurricane Rita	***	***	***	***	***
156. Sales of original one-of-a-kind works of art sold in certain locations	###	###	###	###	###
157. Hurricane preparedness Louisiana sales tax holiday	###	###	\$46,000	\$46,920	\$47,858
158. Sales of construction materials to Habitat for Humanity	###	###	###	###	###
159. Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	###	###	###	###	###
160. Second Amendment Sales Tax Holiday	***	***	\$360,000	\$400,000	\$408,000
161. Sale of polyroll tubing	***	***	###	###	###
162. Purchase, Lease or Repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	***	***	###	###	###
163. Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	***	***	###	###	###
164. Antique airplanes held by private collectors and not used for commercial purposes	Suspended	Suspended	+++	+++	+++
<b>Alternate Reporting Methods</b>					
165. Certain interchangeable components; optional method to determine	###	###	###	###	###
166. Helicopters leased for use in the extraction, production, or exploration for oil, gas, or other minerals	See number 30	See number 30	See number 30	See number 30	See number 30
167. Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	###	###	###	###	###
168. Cash-basis reporting procedure for rental and lease transactions	###	###	###	###	###
169. Collection from interstate and foreign transportation dealers	###	###	###	###	###
<b>Statutorily Prescribed Methods of Taxation</b>					
170. Extended time to register mobile homes	###	###	###	\$0	\$0
171. "Sales or cost price" of refinery gas	\$0	\$0	\$0	\$0	\$0
<b>Credits</b>					
172. Vendor's compensation	\$34,067,701	\$32,927,922	\$26,763,010	\$27,298,270	\$27,844,235
173. Credit for costs to reprogram cash registers	\$127,592	\$31,730	\$70,977	\$72,397	\$73,845

**Footnotes for Sales Tax**

### Included in the row labeled other exemptions.  
 +++ Included in the row labeled Exemptions subject to 1% suspended rate.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

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# Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Refunds</b>					
174. Sales tax remitted on bad debts from credit sales	\$704,065	\$1,962,208	\$190,783	Unable to anticipate	Unable to anticipate
175. State sales tax paid on property destroyed in a natural disaster	\$14,035,829	\$5,440,337	\$259,134	Unable to anticipate	Unable to anticipate
176. Materials used in the construction, restoration, or renovation of housing in designated areas	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
177. Purchases and leases of durable medical equipment paid by or under provisions of Medicare	\$9,701	\$930,365	\$734,080	Unable to anticipate	Unable to anticipate
178. Sales tax collected by a qualified charitable institutions	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
179. Louisiana Tax Free Shopping Program	\$604,197	\$598,872	\$806,934	Unable to anticipate	Unable to anticipate
<b>Other Exemptions</b>	<b>\$3,675,474,160</b>	<b>\$3,634,704,474</b>	<b>\$3,184,186,154</b>	<b>\$3,247,869,877</b>	<b>\$3,312,827,275</b>
<b>Exemptions subject to 1% suspended rate</b>	<b>***</b>	<b>***</b>	<b>\$9,753,916</b>	<b>\$9,948,994</b>	<b>\$10,147,974</b>
<b>Total State Sales Tax Revenue Loss</b>	<b>\$4,274,379,536</b>	<b>\$4,371,214,930</b>	<b>\$3,894,690,159</b>	<b>\$3,972,795,294</b>	<b>\$4,053,721,200</b>
<b>State Exemptions with Prohibitions on Taxation</b>					
180. Sales of gasoline, gasohol, and diesel	###	###	###	###	###
181. Purchases made with food stamps and WIC vouchers	\$0	\$0	\$0	\$0	\$0
182. Credit for sales and use taxes paid to other states on property imported into Louisiana	###	###	###	###	###
183. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	See number 182	See number 182	See number 182	See number 182	See number 182
184. Use of Vehicles in Louisiana by Active Military Personnel	See number 182	See number 182	See number 182	See number 182	See number 182
185. Sales of Food for Preparation and Consumption in the Home	\$314,247,582	\$327,045,761	\$328,076,110	\$334,637,632	\$341,330,385
186. Sales of Electric Power or Energy to the Consumer for Residential Use	\$130,129,302	\$174,768,412	\$145,979,174	\$148,898,757	\$151,876,732
187. Sales of Natural Gas to the Consumer for Residential Use	See number 186	See number 186	See number 186	See number 186	See number 186
188. Sales of Water to the Consumer for Residential Use	See number 186	See number 186	See number 186	See number 186	See number 186
<b>Total Revenue Loss from Exemptions with Prohibitions on Taxation</b>	<b>\$444,376,884</b>	<b>\$501,814,173</b>	<b>\$474,055,284</b>	<b>\$483,536,389</b>	<b>\$493,207,117</b>
<b>Total Sales Tax Revenue Loss</b>	<b>\$4,718,756,420</b>	<b>\$4,873,029,103</b>	<b>\$4,368,745,443</b>	<b>\$4,456,331,683</b>	<b>\$4,546,928,317</b>

## Footnotes for Sales Tax

### Included in the row labeled other exemptions.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Exemptions and Exclusions</b>					
1. Credit Unions	NRR	NRR	NRR	NRR	NRR
2. Exemption for Certain Foreign Corporations	NRR	NRR	NRR	NRR	NRR
3. Electric Cooperatives	NRR	NRR	NRR	NRR	NRR
4. Exemption for Events, Activities, or Enterprises Conducted in Domed-stadium or Certain Baseball Facilities	NRR	NRR	NRR	NRR	NRR
5. Exemption for Events, Activities, or Enterprises Conducted in Publicly-owned Facilities	NRR	NRR	NRR	NRR	NRR
6. State Banking Corporations and Shareholders	NRR	NRR	NRR	NRR	NRR
7. Dividends from National Banking Corporations and State Banking Corporation	NRR	NRR	NRR	NRR	NRR
8. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
9. Certain Exempt Entities	NRR	NRR	NRR	NRR	NRR
10. Louisiana Community Development Financial Institutions	NRR	NRR	NRR	NRR	NRR
11. Governmental Subsidies for Operating Public Transportation Systems	\$0	\$0	\$0	\$0	\$0
12. Income from Carriage on High Seas	\$0	\$0	\$0	\$0	\$0
13. Subchapter S Corporation <sup>1</sup>	\$489,750,806	\$482,380,086	\$471,349,263	\$480,776,248	\$490,391,773
<b>Deductions</b>					
14. Percentage Depletion	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000	\$18,000,000
15. Net Louisiana Operating Loss <sup>1</sup>	\$275,217,303	\$305,085,527	\$282,411,805	\$288,060,041	\$293,821,242
16. Deduction for I.R.C. Section 280(C) Wage Expense Deduction	No data	No data	No data	Unable to anticipate	Unable to anticipate
17. Deduction for Interest Income and Dividend Income	No data	No data	No data	Unable to anticipate	Unable to anticipate
18. Deduction for Hurricane Recovery Entity Benefits	\$0	No data	No data	Unable to anticipate	Unable to anticipate
<b>Credits</b>					
19. Insurance Company Premium Tax	\$152,938,500	\$184,310,945	\$195,847,392	\$199,764,340	\$203,759,627
20. Bone Marrow Donor Expense	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
21. Employment of Certain First-time Nonviolent Offenders	Negligible	\$0	Negligible	Negligible	Negligible

**Footnotes for Corporation Income Tax**

1. Amounts have been revised in order to reflect the revenue losses obtained from more reliable sources.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Corporation Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Credits Continued</b>					
22. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
23. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	Negligible	Negligible	Negligible	Negligible	Negligible
24. Employee and Dependent Health Insurance Coverage Credit	\$8,676,962	\$0	Negligible	***	***
25. Donations to Public Elementary or Secondary Schools	\$0	\$0	Negligible	Negligible	Negligible
26. Debt Issuance Costs	\$0	Negligible	\$0	Unable to anticipate	Unable to anticipate
27. Donations of Property to Certain Offices and Agencies	\$0	\$0	\$0	\$0	\$0
28. Donations of Materials, Equipment, or Instructors Made to Certain Training Providers	Negligible	\$0	\$0	Unable to anticipate	Unable to anticipate
29. Vehicle Alternative Fuel Usage	\$24,286	\$10,374	\$145,862	***	***
30. Employment of the Previously Unemployed	\$0	Negligible	\$0	Unable to anticipate	Unable to anticipate
31. Purchase of a Qualified Recycling Equipment	\$278,546	\$58,521	\$37,758	\$38,513	\$39,283
32. Louisiana Basic Skills Training	\$0	\$0	Negligible	Negligible	Negligible
33. Apprenticeship Tax Credit	***	\$45,343	\$212,290	\$216,536	\$220,867
34. Cash Donations to Dedicated Research Investment Fund	\$0	\$0	Negligible	Negligible	Negligible
35. New Jobs	\$450,961	\$557,840	\$626,044	\$638,565	\$651,336
36. Certain refunds issued by utilities	Negligible	\$0	\$46,411	\$47,339	\$48,286
37. Hiring Eligible Re-entrants	Negligible	Negligible	Negligible	Negligible	Negligible
38. Neighborhood Assistance	Negligible	\$0	\$13,815	\$13,978	\$14,258
39. Rehabilitation of Historic Structures	\$1,054,930	\$7,697,884	\$1,741,265	\$1,617,290	\$1,649,636
40. Louisiana Community Development Financial Institutions Act	\$0	\$18,072	\$0	Unable to anticipate	Unable to anticipate
41. Low-income Housing	\$0	\$0	\$0	\$0	\$0

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

<b>Exemptions</b>	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Credits Continued</b>					
42. Inventory Tax/Ad Valorem Tax Credit <sup>1</sup>	\$217,942,933	\$268,287,875	\$310,066,418	\$316,267,746	\$322,593,101
43. Ad Valorem Tax on Natural Gas <sup>1</sup>	\$108,997	\$1,557,177	\$3,641,852	\$3,714,689	\$3,788,983
44. Ad Valorem Tax on Offshore Vessels <sup>1</sup>	\$18,382,852	\$13,791,365	\$18,490,278	\$18,860,085	\$19,237,287
45. Ad Valorem Tax Paid by Certain Telephone Companies <sup>1</sup>	\$24,249,503	\$26,860,220	\$23,306,138	\$23,772,261	\$24,247,706
46. Purchases from Prison Industry Enhancement Contractors <sup>1</sup>	\$0	\$0	Negligible	Negligible	Negligible
47. LA Citizens Property Insurance Corporation Assessment <sup>2</sup>	\$8,105,701	\$4,924,759	\$4,080,346	\$4,161,953	\$4,245,192
48. Sugarcane Transport Credit <sup>1</sup>	***	***	\$109,279	\$111,465	\$113,694
49. Wind and Solar Energy System	***	\$0	\$76,500	\$78,030	\$79,591
50. Milk Producers <sup>1</sup>	\$57,510	\$112,500	\$225,000	\$229,500	\$234,090
51. Conversion of Vehicles to Alternative Fuel	***	***	\$34,238	\$34,923	\$35,621
52. School Readiness Child Care Provider Credit <sup>1</sup>	***	\$615,250	\$1,504,250	\$1,534,335	\$1,565,022
53. School Readiness Business Supported Child Care Credit <sup>1</sup>	***	\$16,000	\$157,700	\$160,854	\$164,071
54. School Readiness Fees and Grants to Resource & Referral Agencies Credit <sup>1</sup>	***	Negligible	\$70,000	\$71,400	\$72,828
<b>Other Exemptions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$677,975</b>	<b>Unable to anticipate</b>	<b>Unable to anticipate</b>
<b>Total State Revenue Loss</b>	<b>\$1,215,239,790</b>	<b>\$1,314,329,738</b>	<b>\$1,332,871,880</b>	<b>\$1,358,170,091</b>	<b>\$1,384,973,494</b>
<b>Exemption Required by the State Constitution</b>					
55. Federal Income Tax Deduction <sup>3</sup>	\$186,605,319	\$206,711,180	\$177,324,798	\$180,871,294	\$184,488,720
<b>Total Corporation Income Tax Revenue Loss</b>	<b>\$1,401,845,109</b>	<b>\$1,521,040,918</b>	<b>\$1,510,196,678</b>	<b>\$1,593,041,385</b>	<b>\$1,569,462,214</b>

**Footnotes for Corporation Income Tax**

1. The estimated revenue loss for these credits includes the total revenue loss for corporation income and franchise taxes.
2. The estimated revenue loss includes credits claimed on a stand alone form for taxpayers not required to file a corporation income tax return.
3. Amounts have been revised in order to reflect the revenue losses obtained from more reliable sources.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Individual Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08*	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Exemptions and Exclusions</b>					
1. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
2. Exemption for Estate or Trust	NRR	NRR	NRR	NRR	NRR
3. Annual Retirement Income Exclusion	\$18,467,366	\$18,200,680	\$14,778,145	\$15,074,000	\$15,375,000
4. Disability Income Exclusion <sup>1</sup>	\$4,042,843	\$3,770,348	\$3,967,605	\$4,047,000	\$4,128,000
5. State Employees, Teachers, and Other Retirement Benefit Exclusion	\$134,717,103	\$138,845,190	\$127,823,323	\$130,380,000	\$132,988,000
6. Federal Retirement Benefits Exclusion	\$28,055,618	\$27,722,078	\$25,845,005	\$26,362,000	\$26,889,000
7. Military Pay Exclusion	\$4,455,229	\$4,491,922	\$4,758,929	\$4,854,000	\$4,951,000
8. S Bank Income Exclusion	See number 4	See number 4	See number 4	See number 4	See number 4
<b>Deductions</b>					
9. Deduction for Adaptive Home Improvements for Disabled Individuals	See number 4	See number 4	See number 4	See number 4	See number 4
10. Dependent Exemption/Deduction	\$29,013,145	\$28,911,302	\$30,282,544	\$30,888,000	\$31,506,000
11. Deduction for Construction Code Retrofitting	***	\$12,119	\$12,232	\$12,000	\$12,000
12. Excess Federal Itemized Deductions	\$151,675,085	\$250,081,875	\$316,504,246	\$322,834,000	\$329,291,000
13. Deduction for Hurricane Recovery Entity Benefits	\$4,267,637	\$1,055,427	\$339,124	\$346,000	\$353,000
14. Deduction for Recreation Volunteer	\$19,079	\$26,168	\$19,513	\$20,000	\$20,000
15. Deduction for Volunteer Firefighter	\$57,174	\$58,290	\$49,159	\$50,000	\$51,000
16. Deduction for START Savings Program Contribution	\$1,199,504	\$1,320,525	\$1,363,898	\$1,391,000	\$1,419,000
17. Deduction for I.R.C. Section 280(C) Wage Expense	\$4,712,850	\$5,790,688	\$7,074,588	\$7,216,000	\$7,360,000
18. Deduction for Teachers	\$192,333	\$169,222	\$17,435	\$0	\$0
19. Deduction for Net Capital Gains	***	***	***	\$1,000,000	\$1,000,000
20. Personal Exemption-Standard Deduction <sup>2</sup>	\$238,839,737	\$236,575,418	\$241,731,233	\$246,566,000	\$251,497,000
21. Deduction for Military Family Assistance Fund	See number 4	See number 4	See number 4	See number 4	See number 4
22. Elementary & Secondary School Tuition Deduction	***	***	\$9,411,417	\$9,600,000	\$9,792,000
23. Educational Expenses for Home-Schooled Children Deduction	***	***	\$127,211	\$130,000	\$133,000

Footnotes for Individual Income Tax
1. This includes the revenue loss and projected loss for disability income exclusion, S Bank income exclusion, deduction for military family assistance fund, and deduction for adaptive home improvements for disable individuals.
2. The fiscal effect assumes no restrictions on eliminating this deduction. Assuming that to reduce this deduction below the levels in effect January 1, 1974, would require a constitutional amendment, 58 percent of the fiscal effect should be considered protected.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000



Exemptions	FYE 6-08*	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Deductions</b> <i>Continued</i>					
24. Deduction for Fees and Other Educational Expenses for a Quality Public Education	***	***	\$1,314,353	\$1,341,000	\$1,368,000
<b>Credits</b>					
25. Net Income Taxes Paid to Other States	\$64,673,414	\$67,373,869	\$75,709,008	\$77,185,000	\$78,729,000
26. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$738,303	\$1,065,409	\$961,848	\$981,000	\$1,001,000
27. Certain Disabilities	\$3,070,700	\$2,968,000	\$3,235,700	\$3,300,000	\$3,366,000
28. Special Allowable Credits	\$820,515	\$604,585	\$1,759,793	\$1,795,000	\$1,831,000
29. Education Credit	\$16,532,400	\$16,892,300	\$17,297,650	\$17,644,000	\$17,997,000
30. Certain Child Care Expenses	\$10,043,632	\$11,964,910	\$14,739,029	\$15,034,000	\$15,335,000
31. Gasoline & Special Fuels Taxes for Commercial Fisherman	\$25,954	\$27,095	\$119,556	\$122,000	\$124,000
32. Family Responsibility	\$17,796	\$229,997	\$142,556	\$145,000	\$148,000
33. Small Town Doctor/Dentist	\$1,107,807	\$1,318,672	\$1,313,232	\$1,339,000	\$1,366,000
34. Bone Marrow Donor Expense	Negligible	Negligible	Negligible	Negligible	Negligible
35. Educational Expense Incurred for a Degree Related to Law Enforcement	\$64,694	\$173,475	\$137,802	\$141,000	\$144,000
36. Employment of Certain First Time Drug Offenders	Negligible	\$12,403	\$10,489	\$11,000	\$11,000
37. Purchase of Bulletproof Vest	\$15,353	\$27,180	\$17,597	\$18,000	\$18,000
38. Employment of Certain First-time Nonviolent Offenders	Negligible	\$15,106	\$12,202	\$12,000	\$12,000
39. Donations to Assist Qualified Playgrounds	\$17,903	\$38,678	\$69,214	\$71,000	\$72,000
40. Debt Issuance Costs	Negligible	\$16,027	\$33,210	\$34,000	\$35,000
41. Donations of Property to Certain Offices and Agencies	\$0	\$0	\$0	\$0	\$0
42. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	\$13,251	\$278,758	\$312,738	\$319,000	\$325,000
43. Long-term Insurance Premiums	***	***	***	***	***
44. Living Organ Donation	\$24,022	\$11,114	\$36,481	\$37,000	\$38,000
45. Employment-related Expenses for Maintaining Households for Certain Disabled Dependents	\$58,803	\$344,961	\$507,700	\$518,000	\$528,000
46. Vehicle Alternative Fuel Usage	\$37,961	\$138,754	\$17,379	\$18,000	\$18,000
47. Employment of the Previously Unemployed	Negligible	\$119,786	\$360,806	\$368,000	\$375,000
48. Purchase of a Qualified Recycling Equipment	\$100,195	\$245,627	\$221,778	\$226,000	\$231,000

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Individual Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08*	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Credits Continued</b>					
49. Louisiana Basic Skills Training	Negligible	\$51,024	\$45,977	\$47,000	\$48,000
50. Apprenticeship Tax Credit	***	\$162,249	\$177,599	\$181,000	\$185,000
51. Cash Donations to Dedicated Research Investment Fund	\$0	\$129,319	Negligible	Negligible	Negligible
52. Rehabilitation of Historic Structures	\$11,681,999	\$15,704,318	\$26,054,028	\$26,575,000	\$27,107,000
53. Louisiana Community Development Financial Institutions Act	\$1,573,162	\$2,647,608	\$6,740,582	\$6,875,000	\$7,013,000
54. Low-income Housing	\$0	\$0	\$0	\$0	\$0
55. Rehabilitation of an Owner Occupied Residential or Mixed-Use property	\$149,211	\$54,811	\$428,553	\$437,000	\$446,000
56. Property Insurance	***	\$47,060,253	\$8,416,146	***	***
57. Earned Income Tax Credit	***	\$38,528,220	\$45,410,094	\$46,318,000	\$47,244,000
58. Amounts Paid by Certain Military Servicemembers for Obtaining Louisiana Hunting and Fishing Licenses	\$45,872	\$424,826	\$109,833	\$112,000	\$114,000
59. Inventory Tax/Ad valorem tax	\$7,313,939	\$8,264,220	\$9,904,930	\$10,097,000	\$10,299,000
60. Ad Valorem Tax on Natural Gas	\$186,429	Negligible	\$183,753	\$187,000	\$191,000
61. Ad Valorem Tax Credit for Offshore Vessels	\$3,491,402	\$8,763,641	\$11,305,598	\$11,532,000	\$11,763,000
62. Ad Valorem Tax Paid by Certain Telephone Companies	\$0	\$0	Unable to anticipate	Unable to anticipate	Unable to anticipate
63. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	Unable to anticipate	Unable to anticipate	Unable to anticipate
64. LA Citizens Property Insurance Corporation Assessment <sup>1</sup>	\$47,115,416	\$41,622,883	\$46,774,566	\$47,710,000	\$48,664,000
65. Sugarcane Transport Credit	***	***	\$88,363	\$90,000	\$92,000
66. Wind and Solar Energy System	***	\$1,422,745	\$7,601,369	\$7,753,000	\$7,908,000
67. Milk Producers	\$851,251	\$953,750	\$1,660,000	\$1,693,000	\$1,727,000
68. Conversion of Vehicles to Alternative Fuel	***	***	\$509,278	\$519,000	\$529,000
69. School Readiness Child Care Credit	***	\$945,020	\$1,414,327	\$1,443,000	\$1,472,000
70. School Readiness Child Care Provider	***	\$604,354	\$1,314,150	\$1,340,000	\$1,367,000
71. School Readiness Child Care Directors and Staff	***	\$1,303,852	\$3,151,550	\$3,215,000	\$3,279,000

## Footnotes for Individual Income Tax

1. The estimated revenue loss includes credits claimed on a stand alone form for taxpayers not required to file an individual income tax return.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

<b>Exemptions</b>	<b>FYE 6-08*</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Credits Continued</b>					
72. School Readiness Business Supported Child Care Credit	***	\$11,699	\$25,956	\$26,000	\$27,000
73. School Readiness Fees & Grants to Resource & Referral Agencies	***	\$97,439	\$248,611	\$254,000	\$259,000
<b>Other Exemptions</b>	<b>\$2,593,860</b>	<b>\$273,679</b>	<b>\$85,953</b>	<b>Unable to anticipate</b>	<b>Unable to anticipate</b>
<b>Total State Revenue Loss</b>	<b>\$792,079,947</b>	<b>\$989,923,868</b>	<b>\$1,074,086,944</b>	<b>\$1,087,833,000</b>	<b>\$1,109,571,000</b>
<b>Exemption Required by the State Constitution</b>					
74. Federal income tax deduction	\$728,671,984	\$751,118,885	\$695,540,932	\$709,452,000	\$723,641,000
75. Interest on US Obligations	\$6,446,063	\$4,913,895	\$3,638,140	\$3,711,000	\$3,785,000
76. Native American Income	\$377,673	\$248,603	\$280,925	\$287,000	\$293,000
<b>Total Individual Income Tax Revenue Loss</b>	<b>\$1,527,575,667</b>	<b>\$1,746,205,251</b>	<b>\$1,773,546,941</b>	<b>\$1,801,283,000</b>	<b>\$1,837,290,000</b>

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Tax Incentives and Exemption Contracts

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
1. Atchafalaya Trace Heritage Area Development Zone Tax Exemption	\$9,214	\$8,340	\$6,793	Unable to anticipate	Unable to anticipate
2. Brownfields Investor Tax Credit	\$0	\$479,273	\$167,417	Unable to anticipate	Unable to anticipate
3. Cane River Heritage Tax Credit	\$2,109	\$3,120	\$3,163	Unable to anticipate	Unable to anticipate
4. Louisiana Community Economic Development	\$70	\$50,065	\$34,183	Unable to anticipate	Unable to anticipate
5. Ports of Louisiana Tax Credits	***	***	\$6,939	Unable to anticipate	Unable to anticipate
6. Motion Picture Investor Tax Credit	\$89,390,561	\$100,150,217	\$164,215,821	Unable to anticipate	Unable to anticipate
7. Research and Development Tax Credit <sup>1</sup>	\$7,911,230	\$13,587,275	\$19,428,437	Unable to anticipate	Unable to anticipate
8. Digital Interactive Media Producer Tax Credit	\$106,509	\$377,860	\$184,101	Unable to anticipate	Unable to anticipate
9. Louisiana Motion Picture Incentive Program	\$2,574,075	\$817,092	\$1,362,139	Unable to anticipate	Unable to anticipate
10. Louisiana Capital Companies Tax Credit Program	\$21,335,948	\$49,108,429	\$222,901	Unable to anticipate	Unable to anticipate
11. New Markets Tax Credit	\$1,022,491	\$9,053,459	\$17,715,720	Unable to anticipate	Unable to anticipate
12. University Research and Development Parks	\$6,263	\$61,148	\$1,745	Unable to anticipate	Unable to anticipate
13. Louisiana Biomedical Research and Development Park Program	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
14. Industrial Tax Equalization Program	\$2,708,982	\$6,195,954	\$14,442,153	Unable to anticipate	Unable to anticipate
15. Exemptions for Manufacturing Establishments	\$21,677,522	\$3,542,142	\$1,279,716	Unable to anticipate	Unable to anticipate
16. Enterprise Zones	\$59,593,218	\$60,564,631	\$109,564,764	Unable to anticipate	Unable to anticipate
17. Sound Recording Investor Tax Credit	\$118,473	\$432,509	\$466,265	Unable to anticipate	Unable to anticipate
18. Urban Revitalization Tax Incentive Program	\$0	\$693	\$2,778	Unable to anticipate	Unable to anticipate
19. Mentor-Protégé Tax Credit	\$8,094	\$45,848	\$22,611	Unable to anticipate	Unable to anticipate
20. Technology Commercialization Credit Program	\$5,000	\$57,074	\$317,332	Unable to anticipate	Unable to anticipate
21. Angel Investor Tax Credit Program	\$1,656,886	\$1,827,001	\$2,734,521	Unable to anticipate	Unable to anticipate
22. Musical & Theatrical Productions Tax Credit	\$0	\$0	\$30,024	Unable to anticipate	Unable to anticipate
23. Retention and Modernization Credit	***	***	\$2,045	Unable to anticipate	Unable to anticipate
24. Green Jobs Industries Credit	***	***	***	***	***
25. Louisiana Quality Jobs Program	\$47,108,020	\$43,435,275	\$87,853,790	Unable to anticipate	Unable to anticipate
<b>Total Revenue Loss</b>	<b>\$255,234,665</b>	<b>\$289,797,404</b>	<b>\$420,065,358</b>	<b>Unable to anticipate</b>	<b>Unable to anticipate</b>

## Footnotes for Individual Income Tax

1. FYE 6-08 and 6-09 revenue losses has been revised in order to reflect the revenue losses obtained from more reliable sources.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Natural Gas Exclusions</b>					
1. Injection	\$2,424,000	\$312,000	\$249,000	\$123,000	\$125,000
2. Produced Outside the State of Louisiana	\$78,000	\$69,000	\$82,000	\$41,000	\$45,000
3. Flared or Vented	\$763,000	\$1,040,000	\$1,187,000	\$588,000	\$600,000
4. Consumed in Field Operations	\$7,944,000	\$13,531,000	\$12,791,000	\$6,337,000	\$6,500,000
5. Consumed in the Production of Natural Resources in the State of Louisiana	\$7,000	\$7,000	Negligible	Negligible	Negligible
6. Used in the Manufacture of Carbon Black	\$884,000	\$1,372,000	\$2,248,000	\$1,114,000	\$1,250,000
<b>Natural Gas Suspensions</b>					
7. Horizontal Wells	\$896,000	\$14,494,000	\$167,509,000	\$82,995,000	\$90,000,000
8. Inactive Wells	\$4,733,000	\$6,806,000	\$6,478,000	\$3,210,000	\$3,500,000
9. Deep Wells	\$8,002,000	\$6,962,000	\$8,000,000	\$3,900,000	\$4,500,000
10. New Discovery Wells	Expired	Expired	Expired	Expired	Expired
<b>Natural Gas Special Rates</b>					
11. Incapable Oil-Well Gas	\$1,708,000	\$759,000	\$2,069,000	\$1,025,000	\$1,100,000
12. Incapable Gas-Well Gas	\$33,933,000	\$40,564,000	\$56,382,000	\$26,787,000	\$30,000,000
<b>Oil Deduction</b>					
13. Trucking, Barging, and Pipeline Fees	\$5,395,000	\$2,803,000	\$1,565,000	\$1,500,000	\$1,500,000
<b>Oil Suspensions</b>					
14. Horizontal Wells	\$27,000	\$630,000	\$291,000	\$450,000	\$400,000
15. Inactive Wells	\$35,200,000	\$56,000,000	\$42,105,000	\$45,000,000	\$40,000,000
16. Deep Wells	\$12,283,000	\$7,200,000	\$9,595,000	\$8,000,000	\$10,000,000
17. New Discovery Wells	Expired	Expired	Expired	Expired	Expired
18. Tertiary Recovery	100,000	\$2,550,000	\$7,235,000	\$12,000,000	\$12,000,000
<b>Oil Special Rates</b>					
19. Incapable Oil	\$13,088,000	\$12,100,000	\$8,639,000	\$10,000,000	\$11,000,000
20. Stripper Oil	\$36,841,000	\$35,000,000	\$27,283,000	\$30,000,000	\$30,000,000
21. Stripper Oil Value Less than \$20 per Barrel	\$0	\$0	\$0	\$0	\$0
22. Salvage Oil	\$309,000	\$103,000	\$186,000	\$200,000	\$250,000
23. Horizontal Mining and Drilling Projects	\$0	\$0	\$0	\$0	\$0

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Natural Resources - Severance Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Oil and Gas Incentives</b>					
24. Produced Water Injection Incentive	\$227,000	\$252,000	\$311,000	\$300,000	\$300,000
<b>Mineral Exemption</b>					
25. Owned and Severed by Political Subdivisions	\$0	\$0	\$0	\$0	\$0
<b>Total Severance Tax Revenue Loss</b>	<b>\$164,842,000</b>	<b>\$202,554,000</b>	<b>\$354,202,000</b>	<b>\$233,570,000</b>	<b>\$256,570,000</b>

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Gasoline Tax Exemptions</b>					
1. Casinghead Gasoline	\$0	\$0	\$0	\$0	\$0
2. Aviation Gasoline	\$300,000	\$213,000	\$175,700	\$200,000	\$200,000
<b>Gasoline Fuel Tax Refunds</b>					
3. Gasoline for Premixed Two-cycle Engine Fuel	Negligible	Negligible	Negligible	Negligible	Negligible
4. School-Bus Drivers	\$81,000	\$36,000	\$37,100	\$40,000	\$40,000
5. Farmers, Fishermen, and Aircraft	\$71,000	\$47,500	\$37,500	\$40,000	\$40,000
<b>Gasoline Tax Refunds Discount</b>					
6. Discount of 3 Percent for a Gasoline Dealer	***	***	***	***	***
7. Discount of 3 Percent for a Gasoline Jobber	***	***	***	***	***
8. Discount for Timely Filing and Payment by Suppliers	\$6,877,000	\$6,742,500	\$6,833,500	\$7,000,000	\$7,000,000
<b>Diesel Fuels Tax Refunds</b>					
9. School-Bus Drivers	\$218,200	\$169,000	\$221,200	\$220,000	\$220,000
10. Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Special Fuels/Diesel Fuels Tax Discount</b>					
11. Discount of 3 Percent	***	***	***	***	***
12. Discount for Timely Filing and Payment by Suppliers	\$2,200,000	\$2,166,000	\$2,087,000	\$2,200,000	\$2,200,000
<b>Inspection Fee on Exemptions</b>					
13. Gasoline and Undyed Diesel Brought into Louisiana in Fuel Supply Tanks of Interstate Motor Fuel Users <sup>1</sup>	\$19,300	\$21,300	\$22,000	\$25,000	\$25,000
14. Undyed Diesel Fuel Used by Commercial Fishermen	Negligible	Negligible	Negligible	Negligible	Negligible
15. Diesel Fuels Used in or Distributed to Seagoing Vessels	\$554,300	\$571,500	\$707,000	\$700,000	\$700,000
16. Exports of Gasoline or Diesel Fuels	\$1,077,000	\$1,072,500	\$768,800	\$1,000,000	\$1,000,000
<b>Total State Revenue Loss</b>	<b>\$11,397,800</b>	<b>\$11,039,600</b>	<b>\$10,889,800</b>	<b>\$11,425,000</b>	<b>\$11,425,000</b>

**Footnotes for Petroleum Products Tax**

1. Revised amounts obtained from new reports.

\* Unable to verify with current program for statistics.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Petroleum Products Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Federally Imposed Exemptions</b>					
17. Gasoline Sales to Federal Government and its Agencies <sup>1</sup>	\$792,500	\$322,000	\$282,400	\$300,000	\$300,000
18. Interstate Gasoline and Diesel Shipments/Exports <sup>1</sup>	\$95,536,000	\$104,148,000	\$75,545,000	\$80,000,000	\$80,000,000
<b>Total Revenue Loss from Federally Imposed Exemptions</b>	<b>\$96,328,500</b>	<b>\$104,470,000</b>	<b>\$75,827,400</b>	<b>\$80,300,000</b>	<b>\$80,300,000</b>
<b>Total Petroleum Products Revenue Loss</b>	<b>\$107,726,300</b>	<b>\$115,509,600</b>	<b>\$86,717,200</b>	<b>\$91,725,000</b>	<b>\$91,725,000</b>

## Footnotes for Petroleum Products Tax

1. Revised amounts obtained from new reports.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000



<b>Exemptions</b>	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Discounts</b>					
1. Discount of 6 Percent for Tobacco Stamps	\$7,595,000	\$7,600,000	\$6,432,400	\$6,500,000	\$6,500,000
2. Discount of 6 Percent for Timely Filing Reports	\$766,150	\$1,040,000	\$1,207,000	\$1,200,000	\$1,200,000
<b>Exemptions</b>					
3. Sales to State Institutions	###	###	###	###	###
4. Return of Taxable Product to the Manufacturer	###	###	###	###	###
<b>Total State Revenue Loss</b>	<b>\$8,361,150</b>	<b>\$8,640,000</b>	<b>\$7,639,400</b>	<b>\$7,700,000</b>	<b>\$7,700,000</b>
<b>Federally Imposed Tax Exemptions</b>					
5. Sales to Federal Government and its Agencies	###	###	###	###	###
6. Interstate Shipments of Tobacco Products	###	###	###	###	###
<b>Total Revenue Loss from Federally Imposed Exemptions</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>	<b>###</b>
<b>Other Exemptions</b>	<b>\$62,113,200</b>	<b>\$61,590,500</b>	<b>\$59,031,800</b>	<b>\$60,000,000</b>	<b>\$60,000,000</b>
<b>Total Tobacco Tax Revenue Loss</b>	<b>\$70,474,350</b>	<b>\$70,230,500</b>	<b>\$66,671,200</b>	<b>\$67,700,000</b>	<b>\$67,700,000</b>

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<b>Footnotes for Petroleum Products Tax</b>
### Included in the row labeled other exemptions.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Corporation Franchise Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Exemptions and Exclusions</b>					
1. Agricultural Cooperative, Farmer Credit, and Farmers' Credit Cooperative Associations	NRR	NRR	NRR	NRR	NRR
2. Cooperative Marketing Associations	NRR	NRR	NRR	NRR	NRR
3. Credit Unions	NRR	NRR	NRR	NRR	NRR
4. Limited Liability Companies	NRR	NRR	NRR	NRR	NRR
5. Certain Foreign Corporations	NRR	NRR	NRR	NRR	NRR
6. Electric Cooperatives	NRR	NRR	NRR	NRR	NRR
7. Exemption for Events, Activities, or Enterprises Conducted in Domed-Stadium Facilities	NRR	NRR	NRR	NRR	NRR
8. Exemption for Events, Activities, or Enterprises Conducted in Publicly-owned Facilities	NRR	NRR	NRR	NRR	NRR
9. Exemption for Certain Corporations	NRR	NRR	NRR	NRR	NRR
10. Louisiana Community Development Financial Institutions	NRR	NRR	NRR	NRR	NRR
11. Louisiana Infrastructure Bank	NRR	NRR	NRR	NRR	\$0
12. Exclusion for Certain Indebtedness of Vehicle, Boat, and Equipment Dealers	NRR	NRR	NRR	NRR	Repealed
13. Computation of Borrowed Capital by Corporations Affected by Hurricane Katrina or Rita	NRR	NRR	NRR	NRR	***
<b>Deductions</b>					
14. Phase-Out of Borrowed Capital in Franchise Tax Base	No data	No data	No data	Unable to anticipate	***
15. Bank-holding Corporations	No data	No data	No data	Unable to anticipate	Unable to anticipate
16. Public-utility Holding Corporations	No data	No data	No data	Unable to anticipate	Unable to anticipate
17. Public Water Utility Companies	No data	No data	No data	Unable to anticipate	Unable to anticipate
18. Members of Controlled Groups that Include a Telephone Corporation	No data	No data	No data	Unable to anticipate	Unable to anticipate
19. Insurance Holding Corporations	***	***	***	***	***
20. Regulated Utility Companies	\$0	\$0	\$0	\$0	\$0

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

<b>Exemptions</b>	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Credits</b>					
21. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
22. Debt Issuance Costs	\$0	Negligible	\$0	Unable to anticipate	Unable to anticipate
23. Donations to Public Elementary or Secondary Schools	\$0	\$0	Negligible	Negligible	Negligible
24. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
25. Employment of the Previously Unemployed	\$111,750	\$0	\$0	Unable to anticipate	Unable to anticipate
26. Purchase of a Qualified Recycling Equipment	\$483,009	\$222,935	\$242,570	\$247,000	\$252,000
27. Louisiana Basic Skills Training	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
28. Apprenticeship Tax Credit	***	\$85,788	\$515,971	\$526,000	\$537,000
29. Rehabilitation of Historic Structures	\$519,344	\$552,977	\$837,101	\$854,000	\$871,000
30. Louisiana Capital Investment Tax Credit	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
31. Louisiana Community Development Financial Institutions Act	\$0	\$19,914	Negligible	Negligible	Negligible
32. Low-income Housing	\$0	\$0	\$0	\$0	\$0
33. Inventory Tax/Ad Valorem Tax	See note 1	See note 1	See note 1	See note 1	See note 1
34. Ad Valorem Tax on Natural Gas	See note 1	See note 1	See note 1	See note 1	See note 1
35. Ad Valorem Tax on Offshore Vessels	See note 1	See note 1	See note 1	See note 1	See note 1
36. Ad Valorem Tax Paid by Certain Telephone Companies	See note 1	See note 1	See note 1	See note 1	See note 1
37. Purchases from Prison Industry Enhancement Contractors	See note 1	See note 1	See note 1	See note 1	See note 1
38. Sugarcane Transport Credit	***	***	See note 1	See note 1	See note 1
39. Milk Producers	See note 1	See note 1	See note 1	See note 1	See note 1
40. School Readiness Child Care Provider	***	See note 1	See note 1	See note 1	See note 1
41. School Readiness Business Supported Child Care Credit	***	See note 1	See note 1	See note 1	See note 1
42. School Readiness Fees and Grants to Resource & Referral Agencies Credit	***	See note 1	See note 1	See note 1	See note 1
<b>Total State Revenue Loss</b>	<b>\$1,114,103</b>	<b>\$881,614</b>	<b>\$1,595,642</b>	<b>\$1,627,000</b>	<b>\$1,660,000</b>

**Footnotes for Corporation Franchise Tax**

1. The estimated revenue loss for these credits are shown on the corporation income tax table and includes the total revenue loss for corporation income and franchise taxes.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

# Liquors - Alcoholic Beverage Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08	FYE 6-09	FYE 6-10	FYE 6-11 (projected)	FYE 6-12 (projected)
<b>Beer Tax Discount</b>					
1. Discount of 2 Percent	\$748,800	\$757,900	\$730,300	\$750,000	\$750,000
<b>Beer, Liquor and Wine Tax Refund/Credit</b>					
2. Products Returned to Manufacturer or Destroyed by a Dealer <sup>1</sup>	\$163,300	\$74,500	\$89,500	\$100,000	\$100,000
<b>Liquor and Wine Tax Exemptions</b>					
3. Antiseptic, Scientific, Religious, and Chemical Uses	NRR	NRR	NRR	NRR	NRR
<b>Liquor and Wine Tax Discount</b>					
4. Discount of 3.33 Percent	\$648,000	\$657,400	\$673,800	\$675,000	\$675,000
<b>Total State Revenue Loss</b>	<b>\$1,560,100</b>	<b>\$1,489,800</b>	<b>\$1,493,600</b>	<b>\$1,525,000</b>	<b>\$1,525,000</b>
<b>Federally imposed Tax Exemptions</b>					
<b>Beer Tax Exemptions</b>					
5. Interstate Shipments	\$319,000	\$349,500	\$459,250	\$460,000	\$460,000
6. Sales to Federal Government and its Agencies	\$149,000	\$155,000	\$166,400	\$170,000	\$170,000
7. Sales to Ships Engaged in Interstate or Foreign Commerce	Negligible	Negligible	Negligible	Negligible	Negligible
<b>Liquor and Wine Tax Exemptions</b>					
8. Interstate Shipments of Alcoholic Beverages	\$20,250	\$23,000	\$28,300	\$30,000	\$30,000
9. Foreign Consul and Foreign Commerce	Negligible	Negligible	Negligible	Negligible	Negligible
10. Sales to the Federal Government and its Agencies	\$26,300	\$23,000	\$22,700	\$25,000	\$25,000
<b>Total Revenue Loss from Federally Imposed Exemptions</b>	<b>\$514,550</b>	<b>\$550,500</b>	<b>\$676,650</b>	<b>\$685,000</b>	<b>\$685,000</b>
<b>Total Liquors-Alcoholic Beverages Tax Revenue Loss</b>	<b>\$2,074,650</b>	<b>\$2,040,300</b>	<b>\$2,170,250</b>	<b>\$2,210,000</b>	<b>\$2,210,000</b>

## Footnotes for Petroleum Products Tax

1. Revised amounts obtained from new reports.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

<b>Exemptions</b>	<b>FYE 6-08<sup>1</sup></b>	<b>FYE 6-09<sup>2</sup></b>	<b>FYE 6-10<sup>3</sup></b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Exemptions</b>					
1. Direct Descendants by Blood or Affinity	\$263,000	\$147,000	\$72,000	\$36,000	\$18,000
2. Surviving Spouse	\$70,000	\$39,000	\$19,000	Negligible	Negligible
3. Collateral Relations; \$1,000 Exemption	\$41,000	\$23,000	\$11,000	Negligible	Negligible
4. Strangers or Nonrelated Persons: \$500 Exemption	\$6,000	Negligible	Negligible	Negligible	Negligible
5. Bequests to Charitable, Religious, or Educational Institutions in Louisiana	\$67,000	\$38,000	\$19,000	Negligible	Negligible
6. Bequests to the State, Incorporated Municipalities, or Political Subdivisions for Exclusive Public Use	\$18,000	\$10,000	Negligible	Negligible	Negligible
7. Bequests to Out-of-State Charitable, Religious, or educational institutions	\$4,000	Negligible	Negligible	Negligible	Negligible
<b>Exclusions</b>					
8. Proceeds of Life Insurance Payable to Named Beneficiaries	\$120,000	\$67,000	\$33,000	\$16,500	Negligible
9. Qualified Retirement or Pension Plans	NRR	NRR	NRR	NRR	NRR
<b>Total inheritance Tax Revenue Loss</b>	<b>\$589,000</b>	<b>\$324,000</b>	<b>\$154,000</b>	<b>\$52,500</b>	<b>\$18,000</b>

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<b>Footnotes for Inheritance Tax</b>
1. Based on 55% reduction in collections for FYE 6-30-08. Act 371 of 2007 provides that inheritance tax does not apply to deaths occurring after June 30, 2004.
2. Based on 58% reduction in collections for FYE 6-30-09. Act 371 of 2007 provides that inheritance tax does not apply to deaths occurring after June 30, 2004.
3. Based on 51% reduction in collections for FYE 6-30-10. Act 371 of 2007 provides that inheritance tax does not apply to deaths occurring after June 30, 2004.

\*\*\* = Not in effect

**NRR** = No Reporting Requirement

**Negligible** = less than \$10,000

# Gift Tax

Five-Year Revenue Loss

Exemptions	FYE 6-08 <sup>1</sup>	FYE 6-09 <sup>2</sup>	FYE 6-10 <sup>3</sup>	FYE 6-11 <sup>4</sup> (projected)	FYE 6-12 <sup>4</sup> (projected)
<b>Exemptions</b>					
1. Specific Lifetime-Donor Exemption; \$30,000	\$275,000	\$156,000	\$17,000	\$0	\$0
2. Gifts made to Charitable, Religious, or Educational Institutions Located in Louisiana	\$35,000	\$20,000	Negligible	\$0	\$0
3. Gifts Made to the United States, the State of Louisiana, or any other Political Subdivision or Civic Organization	\$3,000	Negligible	Negligible	\$0	\$0
4. Gifts to Spouse	\$31,000	\$17,000	Negligible	\$0	\$0
<b>Exclusion</b>					
5. Annual Exclusion Per Donee	\$449,000	\$256,000	\$28,000	\$0	\$0
<b>Total Gift Tax Revenue Loss</b>	<b>\$793,000</b>	<b>\$449,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>

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Footnotes for Gift Tax
1. Based on 38% reduction in collections for FYE 6-30-08.
2. Based on 43% reduction in collections for FYE 6-30-09.
3. Based on 89% reduction in collections for FYE 6-30-10.
4. Gifts made after July 1, 2008 are not taxable. Last return is due April 15, 2009.

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

<b>Exemptions</b>	<b>FYE 6-08</b>	<b>FYE 6-09</b>	<b>FYE 6-10</b>	<b>FYE 6-11 (projected)</b>	<b>FYE 6-12 (projected)</b>
<b>Public Utilities and Carriers Taxes</b>					
<b>Inspection and Supervision Fee</b>					
1. Ten-Mile Zone Exclusion	NRR	NRR	NRR	NRR	NRR
2. Power Cost Exclusion	NRR	NRR	NRR	NRR	NRR
<b>Transportation and Communications Tax</b>					
3. Seven-Mile Zone Exclusion	\$1,828,000	\$2,337,000	\$2,212,600	\$2,250,000	\$2,250,000
<b>Total Public Utilities and Carriers Taxes Revenue Loss</b>	<b>\$1,828,000</b>	<b>\$2,337,000</b>	<b>\$2,212,600</b>	<b>\$2,250,000</b>	<b>\$2,250,000</b>
<b>Telecommunication Tax</b>					
4. Deduction of 2 Percent	\$26,800	\$22,100	\$22,500	\$23,000	\$23,000
<b>Hazardous Waste Disposal Tax</b>					
5. Deduction for Compliance <sup>1</sup>	\$21,200	\$17,500	\$15,500	\$20,000	\$20,000
<b>Total Miscellaneous Tax Revenue Loss</b>	<b>\$1,876,000</b>	<b>\$2,376,600</b>	<b>\$2,250,600</b>	<b>\$2,293,000</b>	<b>\$2,293,000</b>

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<b>Footnotes for Corporation Franchise Tax</b>
1. Revised amounts obtained from new reports

\*\*\* = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000