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**Annual Tax  
Collection  
Report**



# Annual Tax Collection Report: Fiscal Year Ending June 30, 2022

To the Honorable John Bel Edwards, Governor of Louisiana, and Members of the Louisiana Legislature:

I am pleased to present the Louisiana Department of Revenue's Annual Tax Collection Report for the fiscal year July 1, 2021, through June 30, 2022.

During the reporting period, the staff and management of the department continued to provide the level of customer service our taxpayers need and have come to expect. In addition to our main mission of collecting the tax revenues that fund state government, we managed a major legislative initiative to provide support to nonprofits and businesses engaged in COVID-19 response and relief efforts; and we responded quickly to provide relief to individual and business taxpayers affected by numerous natural disasters.

In August 2021, charities, faith-based organizations and small business began applying for grants to support pandemic-related relief efforts. The Louisiana Nonprofit and Small Business Assistance Program was available to entities providing food, employment and education assistance programs to communities in our state affected by COVID-19. The program awarded grants to 433 nonprofits and small businesses totaling nearly \$10 million.

When several natural disasters disrupted the lives and businesses of Louisiana residents during the reporting period, the department responded with much-needed tax relief.

We made tax filing and payment extensions available to individuals and businesses statewide after severe winter weather struck the state in February 2021. The relief applied to income, excise, franchise, sales, severance and withholding taxes.

We granted additional filing and payment extensions to taxpayers in Ascension, Calcasieu, East Baton Rouge, Iberville and Lafayette parishes following severe storms and flooding in May 2021.

And when Hurricane Ida struck Louisiana in August 2021, we provided multiple forms of tax relief, including filing extensions in 25 parishes; sales tax refunds for personal property destroyed during the storm; and a waiver of the dyed diesel fuel penalty to help expedite the delivery of much-needed fuel to the state.

The mission of collecting tax revenues to fund public services in Louisiana remains the department's core focus. During the reporting period, the tax collection program generated more than \$12 billion, including:

- \$ 5.8 billion in income and franchise taxes
- \$ 4.3 billion in sales taxes
- \$ 1.1 billion in natural resource severance and petroleum product taxes
- \$ 349 million in liquor and tobacco taxes

The committed professionals of the Louisiana Department of Revenue will continue to build on these and other accomplishments for the benefit of our state.

Yours in public service,



**Kevin J. Richard** | Secretary of Revenue  
Louisiana Department of Revenue

**Kevin  
J. Richard, CPA**



# Corporation Income & Franchise Tax

## Refundable Credits Claimed on Returns

Received During Fiscal Year 2022

Credit	Amount Claimed Against Corporation Income Tax	Amount Claimed Against Corporation Franchise Tax
Ad Valorem for Natural Gas	\$ 1,370,996	\$ 2,910,159
Ad Valorem for Offshore Vessels	5,213,879	23,336,446
Ad Valorem Tax Paid by Certain Telephone Companies	6,227,811	8,027,787
Conversion of Vehicle to Alternative Fuel <sup>1</sup>	Negligible	N/A
COVID ATC License <sup>1</sup>	Negligible	N/A
Digital Interactive Media and Software	17,859,864	N/A
Inventory Tax/Ad Valorem Tax	107,115,699	51,116,543
LA Citizens Property Insurance Corp. Assessment	18,028	N/A
Milk Producers	43,200	0
Musical & Theatrical Productions	1,246,968	N/A
Prison Industry Enhancement Contractors	0	0
Research and Development	0	0
Retention and Modernization	2,400,000	492,000
School Readiness Business Supported Child Care	2,725,918	702,582
School Readiness Child Care Provider	253,933	142,197
School Readiness Fees & Grants	339,783	110,625
Technology Commercialization	0	0
<b>TOTAL</b>	<b>\$ 144,816,079</b>	<b>\$ 86,838,339</b>

<sup>1</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

## Individual Income Tax

### Refundable Credits Claimed on Returns Received During Fiscal Year 2022

Refundable Credits	Amount Claimed
Ad Valorem Tax on Natural Gas <sup>1</sup>	\$ 0
Ad Valorem Tax on Offshore Vessels	4,480,701
Ad Valorem Tax Paid by Certain Telephone Companies	0
Amts Paid-Military Hunting & Fishing License <sup>2</sup>	Negligible
Child Care Expenses <sup>3</sup>	23,313,821
Conversion of Vehicle to Alternative Fuel <sup>1,2</sup>	Negligible
Covid-19 ATC License <sup>2</sup>	Negligible
Digital Interactive Media & Software <sup>1</sup>	2,297,237
Earned Income Tax	70,062,302
Inventory Tax/Ad Valorem Tax <sup>1</sup>	20,559,796
LA Citizens Property Insurance Corporation Assessment	75,872
Milk Producers	820,800

Refundable Credits	Amount Claimed
Musical & Theatrical Productions	0
Prison Industry Enhancement Contractors	0
Rehabilitation of Residential or Mixed-Use Property	221,590
Research & Development <sup>1</sup>	0
Retention & Modernization	0
School Readiness Business-Supported Child Care	248,364
School Readiness Child Care <sup>3</sup>	1,151,838
School Readiness Child Care Provider	5,215,097
School Readiness Directors & Staff	16,764,005
School Readiness Fees & Grants	1,748,223
Technology Commercialization	0
<b>TOTAL</b>	<b>\$ 146,959,646</b>

<sup>1</sup>Credits are both refundable and nonrefundable due to statutory language. See below for nonrefundable amounts.

<sup>2</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.

<sup>3</sup>Credits are both refundable and nonrefundable based on taxpayer's AGI. See below for nonrefundable amounts.

## Individual Income Tax

### Nonrefundable Credits Claimed on Returns Received During Fiscal Year 2022

Nonrefundable Credits	Amount Claimed
Access. & Barrier-Free Constructed Home	\$ 0
Ad Valorem Tax on Natural Gas	0
Angel Investor	2,464,406
Apprenticeship	(10,819)
Atchafalaya Trace Heritage Zone	0
Bone Marrow Donor Expense	0
Brownfields Investor	0
Cane River Heritage	0
Cash Donations to the Dedicated Research Fund	0
Certain Disabilities	26,085
Certain Refunds Issued by Utilities	0
Child Care Expenses	9,357,835
Contributions to Educational Institutions	23,186
Conversion of Vehicle to Alternative Fuel	521,184
Debt Issuance Costs	0
Digital Interactive Media & Software <sup>1</sup>	Negligible
Donations of Materials, Equipment, etc.	0
Donations to Assist Qualified Playgrounds <sup>1</sup>	Negligible
Donation to School Tuition Organization	9,335,500
Education <sup>1</sup>	Negligible
Employment of 1st Time Drug Offenders	0
Employment of 1st Time Nonviolent Offenders	0
Employment of the Previously Unemployed	0
Employment-Related Expense-Disabled Dependents <sup>1</sup>	Negligible
Enterprise Zones	2,064,354
Exemption for Manufacturing Establishments	0

Nonrefundable Credits	Amount Claimed
Hiring Eligible Re-Entrants	0
Industrial Tax Equalization	402,369
Insurance Premium Tax	0
Inventory Tax/ Ad Valorem Tax	7,566,382
LA Community Development Financial Institution	0
LA Community Economic Development	0
Living Organ Donation <sup>1</sup>	Negligible
Louisiana Basic-Skills Training	0
Louisiana Capital Companies	0
Louisiana Import	0
Louisiana Work Opportunity	0
Motion Picture Infrastructure & Investment	4,338,623
Neighborhood Assistance	0
Net Income Taxes Paid to Other States	101,705,658
New Jobs <sup>1</sup>	Negligible
New Markets <sup>1</sup>	(Negligible)
Ports of Louisiana Investor	0
Purchase of a Qualified Recycling Equipment <sup>1</sup>	Negligible
Purchase of Bulletproof Vest <sup>1</sup>	Negligible
Rehabilitation of Historic Structures	51,384,497
Research & Development	5,312,202
School Readiness Child Care	689,961
Small-Town Health Professional	729,761
Sound Recording	0
Special Allowable Credits <sup>1</sup>	Negligible
Youth Jobs	0
<b>TOTAL</b>	<b>\$ 195,911,184</b>

<sup>1</sup>Credit amount is negligible, more than (\$10,000) but less than \$10,000. Actual amount is not included in the total.