

Louisiana Senate Finance Committee



FY26 Executive Budget

01 – Executive Department 106 – Louisiana Tax Commission

March 2025

*Senator Cameron Henry, President
Senator Glen Womack, Chairman*





FY26 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

	Tab No.
Executive Department Overview	Overview
Executive Office	01-100 EXEC
Office of Indian Affairs	01-101 OIA
State Inspector General	01-102 SIG
Mental Health Advocacy Service	01-103 MHAS
Louisiana Tax Commission	01-106 LTC
Division of Administration	01-107 DOA
Coastal Protection and Restoration Authority	01-109 CPRA
Governor's Office of Homeland Security and Emergency Preparedness	01-111 GOHSEP
Military Affairs	01-112 MILI
Office of the State Public Defender	01-116 LPDB
La. Stadium and Exposition District	01-124 LSED
La. Commission on Law Enforcement	01-129 LCLE
Office of Elderly Affairs	01-133 OEA
La. State Racing Commission	01-254 LSRC
Office of Financial Institutions	01-255 OFI



01-106 Louisiana Tax Commission

The **Louisiana Tax Commission (LTC)** administers and enforces the Louisiana laws relating to property taxation, and formulates and adopts rules and guidelines to ensure fair and uniform tax assessments throughout the state.

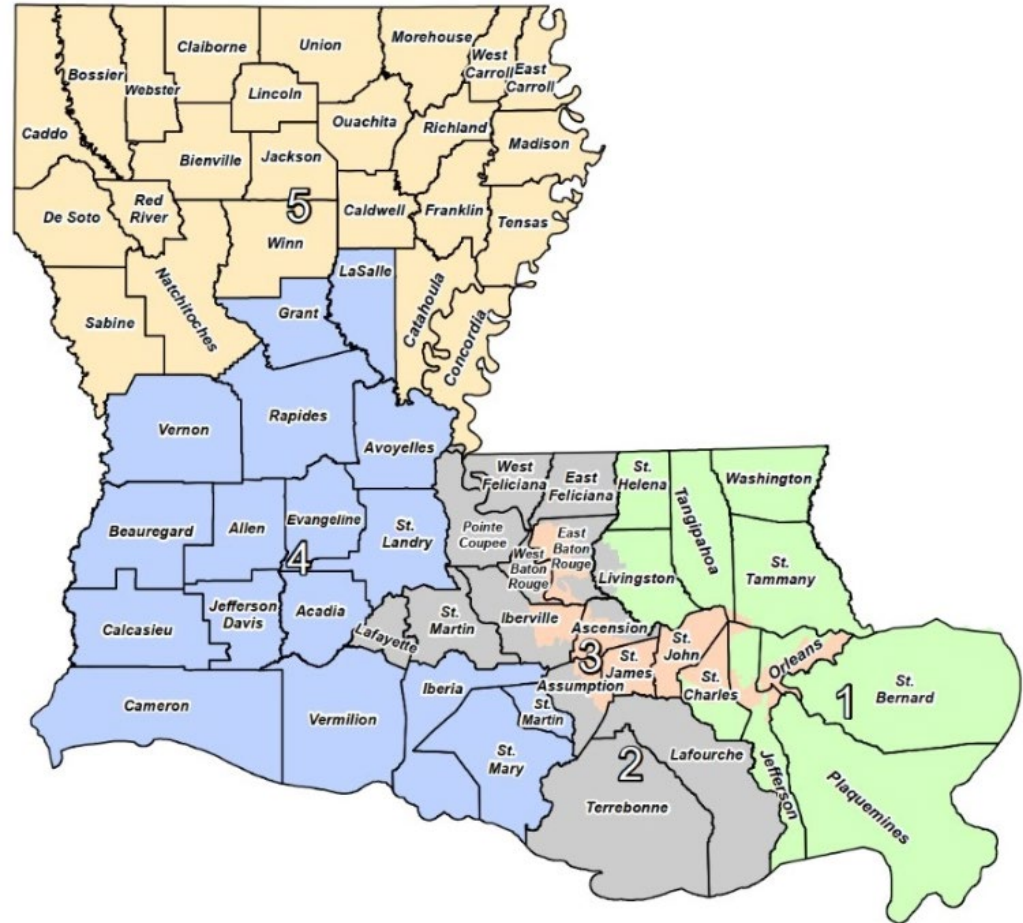
Program: Property Taxation Regulatory/Oversight

- Publish property tax assessment guidelines
- Assess public service property, certain insurance companies and bank stock
- Undertake annual ratio studies to help detect large deviations in assessments across communities
- Conduct public hearings on assessment disputes
- Provide oversight of the 64 assessors in the State
- Coordinate the centralized property tax data for public use and assist assessors with individualized data



01-106 Louisiana Tax Commission

- The Board of the **Louisiana Tax Commission** is comprised of five members appointed by the Governor from each Public Service Commission District.
- Board members are paid a salary of \$56,160 (Board Chairman = \$76,053) plus travel expenses.



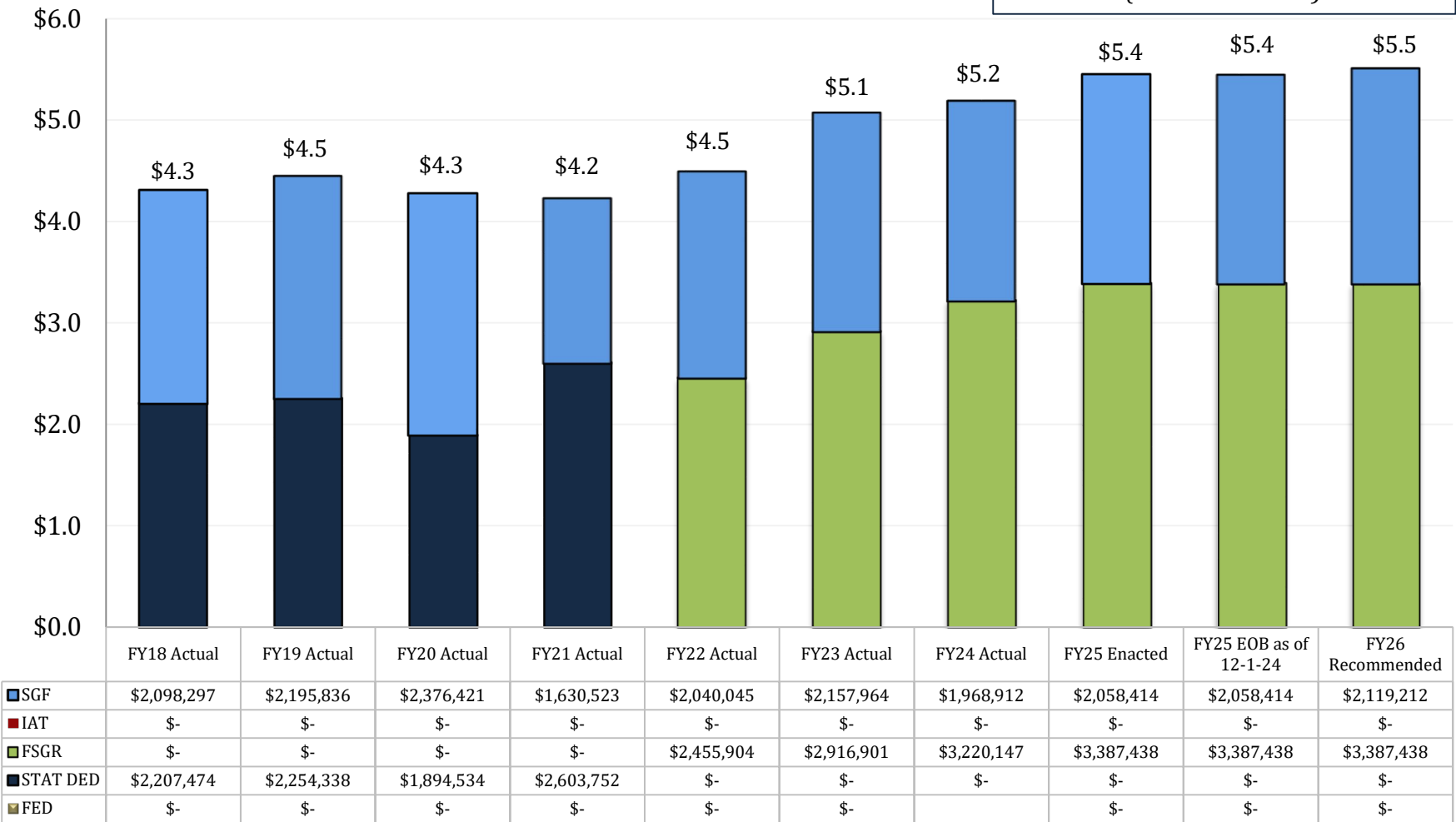


01-106 Louisiana Tax Commission

Changes in Funding since FY18

**Total Budget by Fiscal Year and Means of Finance
(in \$ millions)**

Change from FY18 to FY26 is 27.9%.
(Actual to Recommended)
Change from FY18 to FY24 is 20.5%.
(Actual to Actual)





01-106 Louisiana Tax Commission

Statewide and Non-Statewide Adjustments Recommended for FY26

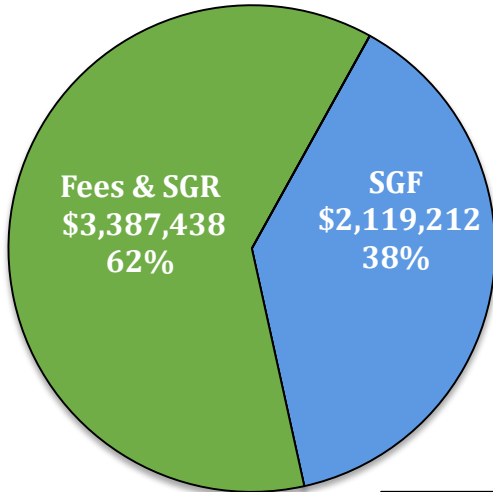
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$2,058,414	\$0	\$3,387,438	\$0	\$0	\$5,445,852	36	FY25 Existing Operating Budget as of 12/1/24
\$575	\$0	\$0	\$0	\$0	\$575	0	Capitol Park Security
\$861	\$0	\$0	\$0	\$0	\$861	0	Civil Service Fees
\$1,274	\$0	\$0	\$0	\$0	\$1,274	0	Civil Service Training Series
\$11,260	\$0	\$0	\$0	\$0	\$11,260	0	Group Insurance Rate Adjustment for Active Employees
\$9,048	\$0	\$0	\$0	\$0	\$9,048	0	Group Insurance Rate Adjustment for Retirees
\$196	\$0	\$0	\$0	\$0	\$196	0	Legislative Auditor Fees
\$7,791	\$0	\$0	\$0	\$0	\$7,791	0	Maintenance in State-Owned Buildings
\$84,564	\$0	\$0	\$0	\$0	\$84,564	0	Market Rate Classified
(\$1,404)	\$0	\$0	\$0	\$0	(\$1,404)	0	Office of State Procurement
\$33,668	\$0	\$0	\$0	\$0	\$33,668	0	Office of Technology Services (OTS)
(\$73,351)	\$0	\$0	\$0	\$0	(\$73,351)	0	Related Benefits Base Adjustment
(\$38,815)	\$0	\$0	\$0	\$0	(\$38,815)	0	Retirement Rate Adjustment
(\$158)	\$0	\$0	\$0	\$0	(\$158)	0	Risk Management
\$25,345	\$0	\$0	\$0	\$0	\$25,345	0	Salary Base Adjustment
(\$56)	\$0	\$0	\$0	\$0	(\$56)	0	UPS Fees
\$60,798	\$0	\$0	\$0	\$0	\$60,798	0	Total Statewide Adjustments
\$0	\$0	\$0	\$0	\$0	\$0	0	Total Other Adjustments
\$2,119,212	\$0	\$3,387,438	\$0	\$0	\$5,506,650	36	Total FY 26 Recommended Budget
\$60,798	\$0	\$0	\$0	\$0	\$60,798	0	<i>Total Adjustments (Statewide and Agency-specific)</i>



01-106 Louisiana Tax Commission Agency Level Budget Overview

Total Funding	FY24 Actual	FY25 Enacted	FY25 EOB as of 12-1-24	FY26 Recommended	Difference FY25 EOB to FY26 Recommended
State General Fund	\$1,968,912	\$2,058,414	\$2,058,414	\$2,119,212	\$60,798
Fees and Self-generated Revenue	\$3,220,147	\$3,387,438	\$3,387,438	\$3,387,438	\$0
Statutory Dedications	\$0	\$0	\$0	\$0	
LA Tax Commission Expense Fund	\$0	\$0	\$0	\$0	\$0
TOTAL LA Tax Commission	\$5,189,059	\$5,445,852	\$5,445,852	\$5,506,650	\$60,798
Total Positions	36	36	36	36	-
OC Positions	0	0	0	0	-

FY26 Recommended Total Means of Finance



Total \$5.5 m.

\$60,798 budget adjustment – Comprised of standard statewide adjustments for payments to other state agencies for services rendered.

Fees and Self-generated Revenue (previously the LA Tax Commission Expense Fund)

contains

Assessment Fees (99%)

A percentage of the assessed value of public service property, insurance companies and financial institutions

Public Service and Personal Property Audit Fees

10% of the additional tax, penalty and interest collected from Tax Commission audits



Categorical Expenditures

Examples of Categories

Departments expend funding in the five major categories listed below.

Personal Services

- Salaries – Regular, overtime, and termination pay for Classified and Unclassified personnel.
- Other Compensation – Wages, student labor, compensation for board members and/or board of trustees, evening instruction, university instructors, etc.
- Related Benefits – Retirement contributions, post-retirement contributions/benefits, FICA tax, Medicare tax, group insurance contributions, compensated absences, other related benefits, taxable fringe benefits, etc.

Total Operating Expenses

- Travel – In-state and Out-of-state, including meal reimbursement.
- Operating Services – Advertising, printing, insurance, maintenance, rentals, data processing, internet costs, dues and subscriptions, mail delivery, telephones, data lines, vehicle tracking and telematics, utilities, depreciation, amortization, banking services, credit card fees, etc.
- Supplies – office supplies and equipment, computers, clothing and uniforms, medical, pharmaceutical, food, automotive, repair and maintenance, software, etc.

Professional Services – Accounting, auditing, management consulting, engineering, architectural, legal, medical and dental, veterinary, information technology, etc.

Total Other Charges

- Other Charges – Aid to school boards, local government, etc.; public assistance; miscellaneous charges; judgments, fines, and penalties; interest on judgments; punitive/compensatory damages; OC personal services, operating expenses, professional services; contract attorney expenses; recoupments; furlough; contractual services; interest expense; claim payments; commercial group insurance; reinsurance; loans issued; disbursements; etc.
- Debt Service – Principal, interest, related charges, reserve requirement, amortization, and bond premiums.
- Interagency Transfer Line-Item Expenditure – Any expenses paid for with Interagency Transfers – from commodities and services to equipment.

Acquisitions and Major Repairs

- Acquisitions – Land; buildings; automobiles; aircraft; accessories; equipment; software; hardware; farm and heavy equipment; boats; capital outlay expenditures; construction; etc.
- Major Repairs – Land improvement; buildings; automotive; grounds; boats; aircraft; movable equipment; farm equipment; medical; office; library; education; recreation; communication; other equipment; pollution remediation; etc.



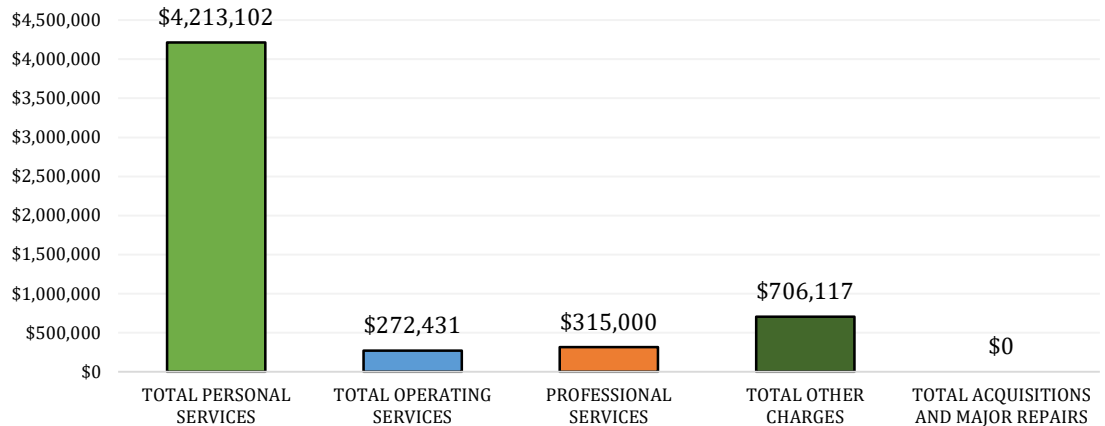
01-106 Louisiana Tax Commission Categorical Expenditures at FY26 Recommended

The largest expenditure category in the Louisiana Tax Commission is Personal Services, which comprises 77 percent of the agency's budget.

Within this category, Salaries make up 64 percent of expenditures, while Related Benefits contributes 35 percent.

Total Other Charges make up the second largest portion of the agency's budget at 13 percent. This is where payments are made to other state agencies for standard services, such as risk management fees, technology services costs, and rent payments to Office of State Buildings.

FY26 Recommended Expenditures



Categorical Expenditures	FY24 Actual	FY25 Enacted	FY25 EOB as of 12/01/24	FY26 Recommended	Difference FY25 EOB vs. FY26 REC
Salaries	\$2,514,476	\$2,616,861	\$2,616,861	\$2,705,978	\$89,117
Other Compensation	\$15,976	\$50,000	\$50,000	\$50,000	\$0
Related Benefits	\$1,568,615	\$1,526,916	\$1,526,916	\$1,457,124	(\$69,792)
TOTAL PERSONAL SERVICES	\$4,099,067	\$4,193,777	\$4,193,777	\$4,213,102	\$19,325
Travel	\$168,258	\$160,000	\$160,000	\$160,000	\$0
Operating Services	\$90,537	\$92,431	\$92,431	\$92,431	\$0
Supplies	\$18,772	\$20,000	\$20,000	\$20,000	\$0
TOTAL OPERATING EXPENSES	\$277,567	\$272,431	\$272,431	\$272,431	\$0
PROFESSIONAL SERVICES	\$207,625	\$315,000	\$315,000	\$315,000	\$0
Other Charges	\$0	\$50,000	\$50,000	\$50,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$586,682	\$614,644	\$614,644	\$656,117	\$41,473
TOTAL OTHER CHARGES	\$586,682	\$664,644	\$664,644	\$706,117	\$41,473
Acquisitions	\$18,118	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$18,118	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$5,189,059	\$5,445,852	\$5,445,852	\$5,506,650	\$60,798



01-106 Louisiana Tax Commission Categorical Expenditures at FY26 Recommended

Professional Services

Amount	Description
\$315,000	Faircloth, Melton, and Keiser LLC - Professional legal services related to administrative, budget, and legislative projects (drafting legislation; tax appeal hearings, etc.)
\$315,000	Total Professional Services

Other Charges

Amount	Description
\$50,000	Services for continuing maintenance and support of computer technology to aid local assessors - TRENDSIC
\$50,000	Total Other Charges

Interagency Transfers Expenses

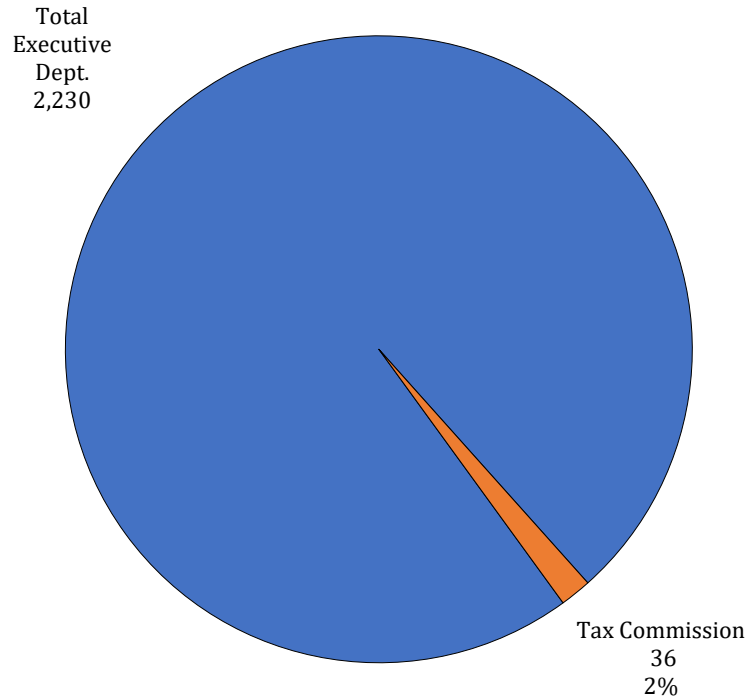
Amount	Description
\$376,936	Office of Technology Services (OTS) Fees
\$82,456	Maintenance in State-owned buildings
\$40,396	Legislative Auditor Fees
\$39,142	Office of Telecommunications Management- telephone and data services
\$34,864	Office of Risk Management (ORM) Fees
\$33,969	Division of Administration (DOA) - Human Resources
\$17,340	Capitol Park Security Fees
\$15,812	Civil Service Fees
\$4,433	Miscellaneous payments to various state agencies
\$3,815	Office of State Procurement (OSP) Fees
\$3,040	Louisiana State Register
\$2,017	Uniform Payroll System (UPS) Fees
\$1,897	Production Support Services (PSS): mail and printing
\$656,117	Total IAT Expenses



01-106 Louisiana Tax Commission

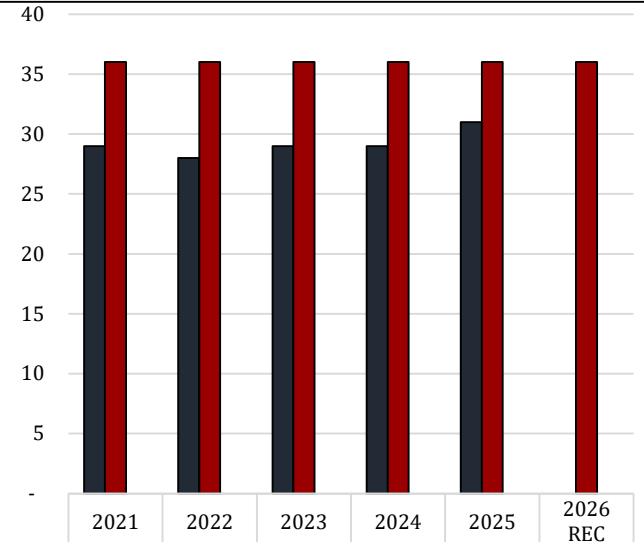
FTEs, Authorized T.O., and Other Charges Positions

**FY26 Agency Employees
as a portion of
FY26 Total Department Employees**



FY25 number of funded, but not filled, positions as of December 30, 2024 = 0

**Number
and
Types
of
Positions**



	2021	2022	2023	2024	2025	2026 REC
■ Total FTEs (1st July Report)	29	28	29	29	31	
■ Authorized T.O. Positions	36	36	36	36	36	36
■ Other Charges Positions	-	-	-	-	-	

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies included in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b):

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



01-106 Louisiana Tax Commission

Related Employment Information

Salaries and Related Benefits for the 36 Authorized Positions are listed below in Chart 1. In Chart 2, benefits are broken out to show the portion paid for active versus retired employees. This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2023 Actual	2024 Actual	2025 Enacted	2026 Recommended
Salaries	\$2,505,768	\$2,514,476	\$2,616,861	\$2,705,978
Other Compensation	\$11,349	\$15,976	\$50,000	\$50,000
Related Benefits	\$1,514,052	\$1,568,615	\$1,526,916	\$1,457,124
Total Personal Services	\$4,031,169	\$4,099,066	\$4,193,777	\$4,213,102

Average T.O Salary = \$72,691

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY26 Recommended	Total Funding	%
Total Related Benefits	\$1,457,124	
UAL payments	\$627,645	43%
Retiree Health Benefits	\$242,555	
Remaining Benefits*	\$586,924	
Means of Finance	General Fund = 38%	Other = 62%

Department Demographics	Total	%
Gender		
Female	22	61
Male	14	39
Race/Ethnicity		
White	30	83
Black	2	6
Asian	1	3
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	3	8
Currently in DROP or Eligible to Retire	17	47

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

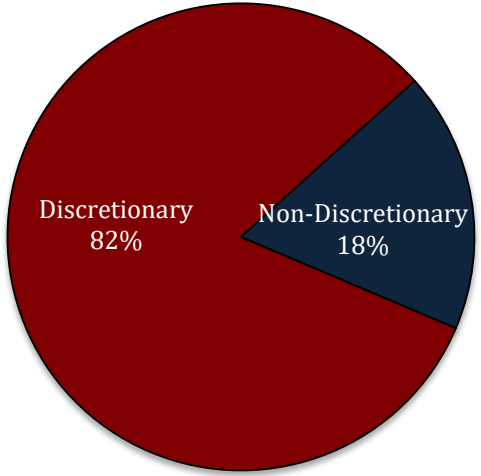
Other Charges Benefits
\$0



01-106 Louisiana Tax Commission FY26 Discretionary/Non-Discretionary Comparison

**FY26 Recommended
Discretionary — \$4,513,598**

- Discretionary SGF = \$1,720,789
- Discretionary IAT = \$0
- Discretionary FSGR = \$2,792,809
- Discretionary DEDS = \$0
- Discretionary FED = \$0
- Discretionary T.O. = 36



- Non-Discretionary SGF = \$398,423
- Non-Discretionary IAT = \$0
- Non-Discretionary FSGR = \$594,629
- Non-Discretionary DEDS = \$0
- Non-Discretionary FED = \$0
- Non-Discretionary T.O. = 0

**FY26 Recommended
Non-Discretionary — \$993,052**

Total Discretionary Funding by Office		
Executive Office	\$20,202,700	0.42%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,896,717	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,513,598	0.09%
Division of Administration	\$1,525,940,875	31.83%
Coastal Protection and Restoration Authority	\$200,940,516	4.19%
GOHSEP	\$2,630,341,107	54.86%
Department of Military Affairs	\$118,484,655	2.47%
Louisiana Public Defender Board	\$48,406,641	1.01%
Louisiana Stadium and Exposition District	\$95,266,309	1.99%
Louisiana Commission on Law Enforcement	\$48,066,304	1.00%
Governor's Office of Elderly Affairs	\$69,737,153	1.45%
Louisiana State Racing Commission	\$18,365,839	0.38%
Office of Financial Institutions	\$12,431,249	0.26%
Total Discretionary	\$4,794,593,663	100.00%

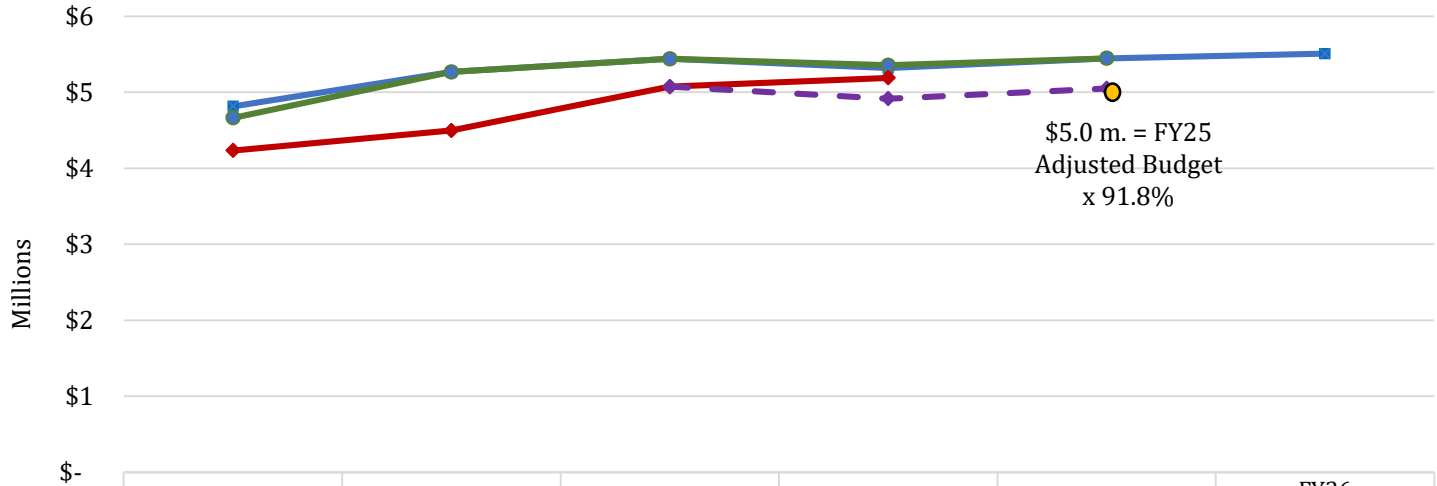
Total Non-Discretionary Funding by Type		
UAL Obligation	\$ 627,645	63%
Retirees Group Insurance	\$ 242,555	24%
Maintenance in State-owned Buildings	\$ 82,456	8%
Legislative Auditor Fees	\$ 40,396	4%
Total Non-Discretionary	\$ 993,052	100%



01-106 Louisiana Tax Commission

Enacted & FYE Budget vs. Actual Expenditures FY21 to FY24

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY25, it is as of January.



FY25 Known Supplemental Needs:
\$0

FY24 General Fund Reversions:
\$0

	FY21	FY22	FY23	FY24	FY25 EOB	FY26 Recommended
Enacted Budget	\$4,815,908	\$5,268,303	\$5,440,859	\$5,317,616	\$5,445,852	\$5,506,650
FYE Budget	\$4,663,142	\$5,268,303	\$5,440,859	\$5,355,734	\$5,445,852	
Actual Expenditures	\$4,234,275	\$4,495,949	\$5,074,865	\$5,189,059		
FY24 Expenditure Trend			\$5,074,865	\$4,915,069	\$5,050,606	

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-24	\$ 5,445,852	\$ 418,657	\$ 5,027,195	7.7%
Aug-24	\$ 5,463,970	\$ 806,407	\$ 4,657,563	14.8%
Sep-24	\$ 5,463,970	\$ 1,184,643	\$ 4,279,327	21.7%
Oct-24	\$ 5,463,970	\$ 1,793,942	\$ 3,670,028	32.8%
Nov-24	\$ 5,463,970	\$ 2,148,461	\$ 3,315,509	39.3%
Dec-24	\$ 5,463,970	\$ 2,554,560	\$ 2,909,410	46.8%
Jan-25	\$ 5,463,970	\$ 2,946,187	\$ 2,517,783	53.9%

Monthly Budget Activity				
	FY25 Adjusted Budget	FY25 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-25	\$ 5,463,970	\$ 3,367,071	\$ 2,096,899	61.6%
Mar-25	\$ 5,463,970	\$ 3,787,954	\$ 1,676,016	69.3%
Apr-25	\$ 5,463,970	\$ 4,208,838	\$ 1,255,132	77.0%
May-25	\$ 5,463,970	\$ 4,629,722	\$ 834,248	84.7%
Jun-25	\$ 5,463,970	\$ 5,050,606	\$ 413,364	92.4%
Historical Year End Average				91.8%