



Louisiana Senate Finance Committee



FY27 Executive Budget

01 - Executive Department
106 - Louisiana Tax Commission

February 2026

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



Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

FY27 Executive Budget Schedule 01 — Executive Department Agencies

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
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.



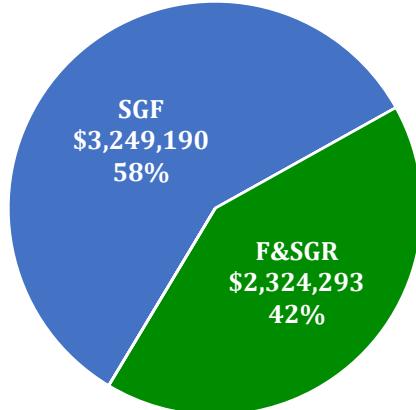


01-106 Louisiana Tax Commission

FY27 Executive Budget Recommendations

Total FY27 Recommended Budget = \$5,573,483 and 36 authorized positions

FY27 Recommended Means of Financing

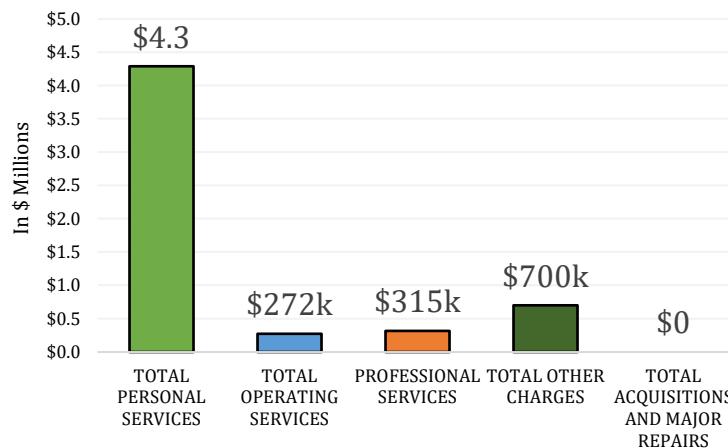


Three-year Budget Comparison	FY25 Actual	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY27 Recommended vs. FY26 EOB
Total Means of Finance	\$ 5,186,894	\$ 5,506,650	\$ 5,573,483	\$66,833
Authorized Positions		36	36	-

FY27 Significant Adjustments

Significant adjustments include the replacement of \$1.1 million of Fees & Self-Generated Revenues authority with State General Fund, due to fees currently set to expire on June 30, 2026, and a \$72,840 increase to realign payroll costs to projected levels.

FY27 Recommended Expenditures

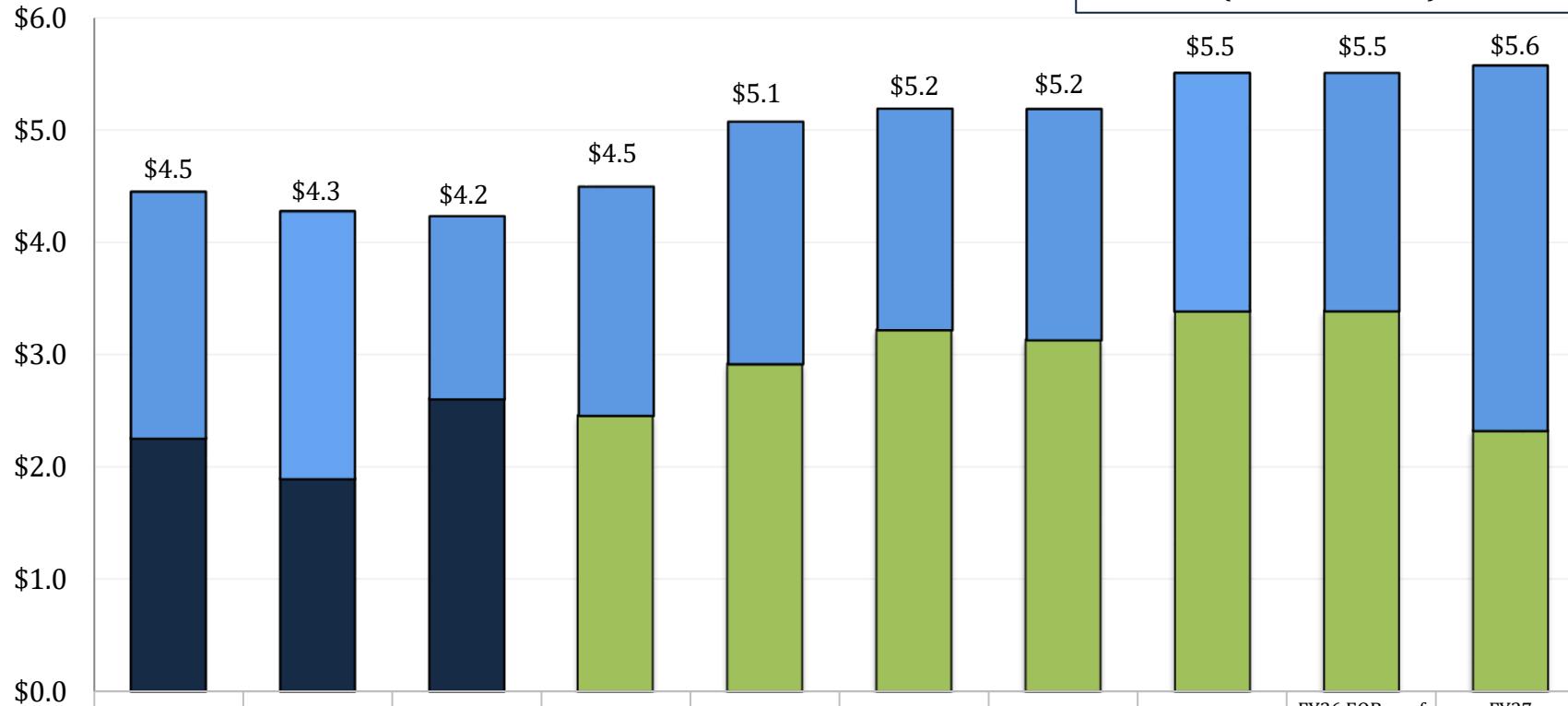




01-106 Louisiana Tax Commission

Changes in Funding since FY19

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



Change from FY19 to FY27 is 25.2%.
(Actual to Recommended)
Change from FY19 to FY25 is 16.6%.
(Actual to Actual)



01-106 Louisiana Tax Commission

Statewide and Non-Statewide Adjustments Recommended for FY27

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$2,119,212	\$0	\$3,387,438	\$0	\$0	\$5,506,650	36	FY26 Existing Operating Budget as of 12/1/25
\$3,152	\$0	\$0	\$0	\$0	\$3,152	0	Capitol Park Security
\$1,285	\$0	\$0	\$0	\$0	\$1,285	0	Civil Service Fees
\$14,634	\$0	\$0	\$0	\$0	\$14,634	0	Group Insurance Rate Adjustment for Active Employees
\$11,536	\$0	\$0	\$0	\$0	\$11,536	0	Group Insurance Rate Adjustment for Retirees
(\$1,159)	\$0	\$0	\$0	\$0	(\$1,159)	0	Legislative Auditor Fees
\$3,093	\$0	\$0	\$0	\$0	\$3,093	0	Maintenance in State-Owned Buildings
\$90,320	\$0	\$0	\$0	\$0	\$90,320	0	Market Rate Classified
(\$292)	\$0	\$0	\$0	\$0	(\$292)	0	Office of State Procurement
\$1,327	\$0	\$0	\$0	\$0	\$1,327	0	Office of Technology Services (OTS)
(\$19,850)	\$0	\$0	\$0	\$0	(\$19,850)	0	Related Benefits Base Adjustment*
(\$37,915)	\$0	\$0	\$0	\$0	(\$37,915)	0	Retirement Rate Adjustment
(\$15,310)	\$0	\$0	\$0	\$0	(\$15,310)	0	Risk Management
\$14,115	\$0	\$0	\$0	\$0	\$14,115	0	Salary Base Adjustment
\$206	\$0	\$0	\$0	\$0	\$206	0	UPS Fees
\$65,142	\$0	\$0	\$0	\$0	\$65,142	0	Total Statewide Adjustments
\$1,063,145	\$0	(\$1,063,145)	\$0	\$0	\$0	0	Total Means of Finance Substitution Adjustments
\$1,691	\$0	\$0	\$0	\$0	\$1,691	0	Total Other Adjustments
\$3,249,190	\$0	\$2,324,293	\$0	\$0	\$5,573,483	36	Total FY27 Recommended Budget
\$1,129,978	\$0	(\$1,063,145)	\$0	\$0	\$66,833	0	Total Adjustments (Statewide and Agency-specific)

Other Adjustments

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$1,063,145	\$0	\$1,063,145	\$0	\$0	\$0	0	Means of finance substitution due to the authorization for the La. Tax Commission to levy and collect fees expiring on June 30, 2026, in accordance with R.S. 47:1838.
\$1,691	\$0	\$0	\$0	\$0	\$0	0	Adjusts funding for services provided by the Division of Administration.
\$1,064,836	\$0	\$1,063,145	\$0	\$0	\$0	0	Total Other Adjustments

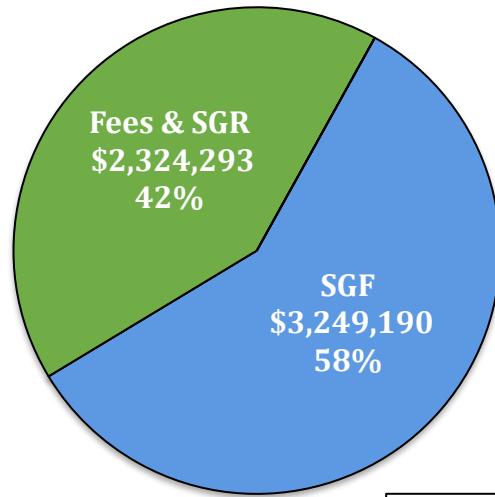


01-106 Louisiana Tax Commission

Agency Level Budget Overview

Total Funding	FY25 Actual	FY26 Enacted	FY26 EOB as of 12-1-25	FY27 Recommended	Difference FY26 EOB to FY27 Recommended
State General Fund	\$2,058,414	\$2,119,212	\$2,119,212	\$3,249,190	\$1,129,978
Fees and Self-generated Revenue	\$3,128,480	\$3,387,438	\$3,387,438	\$2,324,293	(\$1,063,145)
Statutory Dedications	\$0	\$0	\$0	\$0	
LA Tax Commission Expense Fund	\$0	\$0	\$0	\$0	\$0
TOTAL LA Tax Commission	\$5,186,894	\$5,506,650	\$5,506,650	\$5,573,483	\$66,833
Total Positions	36	36	36	36	-
OC Positions	0	0	0	0	-

FY27 Recommended Total Means of Finance



FY27 Significant Adjustments

Significant adjustments include the replacement of \$1.1 million of Fees & Self-Generated Revenues authority with State General Fund, due to fees currently set to expire on June 30, 2026, and a \$72,840 increase to realign payroll costs to projected levels.

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.



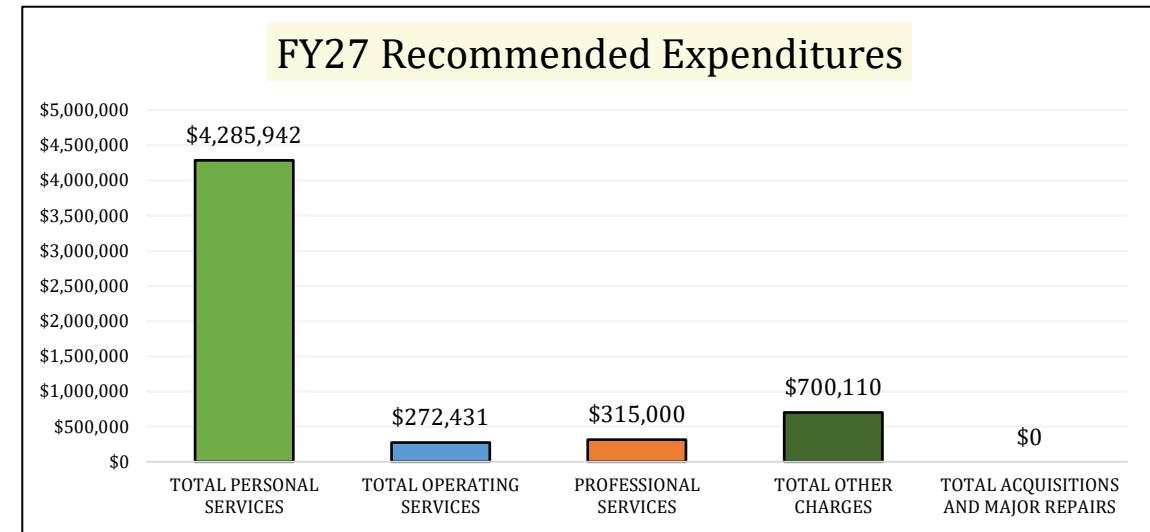
01-106 Louisiana Tax Commission

Categorical Expenditures at FY27 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 65 percent of expenditures, while Related Benefits contributes 34 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.



Categorical Expenditures	FY25 Actual	FY26 Enacted	FY26 EOB as of 12/01/25	FY27 Recommended	Difference FY26 EOB vs. FY27 REC
Salaries	\$2,635,614	\$2,705,978	\$2,705,978	\$2,788,302	\$82,324
Other Compensation	\$6,267	\$50,000	\$50,000	\$50,000	\$0
Related Benefits	\$1,458,719	\$1,457,124	\$1,457,124	\$1,447,640	(\$9,484)
TOTAL PERSONAL SERVICES	\$4,100,600	\$4,213,102	\$4,213,102	\$4,285,942	\$72,840
Travel	\$152,973	\$160,000	\$160,000	\$160,000	\$0
Operating Services	\$75,919	\$92,431	\$92,431	\$92,431	\$0
Supplies	\$8,848	\$20,000	\$20,000	\$20,000	\$0
TOTAL OPERATING EXPENSES	\$237,740	\$272,431	\$272,431	\$272,431	\$0
PROFESSIONAL SERVICES	\$300,030	\$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	\$547,991	\$656,117	\$656,117	\$650,110	(\$6,007)
TOTAL OTHER CHARGES	\$547,991	\$706,117	\$706,117	\$700,110	(\$6,007)
Acquisitions	\$534	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$534	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$5,186,894	\$5,506,650	\$5,506,650	\$5,573,483	\$66,833



01-106 Louisiana Tax Commission

Categorical Expenditures at FY27 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 - TRENSIC
\$50,000	Total Other Charges

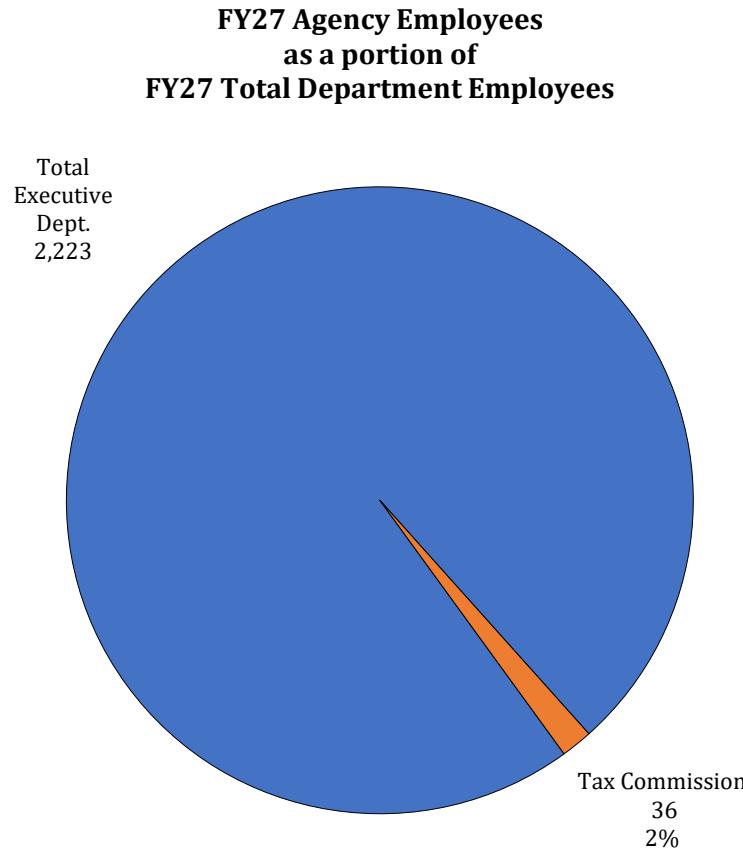
Interagency Transfers Expenses

Amount	Description
\$378,263	Office of Technology Services (OTS) Fees
\$85,549	Maintenance in State-owned buildings
\$39,237	Legislative Auditor Fees
\$39,142	Office of Telecommunications Management- telephone and data services
\$35,660	Division of Administration (DOA) - Human Resources
\$20,492	Capitol Park Security Fees
\$19,554	Office of Risk Management (ORM) Premiums
\$17,097	Civil Service Fees
\$4,433	Miscellaneous payments to various state agencies
\$3,523	Office of State Procurement (OSP) Fees
\$3,040	Louisiana State Register
\$2,223	Uniform Payroll System (UPS) Fees
\$1,897	Production Support Services (PSS): mail and printing
\$650,110	Total IAT Expenses

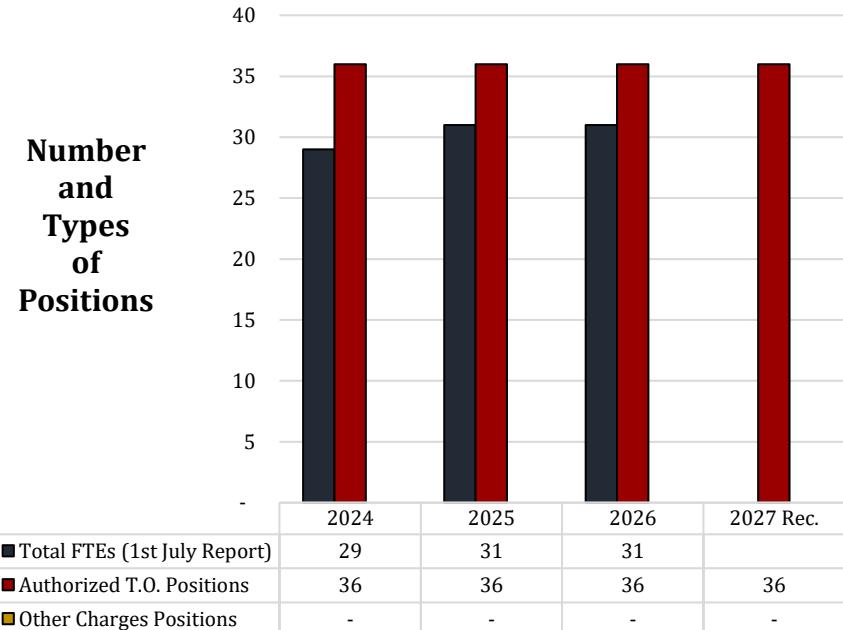


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FTEs, Authorized T.O., and Other Charges Positions



FY26 number of funded, but not filled,
positions as of January 5, 2026 = 1



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



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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	2024 Actual	2025 Actual	2026 Enacted	2027 Recommended
Salaries	\$2,514,476	\$2,635,614	\$2,705,978	\$2,788,302
Other Compensation	\$15,976	\$6,267	\$50,000	\$50,000
Related Benefits	\$1,568,615	\$1,458,719	\$1,457,124	\$1,447,640
Total Personal Services	\$4,099,066	\$4,100,600	\$4,213,102	\$4,285,942

2.

Related Benefits FY27 Recommended	Total Funding	%
Total Related Benefits	\$1,447,640	
UAL payments	\$598,636	41%
Retiree Health Benefits	\$242,251	
Remaining Benefits*	\$606,753	
Means of Finance	General Fund = 73%	Other = 27%

* 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

Average T.O. Salary = \$75,692

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

Department Demographics	Total	%
Gender		
Female	21	60
Male	14	40
Race/Ethnicity		
White	32	91
Black	2	6
Asian	1	3
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	0	0
Currently in DROP or Eligible to Retire	19	54

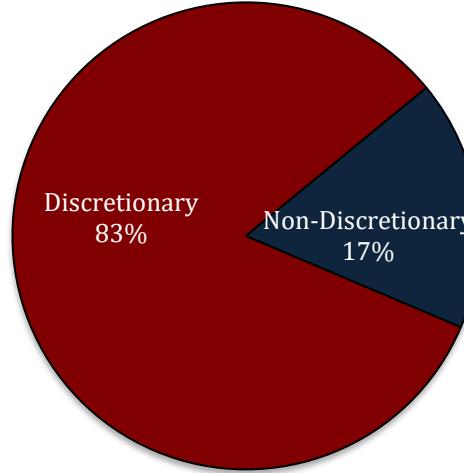


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FY27 Discretionary/Non-Discretionary Comparison

FY27 Recommended
Discretionary — \$4,607,810

- Discretionary SGF = \$2,446,026
- Discretionary IAT = \$0
- Discretionary FSGR = \$2,161,784
- Discretionary DEDS = \$0
- Discretionary FED = \$0
- Discretionary T.O. = 36



FY27 Recommended
Non-Discretionary — \$965,673

- Non-Discretionary SGF = \$803,164
- Non-Discretionary IAT = \$0
- Non-Discretionary FSGR = \$162,509
- Non-Discretionary DEDS = \$0
- Non-Discretionary FED = \$0
- Non-Discretionary T.O. = 0

Total Discretionary Funding by Office

Executive Office	\$22,987,131	0.47%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$4,994,198	0.10%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,607,810	0.09%
Division of Administration	\$1,566,774,963	31.95%
Coastal Protection and Restoration Authority	\$142,810,046	2.91%
Department of Military Affairs	\$2,858,097,876	58.28%
Office of the State Public Defender	\$48,570,384	0.99%
Louisiana Stadium and Exposition District	\$98,646,839	2.01%
Louisiana Commission on Law Enforcement	\$55,195,206	1.13%
Governor's Office of Elderly Affairs	\$70,806,595	1.44%
Louisiana State Racing Commission	\$17,277,796	0.35%
Office of Financial Institutions	\$13,069,094	0.27%
Total Discretionary	\$4,903,837,938	100.00%

Total Non-Discretionary Funding by Type

UAL Obligation	\$ 598,636	62%
Retirees Group Insurance	\$ 242,251	25%
Maintentance in State-owned Buildings	\$ 85,549	9%
Legislative Auditor Fees	\$ 39,237	4%
Total Non-Discretionary	\$ 965,673	100%