



**Five-Year Estimated
Revenue Loss**

Part 3

Tax Type (Listed in order of magnitude by FYE 6-12)	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
1. Income Tax - <i>Corporation</i>	\$1,314,871,880	\$1,459,098,421	\$1,549,548,979	\$1,591,980,000	\$1,630,452,000
2. Income Tax - <i>Individual</i>	\$1,074,086,944	\$1,129,817,215	\$1,224,870,715	\$1,209,010,000	\$1,233,215,000
3. Sales Tax	\$1,168,663,244	\$1,391,616,707	\$1,207,710,626	\$1,226,750,367	\$1,251,285,374
4. Natural Resources - <i>Severance</i>	\$425,444,000	\$431,575,500	\$527,153,045	\$482,975,000	\$492,633,000
5. Tax Incentives and Exemption Contracts	\$419,298,314	\$398,882,929	\$445,652,820	No data	No data
6. Petroleum Products Tax	\$10,889,800	\$10,905,450	\$11,324,850	\$11,380,000	\$11,380,000
7. Corporation Franchise Tax	\$1,595,642	\$7,506,496	\$10,128,297	\$10,330,000	\$10,537,000
8. Tobacco Tax	\$7,873,365	\$8,458,095	\$7,749,830	\$7,800,000	\$7,800,000
9. Public Utilities and Carriers Taxes ¹	\$2,212,600	\$2,693,400	\$3,012,800	\$3,000,000	\$3,000,000
10. Liquors - <i>Alcoholic Beverage Taxes</i>	\$1,493,600	\$1,468,900	\$1,510,400	\$1,521,000	\$1,521,000
11. Telecommunications Tax ¹	\$22,500	\$19,800	\$18,600	\$18,500	\$18,500
12. Hazardous Waste Disposal Tax ¹	\$15,500	\$17,000	\$15,980	\$16,000	\$16,000
13. Inheritance Tax	\$154,000	\$80,000	Negligible	\$0	\$0
14. Gift Tax	\$45,000	\$26,000	Negligible	\$0	\$0
Total Tax Revenue Loss	\$4,426,666,389	\$4,842,165,913	\$4,988,696,942	\$4,544,780,867	\$4,641,857,874

[17]

Footnotes for Summary of all Taxes
1. Included on the miscellaneous tax table.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Corporation Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exemptions and Exclusions					
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. State Banking Corporations and Shareholders	NRR	NRR	NRR	NRR	NRR
5. Dividends from National Banking Corporations and State Banking Corporation	NRR	NRR	NRR	NRR	NRR
6. Interest on State or Local Government Obligations	NRR	NRR	NRR	NRR	NRR
7. Certain Exempt Entities	NRR	NRR	NRR	NRR	NRR
8. Louisiana Community Development Financial Institutions	NRR	NRR	NRR	NRR	NRR
9. Governmental Subsidies for Operating Public Transportation Systems	\$0	\$0	\$0	\$0	\$0
10. Subchapter S Corporation	\$471,349,263	\$435,259,198	\$473,657,011	\$483,130,000	\$492,793,000
Deductions					
11. Percentage Depletion	No data	No data	No data	Unable to anticipate	Unable to anticipate
12. Net Louisiana Operating Loss	\$282,411,805	\$343,124,569	\$323,881,204	\$330,359,000	\$336,966,000
13. Deduction for I.R.C. Section 280C Expense	No data	No data	No data	Unable to anticipate	Unable to anticipate
14. Deduction for Interest Income and Dividend Income	No data	No data	No data	Unable to anticipate	Unable to anticipate
15. Deduction for Hurricane Recovery Entity Benefits	No data	No data	No data	Unable to anticipate	Unable to anticipate
Credits					
16. Insurance Company Premium Tax	\$195,847,392	\$248,525,525	\$296,571,082	\$302,503,000	\$308,553,000
17. Bone Marrow Donor Expense	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
18. Employment of Certain First-time Nonviolent Offenders	Negligible	\$0	Negligible	Negligible	Negligible
19. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
20. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	Negligible	\$0	\$0	Unable to anticipate	Unable to anticipate
21. Employee and Dependent Health Insurance Coverage Credit	Negligible	\$44,011	***	***	***
22. Donations to Public Elementary or Secondary Schools	Negligible	\$0	Negligible	Negligible	Negligible
23. Debt Issuance Costs	\$0	\$0	Negligible	Negligible	Negligible
24. Donations of Property to Certain Offices and Agencies	\$0	\$0	\$0	\$0	\$0
25. Donations of Materials, Equipment, or Instructors Made to Certain Training Providers	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Credits Continued					
26. Vehicle Alternative Fuel Usage	\$145,862	Negligible	\$14,372	***	***
27. Employment of the Previously Unemployed	\$0	Negligible	Negligible	Negligible	Negligible
28. Purchase of a Qualified Recycling Equipment	\$37,758	Negligible	\$850,321	\$867,000	\$884,000
29. Louisiana Basic Skills Training	Negligible	Negligible	\$0	Unable to anticipate	Unable to anticipate
30. Apprenticeship Tax Credit	\$212,290	\$209,084	\$441,145	\$450,000	\$459,000
31. Cash Donations to Dedicated Research Investment Fund	Negligible	\$0	\$0	Unable to anticipate	Unable to anticipate
32. New Jobs	\$626,044	\$1,727,389	\$602,720	\$615,000	\$627,000
33. Certain refunds issued by utilities	\$46,411	\$78,057	\$65,726	\$0	\$0
34. Hiring Eligible Re-entrants	Negligible	Negligible	Negligible	Negligible	Negligible
35. Neighborhood Assistance	\$13,815	\$26,787	\$44,391	\$45,000	\$46,000
36. Rehabilitation of Historic Structures	\$1,741,265	\$7,097,738	\$6,341,485	\$6,486,000	\$6,597,000
37. Louisiana Community Development Financial Institutions Act	\$0	\$61,383	\$0	Unable to anticipate	Unable to anticipate
38. Low-income Housing	\$0	\$0	\$0	\$0	\$0
39. Inventory Tax/Ad Valorem Tax Credit ¹	\$310,066,418	\$362,260,475	\$370,655,282	\$378,068,000	\$385,629,000
40. Ad Valorem Tax on Natural Gas ¹	\$3,641,852	\$5,331,210	\$3,248,458	\$3,313,000	\$3,379,000
41. Ad Valorem Tax on Offshore Vessels ¹	\$18,490,279	\$21,326,918	\$26,541,874	\$27,073,000	\$27,614,000
42. Ad Valorem Tax Paid by Certain Telephone Companies ¹	\$23,306,138	\$22,705,668	\$24,425,749	\$24,914,000	\$25,412,000
43. Purchases from Prison Industry Enhancement Contractors ¹	Negligible	Negligible	\$15,309	\$16,000	\$16,000
44. LA Citizens Property Insurance Corporation Assessment ²	\$4,080,346	\$6,650,968	\$5,605,254	\$5,717,000	\$5,831,000
45. Sugarcane Transport Credit ¹	\$109,279	\$725,706	\$1,417,941	\$1,446,000	\$1,475,000
46. Wind and Solar Energy System ³	\$76,500	\$164,745	\$8,217,765	\$13,200,000	\$19,800,000
47. Milk Producers ¹	\$225,000	\$210,000	\$255,000	\$260,000	\$265,000
48. Conversion of Vehicles to Alternative Fuel ³	\$34,238	\$436,928	\$3,181,820	\$10,000,000	\$10,000,000
49. School Readiness Child Care Provider Credit ¹	\$1,504,250	\$2,819,047	\$3,094,356	\$3,156,000	\$3,219,000

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. The estimated revenue loss for these credits includes the total revenue loss for individual income and corporation income taxes.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Corporation Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Credits Continued					
50. School Readiness Business Supported Child Care Credit ¹	\$157,700	\$208,345	\$268,497	\$274,000	\$279,000
51. School Readiness Fees and Grants to Resource & Referral Agencies Credit ¹	\$70,000	\$93,700	\$104,184	\$106,000	\$108,000
Rebates					
52. Donations to School Tuition Organization ²	***	***	***	***	\$500,000
Other Exemptions	\$677,975	\$10,970	\$48,033	Unable to anticipate	Unable to anticipate
Total State Revenue Loss	\$1,314,871,880	\$1,459,098,421	\$1,549,548,979	\$1,591,980,000	\$1,630,452,000
Exemption Required by the State Constitution					
53. Federal Income Tax Deduction	\$177,324,798	\$150,553,357	\$203,039,315	\$207,100,000	\$211,242,000
Total Corporation Income Tax Revenue Loss	\$1,492,196,678	\$1,609,651,778	\$1,752,588,294	\$1,799,080,000	\$1,841,694,000

[20]

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 for these credits includes the total revenue loss for individual income and corporation income taxes.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Applies to All Filers					
1. Interest on State and local obligations	NRR	NRR	NRR	NRR	NRR
13. Excess Federal Itemized Deductions	\$316,504,246	\$332,242,222	\$340,704,570	\$347,519,000	\$354,469,000
21. Personal Exemption-Standard Deduction ¹	\$241,731,233	\$244,439,412	\$246,534,798	\$251,465,000	\$256,494,000
76. Donations to School Tuition Organization	***	***	***	***	Note 2
Subtotal - Applies to All Filers*	\$558,235,479	\$576,681,634	\$587,239,368	\$598,984,000	\$610,963,000
Business Owners					
9. S Bank Income Exclusion	See number 4	See number 4	See number 4	See number 4	See number 4
18. Deduction for I.R.C. Section 280C Expense	\$7,074,588	\$4,857,602	\$1,663,765	\$1,697,000	\$1,731,000
20. Deduction for Net Capital Gains	***	\$12,631,742	\$55,004,383	\$56,104,000	\$57,226,000
29. Special Allowable Credits	\$1,759,793	\$1,975,812	\$1,339,888	\$1,367,000	\$1,394,000
35. Bone Marrow Donor Expense	Negligible	Negligible	Negligible	Negligible	Negligible
44. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	\$312,738	\$327,069	\$368,162	\$376,000	\$384,000
48. Vehicle Alternative Fuel Usage	\$17,379	\$30,585	\$270,138	***	***
50. Purchase of a Qualified Recycling Equipment	\$221,778	\$144,975	\$115,195	\$117,000	\$119,000
70. Conversion of Vehicles to Alternative Fuel	\$509,278	\$644,271	\$22,729,007	Note 2	Note 2
74. School Readiness Business Supported Child Care Credit	\$25,956	\$28,382	\$108,907	\$111,000	\$113,000
75. School Readiness Fees & Grants to Resource & Referral Agencies	\$248,611	\$174,824	\$108,355	\$111,000	\$113,000
Subtotal - Business Owner*	\$10,170,121	\$20,815,262	\$81,707,800	\$59,883,000	\$61,080,000
Disability					
4. Disability Income Exclusion Exclusion ³	\$3,967,605	\$4,501,819	\$5,066,192	\$5,168,000	\$5,271,000
10. Deduction for Adaptive Home Improvements for Disabled Individuals	See number 4	See number 4	See number 4	See number 4	See number 4
28. Certain Disabilities	\$3,235,700	\$3,551,200	\$3,802,600	\$3,879,000	\$3,957,000

Footnotes for Individual Income Tax

* Subtotals for categories do not total to Total State Revenue Loss or Total Individual Income Tax Revenue Loss.

- 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.
- The estimated fiscal effect is shown in the listing for corporation income tax and includes the total revenue loss for individual income and corporation income taxes.
- 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.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

[21]

Individual Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
40. Accessible and barrier-free constructed home	***	***	***	unable to anticipate	unable to anticipate
47. Employment-related Expenses for Maintaining Households for Certain Disabled Dependents	\$507,700	\$699,573	\$697,886	\$712,000	\$726,000
Subtotal - Disability*	\$7,711,005	\$8,752,592	\$9,566,678	\$9,759,000	\$9,954,000
Education					
17. Deduction for START Savings Program Contribution	\$1,363,898	\$1,547,589	\$1,690,107	\$1,724,000	\$1,758,000
19. Deduction for Teachers	\$17,435	Negligible	Negligible	***	***
23. Elementary & Secondary School Tuition Deduction	\$9,411,417	\$11,888,825	\$19,293,305	\$19,679,000	\$20,073,000
24. Educational Expenses for Home-Schooled Children Deduction	\$127,211	\$168,171	\$176,461	\$180,000	\$184,000
25. Deduction for Fees and Other Educational Expenses for a Quality Public Education	\$1,314,353	\$1,718,842	\$2,098,572	\$2,141,000	\$2,184,000
27. Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	\$961,848	\$1,031,844	\$1,084,791	\$1,106,000	\$1,128,000
30. Education Credit	\$17,297,650	\$17,845,225	\$18,126,675	\$18,489,000	\$18,859,000
44. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	\$312,738	\$327,069	\$368,162	\$376,000	\$384,000
53. Cash Donations to Dedicated Research Investment Fund	Negligible	\$0	\$0	unable to anticipate	unable to anticipate
71. School Readiness Child Care	\$1,414,327	\$1,724,695	\$2,392,834	\$2,441,000	\$2,490,000
72. School Readiness Child Care Provider	\$1,314,150	\$1,866,243	\$2,522,753	\$2,573,000	\$2,624,000
73. School Readiness Child Care Directors and Staff	\$3,151,550	\$4,572,750	\$6,025,616	\$6,146,000	\$6,269,000
74. School Readiness Business Supported Child Care credit	\$25,956	\$28,382	\$108,907	\$111,000	\$113,000
75. School Readiness Fees & Grants to Resource & Referral Agencies	\$248,611	\$174,824	\$108,355	\$111,000	\$113,000
76. Donations to School Tuition Organization	***	***	***	***	Note 1
Subtotal - Education*	\$36,961,144	\$42,894,459	\$53,996,538	\$55,077,000	\$56,179,000
Employment & Job Training					
18. Deduction for I.R.C. Section 280C Expense	\$7,074,588	\$4,857,602	\$1,663,765	\$1,697,000	\$1,731,000
37. Employment of Certain First Time Drug Offenders	\$10,489	\$20,124	\$14,945	\$15,000	\$15,000
39. Employment of Certain First-time Nonviolent Offenders	\$12,202	\$23,086	\$41,193	\$43,000	\$44,000

Footnotes for Individual Income Tax

* Subtotals for categories do not total to Total State Revenue Loss or Total Individual Income Tax Revenue Loss.

1. The estimated fiscal effect is shown in the listing for corporation income tax and includes the total revenue loss for individual income and corporation income taxes.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
49. Employment of the Previously Unemployed	\$360,806	\$327,576	\$350,409	\$357,000	\$364,000
51. Louisiana Basic Skills Training	\$45,977	\$68,078	\$75,521	\$77,000	\$79,000
52. Apprenticeship Tax Credit	\$177,599	\$316,760	\$404,008	\$412,000	\$420,000
Subtotal - Employment & Job Training*	\$7,681,661	\$5,613,226	\$2,549,841	\$2,601,000	\$2,653,000
Family/Child-Care/Dependent					
11. Dependent Exemption/Deduction	\$30,282,544	\$30,931,003	\$31,208,494	\$31,833,000	\$32,470,000
17. Deduction for START Savings Program Contribution	\$1,363,898	\$1,547,589	\$1,690,107	\$1,724,000	\$1,758,000
23. Elementary & Secondary School Tuition Deduction	\$9,411,417	\$11,888,825	\$19,293,305	\$19,679,000	\$20,073,000
24. Educational Expenses for Home-Schooled Children Deduction	\$127,211	\$168,171	\$176,461	\$180,000	\$184,000
25. Deduction for Fees and Other Educational Expenses for a Quality Public Education	\$1,314,353	\$1,718,842	\$2,098,572	\$2,141,000	\$2,184,000
28. Certain Disabilities	\$3,235,700	\$3,551,200	\$3,802,600	\$3,879,000	\$3,957,000
29. Special Allowable Credits	\$1,759,793	\$1,975,812	\$1,339,888	\$1,367,000	\$1,394,000
30. Education Credit	\$17,297,650	\$17,845,225	\$18,126,675	\$18,489,000	\$18,859,000
31. Certain Child Care Expenses	\$14,739,029	\$16,584,970	\$18,020,803	\$18,381,000	\$18,749,000
33. Family Responsibility	\$142,556	\$173,199	\$46,119	\$47,000	\$48,000
47. Employment-related Expenses for Maintaining Households for Certain Disabled Dependents	\$507,700	\$699,573	\$697,886	\$712,000	\$726,000
59. Earned Income Tax Credit	\$45,410,094	\$45,758,610	\$47,200,304	\$48,144,000	\$49,107,000
71. School Readiness Child Care	\$1,414,327	\$1,724,695	\$2,392,834	\$2,441,000	\$2,490,000
Subtotal - Family/Child-Care/Dependent*	\$127,006,272	\$134,567,714	\$146,094,048	\$149,017,000	\$151,999,000
Homeowners					
12. Deduction for Construction Code Retrofitting	\$12,232	Negligible	Negligible	Negligible	Negligible
13. Excess Federal Itemized Deductions	\$316,504,246	\$332,242,222	\$340,704,570	\$347,519,000	\$354,469,000
29. Special Allowable Credits	\$1,759,793	\$1,975,812	\$1,339,888	\$1,367,000	\$1,394,000
40. Accessible and Barrier-free Constructed Home	***	***	***	unable to anticipate	unable to anticipate

Footnotes for Individual Income Tax
 * Subtotals for categories do not total to Total State Revenue Loss or Total Individual Income Tax Revenue Loss.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Individual Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
57. Rehabilitation of an Owner Occupied Residential or Mixed-use Property	\$428,553	\$250,435	\$643,476	\$656,000	\$669,000
58. Property Insurance	\$8,416,146	\$1,152,145	\$380,501	***	***
66. LA Citizens Property Insurance Corporation Assessment ¹	\$46,774,566	\$47,230,825	\$43,895,122	\$44,773,000	\$45,668,000
68. Wind and Solar Energy System	\$7,601,369	\$12,940,674	\$16,141,804	Note 2	Note 2
Subtotal - Homeowners*	\$381,496,905	\$395,792,113	\$403,105,361	\$394,315,000	\$402,200,000
Hurricane Recovery					
14. Deduction for Hurricane Recovery Entity Benefits	\$339,124	\$162,821	\$99,500	\$101,000	\$130,000
66. LA Citizens Property Insurance Corporation Assessment ¹	\$46,774,566	\$47,230,825	\$43,895,122	\$44,773,000	\$45,668,000
Subtotal - Hurricane Recovery*	\$47,113,690	\$47,393,646	\$43,994,622	\$44,874,000	\$45,798,000
Military					
5. State Employees, Teachers, and Other Retirement Benefit Exclusion ²	\$66,204,231	\$66,658,122	\$72,892,455	\$74,350,000	\$75,837,000
6. Federal Retirement Benefits Exclusion	\$25,845,005	\$25,643,639	\$27,356,142	\$27,903,000	\$28,461,000
8. Military Pay Exclusion	\$4,758,929	\$5,280,458	\$5,330,802	\$5,437,000	\$5,546,000
22. Deduction for Military Family Assistance Fund	See number 4	See number 4	See number 4	See number 4	See number 4
60. Amounts Paid by Certain Military Service members for Obtaining Louisiana Hunting and Fishing Licenses	\$109,833	\$112,517	\$116,244	\$119,000	\$121,000
Subtotal - Military*	\$96,917,998	\$97,694,736	\$105,695,643	\$107,809,000	\$109,965,000
Retirement					
3. Annual Retirement Income Exclusion	\$14,778,145	\$17,510,508	\$18,855,091	\$19,232,000	\$19,617,000
5. State Employees, Teachers, and Other Retirement Benefit Exclusion	\$66,204,231	\$66,658,122	\$72,892,455	\$74,350,000	\$75,837,000
6. Federal Retirement Benefits Exclusion	\$25,845,005	\$25,643,639	\$27,356,142	\$27,903,000	\$28,461,000
7. Social Security Benefits	\$61,619,092	\$67,264,648	\$71,493,516	\$72,923,000	\$74,381,000
Subtotal - Retirement*	\$168,446,473	\$177,076,917	\$190,597,204	\$194,408,000	\$198,296,000
Rural/Agriculture/Economically Depressed Areas					
32. Gasoline & Special Fuels Taxes for Commercial Fisherman	\$119,556	\$62,812	\$194,771	\$199,000	\$203,000
34. Small Town Doctor/Dentist	\$1,313,232	\$1,502,474	\$1,581,778	\$1,613,000	\$1,645,000

Footnotes for Individual Income Tax
* Subtotals for categories do not total to Total State Revenue Loss or Total Individual Income Tax Revenue Loss.
1. The estimated revenue loss includes credits claimed on a stand alone form for taxpayers not required to file an individual income tax return.
2. The estimated fiscal effect is shown in the listing for corporation income tax and includes the total revenue loss for individual income and corporation income taxes.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
41. Donations to Assist Qualified Playgrounds	\$69,214	\$27,165	\$37,898	\$39,000	\$40,000
55. Louisiana Community Development Financial Institutions Act	\$6,740,582	\$2,057,470	\$393,613	\$401,000	\$409,000
56. Low-income Housing	\$0	\$0	\$0	\$0	\$0
67. Sugarcane Transport credit	\$88,363	\$154,629	\$328,201	\$335,000	\$342,000
Subtotal - Rural/Farm/Ag/Low-Income Community*	\$8,330,947	\$3,804,550	\$2,536,261	\$2,587,000	\$2,639,000
Volunteers					
15. Deduction for Recreation Volunteer	\$19,513	\$21,555	\$19,469	\$20,000	\$20,000
16. Deduction for Volunteer Firefighter	\$49,159	\$49,802	\$55,230	\$56,000	\$57,000
46. Living Organ Donation	\$36,481	\$21,531	\$55,615	\$57,000	\$58,000
Subtotal - Volunteers*	\$105,153	\$92,888	\$130,314	\$133,000	\$135,000
Specific Industry Type					
48. Vehicle Alternative Fuel Usage	\$17,379	\$30,585	\$270,138	***	***
50. Purchase of a Qualified Recycling Equipment	\$221,778	\$144,975	\$115,195	\$117,000	\$119,000
54. Rehabilitation of Historic Structures	\$26,054,028	\$27,354,398	\$26,475,533	\$27,005,000	\$27,545,000
57. Rehabilitation of an Owner Occupied Residential or Mixed-use Property	\$428,553	\$250,435	\$643,476	\$656,000	\$669,000
61. Inventory Tax /Ad Valorem tax	\$9,904,930	\$11,729,721	\$10,349,517	\$10,557,000	\$10,768,000
62. Ad Valorem Tax on Natural Gas	\$183,753	\$76,255	\$27,989	\$29,000	\$30,000
63. Ad Valorem Tax Credit for Offshore Vessels	\$11,305,598	\$16,127,849	\$17,226,159	\$17,571,000	\$17,922,000
64. Ad Valorem Tax Paid by Certain Telephone Companies	\$0	\$0	\$0	unable to anticipate	unable to anticipate
65. Purchases from Prison Industry Enhancement Contractors	\$0	\$0	\$0	unable to anticipate	unable to anticipate
67. Sugarcane Transport credit	\$88,363	\$154,629	\$328,201	\$335,000	\$342,000
68. Wind and Solar Energy System	\$7,601,369	\$12,940,674	\$16,141,804	Note 1	Note 1
69. Milk Producers	\$1,660,000	\$1,568,750	\$1,482,500	\$1,512,000	\$1,542,000
70. Conversion of Vehicles to Alternative Fuel	\$509,278	\$644,271	\$22,729,007	Note 1	Note 1
72. School Readiness Child Care Provider	\$1,314,150	\$1,866,243	\$2,522,753	\$2,573,000	\$2,624,000
Subtotal - Specific Industry Type*	\$59,289,179	\$72,888,785	\$98,312,272	\$60,355,000	\$61,561,000

Footnotes for Individual Income Tax

* Subtotals for categories do not total to Total State Revenue Loss or Total Individual Income Tax Revenue Loss.

1. The estimated fiscal effect is shown in the listing for corporation income tax and includes the total revenue loss for individual income and corporation income taxes.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Individual Income Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Occupation Related					
5. State Employees, Teachers, and Other Retirement Benefit Exclusion	\$66,204,231	\$66,658,122	\$72,892,455	\$74,350,000	\$75,837,000
6. Federal Retirement Benefits Exclusion	\$25,845,005	\$25,643,639	\$27,356,142	\$27,903,000	\$28,461,000
36. Educational Expense Incurred for a Degree Related to Law Enforcement	\$137,802	\$175,267	\$122,909	\$125,000	\$128,000
38. Purchase of Bulletproof Vest	\$17,597	\$17,319	\$16,644	\$17,000	\$17,000
73. School Readiness Child Care Directors and Staff	\$3,151,550	\$4,572,750	\$6,025,616	\$6,146,000	\$6,269,000
Subtotal - Occupation Related*	\$95,356,185	\$97,067,097	\$106,413,766	\$108,541,000	\$110,712,000
Other					
2. Exemption for Estate or Trust	NRR	NRR	NRR	NRR	NRR
26. Net Income Taxes Paid to Other States	\$75,709,008	\$81,743,310	\$79,917,421	\$81,516,000	\$83,146,000
29. Special Allowable Credits	\$1,759,793	\$1,975,812	\$1,339,888	\$1,367,000	\$1,394,000
42. Debt Issuance Costs	\$33,210	\$51,403	\$49,308	\$50,000	\$51,000
43. Donations of Property to Certain Offices and Agencies	\$0	\$0	\$0	\$0	\$0
45. Long-term Insurance Premiums	***	***	***	***	***
Other Exemptions	\$85,953	\$51,635	\$44,751	Unable to anticipate	Unable to anticipate
Subtotal - Other*	\$77,587,964	\$83,822,160	\$81,351,368	\$82,933,000	\$84,591,000
Total State Revenue Loss*	\$1,074,086,944	\$1,129,817,215	\$1,224,870,715	\$1,209,010,000	\$1,233,215,000
Exemption Required by the State Constitution, Federal Law or US Constitution					
76. Federal Income Tax Deduction	\$695,540,932	\$689,844,859	\$706,976,486	\$721,116,000	\$735,538,000
77. Interest on US Obligations	\$3,638,140	\$2,605,662	\$2,475,981	\$2,526,000	\$2,577,000
78. Native American Income	\$280,925	\$227,126	\$223,008	\$227,000	\$232,000
Subtotal - Required by State Constitution, etc.*	\$699,459,997	\$692,677,647	\$709,675,475	\$723,869,000	\$738,347,000
Total Individual Income Tax Revenue Loss*	\$1,773,546,941	\$1,822,494,862	\$1,934,546,190	\$1,932,879,000	\$1,971,562,000

Footnotes for Individual Income Tax

* Subtotals for categories do not total to Total State Revenue Loss or Total Individual Income Tax Revenue Loss.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exclusions					
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	\$12,812,678	\$11,627,555	\$14,404,849	\$14,692,946	\$14,986,805
8. Manufacturers Rebates Paid Directly to a Dealer	###	###	###	###	###
9. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	***	\$274,656	\$706,566	\$960,930	\$980,148
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	\$18,019,401	\$25,038,972	\$49,013,170	\$49,993,433	\$50,993,302
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	See number 100	See number 100	See number 100	See number 100	See number 100
14. Room Rentals at Camp and Retreat Facilities	###	###	###	###	###
15. Room Rentals at Certain Homeless Shelters	Negligible	Negligible	Negligible	Negligible	Negligible
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	###	###	###	###	###

[27]

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

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exclusions <i>Continued</i>					
21. Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	###	###	###	###	###
22. Vehicle Rentals for Rerent to Warranty Customers	###	###	###	###	###
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 ¹	\$209,532,997	\$203,020,691	\$205,252,698	\$209,357,752	\$213,544,907
27. Purchases of Certain Bibles, Song Books, or Literature by Certain Churches or Synagogues for Religious Instructional Classes ²	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited
28. Purchases by the Society of the Little Sisters of the Poor ²	Prohibited	Prohibited	Prohibited	Prohibited	Prohibited
29. Purchases by Nonprofit Entities that Sell Donated Goods	###	###	###	###	###
30. Purchases of Tangible Personal Property for Lease or Rental	\$8,240,371	\$10,557,762	\$8,799,530	\$8,975,521	\$9,155,031
31. Sales through coin-operated vending machines	NRR	NRR	NRR	NRR	NRR
32. Natural gas used in the production of iron	See number 100	See number 100	See number 100	See number 100	See number 100
33. Electricity for chlor-alkali manufacturing process	See number 100	See number 100	See number 100	See number 100	See number 100
34. Sales of human-tissue transplants	###	###	###	###	###
35. Sales of raw agricultural products	###	###	###	###	###
36. Sales to the United States Government and its agencies	See number 26	See number 26	See number 26	See number 26	See number 26
37. Sales of food items by youth organizations	###	###	###	###	###
38. Purchases of school buses by independent operators	NRR	NRR	NRR	NRR	NRR
39. Tangible personal property sold to food banks	###	###	###	###	###
40. 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 #36). 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

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exclusions <i>Continued</i>					
41. Certain aircraft assembled in Louisiana with a capacity of 50 people or more	###	###	###	###	###
42. Pelletized paper waste used in a permitted boiler	###	###	###	###	###
43. Purchases of equipment by bona fide volunteer and public fire department	###	###	###	###	###
44. Sales of telephone directories by advertising companies	###	###	###	###	###
45. Sales of cellular telephones and electronic accessories	###	###	###	###	###
46. Purchases of fuel or gas by residential consumers	See number 188	See number 188	See number 188	See number 188	See number 188
47. Alternate substance used as a fuel	###	###	###	###	###
48. Donation of toys	###	###	###	###	###
49. Natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities	\$0	\$0	\$0	\$0	\$0
50. Purchases by a private postsecondary academic degree-granting institution	###	###	###	###	###
51. Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	###	###	###	###	###
52. Purchases of storm shutter devices	###	###	###	###	###
53. Sales of Tangible Personal Property by the Louisiana Military Department	###	###	###	###	###
54. Sales of Anthropogenic Carbon Dioxide use in Qualified Tertiary Recovery Projects	###	###	###	###	###
55. Qualifying events providing Louisiana heritage, culture, crafts, art, food and music sponsored by a domestic nonprofit organization	***	***	###	###	###
56. Articles traded in on tangible personal property	###	###	###	###	###
57. First \$50,000 of new farm equipment used in poultry production	See number 11	See number 11	See number 11	See number 11	See number 11
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	###	###	###	###	###

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

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exclusions <i>Continued</i>					
62. Repair services performed in Louisiana when the repaired property is exported	\$10,042,110	###	###	###	###
63. Repairs, renovations or conversions of drilling rigs	###	###	###	###	###
64. Interstate telecommunication services purchased by defined call centers	###	###	###	###	###
65. Telecommunication services through coin-operated telephones	###	###	###	###	###
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	\$5,188,885	\$5,966,093	\$6,095,234	\$6,217,139	\$6,341,481
72. Purchases of certain custom computer software	###	###	###	###	###
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	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	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

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 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exemptions Continued					
85. Purchases by nonprofit electric cooperatives	+++	+++	+++	+++	+++
86. Purchases by a public trust	\$0	\$0	\$0	\$0	\$0
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	+++	+++	+++	+++	+++
94. Materials used in the production or harvesting of crawfish	+++	+++	+++	+++	+++
95. Materials used in the production or harvesting of catfish	+++	+++	+++	+++	+++
96. Farm products produced and used by the farmers	###	###	###	###	###
97. Sales of gasoline (not subject to motor fuels tax)	+++	+++	+++	+++	+++
98. Sales of steam - Nonresidential	See number 99	See number 99	See number 99	See number 99	See number 99
99. Sales of water - Nonresidential	\$4,806,687	\$4,453,125	\$5,381,681	\$5,489,315	\$5,599,101
100. Sales of electric power or energy - Nonresidential	\$156,309,021	\$256,818,698	\$231,981,545	\$236,621,176	\$241,353,599
101. Sales of fertilizers and containers to farmers	###	###	###	###	###
102. Sales of natural gas - Nonresidential	See number 100	See number 100	See number 100	See number 100	See number 100
103. Materials and energy sources used for boiler fuel	+++	+++	+++	+++	+++
104. Trucks, automobiles, and new aircraft removed from inventory for use as demonstrators	No data	No data	Unable to anticipate	Unable to anticipate	Unable to anticipate
105. Adaptive driving equipment and motor vehicle modification	+++	+++	+++	+++	+++
106. Sales of food by certain institutions	###	###	###	###	###

[31]

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

Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exemptions Continued					
107. Fees paid by radio and television broadcasters for the rights to broadcast film, video, and tapes	+++	+++	+++	+++	+++
108. Repairs and materials used on drilling rigs and equipment	###	###	###	###	###
109. Sales of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce	###	###	###	###	###
110. Sales of seeds for planting crops	###	###	###	###	###
111. Sales of admission tickets by Little Theater organizations	+++	+++	+++	+++	+++
112. Tickets to musical performances by nonprofit musical organizations	+++	+++	+++	+++	+++
113. Sales of pesticides for agricultural purposes	###	###	###	###	###
114. Rentals of motion-picture film to commercial theaters	+++	+++	+++	+++	+++
115. Property purchased for exclusive use outside the state	###	###	###	###	###
116. Additional tax levy on contracts entered into prior to and within 90 days of tax levy	\$0	\$0	\$0	\$0	\$0
117. Admissions to entertainment by domestic nonprofit charitable, educational, and religious organizations	+++	+++	+++	+++	+++
118. Sales of tangible personal property at or admissions to events sponsored by certain nonprofit groups	###	###	###	###	###
119. Sales by thrift shops on military installations	###	###	###	###	###
120. Sales of newspapers by religious organizations	###	###	###	###	###
121. Sales to nonprofit literacy organizations	###	###	###	###	###
122. Sales or purchases by blind persons operating small businesses	###	###	###	###	###
123. Purchases by certain organizations that promote training for the blind	###	###	###	###	###
124. Cable television installation and repair services	\$0	\$0	\$0	\$0	\$0
125. Receipts from coin-operated washing and drying machines in commercial laundromats	NRR	NRR	NRR	NRR	NRR
126. Outside gate admissions and parking fees at fairs, festivals, and expositions sponsored by nonprofit organizations	+++	+++	+++	+++	+++
127. Lease or rental of certain vessels in mineral production	+++	+++	+++	+++	+++

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

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exemptions Continued					
128. Purchases of supplies, fuels, and repair services for boats used by commercial fishermen	###	###	###	###	###
129. Certain seafood-processing facilities	###	###	###	###	###
130. First \$50,000 of the sales price of certain rubber-tired farm equipment and attachments	See number 11	See number 11	See number 11	See number 11	See number 11
131. New vehicles furnished by a dealer for driver-education programs	+++	+++	+++	+++	+++
132. Sales of gasohol	+++	+++	+++	+++	+++
133. Construction materials and operating supplies for certain nonprofit retirement centers	+++	+++	+++	+++	+++
134. 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
135. Sales of certain fuels used for farm purposes	###	###	###	###	###
136. Sales or purchases by certain sheltered workshops	###	###	###	###	###
137. Purchases of certain fuels for private residential consumption	See number 188	See number 188	See number 188	See number 188	See number 188
138. Specialty Mardi Gras items purchased or sold by certain organizations	+++	+++	+++	+++	+++
139. Purchases and sales by Ducks Unlimited and Bass Life	+++	+++	+++	+++	+++
140. Tickets to dance, drama, or performing arts presentations by certain nonprofit organizations	+++	+++	+++	+++	+++
141. Purchases by and sales by certain nonprofit organizations dedicated to the conservation of fish and migratory waterfowl	+++	+++	+++	+++	+++
142. Raw materials used in the printing process	+++	+++	+++	+++	+++
143. Piggyback trailers or containers and rolling stock	+++	+++	+++	+++	+++
144. Pharmaceutical samples distributed in Louisiana	+++	+++	+++	+++	+++
145. Catalogs distributed in Louisiana	+++	+++	+++	+++	+++
146. Certain trucks and trailers used 80% in interstate commerce	\$5,692,446	\$9,610,331	\$14,029,532	\$14,310,123	\$14,596,325
147. Certain contract carrier buses used 80% in interstate commerce	See number 146	See number 146	See number 146	See number 146	See number 146
148. Rail rolling stock sold or leased in Louisiana	###	###	###	###	###
149. Sales of Railroad Ties to Railroads for use in Other States	###	###	###	###	###
150. Utilities used by steelworks and blast furnaces	See number 100	See number 100	See number 100	See number 100	See number 100

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

Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exemptions Continued					
151. Sickle cell disease organizations	###	###	###	###	###
152. Annual Louisiana sales tax holiday	\$2,936,000	\$3,556,463	\$3,289,039	\$3,354,820	\$3,421,916
153. Sales of original one-of-a-kind works of art sold in certain locations	###	###	###	###	###
154. Hurricane preparedness Louisiana sales tax holiday	\$46,000	\$113,807	\$29,418	\$30,006	\$30,606
155. Sales of construction materials to Habitat for Humanity	###	###	###	###	###
156. Purchase of certain water conservation Equipment for use in the Sparta Groundwater Conservation District	###	###	###	###	###
157. Second Amendment Sales Tax Holiday	\$360,000	\$597,485	\$588,502	\$600,272	\$612,277
158. Sale of polyroll tubing	###	###	###	###	###
159. Purchase, Lease or Repair of certain capital equipment and computer software of qualifying radiation therapy treatment centers	###	###	###	###	###
160. Purchases of construction Materials by Hands on New Orleans and Rebuilding Together New Orleans covenant partners	###	###	###	###	###
161. Parish councils on aging	***	***	###	###	###
162. Purchase of breastfeeding items	***	***	###	###	###
163. Purchases by the Fore!Kids Foundation	***	***	###	###	###
164. Purchases of vehicles modified for use by an orthopedically disabled person	***	***	\$38,865	\$39,642	\$40,435
165. Purchases of construction materials by the Make it Right Foundation	***	***	***	###	###
166. Antique airplanes held by private collectors and not used for commercial purposes	+++	+++	+++	+++	+++
Alternate Reporting Methods					
167. Certain interchangeable components; optional method to determine	###	###	###	###	###
168. 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
169. Cash-basis sales tax reporting and remitting for health and fitness club membership contracts	\$0	\$0	\$0	\$0	\$0
Alternate Reporting Methods Continued					
170. Cash-basis reporting procedure for rental and lease transactions	\$0	\$0	\$0	\$0	\$0

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

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
171. Collection from interstate and foreign transportation dealers	NRR	NRR	NRR	NRR	
Statutorily Prescribed Methods of Taxation					
172. Extended time to register mobile homes	\$0	\$0	\$0	\$0	\$0
173. "Sales or cost price" of refinery gas	\$0	\$0	\$0	\$0	\$0
Credits					
174. Vendor's compensation	\$26,763,010	\$28,578,244	\$28,403,974	\$28,972,053	\$29,551,495
175. Credit for costs to reprogram cash registers	\$70,977	\$28,835	\$16,900	\$17,238	\$17,583
Refunds					
176. Sales tax remitted on bad debts from credit sales	\$190,783	\$3,665,635	\$944,877	Unable to anticipate	Unable to anticipate
177. State sales tax paid on property destroyed in a natural disaster	\$259,134	\$201,696	\$34,104	Unable to anticipate	Unable to anticipate
178. Materials used in the construction, restoration, or renovation of housing in designated areas	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
179. Purchases and leases of durable medical equipment paid by or under provisions of Medicare	\$734,080	\$839,180	\$3,325,805	Unable to anticipate	Unable to anticipate
180. Sales tax collected by a qualified charitable institutions	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
181. Louisiana Tax Free Shopping Program	\$806,934	\$1,129,413	\$944,924	Unable to anticipate	Unable to anticipate
Other Exemptions¹	\$696,097,814	\$816,412,784	\$626,184,429	\$638,708,118	\$651,482,280
Exemptions subject to 1% suspended rate	\$9,753,916	\$9,125,282	\$8,244,984	\$8,409,884	\$8,578,081
Total State Sales Tax Revenue Loss	\$1,168,663,244	\$1,391,616,707	\$1,207,710,626	\$1,226,750,367	\$1,251,285,374
State Exemptions with Prohibitions on Taxation					
182. Sales of gasoline, gasohol, and diesel	\$316,408,097	\$371,096,720	\$368,143,773	\$375,506,648	\$383,016,781
183. Purchases made with food stamps and WIC vouchers	\$0	\$0	\$0	\$0	\$0
184. Credit for sales and use taxes paid to other states on property imported into Louisiana	###	###	###	###	###
185. Credit for Use Tax Paid on Automobiles Imported by Certain Members of the Armed Services	NRR	NRR	NRR	NRR	NRR
186. Use of Vehicles in Louisiana by Active Military Personnel	NRR	NRR	NRR	NRR	NRR
187. Sales of Food for Preparation and Consumption in the Home	\$328,076,110	\$333,666,656	\$362,801,432	\$370,057,461	\$377,458,610

Footnotes for Sales Tax

1. Amounts for FYE 6-09 and 6-10 have been revised in order to reflect the revenue losses obtained from more reliable sources.
 ### Included in the row labeled other exemptions.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

[35]

Sales Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
188. Sales of Electric Power or Energy to the Consumer for Residential Use	\$145,979,174	\$145,542,064	\$173,863,628	\$177,340,901	\$180,887,719
189. Sales of Natural Gas to the Consumer for Residential Use	See number 188	See number 188	See number 188	See number 188	See number 188
190. Sales of Water to the Consumer for Residential Use	See number 188	See number 188	See number 188	See number 188	See number 188
191. Drugs prescribed by physicians or dentists	\$237,938,576	\$238,671,405	\$327,260,714	\$333,805,928	\$340,482,047
Total Revenue Loss from Exemptions with Prohibitions on Taxation	\$1,028,401,957	\$1,088,976,845	\$1,232,069,547	\$1,256,710,938	\$1,281,845,157
Total Sales Tax Revenue Loss	\$2,197,065,201	\$2,480,593,552	\$2,439,780,173	\$2,483,461,305	\$2,533,130,531

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Natural Gas Exclusions					
1. Injection	\$249,000	\$92,500	\$102,632	\$92,000	\$94,000
2. Produced Outside the State of Louisiana	\$82,000	\$31,000	\$61,571	\$55,000	\$57,000
3. Flared or Vented	\$1,187,000	\$571,000	\$487,350	\$439,000	\$447,000
4. Consumed in Field Operations	\$12,791,000	\$8,784,000	\$7,415,045	\$6,674,000	\$6,807,000
5. Consumed in the Production of Natural Resources in the State of Louisiana	Negligible	Negligible	Negligible	Negligible	Negligible
6. Used in the Manufacture of Carbon Black	\$2,248,000	\$1,066,000	\$999,868	\$900,000	\$918,000
Natural Gas Suspensions					
7. Horizontal Wells ¹	\$238,748,000	\$234,884,000	\$264,674,120	\$238,207,000	\$242,971,000
8. Inactive Wells	\$6,478,000	\$3,214,000	\$6,201,100	\$5,581,000	\$5,693,000
9. Deep Wells	\$8,000,000	\$3,321,000	\$6,139,646	\$5,526,000	\$5,636,000
Natural Gas Special Rates					
10. Incapable Oil-Well Gas	\$2,069,000	\$1,205,000	\$935,148	\$842,000	\$858,000
11. Incapable Gas-Well Gas	\$56,382,000	\$28,780,000	\$26,732,962	\$24,060,000	\$24,541,000
Oil Deduction					
12. Trucking, Barging, and Pipeline Fees	\$1,565,000	\$1,504,000	\$545,081	\$512,000	\$523,000
Oil Suspensions					
13. Horizontal Wells	\$291,000	\$1,241,000	\$7,098,472	\$6,673,000	\$6,806,000
14. Inactive Wells	\$42,105,000	\$65,159,000	\$87,155,716	\$81,926,000	\$83,565,000
15. Deep Wells	\$9,595,000	\$9,924,000	\$17,268,638	\$16,233,000	\$16,557,000
16. Tertiary Recovery	\$7,235,000	\$19,752,000	\$38,240,896	\$35,946,000	\$36,665,000
Oil Special Rates					
17. Incapable Oil	\$8,639,000	\$12,630,000	\$15,167,257	\$14,257,000	\$14,542,000
18. Stripper Oil	\$27,283,000	\$38,959,000	\$47,548,543	\$44,696,000	\$45,590,000
19. Stripper Oil Value Less than \$20 per Barrel	\$0	\$0	\$0	\$0	\$0
20. Salvage Oil	\$186,000	\$86,000	Negligible	\$0	\$0

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Natural Resources - Severance Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Oil Special Rates <i>Continued</i>					
21. Horizontal Mining and Drilling Projects	\$0	\$0	\$0	\$0	\$0
Oil and Gas Incentives					
22. Produced Water Injection Incentive	\$311,000	\$372,000	\$379,000	\$356,000	\$363,000
Mineral Exemption					
23. Owned and Severed by Political Subdivisions	\$0	\$0	\$0	\$0	\$0
Total Severance Tax Revenue Loss	\$425,444,000	\$431,575,500	\$527,153,045	\$482,975,000	\$492,633,000

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
1. Atchafalaya Trace Heritage Area Development Zone Tax Exemption	\$6,793	\$22,415	\$3,000	Unable to anticipate	Unable to anticipate
2. Brownfields Investor Tax Credit	\$167,417	\$1,217,477	\$3,027,749	Unable to anticipate	Unable to anticipate
3. Cane River Heritage Tax Credit	\$3,163	\$1,971	\$160	Unable to anticipate	Unable to anticipate
4. Louisiana Community Economic Development	\$34,183	\$14,747	\$0	Unable to anticipate	Unable to anticipate
5. Ports of Louisiana Tax Credits	\$6,939	\$2,500	\$0	Unable to anticipate	Unable to anticipate
6. Motion Picture Investor Tax Credit	\$164,215,821	\$174,078,582	\$227,355,990	Unable to anticipate	Unable to anticipate
7. Research and Development Tax Credit	\$19,428,437	\$27,874,721	\$41,143,160	Unable to anticipate	Unable to anticipate
8. Digital Interactive Media and Software Tax Credit	\$184,101	\$1,493,988	\$4,618,591	Unable to anticipate	Unable to anticipate
9. Louisiana Motion Picture Incentive Program	\$1,362,139	\$5,394,876	\$1,347,480	Unable to anticipate	Unable to anticipate
10. Louisiana Capital Companies Tax Credit Program	\$222,901	\$1,825,733	\$1,343,078	Unable to anticipate	Unable to anticipate
11. New Markets Tax Credit	\$17,715,720	\$32,311,661	\$43,248,789	Unable to anticipate	Unable to anticipate
12. University Research and Development Parks	\$1,745	\$6,053	\$3,053	Unable to anticipate	Unable to anticipate
13. Industrial Tax Equalization Program	\$14,442,153	\$8,363,915	\$12,474,055	Unable to anticipate	Unable to anticipate
14. Exemptions for Manufacturing Establishments	\$1,279,716	\$2,095,585	\$1,942,061	Unable to anticipate	Unable to anticipate
15. Enterprise Zones	\$109,564,764	\$90,902,007	\$67,184,450	Unable to anticipate	Unable to anticipate
16. Sound Recording Investor Tax Credit	\$466,265	\$1,136,708	\$556,038	Unable to anticipate	Unable to anticipate
17. Urban Revitalization Tax Incentive Program	\$2,778	\$6,740	\$189,881	Unable to anticipate	Unable to anticipate
18. Mentor-Protégé Tax Credit	\$22,611	\$26,752	\$10,681	Unable to anticipate	Unable to anticipate
19. Technology Commercialization Credit and Jobs Program	\$317,332	\$91,849	\$104,924	Unable to anticipate	Unable to anticipate
20. Angel Investor Tax Credit Program	\$2,734,521	\$3,497,531	\$3,386,710	Unable to anticipate	Unable to anticipate
21. Musical & Theatrical Productions Tax Credit	\$30,024	\$588,663	\$5,261,983	Unable to anticipate	Unable to anticipate
22. Retention and Modernization Credit	\$2,045	\$10,846	\$37,575	Unable to anticipate	Unable to anticipate
23. Green Jobs Industries Credit	***	***	***	***	***
24. Louisiana Quality Jobs Program	\$87,086,746	\$47,917,610	\$32,413,412	Unable to anticipate	Unable to anticipate
25. Corporate Tax Apportionment Program	***	***	***	Unable to anticipate	Unable to anticipate
26. Corporate Headquarters Relocation Program	***	***	***	Unable to anticipate	Unable to anticipate
27. Competitive Projects Payroll Incentive Program	***	***	***	Unable to anticipate	Unable to anticipate
28. Procurement Processing Company Rebate Program	***	***	***	Unable to anticipate	Unable to anticipate
Total Revenue Loss	\$419,298,314	\$398,882,929	\$445,652,820	Unable to anticipate	Unable to anticipate

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Petroleum Products Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Gasoline Tax Exemptions					
1. Casinghead Gasoline	\$0	\$0	\$0	\$0	\$0
2. Aviation Gasoline	\$175,700	\$148,000	\$114,100	\$115,000	\$115,000
3. Gasoline for Premixed Two-cycle Engine Fuel	Negligible	\$0	\$0	***	***
Gasoline Fuel Tax Refunds					
4. School-Bus Drivers	\$37,100	\$24,500	\$23,200	\$25,000	\$25,000
5. Farmers, Fishermen, and Aircraft	\$37,500	\$16,000	\$21,100	\$20,000	\$20,000
Gasoline Tax Discount					
6. Discount for Timely Filing and Payment by Suppliers	\$6,833,500	\$6,600,000	\$6,791,200	\$6,800,000	\$6,800,000
Diesel Fuels Tax Refunds					
7. School-Bus Drivers	\$221,200	\$333,600	\$271,400	\$275,000	\$275,000
8. Diesel Fuels Used in Licensed Vehicles by Commercial Fishermen	Negligible	Negligible	\$0	\$0	\$0
Special Fuels/Diesel Fuels Tax Discount					
9. Discount for Timely Filing and Payment by Suppliers	\$2,087,000	\$2,274,000	\$1,991,400	\$2,000,000	\$2,000,000
Inspection Fee on Exemptions					
10. Gasoline and Undyed Diesel Brought into Louisiana in Fuel Supply Tanks of Interstate Motor Fuel Users	\$22,000	\$18,550	\$12,300	\$15,000	\$15,000
11. Undyed Diesel Fuel Used by Commercial Fishermen	Negligible	Negligible	Negligible	Negligible	Negligible
12. Diesel Fuels Used in or Distributed to Seagoing Vessels	\$707,000	\$727,800	\$829,350	\$830,000	\$830,000
13. Exports of Gasoline or Diesel Fuels	\$768,800	\$763,000	\$1,270,800	\$1,300,000	\$1,300,000
Total State Revenue Loss	\$10,889,800	\$10,905,450	\$11,324,850	\$11,380,000	\$11,380,000
Federally Imposed Exemptions					
14. Gasoline Sales to Federal Government and its Agencies	\$282,400	\$255,000	\$166,750	\$200,000	\$200,000
15. Interstate Gasoline and Diesel Shipments/Exports	\$75,545,000	\$80,100,000	\$165,777,300	\$166,000,000	\$166,000,000
Total Revenue Loss from Federally Imposed Exemptions	\$75,827,400	\$80,355,000	\$165,944,050	\$166,200,000	\$166,200,000
Total Petroleum Products Revenue Loss	\$86,717,200	\$91,260,450	\$177,268,900	\$177,580,000	\$177,580,000

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Exemptions and Exclusions					
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 Certain Corporations	NRR	NRR	NRR	NRR	NRR
8. Louisiana Community Development Financial Institutions	NRR	NRR	NRR	NRR	NRR
9. Louisiana Infrastructure Bank	NRR	NRR	NRR	\$0	\$0
10. Exclusion for Certain Indebtedness of Vehicle, Boat, and Equipment Dealers	NRR	NRR	Repealed	Repealed	Repealed
11. Computation of Borrowed Capital by Corporations Affected by Hurricane Katrina or Rita	NRR	NRR	***	***	***
Deductions					
12. Phase-Out of Borrowed Capital in Franchise Tax Base	No data	No data	***	***	***
13. Bank-holding Corporations	No data	No data	No data	Unable to anticipate	Unable to anticipate
14. Public-utility Holding Corporations	No data	No data	No data	Unable to anticipate	Unable to anticipate
15. Public Water Utility Companies	No data	No data	No data	Unable to anticipate	Unable to anticipate
16. Members of Controlled Groups that Include a Telephone Corporation	No data	No data	No data	Unable to anticipate	Unable to anticipate
17. Insurance Holding Corporations	***	***	***	***	***
18. Regulated Utility Companies	\$0	\$0	\$0	\$0	\$0
Credits					
19. Donations to Assist Qualified Playgrounds	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
20. Debt Issuance Costs	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
21. Donations to Public Elementary or Secondary Schools	Negligible	Negligible	\$0	Unable to anticipate	Unable to anticipate
22. Donations of Materials, Equipment, or Instructors made to Certain Training Providers	\$0	\$0	Negligible	Negligible	Negligible
23. Employment of the Previously Unemployed	\$0	\$42,718	Negligible	Negligible	Negligible
24. Purchase of a Qualified Recycling Equipment	\$242,570	\$238,833	\$441,503	\$450,000	\$459,000
25. Louisiana Basic Skills Training	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Corporation Franchise Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
26. Apprenticeship Tax Credit	\$515,971	\$562,861	\$325,847	\$332,000	\$339,000
27. Rehabilitation of Historic Structures	\$837,101	\$6,597,209	\$9,360,947	\$9,548,000	\$9,739,000
28. Louisiana Capital Investment Tax Credit	\$0	\$0	\$0	Unable to anticipate	Unable to anticipate
29. Louisiana Community Development Financial Institutions Act	Negligible	\$64,875	Negligible	Negligible	Negligible
30. Low-income Housing	\$0	\$0	\$0	\$0	\$0
31. Inventory Tax/Ad Valorem Tax	See note 1	See note 1	See note 1	See note 1	See note 1
32. Ad Valorem Tax on Natural Gas	See note 1	See note 1	See note 1	See note 1	See note 1
33. Ad Valorem Tax on Offshore Vessels	See note 1	See note 1	See note 1	See note 1	See note 1
34. Ad Valorem Tax Paid by Certain Telephone Companies	See note 1	See note 1	See note 1	See note 1	See note 1
35. Purchases from Prison Industry Enhancement Contractors	See note 1	See note 1	See note 1	See note 1	See note 1
36. Sugarcane Transport Credit	See note 1	See note 1	See note 1	See note 1	See note 1
37. Milk Producers	See note 1	See note 1	See note 1	See note 1	See note 1
38. School Readiness Child Care Provider	See note 1	See note 1	See note 1	See note 1	See note 1
39. School Readiness Business Supported Child Care Credit	See note 1	See note 1	See note 1	See note 1	See note 1
40. School Readiness Fees and Grants to Resource & Referral Agencies Credit	See note 1	See note 1	See note 1	See note 1	See note 1
Total State Revenue Loss	\$1,595,642	\$7,506,496	\$10,128,297	\$10,330,000	\$10,537,000

[42]

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

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Discounts					
1. Discount of 6 Percent for Tobacco Stamps	\$6,432,400	\$6,988,000	\$6,357,600	\$6,400,000	\$6,400,000
2. Discount of 6 Percent for Timely Filing Reports	\$1,207,000	\$1,292,000	\$1,288,750	\$1,300,000	\$1,300,000
Exemptions					
3. Sales to State Institutions	###	###	###	###	###
4. Return of Taxable Cigarettes to the Manufacturer ¹	\$233,965	\$178,095	\$103,480	\$100,000	\$100,000
5. Return of Taxable Product to the Manufacturer	###	###	###	###	###
Total State Revenue Loss	\$7,873,365	\$8,458,095	\$7,749,830	\$7,800,000	\$7,800,000
Federally Imposed Tax Exemptions					
6. Sales to Federal Government and its Agencies	###	###	###	###	###
7. Interstate Shipments of Cigarettes ¹	\$52,827,200	\$50,704,900	\$54,326,650	\$54,500,000	\$54,500,000
8. Interstate Shipments of Tobacco Products	###	###	###	###	###
Total Revenue Loss from Federally Imposed Exemptions	\$52,827,200	\$50,704,900	\$54,326,650	\$54,500,000	\$54,500,000
Other Exemptions¹	\$6,204,600	\$7,601,700	\$8,738,700	\$8,800,000	\$8,800,000
Total Tobacco Tax Revenue Loss	\$66,905,165	\$66,764,695	\$70,815,180	\$71,100,000	\$71,100,000

[43]

Footnotes for Sales Tax
1. The revenue losses has been revised in order to reflect the revenue losses obtained from more reliable sources. ### Included in the row labeled other exemptions.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Miscellaneous Tax

Five-Year Revenue Loss

Exemptions		FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Public Utilities and Carriers Taxes						
Inspection and Supervision Fee						
1.	Ten-Mile Zone Exclusion	NRR	NRR	NRR	NRR	NRR
2.	Power Cost Exclusion	NRR	NRR	NRR	NRR	NRR
Transportation and Communications Tax						
3.	Seven-Mile Zone Exclusion	\$2,212,600	\$2,693,400	\$3,012,800	\$3,000,000	\$3,000,000
Total Public Utilities and Carriers Taxes Revenue Loss		\$2,212,600	\$2,693,400	\$3,012,800	\$3,000,000	\$3,000,000
Telecommunication Tax						
4.	Deduction of 2 Percent	\$22,500	\$19,800	\$18,600	\$18,500	\$18,500
Hazardous Waste Disposal Tax						
5.	Deduction for Compliance	\$15,500	\$17,000	\$15,980	\$16,000	\$16,000
Total Miscellaneous Tax Revenue Loss		\$2,250,600	\$2,730,200	\$3,047,380	\$3,034,500	\$3,034,500

[44]

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10¹	FYE 6-11²	FYE 6-12³	FYE 6-13 (projected)	FYE 6-14 (projected)
Exemptions					
1. Direct Descendants by Blood or Affinity	\$72,000	\$40,000	Negligible	\$0	\$0
2. Surviving Spouse	\$19,000	\$11,000	Negligible	\$0	\$0
3. Collateral Relations; \$1,000 Exemption	\$11,000	Negligible	Negligible	\$0	\$0
4. Strangers or Nonrelated Persons: \$500 Exemption	Negligible	Negligible	Negligible	\$0	\$0
5. Bequests to Charitable, Religious, or Educational Institutions in Louisiana	\$19,000	\$11,000	Negligible	\$0	\$0
6. Bequests to the State, Incorporated Municipalities, or Political Subdivisions for Exclusive Public Use	Negligible	Negligible	Negligible	\$0	\$0
7. Bequests to Out-of-State Charitable, Religious, or educational institutions	Negligible	Negligible	Negligible	\$0	\$0
Exclusions					
8. Proceeds of Life Insurance Payable to Named Beneficiaries	\$33,000	\$18,000	Negligible	\$0	\$0
9. Qualified Retirement or Pension Plans	NRR	NRR	NRR	NRR	NRR
Total inheritance Tax Revenue Loss	\$154,000	\$80,000	Negligible	\$0	\$0

[45]

Footnotes for Inheritance Tax
1. 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.
2. Based on 44% reduction in collections for FYE 6-30-11. Act 371 of 2007 provides that inheritance tax does not apply to deaths occurring after June 30, 2004.
3. Based on 176% reduction in collections for FYE 6-30-12. 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

Liquors - Alcoholic Beverage Tax

Five-Year Revenue Loss

Exemptions	FYE 6-10	FYE 6-11	FYE 6-12	FYE 6-13 (projected)	FYE 6-14 (projected)
Low Alcohol Beverage Tax Discount					
1. Discount of 2 Percent	\$730,300	\$722,500	\$714,750	\$715,000	\$715,000
Low Alcohol and Malt Beverages, Liquor and Wine Tax Refund/Credit					
2. Products Returned to Manufacturer or Destroyed by a Dealer	\$89,500	\$51,000	\$55,920	\$56,000	\$56,000
Liquor and Wine Tax Exemptions					
3. Antiseptic, Scientific, Religious, and Chemical Uses	NRR	NRR	NRR	NRR	NRR
Liquor and Wine Tax Discount					
4. Discount of 3.33 Percent	\$673,800	\$695,400	\$739,730	\$750,000	\$750,000
Total State Revenue Loss	\$1,493,600	\$1,468,900	\$1,510,400	\$1,521,000	\$1,521,000
Federally imposed Tax Exemptions					
Low Alcohol Beverage Tax Exemptions					
5. Interstate Shipments	\$459,250	\$611,300	\$751,025	\$760,000	\$760,000
6. Sales to Federal Government and its Agencies	\$166,400	\$165,900	\$152,600	\$155,000	\$155,000
7. Sales to Ships Engaged in Interstate or Foreign Commerce	Negligible	Negligible	Negligible	Negligible	Negligible
Liquor and Wine Tax Exemptions					
8. Interstate Shipments of Alcoholic Beverages	\$28,300	\$37,100	\$81,950	\$82,000	\$82,000
9. Foreign Consul and Foreign Commerce	Negligible	Negligible	Negligible	Negligible	Negligible
10. Sales to the Federal Government and its Agencies	\$22,700	\$22,700	\$26,650	\$27,000	\$27,000
Total Revenue Loss from Federally Imposed Exemptions	\$676,650	\$837,000	\$1,012,225	\$1,024,000	\$1,024,000
Total Liquors-Alcoholic Beverages Tax Revenue Loss	\$2,170,250	\$2,305,900	\$2,522,625	\$2,545,000	\$2,545,000

[46]

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000

Exemptions	FYE 6-10¹	FYE 6-11²	FYE 6-12³	FYE 6-13⁴ (projected)	FYE 6-14⁴ (projected)
Exemptions					
1. Specific Lifetime-Donor Exemption; \$30,000	\$17,000	\$10,000	\$0	\$0	\$0
2. Gifts made to Charitable, Religious, or Educational Institutions Located in Louisiana	Negligible	Negligible	\$0	\$0	\$0
3. Gifts Made to the United States, the State of Louisiana, or any other Political Subdivision or Civic Organization	Negligible	\$0	\$0	\$0	\$0
4. Gifts to Spouse	Negligible	Negligible	\$0	\$0	\$0
Exclusion					
5. Annual Exclusion Per Donee	\$28,000	\$16,000	Negligible	\$0	\$0
Total Gift Tax Revenue Loss	\$45,000	\$26,000	Negligible	\$0	\$0

[47]

Footnotes for Gift Tax
1. Based on 89% reduction in collections for FYE 6-30-10.
2. Based on 42% reduction in collections for FYE 6-30-11.
3. Based on 127% reduction in collections for FYE 6-30-12.
4. Gifts made after July 1, 2008 are not taxable. Last return was due April 15, 2009.

*** = Not in effect

NRR = No Reporting Requirement

Negligible = less than \$10,000